SAMPADA GRAMEEN MAHILA SANSTHA (SANGRAM)

REG NO: - F-001456 (SNG)

PAN: AAAAS1569B

A) Auditors Report under Maharashtra Public Trust Act, 1950

B) Financial Statements for FY 2024-25.

C) FORM 10B

D) Income Tax Return & Computation Sheet

Financial Year	:	2024-2025
Assessment Year	:	2025-2026
Date of Audit Report	:	27/09/2025

INDIA

KARANDIKAR & CO

Chartered Accountants (**FRN: -145382W**)

101, Shukrawar Peth, Madhavnagar, Sangli -416406

Email-id: cakarandikar19@gmail.com

Mobile No: 7507733765

CA RUCHIRA NIKHIL KARANDIKAR

Proprietor (Mem No.: - 179640)

Ruchira Nikhil Karandikar
B. Com, A.C.A.
Mem. No. 179640
F.R.N. 145382W
Email id: -topkarruchi0231@gmail.com

KARANDIKAR & CO
CHARTERED ACCOUNTANTS
101, Shukrawar Peth,
Madhavnagar, Sangli -416406
Mobile No: -+91 7507733765

INDEPENDENT AUDITOR'S REPORT

To,
The Trustees,
Sampada Grameen Mahila Sanstha
Sangli

Report on the Financial Statements
We have audited the accompanying financial statements of **Sampada Grameen Mahila Sanstha** ("the trust"), which comprises the Balance Sheet as at **31st March 2025** and the Income and Expenditure Account for the year ended on that date and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements
The Trust's Trustees are responsible for the preparation and presentation of these financial statements that give a true and fair view of the financial position and financial performance of the Trust in accordance with the Accounting Principles generally accepted in India including the Accounting Standards. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of The Maharashtra Public Trust Act (title substituted for "The Bombay Public Trust Act,1950") ("the Act") for safeguarding of the assets of the trust and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial control and ensuring their operating effectiveness and the accuracy and completeness of the accounting records, relevant to the preparation and presentation of financial statements that give a true and fair view and are free from material misstatements, whether due to fraud or error.

Auditor's Responsibility
Our responsibility is to express an opinion on these financial statements based on our audit. We have conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of 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 judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Trust's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion and to the best of our information and according to the explanations given to us, and on representations obtained from the trustee's, the aforesaid financial statements give the information required by The Maharashtra Public Trust Act in the manner so required and give a true and fair view in conformity with accounting principles generally accepted in India, of the state of affairs of the trust as at **31st March 2025** and its **Deficit** for the year ended on the date.

Report on other Legal and Regulatory Requirements

As required by sub-section 2 of section 33 and 34 of the Maharashtra Public Trust Act (title substituted for "The Bombay Public Trust Act, 1950" we have enclosed a report herewith.

For Karandikar & Co.
Chartered Accountants
(FRN:145382W)

CA Ruchira Nikhil Karandikar
Proprietor
M. No. 179640

Place: Sangli
Date: 27th September 2025
UDIN: 25179640BMIUEJ9078

Ruchira Nikhil Karandikar
B. Com, A.C.A.
Mem. No. 179640
F.R.N. 145382W
Email id: -topkarruchi0231@gmail.com

KARANDIKAR & CO
CHARTERED ACCOUNTANTS
101, Shukrawar Peth,
Madhavnagar, Sangli -416406
Mobile No: -+91 7507733765

REPORT OF AN AUDITOR RELATING TO ACCOUNTS AUDITED UNDER SUB – SECTION 33, 34 AND RULE 19 OF THE BOMBAY PUBLIC TRUST ACT,1950

Registration No.: F- 0001456 (Sangli)
Name of the Trust: Sampada Grameen Mahila Sanstha,Sangli
For the year ended: 31st March 2025

Particulars	Remarks
(a) Whether accounts are maintained regularly and in accordance with the provision of the act and the rules	Yes
(b) Whether receipts and disbursements are properly and correctly shown in the accounts;	Yes
(c) Whether the cash balance and vouchers in the custody of the manager or trustee on the date of audit were in agreement with the accounts ;	Refer Note below
(d) Whether all books, deeds, accounts, vouchers or other documents or records required by the auditors were produced before him ;	Yes
(e) Whether a register of movable and immovable properties is properly maintained, the changes therein are communicated from time to time with the regional office, and the defects and inaccuracies mentioned in the previous audit report have been duly compiled with ;	Yes
(f) Whether the manager or trustee or any other person required by the auditor to appear before him did so and furnished the necessary information required by him;	Yes
(g) Whether any property or funds of the trust were applied for any object or any purpose other than object or purpose of the trust ;	No
(h) The amount of outstanding for more than one year and the amounts written off, if any ;	Nil
(i) Whether tenders were invited for repairs of construction involving expenditure exceeding Rs 5000 /-;	Yes
(j) Whether any money of the public trust has been invested contrary to the provision of Section 35 ;	No
(k) Alienations, if any, of the immovable property contrary to the provision of Section 36 which have come to the notice of the auditor;	No
(l) All case of irregular, illegal or improper expenditure, of failure or omission to recover moneys or other property belonging to the public to the public trust or if loss or waste of money or other property there of, and whether such expenditure, failure, omission, loss or waste was caused in consequence of breach of trust or misapplication or any other misconduct on the part of the trustees or any other person while in the management of the trust ;	NIL
(m) Whether the budget has been filed in the form provided by rule 16A;	Yes
(n) Whether the maximum and minimum number of the trustee maintained;	Yes
(o) Whether the meetings are held regularly as provided in such instrument;	Yes
(p) Whether the minute books of the proceedings of the meeting is maintained;	Yes
(q) Whether any of the trustees has any interest in the investment of the trust;	No
(r) Whether any of the trustee is a debtor or creditor of the trust;	No
(s) Whether the irregularities pointed out by the auditors in the accounts of the previous year have been duly complied with by the trustees during the period of audit:	Yes
(t) Any special matter which the auditor may think fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner ;	Refer Notes to Accounts

