P R SINHA & CO
Chartered Accountants
88, Beltala Road, Kolkata - 700 026
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INDEPENDENT AUDITOR'S REPORT

To
The Members of BARADRONE SOCIAL WELFARE INSTITUTION
Vill /P.O.: Baradrone, Block- Diamond Harbour
West Bengal, India 743332

Report on the Financial Statements
I have audited the accompanying financial statements of **BARADRONE SOCIAL WELFARE INSTITUTION**, which comprise the Balance Sheet as at 31 March 2026, the Income & Expenditure Account, and the Receipts & Payments Account for the year then ended, together with the notes forming part of the financial statements.

Management's Responsibility for the Financial Statements
The Society's management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Society in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation, and maintenance of adequate accounting records and internal controls relevant to the preparation and presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility
My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with the Standards on Auditing generally accepted in India. Those Standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.
An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. An audit also includes evaluating the appropriateness of accounting policies used, the reasonableness of accounting estimates made by management, and the overall presentation of the financial statements.
I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Basis for Opinion
I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purposes of my audit. In my opinion, proper books of account have been maintained by the Society, so far as appears from my examination of those books. The Balance Sheet, Income & Expenditure Account, and Receipts & Payments Account dealt with by this report are in agreement with the books of account, bills, vouchers, donor sanction letters, and other relevant records produced before me for examination.

Opinion
In my opinion, and to the best of my information and according to the explanations given to me, the aforesaid financial statements give a true and fair view in conformity with the accounting principles generally accepted in India:

(a) In the case of the Balance Sheet, of the state of affairs of the Society as at 31 March 2026;
(b) In the case of the Income & Expenditure Account, of the deficit for the year ended on that date; and
(c) In the case of the Receipts & Payments Account, of the receipts and payments of the Society for the year ended on that date.

For P R SINHA & CO.
Chartered Accountants
Firm Registration No. : 317015E

P.R. SINHA & Co. KOLKATA CHARTERED ACCOUNTANTS

(CA Pinaki Ranjan Sinha)
Proprietor
Membership No-053027

Place- Kolkata
Date : 06/09/2026

UDIN:- 26053027ZNKRDA8768

BARADRONE SOCIAL WELFARE INSTITUTION
Vill /P.O.: Baradrone, Block- Diamond Harbour
West Bengal, India 743332

Balance Sheet as at 31st March 2026

(Amount in Rs.)

	Particulars	Note	31 March 2026	31 March 2025
I	**Sources of Funds**			
1	**NPO Funds**	3	1,45,92,317	1,28,41,727
(a)	Unrestricted Funds			
(b)	Restricted Funds		1,45,92,317	1,28,41,727
2	**Non-current liabilities**			
(a)	Long-term borrowings	4	-	-
(b)	Other long-term liabilities	5	-	-
(c)	Long-term provisions	6	-	-
			-	-
3	**Current liabilities**			
(a)	Short-term borrowings	4	9,49,462.00	8,04,462.00
(b)	Payables	7		
(c)	Other current liabilities	8	-	-
(d)	Short-term provisions	6	-	-
			9,49,462.00	8,04,462.00
	Total		**1,55,41,778.95**	**1,36,46,188.53**
II	**Application of Funds**			
1	**Non-current assets**			
(a)	Property, Plant and Equipment and Intangible assets	9	1,21,64,209.00	1,21,64,209.00
(i)	Property, Plant and Equipment			
(ii)	Intangible assets			
(iii)	Capital work in progress			
(iv)	Intangible asset under development	10	-	-
(b)	Non-current investments	11	14,699.00	14,699.00
(c)	Long Term Loans and Advances	12	-	-
(d)	Other non-current assets (specify nature)		1,21,78,908.00	1,21,78,908.00
2	**Current assets**			
(a)	Current investments	10	-	-
(b)	Inventories	13	1,69,147.00	1,69,147.00
(c)	Receivables	14	-	-
(d)	Cash and bank balances	11	31,93,723.95	12,98,133.53
(e)	Short Term Loans and Advances	15	-	-
(f)	Other current assets		-	-
			33,62,870.95	14,67,280.53
	Total		**1,55,41,778.95**	**1,36,46,188.53**
	Brief about the Entity	1		
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements		-	-

This is the Balance Sheet referred to in our report of even date

For P. R. Sinha & Co.
Chartered Accountants
FRN.: 317015E

P. R. SINHA & Co. KOLKATA CHARTERED ACCOUNTANTS

(CA Pinaki Ranjan Sinha)
Proprietor
Membership No.: 053027
UDIN: 26053027ZNKRDA8768
Place: Kolkata
Date: 06/09/2026

DRONE SOCIAL WELFARE INSTITUTION
P.O.: Baradrone, Block- Diamond Harbour
st Bengal, India 743332
come and Expenditure for the year ended 31st March 2026

(Amount in Rs.)

