



AUDITOR'S REPORT

FORM NO.10B

**Audit report under section 12A (b) of the Income-tax Act, 1961, in the case of
Charitable or religious trusts or Institution.**

We have audited the attached Balance Sheet of **"PARIBARTAN" PALLAHARA, DIST-
ANGUL, ODISHA** as at 31st March 2025 and Income Expenditure Account, Receipts
& Payment account for the year ended on that date which are in agreement with the
books of accounts maintained by the said organization.

We have obtained all the information and explanations, which to the best of our
knowledge and belief were necessary for the purpose of the audit. In our opinion the
organization has kept proper books of accounts so far, as appears from our examination
of the books.

In our opinion and to the best of our information and according to the explanations given
to us, the said accounts give a true and fair view:

1. In the case of Balance Sheet, the state of affairs of the Organization as at 31st
March 2025
and
2. In case of Income Expenditure account, the Excess of Expenditure over Income of
the Organization for the period ending on 31st March 2025.

The prescribed particulars are annexed hereto.

Place-Bhubaneswar
Date- 06/08/2025

for SUBRAT & CO
Chartered Accountants
FRN-0326697E

(Subrat Kumar Pati, FCA)
Proprietor
M.No-067018

UDIN- 25067018BMJMF58263



ANNEXURE
STATEMENT OF PARTICULARS

- I. Application of income for charitable or religious purposes.
1. Amount of income of the previous year applied to charitable or religious purposes in India during that year : Rs 1,95,72,406/-
 2. Whether the trust/institution *has exercised the option under clause (2) of the Explanation to section 11(1) If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year : NO
 3. Amount of income accumulated or set apart/finally set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust Wholly/in part only for such purposes. Rs.28,65,414/-
 4. Amount of income eligible for exemption under section 11(1)(c) (Give details) NIL.
 5. Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2) : NIL.
 6. Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b) ? If so, the details thereof.

NOT APPLICABLE.
 7. Whether any part of the income in respect of which an option was exercised under clause(2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B) ? If so, the details thereof - NIL.
 8. Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year.
 - (a) has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or - NIL
 - (b) has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or - NIL
 - (c) has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof ? If so, details thereof. - NIL
- II. Application or use of income or property for the benefit of persons referred to in section 13(3).
1. Whether any part of the income or property of the *trust/institution was lent, or continued to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any. - NIL
 2. Whether any land, building or other property of the *trust/institution was made, or continued to be made available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any
NIL..



3. Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details. NIL.
4. Whether the services of the *trust/institution were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any : NIL
5. Whether any share, security, or other property was purchased by or on behalf of the *trust/institution during the previous year from any such person? If so, give details thereof together with the consideration paid. NIL
6. Whether any share, security or other property was sold by or on behalf of the trust during the previous year to any such person? If so, the details thereof together with the consideration received. NIL
7. Whether any income or property of the trust was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted NIL.
8. Whether the income or property of the trust was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details NIL.

III. Investment held at any time during the previous year(s) in concerns in which persons referred to in section 13(3) have a substantial interest.

Sl. No.	Name and address of the concern	Where the concern is a company, No. and class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in col. 4 exceeded 5% of the capital of the concern during the previous year - say, Yes/No.
1	2	3	4	5	6

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Total:

for SUBRAT & CO.
Chartered Accountants
FRN-326697E



(Subrat Kumar Pati, FCA)
Proprietor
M. No. 067018.

UDIN- 25067018BMJMFS8263

Bhubaneswar,
Date: 06.08.2025

SCHEDULE-1

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

A. SIGNIFICANT ACCOUNTING POLICIES

(1) Basis of Accounting

The Accounts have been prepared under the historical cost convention in accordance with the generally accepted accounting principles and on Mercantile Basis of accounting.

(2) Fixed Assets

Fixed Assets are stated at cost of acquisition

(3) Depreciation

Depreciation has not been provided on Fixed Assets.

B. NOTES ON ACCOUNTS

NIL

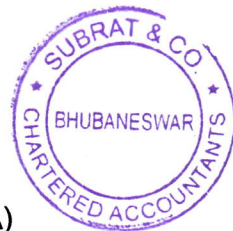
Bhubaneswar,
Date: 06.08.2025

for SUBRAT & CO.
Chartered Accountants
FRN-326697E



(Subrat Kumar Pati, FCA)
Proprietor
M. No. 067018.

