CHAUDHURI & BANERJEE

Chartered Accountants

INDEPENDENT AUDITOR'S REPORT

To
The Members of SHIBGANJ INTEGRATED DEVELOPMENT SOCIETY

Report on the audit of the financial statements

Opinion

We have audited the accompanying financial statements relates to the *SHIBGANJ INTEGRATED DEVELOPMENT SOCIETY* (Registration No: S/IL/31170 of 2005-2006. under the West Bengal Societies Registration Act XXVI, 1961) of VILL: DAKSHIN SHIBGANJ, P. O+P.S: PATHARPRATIMA District: South 24 Parganas, Pin:743371 ("the Society"),, which comprise the Balance Sheet as at 31st March, 2026 and the Statement of Income & Expenditure account, and the Receipts & Payments account for the period 01/04/2025 to 31/03/2026 and a summary of the significant accounting policies and other explanatory information for the year then ended.

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 required by the statutes 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 March 31, 2026, its *Surplus* for the year for the year ended and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. 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 entity in accordance 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. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. we do not provide a separate opinion on these matters. The balance sheet, and income & expenditure account dealt with by this report are in agreement with the books of account

We are independent of the Society

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Information other than the financial statements and auditors' report thereon

The Management of the society is responsible for the preparation of the other information. The other information comprises the information included in the Management Report including Annexures *if any* but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

CHAUDHURI & BANERJEE

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Phone: -094330-18729/090880-23481
e-mail: ca.joydeep@gmail.com,
Branch: Bankura, Kotalpur-722141

Management's responsibility for the financial statements

The Management of the Society are responsible with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance in accordance with the accounting principles generally accepted in India, including the accounting standards generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the applicable rules for safeguarding of the assets of the society and for preventing and detecting frauds and other irregularities; selection and application of appropriate 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.

The board of management's are also responsible for overseeing the society's financial reporting process.

Auditor's responsibilities 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 the accounting standard (as generally accepted in India) 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.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. we are also responsible for expressing our opinion on whether the Society has adequate internal financial controls system in place and the operating effectiveness of such controls

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Society to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

CHAUDHURI & BANERJEE * Chartered ... Kolkata *

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on other legal and regulatory requirements

We report that:

(a) 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;

(b) 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; *Accounts are partly Computerized as a result Computerized as an Audit trail could not be verified or checked.*

(c) The balance sheet, the statement of income & expenditure dealt with by this report are in agreement with the books of account;

(d) In our opinion, the aforesaid financial statements comply with the standards as applicable. On the basis of the written representations received from the Management as on March 31, 2026 taken on record by the board of management, none of the members is disqualified as on March 31, 2026 from being appointed as a member in terms Society Act/etc.;

(e) With respect to the other matters to be included in the Auditor's Report in our opinion and to the best of our information and according to the explanations given to us;

(f) The society does not have any pending litigations which would impact its financial position, according to the information and other documents and explanation furnished to us.

(g) We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

For CHAUDHURI & BANERJEE
Chartered Accountants
FRN: 323613E

Date14-08-2026

Place: Kolkata

CHAUDHURI & BANERJEE Chartered Accountants Kolkata

Joydeep Bose
Partner
Memo No: 063443
UDIN: 26063443LTVDPI3313

SHIBGANJ INTEGRATED DEVELOPMENT SOCIETY

VILL: DAKSHIN SHIBGANJ,P.O+P.S: PATHARPRATIMA Dist:South 24 Parganas,Pin:743371

Balance Sheet as at 31 March, 2026

(Amount in Rs)

SL No:	Particulars	Note	31 March 2025	31 March 2026
I	**Sources of Funds**			
1	**Fund Balance**	3		
(a)	General Fund		1,48,022.42	2,14,891.91
(b)	Capital Fund		2,81,600.00	2,81,600.00
			4,29,622.42	4,96,491.91
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	-	-
(b)	Payables	7		
(c)	Other current liabilities	8	-	-
(d)	Short-term provisions	6	3,000.00	3,000.00
			3,000.00	3,000.00
	Total		**4,32,622.42**	**4,99,491.91**
II	**Application of Funds**			
1	**Non-current assets**			
(a)	Property, Plant and Equipment and Intangible assets	9		
(i)	Capital work in progress			
(ii)	Property, Plant and Equipment		2,59,650.00	3,39,450.00
(iii)	Intangible asset under development			
(b)	Non-current investments	10	-	-
(c)	Long Term Loans and Advances	11	-	-
(d)	Other non-current assets	12	-	-
			2,59,650.00	3,39,450.00
2	**Current assets**			
(a)	Current investments	10	-	-
(b)	Inventories			
(c)	Receivables	13	-	-
(d)	Cash and bank balances	14	1,72,972.42	1,60,041.91
(e)	Short Term Loans and Advances	11	-	-
(f)	Other current assets	15	-	-
			1,72,972.42	1,60,041.91
	Total		**4,32,622.42**	**4,99,491.91**
			-	-
	Brief about the Entity	1		
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements			