	Particulars	Note	31 March 2026	31 March 2025
			Total	Total
I	**Income**			
(a)	Donations and Grants	16	41,31,713	68,73,655
(b)	Fees from Rendering of Services			
(c)	Sale of Goods			
II	Other Income	16.1	20,225	61,469
III	**Total Income (I+II)**		**41,51,938.00**	**69,35,124.00**
IV	**Expenses:**			
(a)	Material consumed/distributed	17	-	-
(b)	Donations/contributions paid		-	
(c)	Employee benefits expense	18	-	-
(d)	Depreciation and amortization expense	19	-	-
(e)	Finance costs	20		-
(f)	Other expenses	21	49,77,311.58	1,01,23,122.70
(g)	Religion/charitable expenses			
(h)	Other Expenses (specify nature)		-	-
	Total expenses		**49,77,312**	**1,01,23,123**
V	**Excess of Income overExpenditure for the year before exceptional and extraordinary items (III- IV)**		**-8,25,374**	**-31,87,999**
VI	Exceptional items (specify nature & provide note/delete if none)			-
VII	**Excess of Income over Expenditure for the year before extraordinary items (V-VI)**		**-8,25,374**	**-31,87,999**
VIII	Extraordinary Items (specify nature & provide note/delete if none)			-
IX	**Excess of Income over Expenditure for the year (VII-VIII)**		**-8,25,374**	**-31,87,999**
	Appropriations Transfer to funds, e.g., Building fund			
	Transfer from funds			
	Balance tansferred to General Fund		**-8,25,374**	**-31,87,999**
	The accompanying notes are an integral part of the financial statements			

This is the Statement of Income and Expenditure referred to in our report of even date

For P. R. Sinha & Co.
Chartered Accountants
FRN.: 317015E

P. R. SINHA & Co. KOLKATA CHARTERED ACCOUNTANTS

(CA Pinaki Ranjan Sinha)
Proprietor
Membership No.: 053027
UDIN: 26053027ZNKRDA8768
Place: Kolkata
Date: 06/09/2026

ADRONE SOCIAL WELFARE INSTITUTION
P.O.: Baradrone, Block- Diamond Harbour
st Bengal, India 743332

Statement of Receipts & Payments for the year ended 31st March 2026

PARTICULARS		Current year		Previous year	
		Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹
Receipts:					
Opening Balance					
Cash and Cash Equivalants	22		12,98,134		36,81,670
Income from Grant & Donations					
Grant Received	16	41,31,713		68,33,655	
Grant Received in Advance	16	25,75,964			
Donation	16	-		40,000	
Savings Bank Interest	16.1	20,225	67,27,902	61,469	69,35,124
Loans & Advances(Net)			1,45,000		8,04,462
			81,71,036		**1,14,21,256**
Payments:					
Project Expenses	23	45,85,878		95,22,943	
Administrative Overhead	23	3,91,434		6,00,180	
Liabilities for Expenses		-		-	
Loans & Advances(Net)		-		-	
Purchase of Fixed Assets		-		-	
			49,77,312		1,01,23,123
Closing Balance					
Cash and Cash Equivalants	14		31,93,724		12,98,134
			81,71,036		**1,14,21,256**
Significant Accounting Policies and Notes on Accounts (Schedule 13)			-		

The Schedules referred to above from an integral part of the Statement of Receipts & Payments
This is the Statement of Receipts & Payments referred to in our report of even date

For P. R. Sinha & Co.
Chartered Accountants
FRN.: 317015E

P. R. SINHA & Co. KOLKATA CHARTERED ACCOUNTANTS

(CA Pinaki Ranjan Sinha)
Proprietor
Membership No.: 053027
UDIN: 26053027ZNKRDA8768
Place: Kolkata
Date: 06/09/2026

BARADRONE SOCIAL WELFARE INSTITUTION
Vill /P.O.: Baradrone, Block- Diamond Harbour
West Bengal, India 743332

Notes forming part of the Financial Statements for the year ended, 31st March, 2026

Note - 1 Brief abount the entity

BARADRONE SOCIAL WELFARE INSTITUTION is a registered non-profit organization established under the West Bengal Societies Registration Act, 1961.

Note - 2 Significant Accounting Policies

Significant Accounting Policies

1. Basis of preparation of Financial Statements

a. Accounts are maintained on accrual basis under the historical cost convention.

b. The Financial Statements have been prepared in accordance with Generally Accepted Accounting Principles

c. Accounting Standards, issued by the Institute of Chartered Accountants of India, as applicable have been complied with.

d. Fixed assets are shown at actual cost, and no depreciation has been provided during the year.

