

Independent Auditor's Report pursuant to the requirements of Rule 17(5) of the Foreign Contribution (Regulation) Rules, 2011 (as amended)

To
The Members of Board
Abhivyakti Foundation
Himani Bhawan, Near Women College,
New Barganda, Giridih, Jharkhand-815301

1. This Report is issued in accordance with the terms of our engagement with **Abhivyakti Foundation** Registration no. under the **FCRA 337730023**.
2. We have audited the accompanying special purpose financial statements of the Trust which comprise the Balance Sheet as at 31 March 2025, the Income and Expenditure Statement and Receipts and Payment Account for the year ended 31 March 2025, and significant accounting policies and notes to the financial statements (hereinafter together referred to as 'Foreign Contribution Financial Statements') with respect to Foreign Contribution and accompanying notes to accounts in accordance with the basis of accounting to the Foreign Contribution Financial Statements, prepared by the management of the Trust pursuant to the requirement of section 19 of the Foreign Contribution (Regulation) Act, 2010 ('Act') read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011 (as amended) ('Rules'). The accompanying Annexure have been initialed by us for identification purpose only.

Management's Responsibility for the Foreign Contribution Financial Statements and Annexure

3. The Management is responsible for preparation and presentation of the Foreign Contribution Financial Statements and notes in accordance with the basis of accounting including preparation and maintenance of all accounting and other relevant supporting records and documents. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Foreign Contribution Financial Statements and Annexure and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.
4. The Management is also responsible for ensuring that the Trust complies with the requirements of the Act read with relevant Rules and providing all required information to the Ministry of Home Affairs.



Auditor's Responsibility

5. Pursuant to the requirement as stated in paragraph 2 above, it is our responsibility to provide a reasonable assurance in form of an opinion on these Foreign Contribution Financial Statements and Annexure based on our audit.
6. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Foreign Contribution Financial Statements and Annexure are free from material misstatement due to fraud or error.
7. An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Foreign Contribution Financial Statements and Annexure. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Foreign Contribution Financial Statements and Annexure, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial controls relevant to the Society's preparation of the Foreign Contribution Financial Statements and Annexure, in all material respects, in accordance with the basis of accounting described in notes to these Foreign Contribution Financial Statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Society's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Management of the trust, as well as evaluating the overall presentation of the Foreign Contribution Financial Statements and Annexure.
8. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Foreign Contribution Financial Statements and Annexure.

Opinion

9. In our opinion, the accompanying Foreign Contribution Financial Statements and Annexure for the year ended 31st March 2025 are prepared, in all material respects, in accordance with the basis of accounting described in note to these Foreign Contribution Financial Statements.

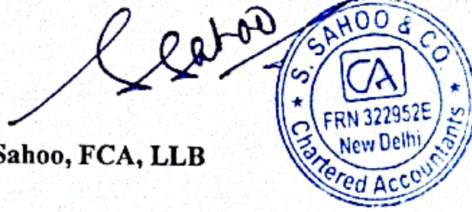
Basis of accounting and restriction on distribution or use

10. Our work was performed solely to assist you in meeting your responsibilities in relation to submission of accompanying Foreign Contribution Financial Statements and Annexure with the Ministry of Home Affairs. The Management has also prepared complete set of financial statements for Society for the purpose of submission with Form FC-4 of the FCRR, 2011.
11. The report is addressed to and provided to the Board Members of the trust solely for the purpose of enabling them to comply with the requirements of Rule 17(5) of the Rules, which requires them to submit the report with the accompanying Foreign Contribution Financial Statements and Annexure to



the Ministry of Home Affairs, and should not be used, referred to or distributed for any other purpose or to any other party without our prior written consent. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come without our prior consent in writing.

For S. Sahoo & Co
Chartered Accountants
FR NO.: 322952E



CA. (Dr.) Subhajit Sahoo, FCA, LLB
Partner
M. No: - 057426
UDIN: 25057426BMICBI4995

Place: New Delhi
Date: 29-08-2025

ABHIVYAKTI FOUNDATION
HIMANI BHAWAN, NEAR WOMEN COLLEGE, NEW BARGANDA, GIRIDIH, JHARKHAND-815301
Balance Sheet as at 31st March 2025

FCRA Projects

(Amount in INR)