In terms of our report on even date

For CHAUDHURI & BANERJEE
Chartered Acountants
FRN:323613E

Joydeep Bose
Partner
Memo No:063443
UDIN: 26063443LTVDPI3313

CHAUDHURI & BANERJEE * Chartered Accountants, Kolkata *

14/08/2026

For SHIBGANJ INTEGRATED DEVELOPMENT SOCIETY

Secretary
Shibganj Integrated Dev. Society
P.O.-Patharpratima, South 24 Pgs.

Date:14/08/2026
Place: Kolkata

SHIBGANJ INTEGRATED DEVELOPMENT SOCIETY

VILL: DAKSHIN SHIBGANJ,P.O+P.S: PATHARPRATIMA Dist:South 24 Parganas,Pin:743371

Statement of Income and Expenditure Account for the Period 01/04/2025 to 31/03/2026

	Particulars	Note	31st March 2025	31st March 2026
I	**Income**			
(a)	Donations and Grants	16	14,91,314.25	15,64,950.49
II	Other Income	17	1,133.00	1,456.00
III	**Total Income (I+II)**		14,92,447.25	15,66,406.49
IV	**Expenses:**			
(a)	Donations/contributions paid		-	-
(b)	Employee benefits expense	18	-	-
(c)	Finance costs	20	4,063.39	4,324.00
(d)	Other expenses	21	13,97,159.50	14,95,213.00
(e)	Religion/charitable expenses			
	Total expenses		14,01,222.89	14,99,537.00
V	**Excess of Income over Expenditure for the year before depriciation and extraordinary items (III- IV)**		91,224.36	66,869.49
VI	Depreciation and amortization expense	19	-	-
VII	**Excess of Income over Expenditure for the year before extraordinary items (V-VI)**		91,224.36	66,869.49
VIII	Extraordinary Items (specify nature & provide note/delete if none)		-	-
IX	**Excess of Income over Expenditure for the year (VII-VIII)**		91,224.36	66,869.49
	Appropriations Transfer to funds, e.g., Building fund			
	Transfer from funds			
	Balance tansferred to General Fund		91,224.36	66,869.49
	The accompanying notes are an integral part of the financial statements			

In terms of our report on even date

For CHAUDHURI & BANERJEE
Chartered Acountants
FRN:323613E

CHAUDHURI & BANERJEE Chartered Accountants, Kolkata

Joydeep Bose
Partner
Memo No:063443
UDIN: 26063443LTVDPI3313

14/08/2026

For SHIBGANJ INTEGRATED DEVELOPMENT SOCIETY

Secretary
Shibganj Integrated Dev. Society
P.O.-Patharpratima, South 24 Pgs.

Date: 14/08/2026

Place: Kolkata

SHIBGANJ INTEGRATED DEVELOPMENT SOCIETY

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

Note - 1 Brief abount the entity
SHIBGANJ INTEGRATED DEVELOPMENT SOCIETY

Shibganj Integrated Development Society (SIDS) was fall its foot on 1st April 2005 from the collective conscience of a few sensitive and committed youths of the island villages. They were deeply shaken by the harsh realities surrounding them—premature deaths of poor people caused by hunger and starvation, and a tragic incident where a pregnant woman, broken by domestic abuse, took her own life. They also witnessed how poverty, illiteracy, and lack of awareness were pushing children from deprived families into illegal and destructive activities. These painful experiences ignited a shared resolve among the youths to stand against social injustice by awakening the the community, spreading the light of education, empowering women, and improving the overall economic condition of the region.

Among them, Mr. Subimal Karan, a leading youth and the present Secretary of SIDS, clearly understood that true and sustainable development would remain a mirage unless women were freed from deep-rooted gender-based discrimination. With this vision, a group of dedicated youths came together under his leadership to form Shibganj Integrated Development Society. The organization began its humble journey in two villages of the Pathar Pratima block in South 24 Parganas district of West Bengal, with a strong commitment to social transformation. Rooted in compassion and driven by hope, SIDS emerged as a platform to restore dignity, equality, and opportunity to the most marginalized sections of society.