2. Revenue Recognition

All revenues are recognised on receipt basis.

Notes On Accounts

1. a) Previous year figures have been regrouped and rearranged whereever necessary.

Note - 3 NPOs Funds

(Amount in Rs.)

Sr. No.	Particulars	As at 1st April 2025 (Opening Balance)	Funds transferred/received during the year	Funds Utilised during the year	As at 31st March 2026 (Closing Balance)
(A)	Unrestricted Funds				
1	Corpus Funds				-
2	General Funds	6483146.53	-8,25,374		56,57,772.95
3	Designated Funds	63,58,580.00	-	-	63,58,580.00
(B)	Restricted Funds	-	25,75,964	-	25,75,964.00
Total (2025-2026)		1,28,41,726.53	17,50,590.42	-	1,45,92,316.95
Previous Year (PY-2024-2025)		1,60,29,725.23	-31,87,998.70	-	1,28,41,726.53

P. R. SINHA & Co. KOLKATA CHARTERED ACCOUNTANTS

RADRONE SOCIAL WELFARE INSTITUTION
/P.O.: Baradrone, Block- Diamond Harbour
Vest Bengal, India 743332

Notes forming part of the Financial Statements for the year ended, 31st March, 2026

		Long Term		Short Term	
4	**Borrowings**	31 March 2026	31 March 2025	31 March 2026	31 March 2025
	Secured				
(a)	**Term loans**				
(i)	from banks	-	-	-	-
(ii)	from other parties	-	-	-	-
(b)	**Loans repayable on demand**				
(i)	from banks	NA	NA	-	-
(ii)	from other parties	NA	NA	-	-
(c)	Deferred payment liabilities	-	-	-	-
(d)	Loans and advances from related parties	-	-	9,49,462	8,04,462
(e)	Long term/current maturitites of finance lease obligation	-	-		
(f)	Other loans advances (specify nature)	-	-	-	-
	Total (A)	-	-	9,49,462	8,04,462
	Unsecured				
(a)	**Term loans**				
(i)	from banks	NA	NA	-	-
(ii)	from other parties	NA	NA	-	-
(b)	**Loans repayable on demand**				
(i)	from banks	NA	NA	-	-
(ii)	from other parties	NA	NA	-	-
(c)	Deferred payment liabilities	-	-	-	-
(d)	Loans and advances from related parties	-	-	-	-
(e)	Long term/current maturitites of finance lease obligation	-	-	-	-
(f)	Other loans advances (specify nature)	-	-	-	-
	Total (B)	-	-	-	-
	Total (A) + (B)	-	-	9,49,462	8,04,462
	Foot Note:				
(i)	Nature of the Security to be specified separately.				
(ii)	Terms of repayment of terms loans and other loans may be stated.				
(iii)	Where loans guranteed by partners/proprietors/owners aggregate of such amount under each head may be disclosed.				

P. R. SINHA & Co. KOLKATA CHARTERED ACCOUNTANTS

BARADRONE SOCIAL WELFARE INSTITUTION
Vill /P.O.: Baradrone, Block- Diamond Harbour
West Bengal, India 743332

Notes forming part of the Financial Statements for the year ended, 31st March, 2026

(Amount in Rs.)

		31 March 2026	31 March 2025
5	**Other long-term liabilities**		
(a)	Advance from customers	-	-
(b)	Others (please specify)	-	-
	Total Other long-term liabilities	-	-

		Long term		Short term	
		31 March 2026	31 March 2025	31 March 2026	31 March 2025
6	**Provisions**				
(a)	**Provision for employee benefits**				
(i)	Provision for gratuity	-	-	-	-
(ii)	Provision for leave Encashment	-	-	-	-
(b)	**Other provisions**				
	Other (specify nature)	-	-	-	-
	Total Provisions	-	-	-	-

		31 March 2026	31 March 2025
7	**Payables**		
(a)	Total outstanding dues of micro, small and medium enterprises	-	-
(b)	Total outstanding dues of creditors other than micro, small and medium enterprises	-	-
	Total payables	-	-

Disclosure relating to suppliers registered under MSMED Act based on the information available with the entity Company:

Particulars	31 March 2026	31 March 2025
(a) Amount remaining unpaid to any supplier at the end of each accounting		
Principal	-	-
Interest	-	-
Total	-	-
(b) The amount of interest paid by the buyer in terms of section 16 of the MSMED Act, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year.	-	-
(c) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act.	-	-
(d) The amount of interest accrued and remaining unpaid at the end of each accounting year.	-	-
(e) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the MSMED Act.	-	-