As per our report of even date
For Karandikar & Co.
Chartered Accountants
(FRN:145382W)

Karandikar

CA Ruchira N. Karandikar
Proprietor
M.No.179640
Place: Sangli
Date: 27/09/2025
UDIN: 25179640BMIUEJ9078

KARANDIKAR & CO * M. No. 179640 SANGLI * CHARTERED ACCOUNTANTS

Note : Cash balance as on 31/03/2025 is not physically verified. The balance as per the certificate given by the trustee is relied upon.

THE BOMBAY PUBLIC TRUST ACT, 1950
SCHEDULE IX [Vide Rule - 32]

Statement of Income Liable to Contribution for the year ending: 31/03/2025
Name of the Trust: Sampada Grameen Mahila Sanstha,Sangli
Registration No.: F- 0001456 (Sangli)

Sr. No.	Particulars		Amount (in ₹)
I	Income as shown in the Income and Expenditure Account (Schedule IX)	7,79,65,877.32 -	7,79,65,877.32
II	Items not chargeable to contribution under Section 58 and Rule – 32;		
	(i) Donations received from other Public Trust, Dharmadas & Foreign Grants		7,22,61,130.32
	(ii) Grants received from Government and Local authorities		56,73,269.00
	(iii) Interest on sinking or Depreciation Fund		-
	(iv) Amount spent for the purpose of secular Education		-
	(v) Amount spent for the purpose of medical Relief		-
	(vi) Amount spent for the purpose of veterinary Treatment		-
	(vii) Expenditure incurred from Donations for relief of distress		-
	caused by scarcity, drought, flood, fire or other natural calamity		-
	(viii) Deduction out of income from lands used for agriculture purpose:		-
	a) Land Revenue and Local Fund Cess		-
	b) Rent payable to superior landlord.		-
	c) Cost of production, if lands are cultivated by trust.		-
	(ix) Deduction out of income from lands used for non-agriculture purpose:		-
	a) Assessment, cases and other Government or Municipal Taxes –		-
	b) Ground rent payable to superior landlord		-
	c) Insurance Premium		-
	d) Repairs at 10 % of gross rent of building		-
	e) Cost of collection at 4% of gross rent of building let out.		-
	(x) Cost of collection of income or receipts from securities, stocks etc. at 1% of such income		-
	(xi) Deductions on account of repairs in respect of buildings not rented and yielding no income, at 10% of the estimated gross annual rent.		-
	Gross Annual Income Chargeable to contribution		31,478.00

"Certified that while claiming deductions admissible under the above schedule, we have not claimed any amount twice, either wholly or partly,against any of the items mentioned in the schedule which have the effect of double deductions"

As per our report of even date
For Karandikar & Co.
Chartered Accountants
(FRN:145382W)

Karandikar

CA Ruchira N. Karandikar
Proprietor
M.No.179640
Place: Sangli
Date: 27/09/2025
UDIN: 25179640BMIUEJ9078

KARANDIKAR & CO ★ CHARTERED ACCOUNTANTS ★ M. No. 179640 SANGLI

Name of the Trust: Sampada Grameen Mahila Sanstha,Sangli
SCHEDULE - IX D (Vide Rule 19 (2A))

Information to be submitted by the auditor along with Audit Report under sub section (1) of section 34 of the Maharashtra Public Trust Act

Name of the Trust: Sampada Grameen Mahila Sanstha,Sangli
Registration No.: F- 0001456 (Sangli)

Sr. No.	Particulars	Details	
1	PAN of the Trust	AAAAS1569B	
2	Registration No. with date of registration under section 12AA of Income Tax Act, 1961 (43 of 1961)	AAAAS1569BF20214 dated 31/05/2021	
3	Acknowledgement No. with date of filing of the	**Acknowledgement No.**	**Financial Year**
		511796121200922	2021-22
		434387711231023	2022-23
		511956591270924	2023-24
4	PAN of all Trustees	**Name of Trustee**	**PAN No.**
		Prabha P. Kulkarni	ABFPK1761L
		Sujata Kulkarni	AKEPK1069P
		Meena Seshu	AOJPS0453C
		Shital Pratap	APRPP9758A
		Pratibha T Mulik	BGTPM9340K
		Saee Jinpal Patil	ALJPP5737B
		Priya Mohan Prabhu	ANCPP4536H

As per our report of even date
For Karandikar & Co.
Chartered Accountants
(FRN:145382W)

Karandikar

CA Ruchira N. Karandikar
Proprietor
M.No.179640
Place: Sangli
Date: 27/09/2025
UDIN: 25179640BMIUEJ9078

KARANDIKAR & CO CHARTERED ACCOUNTANTS M. No. 179640 SANGLI

For Sampada Grameen Mahila Sanstha, Sangli

President Prabha Kulkarni

General Secretary Meena Saraswathi Seshu

Treasurer S. Pratap

Sampada Grameen Mahila Sanstha Reg No. MAH/1502/ SANGLI Sangli

THE BOMBAY PUBLIC TRUST ACT, 1950
SCHEDULE IX [Vide Rule –17(1)]