UDIN- 25067018BMJMF58263



PARIBARTAN
PALLAHARA, ANGUL
BALANCE SHEET AS AT 31.03.2025

LIABILITIES		Amount in Rs.	ASSETS	Amount in Rs.
General Fund			Fixed Assets	
Opening Balance	90,02,323.06		As per Schedule-A	54,99,264.01
Excess of Expenditure Over Income	<u>5,16,529.36</u>	84,85,793.70	Current Assets Loans & Advances	
Current Liabilities & Provision			Fixed Deposit (Bank Guarantee)	12,480.00
Allied Activities Outstanding 24-25			EMD	80,000.00
EPF Payable	5,400.00		TDS Receivable	4,79,744.00
ESI Payable	<u>1,521.00</u>	6,921.00	Grant In Aid Receivable	
CBS Outstanding 24-25			TRAJ	73,875.00
TDS Payable	<u>11,500.00</u>	11,500.00	CHRI	<u>5,53,459.00</u>
				6,27,334.00
Audit Fees Payable 24-25		25,000.00	Cash in Hand	-
			Cash at Bank	18,30,392.69
Total		85,29,214.70	Total	85,29,214.70

As per report of even date attached

for SUBRAT & CO
Chartered Accountants
FRN-326697E

(Subrat Kumar Pati, FCA)
Proprietor
M.No-067018

UDIN-25067018BMJMF582



Date-06/08/2025
Place-Bhubaneswar

SMDesh
Chairman
PARIBARTAN

(Signature)
Secretary
PARIBARTAN

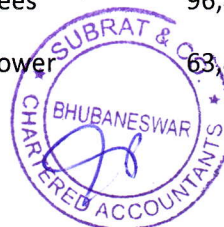
PARIBARTAN
PALLAHARA, ANGUL

Consolidated Income & Expenditure Account for the Period from 01.04.2024 to 31.03.2025

Expenditure	Amount in Rs.	Income	Amount in Rs.
Expenditure of Allied Activities (Income Generation Programme)		Bank Interest	86,250.00
Administrative Expenses 10,02,753.00		Interest on TDS	36,110.00
Programme Expenses 11,91,336.00	21,94,089.00		
Expenditure of JSW Foundation (Management of Dispensaries)		Grant In Aid	
Administrative Expenses 4,23,100.00		SFURTI	2,17,560.00
Programme Expenses 42,30,994.00	46,54,094.00	Reliance Jio	23,400.00
Expenditure of Community Based Surveillance		Range officer Gopalpur, Sundergarh	99,000.00
Administrative Expenses 1,44,101.00		Range officer Solo, Bonai	2,00,000.00
Programme Expenses 20,58,229.00	22,02,330.00	Consumer Awareness Programme TRAI	1,30,000.00
Expenditure of Mercury Phoenix Trust (HIV/AIDS Awareness)		JSW Foundation (Including TDS of Rs. 474316)	47,43,156.00
Administrative Expenses 152.70	152.70	Voice for Asian Elephant Society	28,42,478.00
Expenditure of Voice for Asian Elephant Society (Elephant Protection & Conservation)		Centre for Health Research Initiatives (CHRI)	16,60,371.00
Administrative Expenses 89,502.34		JIV DAYA Foundation	11,07,858.00
Programme Expenses 27,46,875.70	28,36,378.04	SELAVIP	45,88,155.00
Expenditure of JIV Daya Foundation (Pre School Nutrition Education Support for Rural Upliftment Initiative)		Rufford Small Grants	6,56,971.00
Programme Expenses 15,11,489.19	15,11,489.19		
Expenditure of Rufford Small Grants (Conservation and Community Engagement for the endangered Woolly flying Squirrel in Uttarakhand)		Receivable from TRAI	73,875.00
Administrative Expenses 1,861.30	1,861.30	Receivable from Centre for Health Research Initiatives (CHRI)	5,53,459.00
Expenditure of SELAVIP (New Housing and Water Supply)			
Programme Expenses 59,23,862.00	59,23,862.00	Collection from Ambulance Services	40,000.00
		Collection from Income Generation Programme	4,00,000.00
Audit Fee 25,000.00		Collection from Selling of Patta Sarees	96,856.00
Depreciation 2,05,713.13		Collection of Rent from Reliance Tower	63,888.00

Smdash
Chairman
PARIBARTAN

pcrai
Secretary
PARIBARTAN



Expenses Payable		Collection from sale of seedling	4,20,474.00
EPF (Allied Project)	5,400.00	Collection from Mango selling	4,96,600.00
ESI (Allied Project)	1,521.00	Collection from Mahua flower Trading	4,88,800.00
TDS (CBS Project)	11,500.00	Collection from Sale of old Vehicle	17,500.00
Loans & Advances Written off	45,900.00	Received funds for Field visit	60,000.00
		Excess of Expenditure over Income	5,16,529.36
Total	1,96,19,290.36	Total	1,96,19,290.36