Note - 2 Significant Accounting Policies

I **STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES:**

The attached Balance Sheet & Income & Expenditure Account including notes to accounts represent state of affairs of the Society including FCRA Accounts follow the guidance notes issued by ICAI.The financial statements have been prepared in accordance with the generally accepted accounting principles.In the absence of any specific authoritatively on 31st March 2026. Accounting principles for the specialized aspect related to charitable instution which do not carry out any commercial activity, this statements have been prepared in accordance with the significant accounting policies as described below :-

a. **Basis of Accounting**

The financial statements have been prepared and presented under the historical cost convention and are on the basis of mercinetile basis of accounting. All assets and liabilities have been classified as current or non-current and the its operating cycle as 12 months for the purpose of current/ non-current classification of all assets and liabilities.

b. **Use of Estimates**

The Preparation of the financial statements in conformity with the generally accepted accounting principles require that the Membersof the Society (Member') make estimates and assumptions that effects the reported amounts of income and expenditure for the year and reported assets & liabilities.Any revision to the accounting estimates is recognised prospectively in current and future periods. All amounts are stated in Indian Rupees unless otherwise stated.

c. **Property, Plant and Equipment assets**

Tangible Fixed Assets are stated at cost of acquisition or construction inclusive freight and other incidental expenses All costs that are directly attributable to the acquisition and installation of fixed asset are capitalised.Depreciation on tangible fixed assets is calculated in written down value method and rate of depriciation are mostly as per Income tax Act 1961. except in few cases where management estimates those are used more. No Depriciation has been charged on Assets including the addition thereof.

d. **Recognition of Income & Expenditure**

All known expenditure & income to the extent payable and receivable respectively,unless specifically stated otherwise, are accounted for on accrual basis. Amount expended as per guideline of the funding agency. There was no unspent /unutilized fund that has been spent/utilized in full along with the current year fund received.During the year due/ outstanding expenses and receivable shown in the Balance Sheet,& unutilezed fund(if any) in previous year are utilized in current year shown in the Head Unutilized Grant(if any) for its final utilization.

e. **Valuation of Inventories**

There are no such inventories at the beginning or end of the year.

f. **Investments**

There are no such investments made during the year under report.

II **NOTES TO ACCOUNTS:-**

a. **Statutory Matters**

There are no statutory dues pending during the projects period.

b. **Registration of the Society**

The socirty is registered under the West Bengal Societies Registration Act XXVI, 1961, NoS/IL/31170 of 2005-2006 dated 11/08/2005

c. **THE REGISTRATION UNDER FOREIGN CONTRIBUTION REGULATION (ACT) 1976**

The Society is also registered under foreign contribution act 1976, and complying with new FCRA ACT 2010 with FCRA division of Ministry of Home Affairs.The Registration Number and date is 147111191 dated 02/09/2023

d. **THE REGISTRATION UNDER INCOME TAX ACT,1961**

The Trust has got registration under 12AA read with section 12A of the Income Tax Act,1961(Act'),and Section U/S 80G(5)(VI)of the Income Tax Act, 1961,Under the provision of the Act, the income of the Trust is exempted from tax, subject to compliance of specific terms & condition specified in the said Act. Deferred Tax on account of permanent difference between taxable and accounting income is not provided considering the tax exemption available to the organisation.

e. **CONTRIBUTION AND REMITTANCES**

During the financial year all Grant contribution/remittances are received in INR,i.e. in Indian Rupees. Grant are recognised as inome when received.Unspent Grant /Unutilized Grant(if any) as per Balance Sheet as on 31st March 2026 represent the Grant which have been received during the year / earlier years and not been utilized. This shall be taken in income of the subsequent year in which it shall be utilized in term Grants with funding agency. There is no such contribution as per Rule 6(amended) FCRA 2011

f. **Miscellaneous**

In the Previous & Current Year the figures have been regrouped and rearranged wherever consider necessary in this Statements.

As per our certificate/report of even date

14/8/2026

Secretary
Shibganj Integrated Dev. Society
P.O.-Patharpratima, South 24 Pgs.

CHAUDHURI & BANERJEE
Chartered Accountants, Kolkata

SHIBGANJ INTEGRATED DEVELOPMENT SOCIETY

Note - 3 NPOs Funds

(Amount in Rs.)