Name of the Trust: Sampada Grameen Mahila Sanstha,Sangli
Registration No.: F- 0001456 (Sangli)
Balance Sheet as on: 31st March 2025
Consolidated (FC & Non FC)

FUNDS & LIABILITIES	As on 31/03/2025 (in ₹)	As on 31/03/2024 (in ₹)
Trust's Funds or Corpus		
A) SANGRAM Corpus Fund		
Opening Balance as per last year	3,00,00,000.00	3,00,00,000.00
Add:- Transfer from Project Funds		-
Less:- Adjustment to Fund	40,16,500.00	
Closing Balance	**2,59,83,500.00**	**3,00,00,000.00**
B) Earmarked Fund for Fixed Asset	62,27,058.28	43,53,025.72
FC Funds		
SANGRAM General Reserve Fund		
Opening Balance as per last year	13,69,548.20	11,12,707.20
Add:- Transfer from I & E Account	-	-
Less:- Adjustements to Fund	58,960.00	2,56,841.00
Closing Balance	**14,28,508.20**	**13,69,548.20**
Other Earmarked Funds (Schedule A) (Created under the provision of trust deed or scheme or out of the Income)		
Opening Balance as per last year	2,14,75,792.99	1,79,16,237.25
Add:- Transfer from I & E Account	(21,38,658.34)	35,59,555.74
Less:- Transfer to Corpus Fund	-	-
Closing Balance	**1,93,37,134.65**	**2,14,75,792.99**
Non - FC Funds		
SANGRAM General Reserve Fund	15,067.31	15,067.31
Other Earmarked Funds (Schedule A)		
Opening Balance as per last year	13,86,760.22	4,11,736.00
Add:- Transfer from I & E Account	(18,61,862.22)	9,75,024.22
Closing Balance	**(4,75,102.00)**	**13,86,760.22**
Loans (Secured or Unsecured)		
From trustee	-	-
From Others	-	-
Liabilities:		
For expenses: Payable	4,88,894.00	3,30,287.00
For advances	-	1,85,014.05
For other reimbursements payable	18,980.00	3,400.00
Income and Expenditure Account :		
Balance as per Last Balance Sheet	14,05,467.69	9,99,995.77
Add : Surplus	(1,07,453.53)	4,05,471.92
Less: Deficit (as per I & E Account)	-	-
Closing Balance of I & E A/c	**12,98,014.16**	**14,05,467.69**
Total ₹	**5,43,22,054.61**	**6,05,24,363.18**

PROPERTIES & ASSETS	As on 31/03/2025 (in ₹)	As on 31/03/2024 (in ₹)
Immovable Properties (at cost)		
As per Last Balance Sheet	1,58,683.59	1,74,315.10
Add : Additions / (Deletion)	38,75,816.41	-
Less : Depreciation	(0.00)	15,631.51
Closing Balance	**40,34,500.00**	**1,58,683.59**
Movable Properties (at cost)		
As per Last Balance Sheet	43,22,474.35	32,53,380.90
Add : Additions / (Deletion)	(15,50,254.21)	26,79,216.40
Less : Depreciation	4,82,793.39	16,10,122.94
Closing Balance	**22,89,426.75**	**43,22,474.35**
Investments		
Corpus Fund Investments	2,00,00,000.00	3,00,00,000.00
Project Fund - Investment	1,00,00,000.00	1,00,00,000.00
Corpus FD for Flat Purchase	56,38,929.00	-
Loans (Secured or Unsecured)		
Good / Doubtful	-	-
Other Loans	-	-
Grants Receivable		
Non - FC Funds	-	-
Advances:		
To Trustees	-	-
To Employees	-	-
To Others	10,280.00	-
TDS Receivable FY 2017-18	1,56,997.20	1,56,997.20
TDS Receivable FY 2022-23	-	2,39,950.00
TDS Receivable FY 2023-24	-	2,51,031.00
Old Refund Adjusted against AY 2018-19	10,52,500.00	7,21,570.00
Sangram (TES / LBSDS)	-	1,85,014.05
TDS Receivable FY 2024-25	2,19,011.00	-
Deposits:		
Office Deposit	1,05,000.00	1,09,500.00
Appeal deposit (Income Tax) AY2018-19	8,10,216.00	8,10,216.00
Cash & Bank Balances		
(a) Bank Accounts		
FC Accounts	88,21,146.34	1,06,14,463.68
Non - FC Accounts	11,83,640.01	29,53,085.00
(b) With Trustee	408.31	1,378.31
(c) With the manager	-	-
Total ₹	**5,43,22,054.61**	**6,05,24,363.18**
	0.00	(0.00)

As per our report of even date
For Karandikar & Co.
Chartered Accountants
(FRN:145382W)

Karandikar

CA Ruchira N. Karandikar
Proprietor
M.No.179640
Place: Sangli
Date: 27/09/2025
UDIN: 25179640BMIUEJ9078

KARANDIKAR & CO. CHARTERED ACCOUNTANTS M. No. 179640 SANGLI

For Sampada Grameen Mahila Sanstha, Sangli

President Prabha Kulkarni

General Secretary Meena Saraswati Seshu

Treasurer S. Pratap

Sampada Grameen Mahila Sanstha Reg No. MAH/1502/ SANGLI Sangli

THE BOMBAY PUBLIC TRUST ACT, 1950
SCHEDULE IX [Vide Rule –17(1)]

Name of the Trust: Sampada Grameen Mahila Sanstha,Sangli
Registration No.: F- 0001456 (Sangli)
Income and Expenditure account for the year on 31st March 2025
Consolidated (FC & Non FC)