Particulars	Note	31 March 2025	31 March 2024
I Sources of Funds			
1 NPO Funds	3		
(a) Reserve Funds		1,36,572.40	1,54,257.88
(b) Assets Funds		20,74,213.41	21,87,742.41
(c) Project Funds		64,07,293.03	22,46,984.31
		86,18,078.84	45,88,984.60
2 Non-current liabilities			
(a) Long-term borrowings		-	-
(b) Other long-term liabilities		-	-
(c) Long-term provisions		-	-
		-	-
3 Current liabilities	4		
(a) Other current liabilities		6,80,164.06	6,26,122.00
(b) Short-term provisions		-	-
		6,80,164.06	6,26,122.00
Total		92,98,242.90	52,15,106.60
II Application of Funds			
1 Non-current assets	5		
(a) Property, Plant and Equipment and Intangible assets		20,74,213.41	21,87,742.41
(i) Property, Plant and Equipment			
(ii) Intangible assets			
(iii) Capital work in progress			
(iv) Intangible asset under development			
(b) Non-current investments		-	-
(c) Long Term Loans and Advances		-	-
(d) Other non-current assets		-	-
		20,74,213.41	21,87,742.41
2 Current assets			
(a) Current investments		-	-
(b) Receivables	6	4,33,113.88	4,62,340.82
(c) Cash and bank balances	7	67,85,287.61	25,65,023.37
(d) Short Term Loans and Advances	8	5,628.00	-
(e) Other current assets		-	-
		72,24,029.49	30,27,364.19
Total		92,98,242.90	52,15,106.60

Brief about the Entity & Summary of significant accounting polici 1&2
The accompanying notes are an integral part of the financial statements.

For & on behalf :

S. Sahoo & Co

Chartered Accountants

Firm No. 322952E

CA (Dr.) Subhajit Sahoo, FCA, LLB
Partner

M No. 057426

UDIN: 25052426BMFCBF4995

Place: New Delhi

Date: 29-08-2025



For & on behalf :

Abhivyakti Foundation

Mr. Krishna Kant
Secretary

Mr. Rupam Roy
Trustee



ABHIVYAKTI FOUNDATION
HIMANI BHAWAN, NEAR WOMEN COLLEGE, NEW BARGANDA, GIRIDIH, JHARKHAND-815301
Income and Expenditure for the period ended on 31st March 2025

FCRA Projects

(Amount in INR)

Particulars	Note	31 March 2025	31 March 2024
I Income			
(a) Donations and Grants	9	2,96,73,965.36	2,35,65,365.48
(b) Other Income	10	1,21,474.00	1,27,574.00
II Total		2,97,95,439.36	2,36,92,939.48
III Expenses:			
(a) Expenditure on Objects of Organization-Program Expenses	11	2,56,25,684.72	2,17,80,444.16
(b) Establishment Expenses	12	27,131.40	36,587.00
(c) Depreciation and amortization expense	13	-	-
Total		2,56,52,816.12	2,18,17,031.16
IV Excess of Income over Expenditure before exceptional and extraordinary items		41,42,623.24	18,75,908.32
V Exceptional items		-	-
VI Excess of Income over Expenditure for the year before extraordinary items		41,42,623.24	18,75,908.32
VII Extraordinary Items		-	-
VIII Excess of Income over Expenditure for the year		41,42,623.24	18,75,908.32
Appropriations Transfer to funds:			
Transfer to/(from) Project fund:		41,57,281.64	19,00,969.32
Balance transferred to General Fund:		-14,658.40	-25,061.00

Brief about the Entity & Summary of significant accounting polici 1&2

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The accompanying notes are an integral part of the financial statements

For & on behalf :
S. Sahoo & Co
Chartered Accountants
Firm No. 322952E

For & on behalf :
Abhivyakti Foundation

CA (Dr.) Subhajit Sahoo, FCA, LLB
Partner

M No. 057426

UDIN: 25857426BMFCBC4995

Place: New Delhi

Date: 29-08-2025

Mr. Krishna Kant
Secretary

Mr. Rupam Roy
Trustee



ABHIVYAKTI FOUNDATION
HIMANI BHAWAN, NEAR WOMEN COLLEGE, NEW BARGANDA, GIRIDIH, JHARKHAND-815301
Receipts & Payment Account For The Period Ended 31st March 2025

FCRA Projects

(Amount in INR)

RECEIPTS	Note	31 March 2025	31 March 2024
Opening Balance :			
Cash and Bank Balances		25,65,023.37	6,27,290.61
Donation & Grants	9	2,96,94,545.48	2,44,64,198.92
Other Income	10	1,21,474.00	1,27,574.00
Net Increase/Decrease in CA/CL		54,042.06	4,387.00
Total		3,24,35,085.00	2,52,23,450.53
PAYMENT			
Expenditure on Objects of Organization-Program Expenses	11	2,56,25,684.72	2,17,80,444.16
Establishment Expenses	12	18,484.58	36,587.00
Liabilities Paid		-	8,41,396.00
Loans and Advances Paid		5,628.00	
Closing Balance			
Cash and Bank Balances		67,85,287.61	25,65,023.37
Investment			
Total		3,24,35,085.00	2,52,23,450.53

Brief about the Entity & Summary of significant accounting policies 1&2
The accompanying notes are an integral part of the financial statements

For & on behalf :
S. Sahoo & Co
Chartered Accountants
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For & on behalf :
Abhivyakti Foundation