		31 March 2026	31 March 2025
8	**Other current liabilities**		
(a)	Current maturities of finance lease obligations	-	-
(b)	Interest accrued but not due on borrowings	-	-
(c)	Interest accrued and due on borrowings	-	-
(d)	Income received in advance	-	-
(e)	Unearned revenue	-	-
(f)	Goods and Service tax payable	-	-
(g)	TDS payable	-	-
(h)	Other payables (specify nature)	-	-
	Grants Received in Advance	-	
	Total Other current liabilities		-

P. R. SINHA & Co. KOLKATA CHARTERED ACCOUNTANTS

BARADRONE SOCIAL WELFARE INSTITUTION
Vill /P.O.: Baradrone, Block- Diamond Harbour
West Bengal, India 743332

Note-9

STATEMENT OF FIXED ASSETS AS ON 31.03.20256

Sl. No.	Particulars	W.D.V as on 01.04.2025	Addition during the Year	Dep. %	Dep. Amount	W.D.V as on 31.03.2026
A	**GENERAL**					
	Building	33,14,319.42				33,14,319.42
	Land	22,29,500.00	-	-	-	22,29,500.00
	Agriculture	1,70,491.58	-	-	-	1,70,491.58
	Poultry Stocking Shed	1,71,609.00			-	1,71,609.00
	Livestock Trg. Cum. Demonstation Centre	26,18,445.00	-		-	26,18,445.00
	Charka Kendra (Spinning Center)	2,60,821.50	-		-	2,60,821.50
	Power- Tilllers	2,95,000.00			-	2,95,000.00
	Equipment of Poultry unit, Dairy unit, Piggery unit & Duchery units	6,11,914.00			-	6,11,914.00
	Ponds for Fisheries and training purposes	8,65,000.00			-	8,65,000.00
	Motor Cycles	4,68,000.00			-	4,68,000.00
	Vehicle(Car)	5,50,000.00			-	5,50,000.00
	Equipment of Health Clinic ECG machine, Weight machines, Hanging weight machines, refrigerators, BP instruments beds etc.	3,75,000.00			-	3,75,000.00
	Pump sets	47,945.00			-	47,945.00
	Desktops	44,063.50	-		-	44,063.50
	Furniture	20,900.00	-		-	20,900.00
	Electrical Equipment	16,500.00	-		-	16,500.00
	Laptops	92,000.00			-	92,000.00
	HP Printer	12,700.00			-	12,700.00
	TOTAL :	**1,21,64,209.00**			-	**1,21,64,209.00**
	PREVIOUS YEAR'S TOTAL	**1,21,64,209.00**	-	-	-	**1,21,64,209.00**

P. R. SINHA & Co. KOLKATA CHARTERED ACCOUNTANTS

ADRONE SOCIAL WELFARE INSTITUTION
P.O.: Baradrone, Block- Diamond Harbour
est Bengal, India 743332
otes forming part of the Financial Statements for the year ended, 31st March, 2026

(Amount in Rs.)

10	Investments - Non Current and Current (valued at historical cost unless stated otherwise)	As at 31 March 2026			As at 31 March 2025	
		Face Value	Numbers/ Units/ Shares	Book Value	Numbers/ Units/ Shares	Book Value
	Trade Investments -Quoted					
(a)	Investments in Other Entities					
	Less: Provision for diminution in value of investments			-		-
(b)	Investments in partnership firm (Refer footnote 1)			-		-
	Other Investments					
(c)	Investments in preference shares			-		-
(d)	Investments in equity instruments			-		-
(e)	Investments in government or trust securities			-		-
(f)	Investments in debentures or bonds			-		-
(g)	Investments in mutual funds			-		-
(h)	Investments property			-		-
(i)	Other non-current investments (specify nature)			-		-
	Total Investments			-		-
	Trade Investments - Unquoted					
(a)	Investments in Other Entities			-		-
	Less: Provision for diminution in value of investments			-		-
(b)	Investments in partnership firm (Refer footnote 1)			-		-
	Other Investments					
(c)	Investments in preference shares			-		-
(d)	Investments in equity instruments			-		-
(e)	Investments in government or trust securities			-		-
(f)	Investments in debentures or bonds			-		-
(g)	Investments in mutual funds			-		-
(h)	Other non-current investments (specify nature)			-		-
(i)	Investments property			-		-
	Total Investments			-		-
	Aggregate market value as at the end of the year:					
	Aggregate amount of quoted investments and market value thereof.			-		-
	Aggregate amount of Un-quoted investments.			-		-
	Aggreagte Provision for diminution in value of investments.					
	Footnote 1: Details of investment in partnership firm			31-Mar-25		31-Mar-24
	Name of partner with % share in profits of such firm					
	N.A			-		-
	Total capital of the firm (Amount in Rs.)			-		-