EXPENDITURE	Current Year 2024-25 (in ₹)	Previous Year 2023-24 (in ₹)	Income	Current Year 2024-25 (in ₹)	Previous Year 2023-24 (in ₹)
To Expenditure in respect of Properties			**By Rent** Accrued	-	-
Reimbursement	-	-	Realised	-	-
SANGRAM Exps	-	-	**By Interest** Accrued	-	-
			Realised	-	-
To Other Expenses	-	-			
To Establishment Expenses	-	-	**On Bank Account**		
To Legal Fees	-	-	- Saving Account	4,23,700.00	2,06,943.19
To Audit Fees	2,36,000.00	1,97,650.00	- Fixed Deposit	23,37,550.00	23,75,639.12
To Contribution & Fees	-	-			
To Admin Expenses	-	-	**By Earmarked Grants Received**	7,52,04,627.32	7,83,83,965.64
To amounts written off (Deposit)	17,202.00	-			
To Depreciation on Fixed Assets	14,061.76	19,862.40	**By Donation in Cash or Kind**	-	-
To Amounts Transferred to Project Funds (Unspent Balance)	(39,41,560.90)	51,20,474.11	**By Amounts Transferred from Project Funds (Unspent Balance)**	-	-
To Expenditure on objects of the trust			**By General Grants Received**	-	5,84,840.00
(a) Religious	-	-			
(b) Educational	-	-			
(c) Medical Relief	-	-			
(d) Relief of Poverty	-	-			
(e) Other Charitable Objects	8,17,47,627.99	7,58,07,929.52			
Surplus carried over to Balance Sheet	**(1,07,453.53)**	**4,05,471.92**	**By Deficit Carried over to Balance Sheet**	-	-
Total ₹	**7,79,65,877.32**	**8,15,51,387.95**	**Total ₹**	**7,79,65,877.32**	**8,15,51,387.95**

For Karandikar & Co.
Chartered Accountants
(FRN:145382W)

Karandika

KARANDIKAR & CO
M. No. 179640
SANGLI
CHARTERED ACCOUNTANTS

CA Ruchira N. Karandikar
Proprietor
M.No.179640
Place: Sangli
Date: 27/09/2025
UDIN: 25179640BMIUEJ9078

For Sampada Grameen Mahila Sanstha, Sangli

President Prabha Kulkarni

General Secretary Meena Saraswati Seshu

Treasurer S. Pratap

Sampada Grameen Mahila Sanstha
Reg No. MAH/1502/ SANGLI
Sangli

Name of the Trust: Sampada Grameen Mahila Sanstha,Sangli
Registration No.: F- 0001456 (Sangli)
Receipt & Payment account for the year ended on 31st March 2025
Consolidated (FC & Non FC)

RECEIPTS	Current Year 2024-25 (in ₹)	Previous Year 2023-24 (in ₹)	PAYMENTS	Current Year 2024-25 (in ₹)	Previous Year 2023-24 (in ₹)
To Opening Balance					
Cash in Hand	1,378.31	5,959.31			
Bank Balances	1,33,82,534.63	1,34,36,389.69			
To Funds / Earmarked Grants Received	7,55,31,786.32	7,89,65,346.20	By Payments from Fund (Expenses)	7,84,25,786.98	7,49,09,863.57
To Project Fund Investment	97,05,429.00	49,52,075.00	By Project Fund Investment	56,38,929.00	1,00,00,000.00
To Interest Received	25,08,480.00	23,25,741.31	By Grant Returned To Funder	3,27,180.00	5,803.00
To Other Receipts	94,62,106.45	18,52,929.57	By Fixed Assets Purchase	40,00,000.00	-
			By Other Payments	1,21,94,624.07	30,53,847.52
			By Closing Balance		
			Cash in Hand	408.31	1,378.31
			Bank Balances	1,00,04,786.35	1,35,67,548.68
Total ₹	11,05,91,714.71	10,15,38,441.08	Total ₹	11,05,91,714.71	10,15,38,441.08

For Karandikar & Co.
Chartered Accountants
(FRN:145382W)

Karandikar

CA Ruchira N. Karandikar
Proprietor
M.No.179640
Place: Sangli
Date: 27/09/2025
UDIN: 25179640BMIUEJ9078

KARANDIKAR & CO. CHARTERED ACCOUNTANTS M. No. 179640 SANGLI

For Sampada Grameen Mahila Sanstha,
Sangli

President Prabha Kulkarni

General Secretary Meena Saraswati. Sasha

Treasurer S. Pratap

Sampada Grameen Mahila Sanstha Reg No. MAH/1502/ SANGLI Sangli

THE BOMBAY PUBLIC TRUST ACT, 1950
SCHEDULE IX [Vide Rule –17(1)]

Name of the Trust: Sampada Grameen Mahila Sanstha,Sangli
Registration No.: F- 0001456 (Sangli)
Balance Sheet as on: 31st March 2025
FC Accounts