CA (Dr.) Subhajit Sahoo, FCA, LLB
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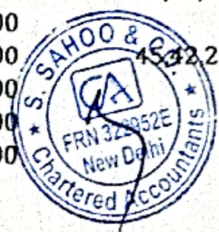
ABHIVYAKTI FOUNDATION
HIMANI BHAWAN, NEAR WOMEN COLLEGE, NEW BARGANDA, GIRIDIH, JHARKHAND-815301
Notes forming part of the Financial Statements for the period ended, 31st March, 2025

FCRA Projects		Financial Statements for the period ended, 31st March, 2025	
3 Fund Details	31 March 2025	(Amount in INR)	
		31 March 2025	31 March 2024
A. Unrestricted Funds			
<u>Corpus Fund</u>			
Opening Balance		-	-
Add:- Amount Received During the Year			
Less: Expenses out of Corpus Fund		-	-
		-	-
<u>General Fund</u>			
Opening balance	1,54,257.88	1,79,318.88	
Add: Excess of Income Over Expenditure	-14,658.40	-25,061.00	
Less: Transfer to Project Fund	3,027.08	-	
	1,36,572.401	1,54,257.88	
<u>Assets Funds</u>			
Opening balance	21,87,742.41	22,44,416.68	
Add: Purchased during the year	1,90,274.00	1,63,100.00	
Less: Disposed off during the year	-	-	
Less: Depreciation transferred to Assets fund	3,03,803.00	2,19,774.28	
	20,74,213.41	21,87,742.41	
B. Restricted Funds			
<u>Project Funds</u>			
Opening balance	22,46,984.31	3,46,014.99	
Add: Amount Received During The Year	2,96,94,545.48	2,44,64,198.92	
Add: Bank Interest	1,09,001.00	1,16,048.00	
Less: Amount Utilized During The Year	2,56,25,684.72	2,17,80,444.16	
Add: Transferred from General Fund	3,027.08		
Add: Closing Grant Receivable	4,33,113.88	4,62,340.82	
Less: Opening Grant Receivable	4,53,694.00	13,61,174.26	
	64,07,293.030	22,46,984.31	
Total (A+B)	86,18,078.84	45,88,984.60	
4 Other current liabilities			
(a) EPF/ ESIC Payable Payable	74,963.00	30,797.00	
(b) TDS payable	83,351.00	79,414.00	
(c) Professional Tax Payable	5,025.00	5,600.00	
(d) Other payables			
Expenses Payable	5,10,805.06	5,04,291.00	
Inter Project Payable	6,020.00	6,020.00	
Total	6,80,164.06	6,26,122.00	



ABHIVYAKTI FOUNDATION
HIMANI BHAWAN, NEAR WOMEN COLLEGE, NEW BARGANDA, GIRIDIH, JHARKHAND-815301
Notes forming part of the Financial Statements for the period ended, 31st March, 2025

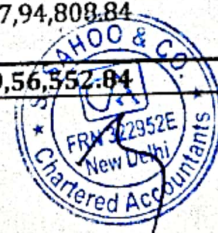
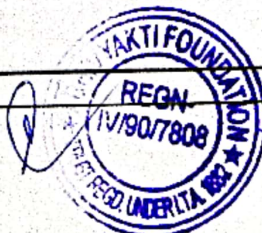
CRA Projects		(Amount in INR)	
6 Receivables			
(a) Grant receivable	4,33,113.88	4,62,340.82	
Total	4,33,113.88	4,62,340.82	
7 Cash and Bank Balances			
A Cash and cash equivalents			
(a) On current/ Saving accounts			
State Bank of India (A/C No: 40068744273)	67,793.21	1,32,959.08	
UCO Bank (A/C No: 00190110005583)	60,32,280.46	23,42,754.73	
IDBI Bank (A/C No: 26503)	6,61,048.90	8,527.18	
IDBI Bank (A/C No: 47126)	18,371.04	76,067.38	
(b) Cash credit account (Debit balance)	-	-	
(c) Fixed Deposits			
Deposits with original maturity of less than three months	-	-	
(d) Cheques, drafts on hand	-	-	
(e) Cash on hand	5,794.00	4,715.00	
Sub-Total	67,85,287.61	25,65,023.37	
B Other bank balances			
(a) Bank Deposits			
(i) Earmarked Bank Deposits	-	-	
(ii) Deposits with original maturity for more than 3 months to 12 month	-	-	
(iii) Margin money or deposits under lien	-	-	
Sub-Total	-	-	
Total	67,85,287.61	25,65,023.37	
8 Short Term Loans and advances			
(a) Capital advances			
(b) Loans advances to related Party	-	-	
(c) Other loans and advances (specify nature)	-	-	
(i) Prepaid expenses	-	-	
(ii) GST input credit receivable	-	-	
(iii) Vender Advances	3,480.00	-	
(iv) Balance with government authorities (TDS Receivable)	-	-	
(v) Staff Advances	2,148.00	-	
(v) Inter Project Advance	-	-	
Total	5,628.00	-	
Sub-classification:			
Secured, considered good;	-	-	
Unsecured, considered good;	-	-	
Doubtful	-	-	
Total	5,628.00	-	
9 Donations and Grants	31 March 2025	31 March 2024	
(a) Grants			
Agroecology Programme	51,01,509.00		
CESAM-CEP- Phase II	97,96,942.00	83,28,690.00	
CEP Phase III	48,55,496.00		
FINS Project	23,89,186.00	45,32,275.00	
Rise Up	10,21,952.00		
SLIM CLIM Project	4,95,088.00		
Skill Up Phase II	10,34,177.00		