	Current Investments	As at 31 March 2026			As at 31 March 2025	
		Face Value	Numbers/ Units/ Shares	Book Value	Numbers/ Units/ Shares	Book Value
	Trade (valued at lower of cost or market value) - Quoted					
(a)	Current maturities of long-term investments			-		-
(b)	Investments in equity instruments			-		-
(c)	Investments in preference shares			-		-
(d)	Investments in government or trust securities			-		-
(e)	Investments in debentures or bonds			-		-
(f)	Investments in mutual funds			-		-
(g)	Other Short-term investments (specify nature)			-		-
	Net current investments			-		-
	Trade (valued at lower of cost or market value) - Unquoted					
(a)	Current maturities of long-term investments					
(b)	Investments in equity instruments			-		-
(c)	Investments in preference shares			-		-
(d)	Investments in government or trust securities			-		-
(e)	Investments in debentures or bonds			-		-
(f)	Investments in mutual funds			-		-
(g)	Other Short-term investments (specify nature)			-		-
	Net current investments			-		-
	Grand Total			-		-
	Aggregate value of quoted investments and market value thereof.			-		-
	Aggregate value of quoted investments.			-		-
	Aggregate Provision for diminution in value of investments.			-		-

P. R. SINHA & CO. KOLKATA CHARTERED ACCOUNTANTS

P.O.: Baradrone, Block- Diamond Harbour
st Bengal, India 743332

			Long Term		Short Term	
11	**Loans and advances**		31 March 2026	31 March 2025	31 March 2026	31 March 2025
A	**(Secured)**					
(a)	**Capital advances**					
(i)	Considered good		-	-	-	-
(ii)	Doubtful		-	-	-	-
	Less: Provision for doubtful advances		-	-	-	-
		(a)	-	-	-	-
(b)	Loans advances to partners or relative of partners		-	-	-	-
(c)	Other loans and advances (specify nature)		-	-	-	-
(i)	Prepaid expenses		-	-	-	-
(ii)	CENVAT credit receivable					
(iii)	VAT credit receivable					
(iv)	Service tax credit receivable					
(v)	GST input credit receivable					
(v)	Security Deposits		-	-		
(vi)	Balance with government authorities					
		(b)	-	-	-	-
	Total (a)+(b) (A)		-	-	-	-

			Long Term		Short Term	
B	**Loans and advances**		31 March 2026	31 March 2025	31 March 2026	31 March 2025
	(Unsecured)					
(a)	**Capital advances**					
(i)	Considered good		-	-	-	-
(ii)	Doubtful		-	-	-	-
	Less: Provision for doubtful advances		-	-	-	-
		(a)	-	-	-	-
(b)	Loans advances to partners or relative of partners		-	-	-	-
(c)	Other loans and advances (specify nature)		-	-	-	-
(i)	Prepaid expenses		-	-	-	-
(ii)	CENVAT credit receivable		-	-	-	-
(iii)	VAT credit receivable		-	-	-	-
(iv)	Service tax credit receivable		-	-	-	-
(v)	GST input credit receivable		-	-	-	-
(v)	Security Deposits		14,699.00	14,699.00	-	-
(vi)	Balance with government authorities		-	-	-	-
		(b)	**14,699.00**	**14,699.00**	-	-
	Total (a)+(b) (B)		**14,699.00**	**14,699.00**	-	-
	Total (A + B)		**14,699.00**	**14,699.00**	-	-

12	**Other non-current assets**		
(a)	Security Deposits	-	-
(b)	Prepaid expenses	-	-
(c)	Others (Specify nature)	-	-
	Total other non-current other assets	-	-
13	**Receivables**	-	-
(a)	Donations/grants receivable	-	-
(b)	Others (specify nature)	-	-
		-	-
	Outstanding for a period exceeding 6 months from the date they are due for receipt		
(a)	Secured Considered good	-	-
(b)	Unsecured Considered good	-	-
(c)	Doubtful	-	-
	Less: Provision for doubtful receivables	-	-
		-	-
	Total		-