FUNDS & LIABILITIES	As on 31/03/2025 (in ₹)	As on 31/03/2024 (in ₹)
Trust's Funds or Corpus		
SANGRAM Corpus Fund		
Opening Balance as per last year	3,00,00,000.00	3,00,00,000.00
Add:- Transfer from Project Funds	-	-
Less:- Adjustements to Fund	40,16,500.00	
Closing Balance	2,59,83,500.00	3,00,00,000.00
Earmarked Fund for Fixed Asset	62,24,725.48	28,64,792.92
SANGRAM General Reserve Fund		
Opening Balance as per last year	13,69,548.20	11,12,707.20
Add:- Transfer from I & E Account	-	-
Add/Less:- Adjustements to Fund	58,960.00	2,56,841.00
Closing Balance	14,28,508.20	13,69,548.20
Other Earmarked Funds (Schedule A) (Created under the provision of trust deed or scheme or out of the Income)		
Project Funds including Interest		
Opening Balance as per last year	2,14,75,792.99	1,79,16,237.25
Add:- Transfer from I & E Account	(21,38,658.34)	35,59,555.74
Less:- Transfer to Corpus Fund	-	-
Closing Balance	1,93,37,134.65	2,14,75,792.99
Loans (Secured or Unsecured)		
From trustee	-	-
From Others	-	-
Liabilities:		
For expenses:	-	-
Income and Expenditure Account :		
Balance as per Last Balance Sheet	-	-
Add : Surplus	-	-
Less: Deficit (as per I & E Account)	-	-
Closing Balance of I & E A/c	-	-
Total ₹	5,29,73,868.33	5,57,10,134.11

PROPERTIES & ASSETS	As on 31/03/2025 (in ₹)	As on 31/03/2024 (in ₹)
Immovable Properties (at cost) (Schedule B - FC Accounts)		
As per Last Balance Sheet	1,40,683.59	1,56,315.10
Add : Additions / (Deletion)	38,75,816.41	-
Less : Depreciation	(0.00)	15,631.51
Closing Balance	40,16,500.00	1,40,683.59
Movable Properties (at cost) (Schedule B - FC Accounts)		
As per Last Balance Sheet	27,24,109.33	31,16,906.28
Add : Additions / (Deletion)	(48,707.41)	2,05,308.40
Less : Depreciation	4,67,176.44	5,98,105.34
Closing Balance	22,08,225.49	27,24,109.33
Investments		
Corpus Fund Investments	2,00,00,000.00	3,00,00,000.00
Project Fund - Investment	1,00,00,000.00	1,00,00,000.00
Corpus FD for Flat Purchase	56,38,929.00	-
Loans (Secured or Unsecured)		
Good / Doubtful	-	-
Other Loans	-	-
Advances:		
To Trustees	-	-
To Employees	-	-
To Others	-	-
TDS Receivable FY 2017-18	1,56,997.20	1,56,997.20
TDS Receivable FY 2022-23	-	2,39,950.00
TDS Receivable FY 2023-24	-	2,51,031.00
Old Refund Adjusted against AY 2018-19	10,52,500.00	7,21,570.00
TDS Receivable FY 2024-25	2,19,011.00	-
Deposits:		
Banglore Office Deposit	50,000.00	50,000.00
Appeal Deposit (Income Tax) AY2018-19	8,10,216.00	8,10,216.00
Cash & Bank Balances		
(a) Bank Account		
SBI -917-Industrial Estate, Sangli	11,08,255.75	13,38,460.72
SBI - 144 FCRA Saving New Delhi	77,12,890.59	92,76,002.96
(b) With Trustee	343.31	1,113.31
(c) With the manager	-	-
Total ₹	5,29,73,868.33	5,57,10,134.11

As per our report of even date
For Karandikar & Co.
Chartered Accountants
(FRN:145382W)

Karandikar

CA Ruchira N. Karandikar
Proprietor
M.No.179640
Place: Sangli
Date: 27/09/2025
UDIN: 25179640BMIUEJ9078

KARANDIKAR & CO. CHARTERED ACCOUNTANTS M. No. 179640 SANGLI

For Sampada Grameen Mahila Sanstha, Sangli

President Prabha Kulkarni

General Secretary Meera Saraswathi Sedam

Treasurer S. Pratap

Sampada Grameen Mahila Sanstha Reg No. MAH/1502/ SANGLI Sangli

THE BOMBAY PUBLIC TRUST ACT, 1950
SCHEDULE IX [Vide Rule –17(1)]

Name of the Trust: Sampada Grameen Mahila Sanstha, Sangli
Registration No.: F- 0001456 (Sangli)
Income and Expenditure account for the year on 31st March 2025
FC Accounts

EXPENDITURE	Current Year 2024-25 (in ₹)	Previous Year 2023-24 (in ₹)	Income		Current Year 2024-25 (in ₹)	Previous Year 2023-24 (in ₹)
To Expenditure in respect of Properties			**By Rent**	Accrued	-	-
Reimbursement	-	-		Realised	-	-
SANGRAM Exps	-	-	**By Interest**	Accrued	-	-
				Realised	-	-
To Other Expenses	-	-				
To Establishment Expenses	-	-	**On Bank Account**			
To Legal Fees	-	-	- Saving Account		2,52,352.00	3,91,168.00
To Audit Fees	2,36,000.00	1,97,650.00	- Fixed Deposit		23,37,550.00	19,84,471.12
To Contribution & Fees	-	-				
To Admin Expenses	-	-	**By Earmarked Grants Received**		1,31,98,398.61	1,64,84,596.54
To BSNL deposit amount written off	-	-				
To Depreciation on Fixed Assets	-	-	**By Donation in Cash or Kind**		-	-
To Amounts Transferred to Project Funds (Unspent Balance)	(20,79,698.34)	38,16,396.74	**By Amounts Transferred from Project Funds (Unspent Balance)**		-	-
To Expenditure on objects of the trust						-
(a) Religious	-	-				
(b) Educational	-	-				
) Medical Relief	-	-				
) Relief of Poverty	-	-				
(e) Other Charitable Objects	1,76,31,998.95	1,48,46,188.92				
To Surplus carried over to Balance Sheet	-	-	**By Deficit Carried over to Balance Sheet**		-	-
Total ₹	**1,57,88,300.61**	**1,88,60,235.66**	**Total ₹**		**1,57,88,300.61**	**1,88,60,235.66**