ABHIVYAKTI FOUNDATION
HIMANI BHAWAN, NEAR WOMEN COLLEGE, NEW BARGANDA, GIRIDIH, JHARKHAND-815301
Notes forming part of the Financial Statements for the period ended, 31st March, 2025

(Amount in INR)

1A Projects		
Sustainable Development for children in the mining affected states of India	32,40,086.48	38,35,705.92
Community Empowerment Project-RMI	13,06,415.00	50,53,427.00
Skill Up India	4,53,694.00	27,04,101.00
Less: Opening Grant Receivable	-4,53,694.00	-13,61,174.26
Add: Closing Grant Receivable	4,33,113.88	4,62,340.82
(b) Donation	-	-
Total	2,96,73,965.36	2,35,65,365.48
10 Other income		
	31 March 2025	31 March 2024
(a) Interest income (Bank Interest)	1,21,474.00	1,27,574.00
Total	1,21,474.00	1,27,574.00
11 Charitable Expenses-Program Expenses		
	31 March 2025	31 March 2024
CESAM- CEP- Phase II Project	1,09,56,552.84	72,23,114.20
FINS Project	35,76,577.36	34,27,391.96
Sustainable Development for children in the Mining affected states of India	34,34,218.62	33,26,702.26
Community Empowerment Project-RMI	15,05,756.34	43,22,358.60
Skill Up India	1,678.24	34,80,877.14
Agroecology Programme	45,89,666.28	-
CEP- Phase III Project	71,711.00	-
Rise Up (PHI)	2,14,979.42	-
SIFS Clim (IND 1402-22/ FP 001736) Donor- Welthungerhilfe	19,873.00	-
SIFS Clim Project (Forschungszentrum julich GmbH, Germany)	3,48,504.50	-
Skill Up Phase II	9,06,167.12	-
Total	2,56,25,684.72	2,17,80,444.16
12 Establishment Expenses		
Administrative Expenses	18,484.58	36,587.00
Grant Receivable written off	8,646.82	-
Total	27,131.40	36,587.00
13 Depreciation and amortization expense		
on tangible assets	3,03,803.00	2,19,774.28
on intangible assets	3,03,803.00	2,19,774.28
Less: Transferred to Assets Fund	-	-
Total	-	-
Annex-1 CESAM- CEP- Phase II Project		
Direct Programme Cost	96,33,477.00	64,71,833.00
Monitoring and Evaluation	5,28,267.00	2,55,493.00
Admin Cost	7,94,808.84	4,95,788.20
Total	1,09,56,552.84	72,23,114.20



ABHIVYAKTI FOUNDATION
HIMANI BHAWAN, NEAR WOMEN COLLEGE, NEW BARGANDA, GIRIDIHI, JHARKHAND-815301
Notes forming part of the Financial Statements for the period ended, 31st March, 2025

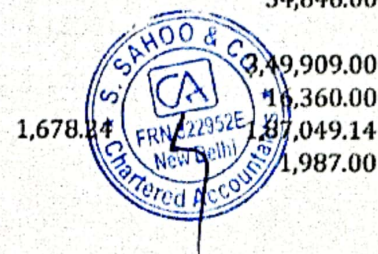
CRA Projects

Annex-2 FINS Project	31 March 2025	31 March 2024
Direct Cost for Project Implementation	23,12,912.36	22,89,684.00
Travel, Per Diem and Local Transport	1,11,600.00	1,09,981.00
Personnel Cost	8,14,823.00	8,02,482.00
Other Direct Cost	1,22,940.00	1,14,014.00
Indirect Cost	2,14,302.00	1,11,230.96
Total	35,76,577.36	34,27,391.96

Annex-3 Sustainable Development for children in the Mining affected states of India	31 March 2025	31 March 2024
Staff Cost	12,80,438.00	11,75,035.00
Staff Travel	1,80,229.00	1,63,153.00
Project Measures	18,27,153.00	16,79,605.00
Project Administration	1,46,398.62	1,45,809.26
Non-Recurrent Expenditure	-	1,63,100.00
Total	34,34,218.62	33,26,702.26

Annex-4 Community Empowerment Project-RMI	31 March 2025	31 March 2024
Livelihood	6,000.00	6,07,065.00
Health & Nutrition	38,345.00	8,27,654.00
Right and Social Entitlement	-	10,943.00
Education	-	6,54,078.00
Personnel Cost	11,58,694.00	19,46,242.00
Travel Cost	79,902.00	1,27,333.00
Partner Supplies and Office Expenses	87,161.42	1,31,043.60
Extension Activity	1,34,268.00	
Bank Charge	1,385.92	
Audit Fees		10,000.00
Total	15,05,756.34	43,22,358.60