As per report of even date attached

Date - 06/08/2025
Place - Bhubaneswar

for SUBRAT & CO
Chartered Accountants
FRN-326697E

(Subrat Kumar Pati, FCA)
Proprietor
M.No-067018
UDIN-25067018BMJMF8263

SMDash
Chairman
PARIBARTAN

Prasenjit
Secretary
PARIBARTAN



**PARIBARTAN
PALLAHARA, ANGUL**

Consolidated Receipt & Payments Account for the Period from 01.04.2024 to 31.03.2025

Receipt	Amount in Rs.	Payment	Amount in Rs.
Opening Balance		Expenditure of Allied Activities (Income Generation Programme)	
Cash in Hand	30.00	Administrative Expenses	10,02,753.00
Cash at Bank		Programme Expenses	<u>11,91,336.00</u>
			21,94,089.00
		Expenditure of JSW Foundation (Management of Dispensaries)	
Jiv Daya Foundation	5,26,740.74		
Voice for Asian Elephant Society	1,530.04	Administrative Expenses	4,23,100.00
Mercury Phoenix Trust	150.13	Programme Expenses	<u>42,30,994.00</u>
			46,54,094.00
		Expenditure of Community Based Surveillance	
SELAVIP	13,27,488.00		
JSW Foundation	1,51,080.62	Administrative Expenses	1,44,101.00
Allied Activities Project	<u>11,58,793.39</u>	Programme Expenses	<u>20,58,229.00</u>
	31,65,782.92		22,02,330.00
		Expenditure of Mercury Phoenix Trust (HIV/AIDS Awareness)	
Bank Interest	86,250.00		
		Administrative Expenses	<u>152.70</u>
			152.70
		Expenditure of Voice for Asian Elephant Society (Elephant Protection & Conservation)	
Grant In Aid			
Reliance Jio	23,400.00	Administrative Expenses	89,502.34
Range officer Gopalpur, Sundergarh	99,000.00	Programme Expenses	<u>27,46,875.70</u>
			28,36,378.04
		Expenditure of JIV Daya Foundation (Pre School Nutrition Education Support for Rural Upliftment Initiative)	
Range officer Solo, Bonai	2,00,000.00		
Consumer Awareness Programme TRAI	1,30,000.00	Programme Expenses	<u>15,11,489.19</u>
			15,11,489.19
		Expenditure of Rufford Small Grants (Conservation and Community Engagement for the endangered Woolly flying Squirrel in Uttarakhand)	
Scheme of Fund for Regeneration of Traditional Industries(SFURTI)	2,17,560.00		
JSW Foundation	42,68,840.00	Administrative Expenses	<u>1,861.30</u>
			1,861.30
		Expenditure of SELAVIP (New Housing and Water Supply)	
Centre for Health Research Initiatives (CHRI)	16,60,371.00		
Voice for Asian Elephant Society	28,42,478.00	Programme Expenses	<u>59,23,862.00</u>
			59,23,862.00
JIV DAYA Foundation	11,07,858.00		
SELAVIP	45,88,155.00	TDS on Cash Withdrawal	5,428.00
Rufford Small Grants	6,56,971.00	Fixed Asset	
		Purchase of Furniture	70,029.00
Collection from Selling of Patta Sarees	96,856.00	Purchase of Air Conditioner	48,800.00
Collection from Ambulance Sevices	40,000.00	Purchase of Camera	40,000.00
Collection from Income Generation Programme	4,00,000.00		

S. Dash
**Chairman
PARIBARTAN**

P. S. S. S. S.
**Secretary
PARIBARTAN**



Collection from sale of old vehicle	17,500.00	Allied Project		
Collection of Rent from Reliance Tower	63,888.00	Salary Payable (23-24)	35,064.00	
Collection from sale of seedling	4,20,474.00	EPF Payable (23-24)	5,400.00	
Collection from Mango selling	4,96,600.00	ESI Payable (23-24)	1,521.00	
		Professional Tax Payable		
Collection from Mahua flower Trading	4,88,800.00	(23-24)	250.00	42,235.00
		Audit Fees Payable (23-24)		22,000.00
Refund of Income Tax	5,98,560.00	EMD (2023-24)		27,000.00
Interest on TDS	36,110.00			
Received funds for Field visit	60,000.00	JSW Foundation		
		Salary Payable (23-24)		41,580.00
		TDS Payable (23-24)		44,200.00
		Medicine & Lab Payable (23-24)		1,89,563.00
		EMD		80,000.00
		Closing Balance		
		Cash in Hand		-
		Cash at Bank		
		Jiv Daya Foundation	1,31,371.98	
		Allied Activities Project	10,43,201.01	
		Rufford Small Grants	6,55,819.70	18,30,392.69
Total	2,17,65,483.92	Total		2,17,65,483.92

