

AUDITOR'S REPORT

We have audited the attached **FC & NON FC Consolidated Balance Sheet of SOCIAL EDUCATION FOR ENVIRONMENT AND DEVELOPMENT, PLOT NO. N-2/152, IRC VILLAGE, NAYAPALLI, BHUBANESWAR, ODISHA** at 31st March 2026 and also the Receipt and Payment A/c & Income & Expenditure Account for the year ending on that date annexed thereto. These financial statements are the responsibility of the Society. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion. We report that:

1. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit.
2. In our opinion proper books of account as required by law have been kept by the Society so far as appears from our examination of those books.
3. The Balance Sheet, Receipt & Payment A/c & Income & Expenditure Account dealt with by this report are in agreement with the books of accounts.
4. In our opinion, the Balance Sheet, Receipt & Payment A/c & Income & Expenditure Account dealt with by this report comply with the accounting standards.
5. In our opinion and to the best of our information and according to the explanations given to us, the said accounts give the information required by law in the manner so required and 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 31st March 2026.

AND

- b. In the case of the Income & Expenditure Account, of the Surplus/Deficit for the year ended on that date.

Bhubaneswar.
Dated: -30/07/2026



For R.C.LAL & CO.,
Chartered Accountants
Firm Regn No. 313188E

gla
CA. Gourav Lal

Membership No. 300831
UDIN: 26300831CIZKIE6446

Pradeep Kumar Ghupali Das
Secretary
SEED

SOCIAL EDUCATION FOR ENVIRONMENT AND DEVELOPMENT
PLOT NO. N-2/152, IRC VILLAGE, NAYAPALLI, BHUBANESWAR, ODISHA

Consolidated Balance Sheet as at - 31st March, 2026
(FC & NON-FC)

<u>Particulars</u>	<u>Note</u>	(Amount in Rs.) <u>31st March 2026</u>	(Amount in Rs.) <u>31st March 2025</u>
I Sources of Funds			
1 NPO Funds	2		
(a) Unrestricted Funds		11,753,171.84	11,076,799.48
(b) Restricted Funds		-	-
Total		<u>11,753,171.84</u>	<u>11,076,799.48</u>
2 Non-current liabilities			
(a) Long-term borrowings		-	-
(b) Other non-current liabilities		-	-
Total		<u>-</u>	<u>-</u>
3 Current liabilities			
(a) Payables	3	26,971,096.54	19,883,264.00
(b) Other current liabilities		-	-
Total		<u>26,971,096.54</u>	<u>19,883,264.00</u>
Grand Total		<u>38,724,268.38</u>	<u>30,960,063.48</u>
II Application of Funds			
1 Non-current assets			
(a) Fixed Assets	4	5,775,568.00	3,948,154.00
(b) Other non-current assets		11,300,000.00	7,500,000.00
Total		<u>17,075,568.00</u>	<u>11,448,154.00</u>
2 Current assets			
(a) Receivables	5	17,171,123.00	16,735,943.00
(b) TDS	6	90,439.00	36,547.00
(c) Acc. Interest on FD	7	1,637,044.00	982,167.00
(d) Cash and bank balances	8	2,750,094.38	1,757,252.48
Total		<u>21,648,700.38</u>	<u>19,511,909.48</u>
Grand Total		<u>38,724,268.38</u>	<u>30,960,063.48</u>

Summary of significant accounting policies 12
The accompanying notes are an integral part of
the financial statements

Place- Bhubaneswar,
Dated:-30/07/2026



For R.C. LAL & CO
Chartered Accountants
Firm Regn No- 313188E

CA Gourav Lal
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SOCIAL EDUCATION FOR ENVIRONMENT AND DEVELOPMENT
PLOT NO., N-2/152, IRC VILLAGE, NAYAPALLI, BHUBANESDWAR, ODISHA

Consolidated Income & Expenditure Statement for the year ended on 31st March, 2026
(FC & NON-FC)

<u>Particulars</u>		(Amount in Rs.)	(Amount in Rs.)
		<u>31st March 2026</u>	<u>31st March 2025</u>
I Income			
(a) Grants Received	9	8,475,628.00	9,971,160.00
(b) Donations	9	1,132,751.00	880,700.00
II Other Income	10	2,336,786.54	1,503,704.00
III Total Income (I+II)		11,945,165.54	12,355,564.00
IV Expenses:			
(a) Revenue Expenditure	11	4,209,400.10	3,778,607.44
(b) Donations/contributions paid			
(c) Depreciation and amortization expense	12	639,140.00	436,220.00
(d) Other expenses	13	5,584,203.54	5,479,937.00
Total expenses		10,432,743.64	9,694,764.44
V Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- IV)		1,512,421.90	2,660,799.56
VI Excess of Income over Expenditure for the year		1,512,421.90	2,660,799.56

Appropriations Transfer to funds,
Transfer from funds
Balance transferred to General Fund