Annex-5 Skill Up India	31 March 2025	31 March 2024
Programme Expenses		
Communication Officer		2,48,243.00
Project Coordinator		2,28,076.00
Social Worker		2,59,658.00
Trainer		5,26,843.00
Mentoring Agent		1,65,000.00
Travel Cost		2,21,000.00
Operational Expenses		
Skill Development		5,48,661.00
Establishment of Sustainable Training		85,467.00
Awareness Creation		1,38,224.00
Advocacy and Marketing		1,41,229.00
National Exposure and Exchange visit		54,846.00
Administrative Expenses		
Office Rent and Utilities		3,49,909.00
Communication		18,360.00
Office Supplies		37,049.14
Vehicle Partners		1,987.00
	1,678.24	



ABHIVYAKTI FOUNDATION
HIMANI BHAWAN, NEAR WOMEN COLLEGE, NEW BARGANDA, GIRIDIH, JHARKHAND-815301
Notes forming part of the Financial Statements for the period ended, 31st March, 2025

FCRA Projects

Finance Officer

(Amount in INR)

3,08,325.00

Total	1,678.24	34,80,877.14
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Annex-6 Agroecology Programme

Local Innovation and Employment	8,27,343.00	-
Operational Cost	15,07,855.28	-
Personnel Cost	21,17,394.00	-
Non-Recurring Expenses	1,37,074.00	-

Total	45,89,666.28	-
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Annex-7 CEP Phase III

Salaries	60,000.00	-
Travel	6,677.00	-
Project office cost	5,034.00	-

Total	71,711.00	-
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Annex-8 Rise Up PHI

Event and Meeting Cost	50,958.00	-
Operating Cost	17,536.42	-
Personnel Cost	1,46,485.00	-

Total	2,14,979.42	-
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Annex-9 SIFS CLIM (IND 1402-22/ FP 001736)

Equipments for Sample Collection	934.00	-
Workshop and Seminars	18,939.00	-

Total	19,873.00	-
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Annex-10 SIFS CLIM Project

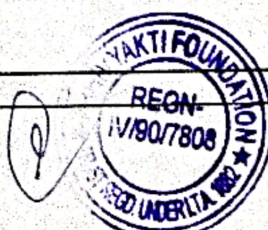
Personnel Cost	2,80,753.00	-
Travel Cost	61,184.00	-
Admin Cost	6,567.50	-

Total	3,48,504.50	-
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Annex-11 Skill Up Phase II

Personnel Cost	5,63,882.00	-
Operational Cost	1,85,560.00	-
Travel Cost	77,980.00	-
Office Cost	25,545.12	-
Non Recurring Expenses	53,200.00	-

Total	9,06,167.12	-
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5 Non-current assets
FCRA Projects

ABHIVAKTI FOUNDATION
HIMANI BHAWAN, NEAR WOMEN COLLEGE, NEW BARCANDA, GIRIDIH, JHARKHAND-815301
Notes forming part of the Financial Statements for the period ended, 31st March, 2025

(Amount in INR)												
S. No	Particulars	WDV				DEPRECIATION		NET BLOCK				
		As at 01.04.2024	Addition		Deletion	As at 31.03.2025	Rate of Dep.	During the year		Upto 31.03.2025	As on 31.03.2025	As on 31.03.2024
			More than 180 days	Less than 180 days				Addition	Deletion			
1	Camera	23,936.38	-	45,100.00	-	69,036.38	15%	6,973.00	-	6,973.00	62,063.38	23,936.38
2	Computer	41,520.00	-	-	-	41,520.00	40%	16,608.00	-	16,608.00	24,912.00	41,520.00
3	LCD Projector	4,888.51	-	-	-	4,888.51	15%	733.00	-	733.00	4,155.51	4,888.51
4	Projector	-	-	31,872.00	-	31,872.00	15%	2,390.00	-	2,390.00	29,482.00	-
5	Furniture & Fixture	1,82,787.74	-	-	-	1,82,787.74	10%	18,279.00	-	18,279.00	1,64,508.74	1,82,787.74
6	Laptop/Printer	1,46,936.76	-	1,13,302.00	-	2,60,238.76	40%	81,435.00	-	81,435.00	1,78,803.76	1,46,936.76
7	Solar System	13,580.94	-	-	-	13,580.94	15%	2,037.00	-	2,037.00	11,543.94	13,580.94
8	Office Equipment	1,97,412.47	-	-	-	1,97,412.47	15%	29,612.00	-	29,612.00	1,67,800.47	1,97,412.47
9	Vehicles	1,64,761.94	-	-	-	1,64,761.94	15%	24,714.00	-	24,714.00	1,40,047.94	1,64,761.94
10	Leasehold Land and Building	14,11,917.67	-	-	-	14,11,917.67	-	1,21,022.00	-	1,21,022.00	12,90,895.67	14,11,917.67
	Total	21,87,742.41	-	1,90,274.00	-	23,78,016.41		3,03,803.00	-	3,03,803.00	20,74,213.41	21,87,742.41