Sr. No.	Particulars	As at 1st April 2025 (Opening Balance)	Funds transferred/received during the year	Funds Un-Utilised/Surplus/Deficiet from SIE Account during the year	As at 31st March 2026 (Closing Balance)
(A)	**Unrestricted Funds**				
1	General Funds	1,48,022.42	-	66,869.49	2,14,891.91
(B)	Capital Funds		-	-	-
					2,14,891.91
Previous Year (PY)		1,48,022.42			1,48,022.42

CHAUDHURI & BANERJEE
Chartered Accountants
Kolkata

24/08/2026

Secretary
Shibganj Integrated Dev. Society
P.O.-Patharpratima, South 24 Pags.

SHIBGANJ INTEGRATED DEVELOPMENT SOCIETY

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

		Particulars	
4	Borrowings	31st March 2025	31st March 2026
	Secured		
(a)	Loans advances	-	-
	Total (A)	-	-
	Unsecured		
(a)	Term loans		
(i)	from banks	-	-
(ii)	from other parties	-	-
(b)	Loans repayable on demand		
(i)	from banks	-	-
(ii)	from other parties	-	-
(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)	-	-

14/08/2026

Secretary
Shibganj Integrated Dev. Society
P.O.-Patharpratima, South 24 Pags.

CHAUDHURI & BANERJEE * Chartered Accountants, Kolkata *

SHIBGANJ INTEGRATED DEVELOPMENT SOCIETY

VILL: DAKSHIN SHIBGANJ,P.O+P.S: PATHARPRATIMA Dist:South 24 Parganas,Pin:743371

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

(Amount in Rs.)

5	Other long-term liabilities	31 March 2025	31 March 2026
(a)	Others (please specify)	-	-
	Total Other long-term liabilities	-	-

6	Provisions	31 March 2025	31 March 2026
(a)	Provision for employee benefits		
(i)	Provision for gratuity	-	-
(ii)	Provision for leave Encashment	-	-
(b)	Other provisions	-	-
	(Please Specify - eg/- Provision for warranties / Provision for Sales Return)	-	-
	Other	3,000	3,000
	Total Provisions	3,000	3,000

7	Payables	31 March 2025	31 March 2026
(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 2025	31 March 2026
(a) Amount remaining unpaid to any supplier at the end of each accounting year:		
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.	-	-

8	Other current liabilities	31 March 2025	31 March 2026
(a)	Outstanding Liabilites		
(b)	Other payables (specify nature)	-	-
	Total Other current liabilities	-	-

CHAUDHURI & BANERJEE * Chartered Accountants, Kolkata *

14/08/2026

Secretary
Shibganj Integrated Dev. Society
P.O.-Patharpratima, South 24 Pgs.

SHIBGANJ INTEGRATED DEVELOPMENT SOCIETY
Notes forming part of the Financial Statements for the year ended 31st March, 2026

			Particulars	
			31-Mar-25	31-Mar-26
10	Investments - Non Current and Current (valued at historical cost unless stated otherwise)			-
	Total Non Current & Current Investments		-	-
11	Loans and advances			
	(Unsecured & Secured)			
	Total		-	-
12	Other non-current assets			
(a)	Security Deposits		-	-
(b)	Prepaid expenses		-	-
(c)	Others (Specify nature)		-	-
	Total other non-current other assets		-	-
13	Receivables		-	-
(a)	Grants receivable			
(b)	Others (TDS)			
			-	-
	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		-	-
14	Cash and Bank Balances			
A	Cash and cash equivalents			
(a)	On current accounts		-	-
(b)	Cash credit account (Debit balance)		-	-
(c)	Fixed Deposits			
	Deposits with original maturity of less than three months		-	-
(d)	Cash on Bank		1,72,716.92	1,58,913.41
(e)	Cash on hand		255.50	1,128.50
	Total	(I)	1,72,972.42	1,60,041.91
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		-	-
	Total other bank balances	(II)	-	-
	Total Cash and bank balances	(I+II)	1,72,972.42	1,60,041.91
15	Other current assets			
	Total		-	-

CHAUDHURI & BANERJEE ★ Chartered Accountants, Kolkata ★

14/08/2026
Secretary
Shibganj Integrated Dev. Society
P.O.-Patharpratima, South 24 Pgs.

GANJ INTEGRATED DEVELOPMENT SOCIETY

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

9 Property, Plant and Equipments

(Amount in Rs.)