The accompanying notes are an integral part of the financial statements

Place- Bhubaneswar,
Dated:-30/07/2026



For R.C. LAL & CO
Chartered Accountants
Firm Regn No- 313188E

Glorav
CA Gourav Lal

Membership No.300831
UDIN: 26300831CIZKIE6446

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SOCIAL EDUCATION FOR ENVIRONMENT AND DEVELOPMENT

PLOT NO., N-2/152, IRC VILLAGE, NAYAPALLI, BHUBANESHWAR, ODISHA

Consolidated Receipt & Payments Statement for the year ended on 31st March, 2026
(FC & NON-FC)

<u>Particulars</u>		(Amount in Rs.) <u>31st March 2026</u>	(Amount in Rs.) <u>31st March 2025</u>
I Receipts			
<u>Opening Balance</u>			
Cash in Hand		8,704.00	7,894.00
Cash at Bank		1,748,548.48	2,214,707.92
(a) Grants Received	14	8,040,448.00	7,381,804.00
(b) Donations	14	1,132,751.00	880,700.00
(c) Loan from Outside		4,450,000.00	1,550,000.00
II Other Receipts	15	791,968.00	1,337,350.00
III Total receipts (I+II)		16,172,419.48	13,372,455.92
IV Payments			
(a) Revenue Expenditure	16	4,209,400.10	3,778,607.44
(b) Capital Expenditure	17	2,466,554.00	426,450.00
(c) Other expenses	18	6,746,371.00	7,410,146.00
Total expenses		13,422,325.10	11,615,203.44
(V) Closing Balance			
Cash in Hand		4,358.00	8,704.00
Cash at Bank		2,745,736.38	1,748,548.48
		2,750,094.38	1,757,252.48
Total Payments (IV+V)		16,172,419.48	13,372,455.92

The accompanying notes are an integral part of the financial statements

Place- Bhubaneswar,
Dated:-30/07/2026



For R.C. LAL & CO
Chartered Accountants
Firm Regn No- 313188E

Gourav Lal
CA Gourav Lal

Membership No.300831
UDIN: 26300831CIZKIE6446

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SOCIAL EDUCATION FOR ENVIRONMENT AND DEVELOPMENT
PLOT NO., N-2/152, IRC VILLAGE, NAYAPALLI, BHUBANESDWAR, ODISHA

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

Note - 1 Significant Accounting Policies

Note - 2 NPOs Funds

(Amount in Rs.)

Sr. No.	Particulars	As at 1st April 2025 (Opening Balance)	Funds transferred/received during the year	As at 31st March 2026 (Closing Balance)
	<u>Unrestricted Funds</u>			
1	General Fund	11,076,799.48		
	Excess of Income over Expenditure during the year		1,512,421.90	
	Less: Transfer to Unspent Grant		<u>836,049.54</u>	<u>11,753,171.84</u>
				<u><u>11,753,171.84</u></u>



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SOCIAL EDUCATION FOR ENVIRONMENT AND DEVELOPMENT

PLOT NO., N-2/152, IRC VILLAGE, NAYAPALLI, BHUBANESHWAR, ODISHA

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

	(Amount in Rs.) 31st March 2026	(Amount in Rs.) 31st March 2025
Liabilities		
3 Current Liabilities and Payables		
(i) <u>Loan from Other Sources:</u>		
As per last A/c	9,327,100.00	7,777,100.00
Add: During the year	4,450,000.00	1,550,000.00
	13,777,100.00	9,327,100.00
(ii) <u>Outstanding Expenses Account</u>		
As per last A/c	10,013,414.00	5,443,623.00
Add: During the year	3,611,497.00	5,479,937.00
Less: Paid	2,946,371.00	910,146.00
	10,678,540.00	10,013,414.00
(iii) <u>Credit Purchase</u>		
As per last A/c	542,750.00	542,750.00
(iv) <u>Unspent Grant</u>		
As per last A/c	836,049.54	-
Less: Spent	836,049.54	-
Add: During the year	1,972,706.54	-
	1,972,706.54	-
TOTAL LIABILITIES	26,971,096.54	19,883,264.00
ASSETS		
Non-Current Assets		
4 Fixed Assets		
(i) As per Schedule	5,775,568.00	3,948,154.00
	5,775,568.00	3,948,154.00
(ii) INVESTMENT		
SBI FIXED DEPOSIT		
As per last A/c	7,500,000.00	1,000,000.00
Add: During the year	3,800,000.00	6,500,000.00
	11,300,000.00	7,500,000.00
Total Fixed Assets	17,075,568.00	11,448,154.00
5 Receivables		
(i) <u>Grant Receivable</u>		
As per last A/c	16,735,943.00	14,146,587.00
Add: During the year	6,595,927.00	8,694,313.00
Less: Received	6,160,747.00	6,104,957.00
	17,171,123.00	16,735,943.00
6 TDS		
(i) As per last A/c	36,547.00	40,055.00
Add: During the year	72,768.00	18,876.00
Less: Refund	18,876.00	22,384.00
	90,439.00	36,547.00
7 Acc. On FD		
As per last A/c	982,167.00	982,167.00
Add: During the year	654,877.00	-
	1,637,044.00	982,167.00
8 Cash and Bank Balances		
(i) Cash in hand	4,358.00	8,704.00
(ii) Cash at Bank	2,745,736.38	1,748,548.48
	2,750,094.38	1,757,252.48
Total		