(Amount in INR)



ABHIVAKTI FOUNDATION
HIMANI BHAWAN, NEAR WOMEN COLLEGE, NEW BARGANDA, GIRIDIH, JHARKHAND-815301
DETAIL OF PROJECT FUND

FOREIGN PROJECTS

AMOUNT IN INR

Sl. No.	Name of the Funder/ Name of the Project	Opening Unspent Grant Fund as on 01.04.2024	Grant Received / Receivable during the year	Bank Interest	Transfer from CF	Total D=B+C	Utilised During the year	Grant Refunded	Interest Transferred to CF	Total H=E+F+G	Surplus/ Deficit during the year I=D-H	Add: Grant Receivable written off	Closing Project Fund Balance as at 31.03.2025 K=D-G-X
1	CESAM- CEP- Phase II Project (Donor- Responsible Mica Initiative)	A 7,36,768.80	B 1,01,74,751.20	C 43,604.00	1,348.84	1,02,19,704.04	1,09,55,552.84	-	-	1,09,55,552.84	(7,36,768.80)	-	(0.00)
2	FINS Project (Donor- The Hans Foundation)	11,64,340.36	23,89,186.00	23,051.00	-	24,12,237.00	35,75,577.36	-	-	35,75,577.36	(11,64,340.36)	-	0.00
3	Sustainable Development for Children in the Mining Affected States of India (Donor- Terre des Home)	1,51,675.66	32,68,781.96	13,761.00	-	32,82,542.96	34,34,218.62	-	-	34,34,218.62	(1,51,675.66)	-	-
4	Community Empowerment Project-FMI (Donor- Responsible Mica Initiative)	1,90,985.14	13,13,151.20	1,620.00	-	13,14,771.20	15,05,756.34	-	-	15,05,756.34	(1,90,985.14)	-	0.00
5	Skill Up India (Donor- Weltunverhille)	(4,62,340.82)	4,53,694.00	-	1,678.24	4,55,372.24	1,678.24	-	-	1,678.24	4,53,694.00	8,646.82	(0.00)
6	Promoting Ecological Rights of Children and Youth among Mica (Donor- Terre Des Home)	3,213.29	-	-	-	-	-	-	-	-	-	-	3,213.29
7	IPEN	1.06	-	-	-	-	-	-	-	-	-	-	1.06
8	Agroecology Programme	-	51,01,509.00	10,632.00	-	51,12,141.00	45,89,666.28	-	-	45,89,666.28	5,22,474.72	-	5,22,474.72
9	CEP Phase III	-	48,55,496.00	-	-	48,55,496.00	71,711.00	-	-	71,711.00	47,83,785.00	-	47,83,785.00
10	Rise Up (PHI)	-	10,21,952.00	6,383.00	-	10,28,335.00	2,14,979.42	-	-	2,14,979.42	8,13,355.58	-	8,13,355.58
11	SIFS CLIM (IND 1402-22/ PP 001736)	-	19,873.00	-	-	19,873.00	19,873.00	-	-	19,873.00	-	-	-
12	SIFS CLIM Project	-	4,95,088.00	3,914.00	-	4,99,002.00	3,48,504.50	-	-	3,48,504.50	1,50,497.50	-	1,50,497.50
13	Skill Up Phase II	-	10,34,177.00	5,956.00	-	10,40,133.00	9,06,167.12	-	-	9,06,167.12	1,33,965.88	-	1,33,965.88
		17,84,643.49	3,01,27,659.36	1,09,001.00	3,027.08	3,02,39,687.44	2,56,25,684.72	-	-	2,56,25,684.72	46,14,002.72	8,646.82	64,07,293.03



ABHIVYAKTI FOUNDATION

HIMANI BHAWAN, NEAR WOMEN COLLEGE, NEW BARGANDA, GIRIDIH, JHARKHAND-815301
FOREIGN FUNDED PROJECTS

FOREIGN PROJECTS	Amount (Rs.)
Disclosure for Compliance of Rule-5 of FCR Rules 2011	F.Y. 2024-25
<u>Administrative Expenses As per Rule 5 of FCRA Rules 2011</u>	
Agroecology IND 1403-22 (Donor - Welthungerhilfe)	
Office Rent And Running Cost	2,55,982
Local Travel Cost	648
Salary Finance	2,50,000
	<u>5,06,630</u>
Rise up (Donor- Public Health Institute))	
Bank Charges	1,874
Bank fee	2,173
Office material & supply	6,939
Postage, Communication and Mailing cost	250
Rent & Utility	6,300
Accountant salary	12,000
	<u>29,536</u>
SIFS CLIM (Donor- Forschungszentrum Julich GmbH, Germany)	
Office Running Cost	4,462
	<u>4,462</u>
SKILL Up (Donor - Welthungerhilfe) and General Fund	
Bank Charges	1,774
	<u>1,774</u>
CESAM- CEP- Phase II Project (Donor- Responsible Mica Initiative) Year 2	
Office running Cost, Rent, Maint. Etc.	49,232
Phone, Postage, stationery etc	57,035
Audit Fee	1,30,000
Honorarium to Project Director	60,000
EPF Admin Cost	314
Bank Charges	1,349
	<u>2,97,930</u>
CESAM- CEP- Phase II Project (Donor- Responsible Mica Initiative) Year 3	
Salary Finance Manager	2,55,681
Hono. Project Director	1,80,000
Office running Cost, Rent, Maint. Etc.	1,65,325
Phone, Postage, stationery etc	57,498
Field Monitoring and Audit	65,000
	<u>7,23,504</u>