P. R. SINHA & Co. KOLKATA CHARTERED ACCOUNTANTS

.O.: Baradrone, Block- Diamond Harbour
st Bengal, India 743332

			31-Mar-26	31-Mar-25
14	**Cash and Bank Balances**			
A	**Cash and cash equivalents**		-	-
(a)	On current accounts		24,67,827.79	45,202.79
	SBI-New Delhi		2,54,106.32	5,82,023.32
	IDBI		22,193.75	3,79,569.65
	Indian Bank		4,41,094.25	2,86,379.93
	Punjab National Bank			
			-	-
(b)	Cash credit account (Debit balance)			
(c)	**Fixed Deposits**		-	-
	Deposits with original maturity of less than three months		-	-
(d)	Cheques, drafts on hand		8,501.84	4,957.84
(e)	Cash on hand		31,93,723.95	12,98,133.53
	Total	**(I)**		
B	**Other bank balances**			
(a)	Bank Deposits		-	-
(i)	Earmarked Bank Deposits			
(ii)	Deposits with original maturity for more than 3 months but less than 12 months from reporting date		-	-
			-	-
(iii)	Margin money or deposits under lien		-	-
(iv)	Others (specify nature)		-	-
	Total other bank balances	**(II)**	**31,93,723.95**	**12,98,133.53**
	Total Cash and bank balances	**(I+II)**		
15	**Other current assets**			
	(Specify nature)			
	(This is an all-inclusive heading, which incorporates current assets that do not fit into any other asset categories)		-	-
(a)	Interest accrued but not due on deposits		-	-
(b)	Interest accrued and due on deposits		-	-
	Total			

P. R. SINHA & Co. KOLKATA CHARTERED ACCOUNTANTS

BARADRONE SOCIAL WELFARE INSTITUTION
Vill /P.O.: Baradrone, Block- Diamond Harbour
West Bengal, India 743332

(Amount in Rs.)

Notes forming part of the Financial Statements for the year ended, 31st March, 2026

			31-Mar-26	31-Mar-25
16	**Donations and Grants**			
	Foreign Grants			
	VASTENACTIE		33,90,874.00	-
	Less : Undisbursed (Received in Advance)		25,75,964.00	
	Total of Foreign Grants (a)		**8,14,910.00**	**-**
	Local Grants			
	S.J. Foundation		13,000.00	26,000.00
	Org. Own Sources		33,03,803.00	68,07,655.00
	Total of Local Grants (b)		**33,16,803.00**	**68,33,655.00**
	Total Grants (c)=(a+b)		**41,31,713.00**	**68,33,655.00**
	Donation Received		-	40,000.00
	Total Donation (d)		**-**	**40,000.00**
	Total Grants and Donations (c+d)		**41,31,713.00**	**68,73,655.00**
16.1	**Other income**		20,225.00	61,469.00
(a)	Interest income		-	-
(b)	Dividend income		-	-
(c)	Net gain on sale of investments		-	-
(d)	Other non-operating income (Please specify)			
	Total other income		**20,225.00**	**61,469.00**

			31-Mar-26	31-Mar-25
17	**Cost of goods sold (Delete whatever is not applicable)**			
(A)	**Materials consumed/distributed**			
	Raw material consumed/distributed			
(i)	Inventory at the beginning of the year		-	-
(ii)	Add : Purchases during the year		-	-
(iii)	Less: Inventory at the end of the year		-	-
	Cost of raw material consumed	(I)	-	-
	Other materials (purchased intermediates and components)			
(i)	Inventory at the beginning of the year		-	-
(ii)	Add : Purchases during the year		-	-
(iii)	Less: Inventory at the end of the year		-	-
	Cost of other material distributes	(II)	-	-
	Total raw material consumed/distributed (A)	(I+II)	-	-

		31-Mar-26	31-Mar-25
B	**Purchases of stock-in-trade**	-	-
(i)	**Purchase**		
	Total (B)	-	-

			31-Mar-26	31-Mar-25
C	**Changes in inventories of finished goods, work in progress and stock-in trade**			
	Inventories at the beginning of the year:			
(i)	Stock-in-trade		-	-
(ii)	Work in progress		-	-
(iii)	Finished goods		1,69,147	1,69,147
		(I)	**1,69,147**	**1,69,147**
	Inventories at the end of the year:			
(i)	Stock-in-trade		-	-
(ii)	Work in progress		-	-
(iii)	Finished goods		1,69,147	1,69,147
		(II)	**1,69,147**	**1,69,147**
	(Increase)/decrease in inventories of finished goods, work-in-progress and stock-in-trade (C)		-	-
	Total (A+B+C)		-	-

P. R. SINHA & Co. KOLKATA CHARTERED ACCOUNTANTS

(Amount in Rs.)

