



INDEPENDENT AUDITORS' REPORT

Report on the Financial Statements

Opinion

We have audited the financial statement relating to the funds received as Foreign Contribution of AAINA, Plot No. 70/3530, Ground Floor, Jaydev Vihar, Bhubaneswar, Odisha-751013, a society registered under the Societies Registration Act which comprise the balance sheet as at March 31, 2025 and the Statement of Income & Expenditure and Statement of Receipt & Payment for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Society as at 31st March, 2025 and Income over Expenditure and its Receipts and Payments for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Society in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibility of Management for the Financial Statements

The Society's Management is responsible with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, and the Statement of Receipt and Payment in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Society and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement



that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

That Management are also responsible for overseeing the Society's financial reporting process

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Other Matter

- a. In the preparation of the Receipt and Payment Account, Income & expenditure Account and Balance Sheet, Opening Balances as on 01.04.2024 were considered from the previous year Audited Accounts which reconciles with the figures as per books of accounts maintained by the society.
- b. The Receipt & Payment Account, Income & expenditure Account and Balance Sheet of the projects are prepared by the management from the books of accounts maintained by the society.

We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

- a. In our opinion, proper books of account as required by law have been kept by the Society so far as it appears from our examination of those books.
- b. The Balance Sheet, the Statement of Income & Expenditure and Statement of Receipt & Payment dealt with by this Report are in agreement with the books of account.

Date : 08.08.2025

Place : Bhubaneswar



For S K Jena & Associates
Chartered Accountants
Firm Registration Number: 015089N


(CA Subrat Kumar Jena, FCA)
Proprietor
Membership Number: 094966

**Certificate to be given by Chartered Accountant**

We have audited the accounts of **AAINA**, FC Regd. No: 104830098, Plot No-70/3530, near Mayfair Hotel, Jaydev Vihar, Bhubaneshwar-751013, Odisha, Society Regd. No: 20609/159/1998-99 Odisha for the financial year ending on the 31st March-2025 and examined all relevant books and vouchers and certify that according to the audited account:

- (i) The brought forward foreign contribution at the beginning of the financial year was Rs. 14,79,371.85 (Cash & Bank balance Rs.10,05,719.85, FDR Rs. 4,26,052.00 and advance Rs. 47,600.00).
- (ii) Foreign contribution of Rs.2,10,42,654.02 was received by the Association during the financial year 2024-25.
- (iii) Interest on foreign contribution and other income derived from foreign contribution or interest thereon of Rs.1,40,302.00 was received by the Association during the financial year 2024-25.
- (iv) The balance of unutilized foreign contribution with the Association at the end of the financial year 2024-25 was Rs. 26,28,314.90 (Cash & Bank balance Rs. 20,19,195.90, FDR Rs. 4,44,048.00 and Advance & Other Receivable Rs.1,65,071.00)
- (v) Certified that the Association has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.
- (vi) The information in this certificate and in the enclosed Balance Sheet and statement of Receipt and Payment is correct as verified by us.
- (vii) The association has utilized the foreign contribution received for the purpose(s) it is registered/ granted prior permission under Foreign Contribution (Regulation) Act,2010.

Date : 08.08.2025

Place : Bhubaneswar

For **S K Jena & Associates**

Chartered Accountants

Firm Registration Number: 015089N



(CA Subrat Kumar Jena, FCA)

Proprietor

Membership Number: 094966

AAINA
PLOT NO: 70/3530 GROUND FLOOR, JAYADEV VIHAR, BHUBANESWAR
Regd. No: 104830098
(Foreign Contribution A/C)

BALANCE SHEET AS ON 31st MARCH 2025

Particulars	SCH No	Amount(₹)
CAPITAL & LIABILITIES		
I. CAPITAL FUND B/f		
A. General Reserve	1	24,73,279.90
		24,73,279.90
B. Section 11(2) Accumulated Fund (FY-2021-22 Opening Balance)		-
Less: Amount utilised during the year		-
Closing Balance		-
C. Capital Reserve for Fixed Assets		-
Less: Depreciation on Fixed Assets (Refer Schedule-A)		-
Add: Assets acquired during the year		-
[Refer Schedule- 13]		-
II. LIABILITIES		
A. Non Current Liabilities		
B. Current Liabilities		
Short Term Loan & Advances	2	3,747.00
Other Current Liabilities	3	5,58,517.00
		30,35,543.90
ASSETS AND PROPERTIES		
I. Non Current Assets		
Fixed Assets (Refer Schdule-A & B)		3,81,240.00
Investment	4	4,44,048.00
II. Current Assets		
Cash in hand	5	-
Bank Balance	6	20,19,195.90
Advance	7	40,600.00
Other Current Assets	8	1,50,460.00
		30,35,543.90