CEP- Phase III Project**(Donor- Responsible Mica Initiative)**

Honorarium to Project Director	60,000
Travel Cost PMU Monitoring purpose	6,677
Consumable, Office supply PM Level	2,170
Bank Charges	2,864
	<u>71,711</u>

Community Empowerment Project

Honorarium to Project Director	1,67,400
Accountant	1,78,224
Vehicle Maintenance	2,261
Postage, Printing	1,495
Telephone and Internet	850
Office Rent and Maintenance	78,012
Contingency	2,004
Bank Charges	1,386
	<u>4,31,632</u>

Sustainable Development for Children in the Mining Affected States of India**(Donor- Terre dess Home)**

Travel to managerial level (Director)	2,222
Salary Accountant	49,611
Hono. Project Director	45,000
Office running Cost, Rent, Maint. Etc.	16,500
Telephone, internet Etc	1,492
Consumables	7,739
	<u>1,22,564</u>

Sustainable Development for Children in the Mining Affected States of India**(Donor- Terre Dess Home)**

Salary Accountant	1,39,135
Hono. Project Director	1,35,000
Travel to managerial level (Director)	31,033
Miscellaneous Cost	41
Consumables	23,186
Office running Cost, Rent, Maint. Etc.	58,909
Telephone, internet Etc	3,440
Audit Fee	10,000
	<u>4,00,744</u>

Skill Up Phase 2 (IND 1419-24) Donor - WHH

Salary Finance Officer

Travel

88,000

29,231



Office running Cost, Rent, Maint. Etc.

22,246

1,39,477

FINS Donor (The Hans Foundation)

Accountant salary

1,84,800

Rent, Utility

1,14,000

Telephone and Internet

1,890

Indirect Cost

15,926

3,16,616

Grand Total

30,46,580



ABHIVYAKTI FOUNDATION

Himani Bhawan, Near Women college, New Barganda, Giridih, Jharkhand-815301

SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2025.

1. SIGNIFICANT NOTES ON ACTIVITIES

Abhivyakti started as an informal group of young social activists to promote social and cultural activities like Srijanutsav, natyamahotsava, folk arts exhibition and other school/college activities within Giridih district, which had a long void after its glorious past. The basic idea was to promote values of peace, non-violence, national integrity and sustainable development practices.

As the team gradually increased its field presence and activities it was felt necessary to give a legal identity and formal structure to the organization. This led to a legal form and Abhivyakti became Abhivyakti Foundation, a trust registered under the Indian Trust Act, 1882 on the world population day i.e. 11th July, 2002. The day is observed as Abhivyakti Day by the team and associated volunteers to revisit the organization's values and philosophy. The organization is working with local youth to promote volunteerism and foster social entrepreneurship and creativity among them.

Abhivyakti Foundation is motivated by the Gandhian philosophy and it follows the endogenous theory of development. We believe in the inherent values and bottom-up planning for the development of lowest sections of society. This requires active involvement of local communities in the participatory process for development.



A. SIGNIFICANT ACCOUNTING POLICIES

1. **Basis of Accounting:** The accounts are prepared on historical cost basis as a 'going concern'. Income and Expenses are accounted for on accrual basis following generally accepted accounting principles and practices and Accounting Standards issued by the Institute of Chartered Accountants of India for Not-for-Profit Entity, wherever applicable, except where otherwise stated.

2. **Fixed Assets:** Assets are stated at cost of acquisition including taxes, duties and other incidental expenses relating to acquisition and installation.

a) Assets purchased out of grant received are charged to Income & Expenditure Account under the concerned project expenses head. Simultaneously Asset Fund is created against the value of the Fixed Assets charged to the Income & Expenditure Account.

b) In case of Assets created out of own fund is shown under the head Fixed Assets.

c) Fixed Assets are shown at cost less accumulated depreciation in the Balance Sheet.

d) No revaluation of fixed assets was made during the year.

3. **Depreciation:** Depreciation on the depreciable assets is charged on written down value method as per the rates and manner prescribed under Appendix 1 to the Income Tax Rule 1962.