18	Employee benefits expense	31-Mar-26	31-Mar-25
	(Including contract labour)		
(a)	Salaries, wages, bonus and other allowances	-	-
(b)	Contribution to provident and other funds	-	-
(c)	Gratuity expenses	-	-
(d)	Staff welfare expenses	-	-
	Total Employee benefits expense	-	-

19	Finance cost	31-Mar-26	31-Mar-25
(a)	Interest expense		
(i)	On bank loan	-	-
(ii)	On assets on finance lease	-	-
(b)	Other borrowing costs		
(c)	Loss on foreign exchange transactions and translations considered as finance cost (net)	-	-
	Total Finance cost	-	-

20	Depreciation and amortization expense	31-Mar-26	31-Mar-25
(a)	on tangible assets (Refer note 9)	-	-
(b)	on intangible assets (Refer note 9)	-	-
	Total Depreciation and amortization expense	-	-

21	Other Expenses	31-Mar-26	31-Mar-25
(a)	Religious/charitable		
(b)	Other Expenses		
(i)	Consumption of stores and spare parts	-	-
(ii)	Power and fuel	-	-
(iii)	Rent	-	-
(iv)	Repairs and maintenance - Buildings	-	-
(v)	Repairs and maintenance - Machinery	-	-
(vi)	Insurance	-	-
(vii)	Rent, Rates and taxes, excluding, taxes on income	-	-
(viii)	Labour charges	-	-
(ix)	Travelling expenses	-	-
(x)	Auditor's remuneration	-	-
(xi)	Printing and stationery	-	-
(xii)	Communication expenses	-	-
(xiii)	Legal and professional charges	-	-
(xiv)	Advertisement and publicity	-	-
(xv)	Business promotion expenses	-	-
(xvi)	Commission	-	-
(xvii)	Clearing and forwarding charges	-	-
(i)	Loss on sale of Property, Plant and Equipment	-	-
(ii)	Loss on foreign exchange transactions (net)	-	-
(iii)	Loss on cancellation of forward contracts	-	-
(iv)	Loss on sale of investments (net)	-	-
(v)	Provision for diminution in value of investments	-	-
(vi)	Provision for doubtful debts	-	-
(vii)	Miscellaneous expenses	-	-
	Project Cost (Refer note 21.1)	49,77,311.58	1,01,23,122.70
	Total	**49,77,311.58**	**1,01,23,122.70**

21.1	Project Cost	31-Mar-26	31-Mar-25
(a)	Vastenactie Project (Refer note 21.1.1)	8,14,910.00	35,33,891.70
(b)	S.J. Foundation Project. (Refer note 21.1.2)	13,270.00	25,800.00
(c)	Organization Own Sources (Refer note 21.1.3)	27,15,990.00	52,42,325.00
(d)	Org. Sponsored Prg (Refer note 21.1.4)	10,41,708.00	7,20,926.00
(e)	Administrative Overhead (Refer note 21.1.5)	3,91,433.58	6,00,180.00
	Total	**49,77,311.58**	**1,01,23,122.70**

P. R. SINHA & CO. KOLKATA CHARTERED ACCOUNTANTS

Vill /P.O.: Baradrone, Block- Diamond Harbour
West Bengal, India 743332

(Amount in Rs.)

		31-Mar-26	31-Mar-25
21.1.1	**Vastenactie Project**		
	Accountant	15,200.00	-
	Awareness Meeting with Parents on Child Education	-	17,800.00
	Awareness Meetings	-	90,800.00
	Awarness Meeting on Health & hygiene for Parents	-	1,11,800.00
	Bank Charges	-	1,079.70
	Caretekar	12,384.00	-
	Colaboration with local authorities	8,400.00	-
	Community Engagement	6,700.00	-
	Famili Counselling Services	7,400.00	-
	Field Supervisor	15,478.00	-
	Games, Sports & Culture	4,500.00	-
	Health Check up Follow up	21,300.00	2,09,912.00
	Honorarium of Project Co-ordinator	-	1,44,000.00
	Honorarium of Teachers	-	10,80,000.00
	Joint meet with Owners, Parents & PRI Members	-	30,100.00
	Meeting with owners and managers of Brick fields	-	15,200.00
	Monthly Adolescents's Meet	-	26,500.00
	Nutrition food	-	8,03,500.00
	Nutrition Support	3,95,435.00	-
	Overhead	4,950.00	-
	Overheads	-	30,000.00
	Shed Renovation	-	89,850.00
	Skill Development Training	1,23,000.00	-
	Skill Training in Bamboo- Based Handicraft	-	97,800.00
	Skill Training in Garments Making	-	1,60,600.00
	Skill Training in Scientific Agriculture	-	1,23,600.00
	Skill training in Scientific Poultry Rearing	-	1,52,820.00
	Spent out of Bank Interest for Food of Suffering Children	-	35,700.00
	Teachers Salary	55,125.00	
	Teaching/ Learning Materials	72,000.00	2,15,850.00
	Training & Refresher Training of Teacher	43,638.00	46,500.00
	Training of Project Co-ordinator	25,200.00	5,800.00
	Weekly Awareness fo Children on Health & Awareness	-	44,680.00
	Workshop With Parents	4,200.00	
	Total	**8,14,910.00**	**35,33,891.70**