As per report of even date attached

Date - 06/08/2025
Place - Bhubaneswar

for SUBRAT & CO
Chartered Accountants
FRN-326697E

(Subrat Kumar Pati, FCA)
Proprietor
M.No-067018
UDIN-25067018BMJMFS8263



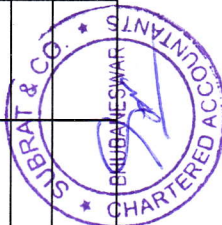
Om Dash
Chairman
PARIBARTAN

G. S. Dash
Secretary
PARIBARTAN

PARIBARTAN

Schedules forming part of the Balance Sheet as on 31.03.2025
SCHEDULE 'A' OF FIXED ASSETS

PARTICULARS	Rate %	A.D.V. As on 1.04.2024	Addition User for		SALE/ TRANSF ER	Total	DEPRECIATION		Total Depreciation	W.A.V. As on 31.03.2025
			More than 180 days	Less than 180 days			More than 180 days	Less than 180 days		
Land & Building	0%	40,00,000.00	-			40,00,000.00	-		-	40,00,000.00
Sub Total		40,00,000.00				40,00,000.00			-	40,00,000.00
Building(Block-1)	10%	1,02,945.44				1,02,945.44	10,294.54		10,294.54	92,650.90
Building(Block-2)	10%	3,42,416.93	-			3,42,416.93	34,241.69		34,241.69	3,08,175.24
Furniture & Fixture	10%	3,53,068.31	70,029.00			4,23,097.31	42,309.73		42,309.73	3,80,787.58
T.V	10%	257.09				257.09	25.71		25.71	231.38
V.C.R	10%	154.27				154.27	15.43		15.43	138.84
Mike	10%	154.27	-			154.27	15.43		15.43	138.84
Utensil	10%	7,612.36				7,612.36	761.24		761.24	6,851.12
Silk Worm breeding shed (Misereor)	10%	8,007.62				8,007.62	800.76		800.76	7,206.86
Nursery Shed (SIEMENPUU)	10%	1,987.53				1,987.53	198.75		198.75	1,788.78
Fan	10%	3,058.18				3,058.18	305.82		305.82	2,752.36
Aquaguard	10%	2,199.54				2,199.54	219.95		219.95	1,979.59
Camera	10%	3,490.57	40,000.00			43,490.57	4,349.06		4,349.06	39,141.51
Sub Total		8,25,352.11	1,10,029.00			9,35,381.11	93,538.11		93,538.11	8,41,843.00
Agro Equipments	15%	821.90				821.90	123.29		123.29	698.62
Motor Cycle	15%	4,250.60				4,250.60	637.59		637.59	3,613.01
Motor	15%	2,986.75				2,986.75	448.01		448.01	2,538.74
Projector	15%	3,364.48				3,364.48	504.67		504.67	2,859.81
Borewell	15%	10,286.16				10,286.16	1,542.92		1,542.92	8,743.24
Instrument & Equipments	15%	22,460.60				22,460.60	3,369.09		3,369.09	19,091.51
Manual Rolling Equipments (Misereor)	15%	10,022.90				10,022.90	1,503.44		1,503.44	8,519.47



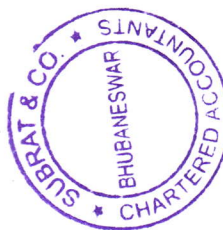
Air Conditioner	15%	-		48,800.00		48,800.00	-	3,660.00	3,660.00	45,140.00
Instruments (SIEMENPUU)	15%	721.90				721.90	108.29		108.29	613.62
Ambulance	15%	6,55,529.43		-		6,55,529.43	98,329.41		98,329.41	5,57,200.02
GPS Machine	15%	3,082.88				3,082.88	462.43		462.43	2,620.45
Maniquine	15%	2,413.10				2,413.10	361.97		361.97	2,051.14
Weighing Scale	15%	910.44				910.44	136.57		136.57	773.87
Generator	15%	2,362.46				2,362.46	354.37		354.37	2,008.09
Sub Total		7,19,213.60		48,800.00		7,68,013.60	1,07,882.04	3,660.00	1,11,542.04	6,56,471.56
Computer	40%	0.07	-			0.07	0.03		0.03	0.04
Printer	40%	1,386.06	-			1,386.06	554.42		554.42	831.64
Laptop	40%	196.31	-			196.31	78.52		78.52	117.79
Sub Total		1,582.44	-			1,582.44	632.98		632.98	949.46
Total		55,46,148.14	1,10,029.00	48,800.00	-	57,04,977.14	2,02,053.13	3,660.00	2,05,713.13	54,99,264.01

As per report of even date attached

Place : Bhubaneswar
Date-06/08/2025

for SUBRAT & CO
Chartered Accountants
FRN-326697E
(Subrat Kumar Pati, FCA)
Proprietor
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Ambarish
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