Particulars /Assets	TANGIBLE ASSETS							
	Freehold land	Buildings	Plant and Equipment	Teloring equipments	Furniture & Fixtures	Books	Computer Sstems etc.	Total
Gross Block								
At 1 April 2024				33,600.00	1,10,800.00	14,550.00	38,100.00	1,97,050.00
Additions	-		-	14,100.00			48,500.00	62,600.00
Deductions/Adjustments	-	-	-	-	-	-	-	-
At 1 April 2025				47,700.00	1,10,800.00	14,550.00	86,600.00	2,59,650.00
Additions	-				30,000.00		49,800.00	79,800.00
Deductions/Adjustments								
At 31 March 2025	-	-	-	**47,700.00**	**1,10,800.00**	**14,550.00**	**86,600.00**	**2,59,650.00**
At 31 March 2026	-	-	-	**47,700.00**	**1,40,800.00**	**14,550.00**	**1,36,400.00**	**3,39,450.00**
Depreciation/Adjustments								
At 1 April 2024								
Additions								
Deductions/Adjustments	-							-
At 1 April 2025								
Additions								
Deductions/Adjustments	-							-
At 31 March 2025	-	-	-	-	-	-	-	-
At 31 March 2026	-	-	-	-	-	-	-	-
Net Block								
At 31 March 2025	-	-	-	**47,700.00**	**1,10,800.00**	**14,550.00**	**86,600.00**	**2,59,650.00**
At 31 March 2026	-	-	-	**47,700.00**	**1,40,800.00**	**14,550.00**	**1,36,400.00**	**3,39,450.00**

 # There are no Capital Work In Progress & Intangible Assets,No Depriciation on Assets

Date: 14/08/2026
Place: Kolkata

CHAUDHURI & BANERJEE ★ Chartered Accountants, Kolkata ★

14/08/2026

Secretary
Shibganj Integrated Dev. Society
P.O.-Patharpratima, South 24 Pegs.

SHIBGANJ INTEGRATED DEVELOPMENT SOCIETY

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

(Amount in Rs.)

Note No:	Particulars	31 March 2025	31 March 2026
16	**Grant in aids**	-	-
(a)	FCRA Grant Received	1,22,135.69	1,89,791.23
	For Benevity Causes		
(b)	Donation Received		
	Bank tranferred	7,87,330.56	5,98,501.00
	Donation	1,66,498.00	1,79,700.00
	Donation GIVING FOUNDATION	35,010.00	9,186.12
©	Member Subcription	60,000.00	70,000.00
(d)	Collection(Admission)	4,000.00	10,000.00
(e)	Grant Receivable		
	Razorpay software private Ltd.		663.51
	Donatekart		16,179.24
	Sathire Social Impact Solutions		1,84,869.39
(f)	Community Contribution		
	Sustainable Agril Development	69,350.00	73,460.00
	Child and Women trafficking		38,900.00
	Development of child Education	72,000.00	72,600.00
	Road safety Awareness Program		31,900.00
	Free Eye Testing Centre		52,800.00
	Livelihood Program	62,800.00	
	Community Health Development	73,540.00	
	Conservation of Bio-diversity	26,220.00	
(g)	Grant-in-Aid From BHUMI		25,000.00
	Miscellaneous Sales Proceeds	12,430.00	11,400.00
	Total	**14,91,314.25**	**15,64,950.49**
17	**Other Income**		
	Bank Interest income	**1,133.00**	**1,456.00**
18	**Employee benefits expense**		
	(Including contract labour if any)		
(a)	Salaries, wages, bonus and other allowances	-	-
	Total Employee benefits expense	-	-
20	**Finance cost**		
(a)	Bank Charges	4,063.39	4,324.00
	Total Finance cost	**4,063.39**	**4,324.00**
19	**Depreciation and amortization expense**	-	-
(a)	on tangible assets (Refer note 9)		
(b)	on intangible assets (Refer note 9)	-	-
	Total Depreciation and amortization expense	-	-
			p1 Contd..p2

CHAUDHURI & BANERJEE ★ Chartered Accountants, Kolkata ★ CA

14/08/2026

Secretary
Shibganj Integrated Dev. Society
P.O.-Patharpratima, South 24 Pags.