		31-Mar-26	31-Mar-25
21.1.2	**S.J. Foundation Projec**		
	Medicines	13,270.00	25,800.00
	Total	**13,270.00**	**25,800.00**

		31-Mar-26	31-Mar-25
21.1.3	**Organization Own Sources**		
	Poultry Rearing Trg-cum Production Programs	6,99,300.00	11,43,700.00
	Duck Rearing Trg-cum Production Programs	3,14,100.00	5,13,650.00
	Pig Rearing Trg-Cum-Production Programs	3,29,230.00	5,24,720.00
	Goat Rearing Trg-Cum-Production Programs	2,10,520.00	5,46,380.00
	Fish Cultivation Trg-Cum-Production Programs	3,11,250.00	5,76,300.00
	Paddy & Veg. Cultivation Trg Cum- Trg production Prog.	3,02,490.00	4,87,000.00
	Coconut Plants cultivation	1,08,900.00	3,85,200.00
	Health Clinic	1,05,600.00	8,88,510.00
	Maintenance of Building	3,34,600.00	1,76,865.00
	Total	**27,15,990.00**	**52,42,325.00**

		31-Mar-26	31-Mar-25
21.1.4	**Org. Sponsored Prg**		
	Nursery & KG School	3,44,000.00	4,30,862
	Self Help Groups Trg Programs	1,75,300.00	55,000
	Adolescent Girls Health & Hygiene Programme	1,22,200.00	28,500
	Agricultural Training for Small / Marginal Farmers	1,76,450.00	32,714
	Eye Check-up camps	55,100.00	28,540
	Book Distribution for the poor Students	48,400.00	37,210
	Celebration of National Days	26,500	24,900
	Annual Function	93,758	83,200
		10,41,708.00	**7,20,926.00**

		31-Mar-26	31-Mar-25
21.1.5	**Administrative Overhead**		
	Administrative Expenses	3,87,545.00	6,00,000.00
	Bank Charges	3,888.58	180.00
	Total	**3,91,433.58**	**6,00,180.00**

P. R. SINHA & Co. KOLKATA CHARTERED ACCOUNTANTS

ADRONE SOCIAL WELFARE INSTITUTION
P.O.: Baradrone, Block- Diamond Harbour
est Bengal, India 743332

Notes-22

Opening Balance - Cash and Cash Equivalants

Particulars	Total			
	Current year		Previous year	
	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹
Cash in Hand				
Cash in Hand	4,958		25,978	
		4,958		25,978
Cash at Bank				
SBI-New Delhi	45,203		14,95,852	
IDBI	5,82,023		2,87,330	
Indian Bank	3,79,570		3,566	
Punjab National Bank	2,86,380		18,68,944	
		12,93,176		36,55,692
Total		**12,98,134**		**36,81,670**

Notes-23
Project Expenses

Particulars	Total			
	Current year		Previous year	
	Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹
Vastenactie Project (Refer note 21.1.1)	8,14,910.00		35,33,892	
S.J. Foundation Project. (Refer note 21.1.2)	13,270.00		25,800	
Organization Own Sources (Refer note 21.1.3)	27,15,990.00		52,42,325	
Org. Sponsored Prg (Refer note 21.1.4)	10,41,708.00		7,20,926	
Administrative Overhead (Refer note 21.1.5)	3,91,433.58	49,77,312	6,00,180	1,01,23,123
Total	**-**	**49,77,312**	**-**	**1,01,23,123**

P. R. SINHA & Co. KOLKATA CHARTERED ACCOUNTANTS

UDIN Details

UDIN	26053027ZNKRDA8768
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Document Type	Audit and Assurance Functions
Type of Audit	Independent Financial Audit
Date of Signing of Document	06-09-2026
Created Date/Time	29-09-2026 | 18:22:35
Status	Active
Auditor's Opinion on Financial Statements	
Is Auditor's Opinion applicable to this audit report?	No
Details of Preceding year's of Audit	
Is capturing details of the preceding auditor applicable to this audit/form?	No

Particulars : Figures/Values

Particulars	Figures/Values	Denomination	Converted Value
1 . Financial Year	01-04-2025 - 31-03-2026		
2 . Gross Turnover/Gross Receipt	4115938	Actual	41,15,938
3 . Shareholder Fund/Owners Fund	14592317	Actual	1,45,92,317
4 . Net Block of Property, Plant & Equipment	12164209	Actual	1,21,64,209

Document Description	RECEIPTS AND PAYMENTS INCOME AND EXPENDITURE AND BALANCE SHEET FOR FY 25-26
Remarks	BSWI ACCT 26

P. R. SINHA & Co. KOLKATA CHARTERED ACCOUNTANTS

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