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SOCIAL EDUCATION FOR ENVIRONMENT AND DEVELOPMENT
PLOT NO. N-2/152, IRC VILLAGE, NAYAPALLI, BHUBANESWAR, ODISHA
Notes forming part of the Financial Statements for the year ended, 31st March, 2026

<u>Income</u>	(Amount in Rs.)	(Amount in Rs.)
9 Revenue from operations	31 March 2026	31 March 2025
A Grants		
(i) <u>Grant-in-Aid Received from</u>		
MAP, France	777,225.00	437,502.00
DCI, USA	533,117.00	678,619.00
Unit for Sight	569,359.00	160,726.00
(ii) <u>Grant Receivable</u>	6,595,927.00	8,694,313.00
Total	8,475,628.00	9,971,160.00
B Donation		
(i) Donation from Public	1,132,751.00	880,700.00
Total	1,132,751.00	880,700.00
Revenue from operations	9,608,379.00	10,851,860.00
10 Other income		
(i) Bank Interest	100,112.00	56,945.00
(ii) Members Contribution	150,000.00	120,000.00
(iii) Income from Pisciculture	175,320.00	386,500.00
(iv) Income from Vegetable	126,276.00	297,070.00
(v) Income from Nursery	220,350.00	453,235.00
(vi) Interest on IT Refund	1,034.00	1,216.00
(vii) Acc. Interest on FD	654,877.00	169,862.00
(viii) TDS Receivable	72,768.00	18,876.00
(iv) Unspent Grant	836,049.54	-
Total other income	2,336,786.54	1,503,704.00
EXPENDITURES		
11 Revenue Expenditure		
(i) MEIKIRCH - MODEL	1,544.32	-
(ii) MAP France	-	1,663.84
(iii) DCI, USA	54,880.02	1,880.74
(iv) UNIT FOR SIGHT	1,782.46	1,414.72
(v) HAND IN HAND	1,695.16	-
(vi) EDUCATIONAL COMPLEX	3,717,309.00	3,214,376.00
(vii) GENERAL ACCOUNT	432,189.14	559,272.14
Total	4,209,400.10	3,778,607.44
12 Depreciation and amortization expense		
(i) Depreciation	639,140.00	436,220.00
Total Depreciation	639,140.00	436,220.00
13 Other Expenses		
(i) Outstanding Expenses	3,611,497.00	5,479,937.00
(ii) Unspent Grant	1,972,706.54	-
Total	5,584,203.54	5,479,937.00



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SOCIAL EDUCATION FOR ENVIRONMENT AND DEVELOPMENT

PLOT NO. N-2/152, IRC VILLAGE, NAYAPALLI, BHUBANESWAR, ODISHA

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

<u>Receipts</u>	(Amount in Rs.)	(Amount in Rs.)
14 Revenue from operations	31 March 2026	31 March 2025
A Grants	-	-
(i) <u>Grant-in-Aid Received from</u>		
MAP, France	777,225.00	437,502.00
DCI, USA	533,117.00	678,619.00
Unit for Sight	569,359.00	160,726.00
(II) <u>Ministry of Tribal Affairs, Govt. of Indian</u>		
2023-2024	1,117,687.00	2,799,144.00
2024-2025	5,043,060.00	3,305,813.00
Total	8,040,448.00	7,381,804.00
B Donation		
(i) Donation from Public	1,132,751.00	880,700.00
Total		
Revenue from operations	8,040,448.00	7,381,804.00
15 Other Receipts		
(i) Bank Interest	100,112.00	56,945.00
(ii) Members Contribution	150,000.00	120,000.00
(iii) Income from Pisciculture	175,320.00	386,500.00
(iv) Income from Vegetable	126,276.00	297,070.00
(v) Income from Nursery	220,350.00	453,235.00
(vi) Interest on IT Refund	1,034.00	1,216.00
(vii) TDS Refund	18,876.00	22,384.00
Total other income	791,968.00	1,337,350.00
EXPENDITURES		
16 Revenue Expenditure		
(i) MEIKIRCH - MODEL	1,544.32	-
(ii) MAP France	-	1,663.84
(iii) DCI, USA	54,880.02	1,880.74
(iv) UNIT FOR SIGHT	1,782.46	1,414.72
(v) HAND IN HAND	1,695.16	-
(vi) EDUCATIONAL COMPLEX	3,717,309.00	3,214,376.00
(vii) GENERAL ACCOUNT	432,189.14	559,272.14
Total	4,209,400.10	3,778,607.44
17 Capital Expenditure		
MAP France		365,415.00
DCI, USA	690,000.00	-
GENERAL ACCOUNT	1,776,554.00	61,035.00
	2,466,554.00	426,450.00
18 Other Expenses		
(i) Outstanding Paid	2,946,371.00	910,146.00
(ii) FD	3,800,000.00	6,500,000.00
Total	6,746,371.00	7,410,146.00



Pradeep Kumar Shupali Das
Secretary
SEED