<u>Item</u>	<u>Rate of Depreciation</u>
Computer Equipment & Accessories	40%
Other Equipments & Vehicles	15%
Furniture & Fixture	10%

As the total value of the Assets acquired out of the Grant fund is charged to revenue during the year of purchase, depreciation on such assets is adjusted against the Assets Fund for disclosure purpose in the Balance Sheet.

4. **Investment:** All the investments were in form of term deposit with schedule bank i.e., State Bank of India, in compliance with section 11(5) of the Income Tax Act 1961 and FCRA, 2010.

Grant Receivable: Expenses incurred in excess of the grant received during the year, in accordance with the memorandum of the understanding or terms of reference with the

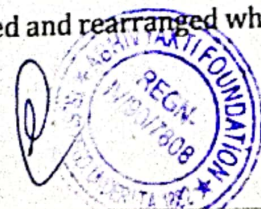
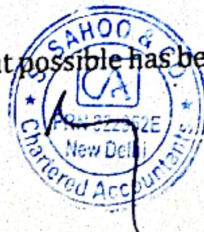


funder, has been recognized as grant receivable and these balances were disclosed under the head current assets vide schedule No.-06 of the Balance Sheet.

6. **Revenue Recognition:** Restricted project grants were recognized as income on the grant received during the project period on the prorata basis of respective projects, whereas unrestricted project grants and Donations were recognized on the basis of receipts in accordance with the guidelines on "Not for Profit Organization" issued by The Institute of Chartered Accountants of India.
7. **Project Fund:** The Project Fund was recognized on the basis of unspent balance of Grant Recognized as income over the grant utilized during the period. Grant Income of the year, to the extent unutilized has transferred to Project Fund vide schedule -No.-03 of the Balance Sheet.
8. **Bank Interest:** Interest earned on saving bank account as well as on the amount held under Fixed Deposit is reflected under the Income & Expenditure Account. The interest is accounted under the Receipts & Payment Account as the total interest received during the period from 01.04.2024 to 31.03.2025 in the savings bank account and fixed deposits.
9. **Expenditure:** Expenses are recorded on accrual basis.
10. **Foreign Contribution:** Foreign Contributions (Foreign Grants/Donation) are accounted for on the basis of the credit advice received from Bank.

2. NOTES TO ACCOUNTS

1. Income & Expenses are generally disclosed as per budget of the funding/donor agencies.
2. Grant Receivable of Rs. 8,646.82 has been written off during the year as no more receivable from the funder.
3. There is no such income which is of a business nature as defined under Section 2(15) of the Income Tax Act, 1961.
4. Previous year figures to the extent possible has been regrouped and rearranged wherever required.



5. **Pending Legal Case/Contingent Liabilities:** It was informed to us by the management that there are no legal cases pending or initiated during the year either by any individual or organization against Abhivyakti Foundation.

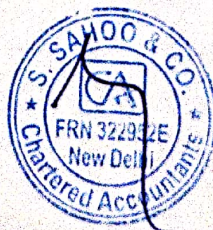
6. The Accounts relating to Foreign Funds are in Conformity with the provision of FCRA 2010. Specific care was taken the applicability of Rule 4 & Rule 5 of the FCRR, 2011.

7. **The Organization is registered under:**

- a) Trust Act vide registration number No. 7808 / IV-90 dated 11/07/2002.
- b) The Provisions of Section 12A of the Income Tax Act, 1961 vide registration No. AABTA5370LE20214 dated 31.05.2021 and valid till AY 2026-27. The organization has submitted the Income Tax Return for the year 2023-24 before the due date.
- c) Section 80G(5)(iii) of the Income Tax Act, 1961 vide Registration No. AABTA5370L22PT01 dated 23.02.2023 and valid till AY 2026-27.
- d) Foreign Contribution Regulation Act, 2010 vide registration no. – **337730023** and **Valid till 31.03.2027** with the Ministry of Home Affairs to receive foreign contribution. The organization has submitted the information through FC-4 Return for the year 2023-24 before the due date.
- e) The balance of unutilized foreign contribution with the association at the end of the financial year 31.03.2025:

FCRA Registration No.: 337730023

Particulars	Amount in INR
Cash in Hand	5,794.00
Cash at Designated Bank Account (NDMB)	67,793.21
Cash at Utilization Bank Account	67,11,700.40
Loans and Advances	5,628.00
Total	67,90,915.61



f) PAN of the Organization is AABTA5370L.

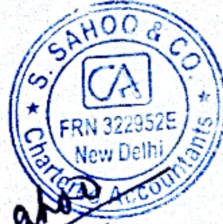
g) TAN of the organization is RCHA01812G. All the TDS returns were duly filed within the due dates

For & On behalf of

S. Sahoo & Co.

Chartered Accountants

FR No: 322952E



CA. (Dr.) Subhajit Sahoo, FCA, LLB
Partner

M No: 057426

UDIN- 25057426 BMFCBI4995

Place: New Delhi

Date: 29-08-2025

For & On behalf of
Abhiyakti Foundation

Mr. Krishan Kant
Secretary

Mr. Rupam Roy
Trustee