In terms of our attached Report of even date

For AAINA


(Sneha Mishra)
Secretary


(Gayatri Patnaik)
Treasurer



For S K Jena & Associates
Chartered Accountants


(CA Subrat Kumar Jena FCA)
Proprietor
Membership No. 094966

Date : 18.08.2025

Place : Bhubaneswar

Secretary
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Bhubaneswar

Treasurer
a a i n a
Bhubaneswar

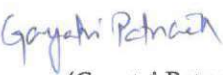
AAINA
PLOT NO: 70/3530 GROUND FLOOR, JAYADEV VIHAR, BHUBANESWAR
Regd. No: 104830098
(Foreign Contribution A/C)
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31st MARCH 2025

Particulars	SCH No	Amount(₹)
INCOME		
Gross Income	9	2,12,21,706.02
Total (A)		2,12,21,706.02
APPLICATION OF INCOME		
I. EXPENDITURE		
Programme Expenses	10	1,71,25,301.00
Admin Expenses	11	23,20,490.97
Depreciation	A	80,634.00
Total (B)		1,95,26,425.97
Excess of Income Over Expenditure Transferred to General reserve		16,95,280.05
		16,95,280.05

In terms of our attached Report of even date

For AAINA


(Sneha Mishra)
Secretary


(Gayatri Patnaik)
Treasurer

Date : 18.08.2025

Place : Bhubaneswar

Secretary
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Bhubaneswar

Treasurer
aina
Bhubaneswar

For S K Jena & Associates
Chartered Accountants




(CA Subrat Kumar Jena, FCA)
Proprietor
Membership No. 094966

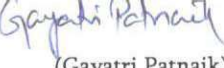
AAINA
PLOT NO: 70/3530 GROUND FLOOR, JAYADEV VIHAR, BHUBANESWAR
Regd. No: 104830098
(Foreign Contribution A/C)
RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31st MARCH 2025

Particulars	SCH No	Amount(₹)
RECEIPTS		
Opening Balance		
Fixed Deposit	4	4,26,052.00
Cash in Hand	5	-
Bank Balance	6	10,05,719.85
Advance	7	47,600.00
Gross Receipts	9	2,14,36,208.02
		2,29,15,579.87
PAYMENTS		
Security Deposit Refunded	2	-
Programme Expenses	10	1,68,84,027.00
Admin Expenses	11	22,18,249.97
Liabilities of 2023-24 paid during the year	12	9,50,649.00
Non Recurring Expenses		
Capital Application	13	2,08,350.00
Extra TDS Paid		25,989.00
Closing Balance		
Fixed Deposit	4	4,44,048.00
Cash in Hand	5	-
Bank Balance	6	20,19,195.90
Advance	7	40,600.00
Other Assets	8	1,24,471.00
		2,29,15,579.87

In terms of our attached Report of even date

For AAINA


(Sneha Mishra)
Secretary


(Gayatri Patnaik)
Treasurer



For S K Jena & Associates
Chartered Accountants


(CA Subrat Kumar Jena, FCA)
Proprietor
Membership No. 094966

Date : 08.08.2025

Place : Bhubaneswar

Secretary
aa ina
Bhubaneswar

Treasurer
aa ina
Bhubaneswar

A A I N A
PLOT NO: 70/3530 GROUND FLOOR, JAYADEV VIHAR, BHUBANESWAR
Regd. No: 104830098
(Foreign Contribution A/C)

Schedules Forming Part of Accounts

General Reserve		Note No: 1	
PARTICULARS	AMOUNT (RS)	AMOUNT (RS)	
Opening Balance (As per last year Audit Report)	7,77,999.85		
Less: Excess of Expenditure Over Income Incurred during the Year	-		
Add: Addition During the year	16,95,280.05		
TOTAL CLOSING BALANCE		24,73,279.90	

Short Term Loan & Advances		Note No: 2	
PARTICULARS	AMOUNT (RS)	AMOUNT (RS)	
Opening Balance (As per last year Audit Report)	3,747.00		
Add: Received During the Year	-		
Less : Paid During the Year	-		
Total		3,747.00	