For Karandikar & Co.
Chartered Accountants
(FRN:145382W)
Karandikar

CA Ruchira N. Karandikar
Proprietor
M.No.179640
Place: Sangli
Date: 27/09/2025
UDIN: 25179640BMIUEJ9078

KARANDIKAR & CO. CHARTERED ACCOUNTANTS M. No. 179640 SANGLI

For Sampada Grameen Mahila Sanstha, Sangli

President Prabha Kulkarni

General Secretary Meena Saraswati. Sesha

Treasurer S.Pratap

Sampada Grameen Mahila Sanstha Reg No. MAH/1502/ SANGLI Sangli

THE BOMBAY PUBLIC TRUST ACT, 1950
SCHEDULE IX [Vide Rule –17(1)]

Name of the Trust: Sampada Grameen Mahila Sanstha,Sangli
Registration No.: F- 0001456 (Sangli)
FC Accounts

Schedule A:- Grants Utilisation Statement

Sr. No.	Name of Project Fund	Un-utilised Grants as on 01.04.2024	Other Receipt (TDS Refund)	Received during the Year 2024-25	Interest Received During the Year 2024-25	Utilised During the Year 2024-25	Un-utilised Grants as on 31.03.2025
A	FCRA Project Grant						
1	AJWS FUND 1	-	-	33,29,501.00	-	9,80,941.38	23,48,559.62
2	AJWS FUND 2	27,27,631.52	-	-	-	27,27,631.52	0.00
3	FJS Fund 2	15,58,326.44	-	-	-	15,58,326.44	-
4	UK Online Giving / LSF Fund 2	26,94,643.28	-	-	-	26,94,643.28	-
5	WFA SWASA Fund 1	19,28,956.92	-	-	-	19,28,956.92	0.00
6	UK Online Giving Foundation Fund	26,317.54	-	21,299.61	-	1,225.00	46,392.15
7	MAMA Cash Fund	-	-	31,42,114.00	-	26,02,216.41	5,39,897.59
8	The Carol Leigh Fund	-	-	16,62,000.00	-	36,003.00	16,25,997.00
9	WFA-SWASA FUND	-	-	50,43,484.00		50,43,484.00	-
9	SANGRAM Interest Fund (Deemed Foreign Contribution)	1,25,39,917.29	1,90,591.00	-	23,40,351.00	2,94,571.00	1,47,76,288.29
	Total ₹ A)	2,14,75,792.99	1,90,591.00	1,31,98,398.61	23,40,351.00	1,78,67,998.95	1,93,37,134.65

For earmarked grantwise details refer schedules forming part of financial statements
SANGRAM Interest Fund (Deemed Foreign other receipt Contribution (TDS Refund) received during the year includes Income Tax refund received for FY 2023-24

Schedule B:- Fixed Assets

Sr. No.	Particulars	Opening Balance as on 01/04/2024	Addition / (Deletions) during 1st Half of FY 24-25	Addition / (Deletions) during 2nd Half of FY 24-25	Balance before depreciation	Depreciation during FY 2024-25	Closing balance as on 31/03/2025
	Immovable Properties						
	Flat No 401 at Surekh Apartment (WIP)	-	13,05,500.00	-	13,05,500.00	-	13,05,500.00
	Flat No 401 at Surekh Apartment (WIP)	-	13,55,500.00	-	13,55,500.00	-	13,55,500.00
	Flat No 401 at Surekh Apartment (WIP)	-	13,55,500.00	-	13,55,500.00	-	13,55,500.00
			-				
	10% Block		-				
	Building (Construction Cost)	1,40,683.59	(1,40,683.59)	-	(0.00)	(0.00)	(0.00)
			-				
	Total Immovable Properties	1,40,683.59	38,75,816.41	-	(0.00)	(0.00)	40,16,500.00
	Movable Properties						
	10% Block						
1	Furniture	2,17,232.95	(33,236.00)	-	1,83,996.95	18,399.70	1,65,597.26
2	AC	61,647.81	-	-	61,647.81	6,164.78	55,483.03
3	Camera	59,017.69	(3,357.00)	-	55,660.69	5,566.07	50,094.62
4	Water Purifier	15,172.31	(15,172.31)	-	0.00	0.00	0.00
5	Ceiling Fans	13,935.82	(4,332.00)	-	9,603.82	960.38	8,643.43
6	Invertor and Battery	40,833.42	-	1,42,100.00	1,82,933.42	11,188.34	1,71,745.08
7	Steerl Cupboards	26,065.65	-	-	26,065.65	2,606.56	23,459.08
	15% Block						
1	Vehicle -Innova	7,15,332.31	-	-	7,15,332.31	1,07,299.85	6,08,032.46
2	Sony Voice Recorder	1,035.14	(1,035.14)	-	(0.00)	(0.00)	(0.00)
3	LED TV	41,083.46	(1,782.00)	-	39,301.46	5,895.22	33,406.24
4	Office Equipmets	56,548.54	(5,793.90)	-	50,754.64	7,613.20	43,141.44
5	Polycom Sound Station	12,764.10	-	-	12,764.10	1,914.61	10,849.48
6	Web Camera	3,077.75	-	-	3,077.75	461.66	2,616.09
7	Utencils & kitchen Material	6,550.13	(6,550.13)	-	0.00	0.00	0.00
8	Tata Docomo Doongle	1,282.05	(1,282.05)	-	(0.00)	(0.00)	(0.00)
9	Solar Water Heater	24,601.11	(24,598.00)	-	3.11	0.47	2.64
10	Mobile 3	60,926.86	(20,801.00)	-	40,125.86	6,018.88	34,106.98
11	Cordless telephone	897.85	(897.85)	-	0.00	0.00	0.00
12	Refregerator Hostel	7,354.55	(7,354.55)	-	(0.00)	(0.00)	(0.00)
13	Washing Machine Hostel	50,726.48	(50,726.48)	-	(0.00)	(0.00)	(0.00)
14	Mobile	1,10,531.69	(20,397.00)	-	90,134.69	13,520.20	76,614.49
15	Oxygen Concentration Machine	48,653.15	-	-	48,653.15	7,297.97	41,355.18
16	Patients Monitors	6,68,312.50	-	-	6,68,312.50	1,00,246.88	5,68,065.63
17	TVS Jupiter	82,167.76	-	-	82,167.76	12,325.16	69,842.59
18	Cooler	-	9,000.00		9,000.00	1,350.00	7,650.00
	40% Block						
1	Computer	52,050.05	(9,510.00)	-	42,540.05	17,016.02	25,524.03
2	Computer Monitor	1,236.38	-	-	1,236.38	494.55	741.83
3	Comp. Ext, Hard Disks	6,443.47	-	-	6,443.47	2,577.39	3,866.08
4	All in One Computer	1,44,643.68	-	-	1,44,643.68	57,857.47	86,786.21
5	Samsung Tab	949.32	17,200.00	-	18,149.32	7,259.73	10,889.59
6	Laptop	1,50,282.82	(5,130.00)	-	1,45,152.82	58,061.13	87,091.69
7	Tally Single User Software	9,258.62	-	-	9,258.62	3,703.45	5,555.17
8	UPS	6,678.96	-	-	6,678.96	2,671.58	4,007.38
9	Printer	19,338.48	(5,052.00)	-	14,286.48	5,714.59	8,571.89
10	Scanner	7,476.48	-	-	7,476.48	2,990.59	4,485.89
	Total Movable Properties	27,24,109.33	(1,90,807.41)	1,42,100.00	26,75,401.92	4,67,176.44	22,08,225.49
	Total ₹	28,64,792.92	36,85,009.00	1,42,100.00	26,75,401.92	4,67,176.44	62,24,725.48