SHIBGANJ INTEGRATED DEVELOPMENT SOCIETY

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

p2 Contd..p3

21	**Other Expenses**	-	-
			-
(i)	Programme Running Cost		
	FCRA Project Expenditure		
	Development of Child education	65,250.00	45,000.00
	Students Dress		36,000.00
	Students books	1,80,000.00	1,92,000.00
	Teacher's Salary	25,500.00	25,000.00
	Furniture		14,300.00
	Annual caltural Function	2,235.00	14,560.00
	Contingency		
	Suustainable Agricultural Development	15,400.00	40,000.00
	Seeds and Fertilizers	35,400.00	14,000.00
	Farmer's training	27,000.00	90,000.00
	Pond re-excavation	1,20,000.00	60,000.00
	Staff Salary		25,000.00
	Seedlings Distribution	11,290.00	28,150.00
	Fingerlings and Fish Feed		
	Seminar on Road Safety		13,000.00
	Hall Rent		16,350.00
	Refreshment		10,000.00
	Faculty Fees		5,250.00
	Study Materials		8,140.00
	Contingency		6,400.00
	Poster & Leaflets		7,500.00
	Wall Writing		
	Seminar on Child & Women trafficking		7,000.00
	Hall Rent		8,000.00
	Refreshment		4,500.00
	Faculty Fees		2,550.00
	Training Materials		2,175.00
	Contingency		56,000.00
	Staff Salary		
	Free Eye Tesing Centre		50,000.00
	Doctor's Honorarium		16,100.00
	Clinic Furniture		42,500.00
	Eye Glass		
	Awareness Program on Human Right		6,000.00
	Refreshment		4,500.00
	Faculty Fees		5,500.00
	Hall Rent		8,000.00
	Training Materials		6,000.00
	Contingency		
	Animal welfare program		15,750.00
	Medicine		6,400.00
	Camp Arrangement		2,100.00
	Tranport		12,000.00
	Fodder		

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SHIBGANJ INTEGRATED DEVELOPMENT SOCIETY

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

	p...3		
	Early Childhood Development		35,200.00
	Tables under TLM Program		2,800.00
	Trasport cost		4,800.00
	Refreshments		2,400.00
	Contingency		
	Winter Warmth and Food Security		4,000.00
	Survey	39,250.00	28,500.00
	Winter blanket	28,150.00	16,280.00
	Dry Food	4,500.00	4,000.00
	Refreshments	9,100.00	6,540.00
	Contingency		
	Sundarbans Women's Mental Health	14,000.00	10,800.00
	Hall Rent	12,000.00	16,500.00
	Faculty Fees	1,600.00	3,200.00
	Training Materials	24,410.00	13,400.00
	Rrefeshments	5,108.00	7,800.00
	Contingency		
	Enhancing Health Monitoring Services		21,200.00
	Weight and Height Machine		5,000.00
	Refreshments		2,800.00
	Contingency		
	Commenity Health Develoment	42,530.00	
	Awareness Camp	50,000.00	
	Staff Salary	9,000.00	
	Stakeholderer's Meeting	6,300.00	
	Announcements		
	Livelihood Program For Women	48,000.00	
	Goat Distribution	11,800.00	
	Beneficiaries training	7,100.00	
	Medicine and Fodder	21,600.00	
	Goat Shed	5,450.00	
	Doctor's Fee		
	Reducing Gender Inequality	30,400.00	
	Awareness Camp	10,500.00	
	Wall Writing	21,600.00	
	Saminar	11,450.00	
	Street Plays		
	Conservation of Biodiversity	59,960.00	
	Saminar	10,800.00	
	Wall Writing	10,800.00	
	VIDEO Showing		
	Fruit Plantation	20,000.00	
	Seedlings	2,800.00	
	Fertilizer	18,200.00	
	Mother's Training	48,500.00	
(ii)	System Equipments	14,100.00	
(ii)	Tailoring Machine		16,000.00
(iii)	Adminstrative Cost (FCRA)		
(vi)	Administrative Expenses	653.00	653.00
	Bank Charges	3,989.00	1,890.00
	Travelling Allowance	3,000.00	3,000.00
	Audit Fees	3,000.00	3,200.00
	Annual Report	2,40,000.00	2,64,000.00
	Staff Salary	36,000.00	36,000.00
	House Rent	6,500.00	12,000.00
	Website Development		4,800.00
	Communication Charges	250.00	375.00
	Registration Renewal		15,000.00
	Member's Fees	5,215.00	12,100.00
	Meeting Expenses	12,511.50	7,000.00
	Office Clearing		20,000.00
	Fund Mobilisation & Raising Exp	4,958.00	8,250.00
	Printing & Stationery		
		13,97,159.50	14,95,213.00

14/08/2026

Secretary
Shibganj Integrated Dev. Society
P.O.-Patharpratima, South 24 Pgs.

CHAUDHURI & BANERJEE
Chartered A...
Kolkata