Other Current Liabilities		Note No: 3	
PARTICULARS	AMOUNT (RS)	AMOUNT (RS)	
Opening Balance (As per Last year Audit Report)	9,51,149.00		
Add: Addition during the year	5,58,017.00		
Less: Payment made for the Previous year	9,50,649.00		
Total Closing Balance		5,58,517.00	

Details of Closing Balances	AMOUNT (RS)	AMOUNT (RS)
KARUNA		
Admin Expenses Payable	1,029.00	
RAKSHAN		
Programme Expenses Payable	1,83,916.00	
Admin Expenses Payable	93,032.00	
WRI		
Programme Expenses Payable	38,010.00	
Kamal Foundation		
Prog. Expenses Payable	15,348.00	
Loan Payable to LC General	1,21,550.00	
SAVITRI		
Programme Expenses Payable	4,000.00	
Admin Expenses Payable	8,000.00	
FC General		
General Audit Charges Payable	90,000.00	
Programme Expenses Payable	180.00	
Staff Deduction Payable	2,452.00	
Payable to General Fund	500.00	
Total		5,58,017.00



Gayatri Pattnaik



Investment	Note No: 4	
PARTICULARS	AMOUNT (RS)	AMOUNT (RS)
Opening Balance (As per Last year Audit Report)	4,26,052.00	
Add: Addition during the year	4,53,933.00	
Less: Received during the year	4,35,937.00	
Total Closing Balance		4,44,048.00
Details of Closing Balances	AMOUNT (RS)	AMOUNT (RS)
FD	4,44,048.00	
Mutual Fund	-	
Securities	-	
Total		4,44,048.00

Cash in Hand	Note No: 5	
PARTICULARS	AMOUNT (RS)	AMOUNT (RS)
Opening Balance (As per last year Audit Report)		-
CLOSING BALANCE		
Cash-in-Hand	-	
TOTAL CLOSING BALANCE		-

Cash at Bank	Note No: 6	
PARTICULARS	AMOUNT (RS)	AMOUNT (RS)
Opening Balance (As per last year Audit Report)		10,05,719.85
CLOSING BALANCE		
Cash-at-Bank		
<u>IDBI BANK A/C NO: 0132031592200</u>		
KIF	139.56	
<u>BOB BANK A/C -9320</u>		
University Grant	0.80	
<u>IDBI BANK A/C NO: 0042104000519298</u>		
General Account (FC)	84,910.80	
Karuna	28,513.76	
PHF	8,032.64	
<u>AXIS BANK A/C NO: 90097</u>		
RAKSHAN	2,29,883.34	
General Account (FC)	7,280.00	
<u>Union Bank A/c No: 523202010020175</u>		
General Account (FC)	40,985.16	
SAVITRI(FC)	5,72,046.12	
WRI(FC)	5,35,693.11	
<u>SBI FCRA New Delhi A/c No: 40056876348</u>		
General Account (FC)	2,25,021.71	
KIF	0.32	



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IDBI BANK A/C NO: 0042104000512200		
General Account (FC)	9,434.86	
WHH	0.58	
SBI BANK A/C NO:7628		
Shruti-Sneha	2,75,785.14	
General Account (FC)	1,468.00	
TOTAL CLOSING BALANCE		20,19,195.90

Advance	Note No: 7	
PARTICULARS	AMOUNT (RS)	AMOUNT (RS)
Opening Balance (As per Last year Audit Report)	47,600.00	
Add: Addition during the year		
Less: Received during the year	7,000.00	
Total Closing Balance		40,600.00
Details of Closing Balances	AMOUNT (RS)	AMOUNT (RS)
Staff Advance		
Receivable From LC Genaral A/C (Security Deposit)		
Receivable from Staff Welfare		
Other Advance (Innovative Financial Advisor (TDS A/c)		
Rent Advance		
Total		-

Other Current Assets	Note No: 8	
PARTICULARS	AMOUNT (RS)	AMOUNT (RS)
Opening Balance (As per Last year Audit Report)	-	
Add: Addition during the year	1,50,460.00	
Less: Received during the year	-	
Total Closing Balance		1,50,460.00
Details of Closing Balances	AMOUNT (RS)	AMOUNT (RS)
Security Deposit		
TDS Deposit	25,989.00	
Receivable from Projects	-	
- Loan to Calibo from FC gen	2,000.00	
-Loan to SEEDS-FC gen	1,17,938.00	
-Loan to WIPRO-FC gen	4,533.00	
Total		1,50,460.00



Gayatri Bhattacharya