Note The above schedule of fixed assets is prepared for information of assets purchased and notional depreciation on the above.
No separate claim of depreciation is made in books of accounts as the above assets are purchased by utilising the respective funds.
During the year assets procured out of FC grants which are disposed are shown as deletion to respective asset and notional depreciation on the same has not been charged.
Summary of addition / deletion during the year is as under:-

Additions during the year	41,90,800.00
Deletions during the year	3,63,691.00
Net Additons for the year	38,27,109.00

Grameen Mahila Sanstha
Reg No. MAH/1502/ SANGLI

Sampada Grameen Mahila Sanstha,Sangli
Registration No.: F- 0001456 (SNG)
Schedules forming part of financial Statements for financial year 2024-25

Name of Fund — **AJWS FUND 1**
Project Period — **01.09.2024 to 31.08.2025**

Particulars	Amount (in ₹)	Particulars	Amount (in ₹)
To Expenses		**By Opening Balance**	-
AJWS 24-25/ Audit Fees	33,739.60		
AJWS 24-25/Consultant for research		**By Grants Received**	
AJWS 24-25/ Driver / Office Assistant	73,023.60	Additions during the year	33,29,501.00
AJWS 24-25/Exchange Gain(Admin/Program Expenses)	87,044.34		
AJWS 24-25/Food and nutrition expenses	1,45,041.88		
AJWS /24-25/Communication,Website charges,printing,courier,postage	85,916.56		
AJWS 24-25/Meeting costs - food, venue	16,473.00		
AJWS 24-25/ Mitra Scholarship	2,92,319.44		
AJWS 24-25/ Office Assistant	27,004.72		
AJWS 24-25/ Project Co-Ordinator	95,504.72		
AJWS 24-25/Rent, Utilities	2,580.00		
AJWS 24-25/Stationery material, school books, medical expenses	33,245.72		
AJWS 24-25/Travel and Per Diem	54,047.80		
AJWS 24-25/ Tuition Teacher	35,000.00		
To Closing Balance	23,48,559.62		
Total ₹	**33,29,501.00**	**Total ₹**	**33,29,501.00**

Name of Fund — **AJWS FUND 2**
Project Period — **01.09.2023 to 31.08.2024**

Particulars	Amount (in ₹)	Particulars	Amount (in ₹)
To Expenses		**By Opening Balance**	27,27,631.52
AJWS 22-23/Comm/website/Printing/courier/postage	91,578.62		
AJWS 22-23/Driver/ Office Assistant	60,018.88	**By Grants Received**	
AJWS 22-23/Food and nutrition	89,382.96	Additions during the year	-
AJWS 22-23/ Mitra Scholarship	4,43,630.68		
AJWS 22-23/Program/Consultancy	5,004.72		
AJWS 23-24/Exchange Gain(Admin/Program Expenses)	76,174.28		
AJWS 23-24 / Incentives/Hon/ Salary	4,53,110.92		
AJWS 23-24/Meeting costs - food, venue	3,18,778.88		
AJWS 23-24/ Office Assistant	20,209.44		
AJWS 23-24/ Project Co-Ordinator	3,95,021.24		
AJWS 23-24/Rent, Utilities	1,04,069.90		
AJWS 23-24/Consultant for research	45,000.00		
AJWS 22-23/Stationery material, school books, medical	54,561.88		
AJWS 22-23/Travel/Program Travel, Stay, Per Diem	1,84,607.88		
AJWS 23-24/ Tuition Teacher	90,000.00		
AJWS 22-23/ Tuition Teacher	1,07,334.00		
AJWS 23-24 / Activities/ Products, Design, Translation, Printing	1,89,147.24		
To Closing Balance	-		
Total ₹	**27,27,631.52**	**Total ₹**	**27,27,631.52**

Sampada Grameen Mahila Sanstha Reg No. MAH/1502/ SANGLI * Sangli *

Sampada Grameen Mahila Sanstha,Sangli
Registration No.: F- 0001456 (SNG)
Schedules forming part of financial Statements for financial year 2024-25

Name of Fund FJS Fund 2
Project Period 01.01.2022 to 31.12.2024

Particulars	Amount (in ₹)	Particulars	Amount (in ₹)
To Expenses		**By Opening Balance**	15,58,326.44
FJS/ Exchange gain/Program /Admin Expenses 2	2,61,479.84		
FJS 22-24/Audit Fees.	67,428.00	**By Grants Received**	
FJS 22-24/External Consultants 2	1,41,614.16	Additions during the year	-
FJS 22-24/Program Activities 2	10,87,804.44		
To Closing Balance	-		
Total ₹	15,58,326.44	Total ₹	15,58,326.44

Name of Fund UK Online Giving / LSF Fund 2
Project Period 01.07.2023 to 01.07.2024

Particulars	Amount (in ₹)	Particulars	Amount (in ₹)
To Expenses		**By Opening Balance**	26,94,643.28
LSF/23-24/Admin/ local travel,Comm.Stationery	87,518.84		
LSF/23-24/Audit Fees	33,714.00	**By Grants Received**	
LSF/23-24/Accounts Officer.	1,05,000.00	Addition During the Year	-
LSF/23-24/Activies/Products/Design/Translation/Printing etc.	2,80,726.88		
LSF/23-24/Activiets/Regular neteork/travel/sray refreshments	2,93,457.64		
LSF/23-24/Activity / Travel/ Stay, per diem	10,83,107.52		
LSF/23-24/Consultant	1,00,009.44		
LSF/23-24/Equipments	12,518.72		
LSF/23-24/Hon.Salary/Co-Ordinator/Assis.Co/Comm.Co	6,98,590.24		
To Closing Balance	-		
Total ₹	26,94,643.28	Total ₹	26,94,643.28

Name of Fund WFA SWASA Fund 1
Project Period 01.04.2023 to 31.03.2024

Particulars	Amount (in ₹)	Particulars	Amount (in ₹)
To Expenses		**By Opening Balance**	19,28,956.92
WFA-SWASA/22-23/Salary/Consultancy/Service charges	3,01,614.16		
WFA-SWASA 23-24/Admin Costs	48,031.07	**By Grants Received**	
WFA-SWASA 23-24/Exchange Gain/Equipment	1,24,483.08	Addition During the Year	-
WFA-SWASA 23-24/Printing Expense	1,44,014.16		
WFA-SWASA 23-24/Program Costs	2,63,528.63		
WFA-SWASA 23-24/Rent for Regl office /Meeting Spce/utilities	1,33,949.54		
WFA-SWASA 23-24/Salary Honrm/Consultant Charges	7,06,528.32		
WFA-SWASA 23-24/Travel costs	2,06,807.96		
To Closing Balance	-		
Total ₹	19,28,956.92	Total ₹	19,28,956.92

Sampada Grameen Mahila Sanstha
Reg No. MAH/1502/ SANGLI
Sangli

Sampada Grameen Mahila Sanstha,Sangli
Registration No.: F- 0001456 (SNG)
Schedules forming part of financial Statements for financial year 2024-25

Name of Fund — **UK Online Giving Foundation Fund**

Particulars	Amount (in ₹)	Particulars	Amount (in ₹)
To Expenses		**By Opening Balance**	26,317.54
UK ONLINE GIVING FOUNDATION -Admin Exp	1,225.00		
		By Grants Received	
		Addition During the Year	21,299.61
To Closing Balance	46,392.15		
Total ₹	47,617.15	Total ₹	47,617.15

Name of Fund — **MAMA Cash Fund**
Project Period — **15.06.2024 to 14.06.2028**

Particulars	Amount (in ₹)	Particulars	Amount (in ₹)
To Expenses		**By Opening Balance**	-
Mama Cash/24-28/Activities	17,86,849.56		
Mama Cash/24-28/Operational Expenses	79,033.44	**By Grants Received**	
Mama Cash/24-28/Staffing	7,36,333.41	Addition During the Year	31,42,114.00
To Closing Balance	5,39,897.59		
Total ₹	31,42,114.00	Total ₹	31,42,114.00

Name of Fund — **The Carol Leigh Fund**

Particulars	Amount (in ₹)	Particulars	Amount (in ₹)
To Expenses		**By Opening Balance**	-
The Carol Leigh/Admin Expenses	2,289.00		
The Carol Leigh/Audit Fees	33,714.00	**By Grants Received**	
		Addition During the Year	16,62,000.00
To Closing Balance	16,25,997.00		
Total ₹	16,62,000.00	Total ₹	16,62,000.00

Name of Fund — **WFA-SWASA FUND**
Project Period — **01.04.2024 To 31.03.2025**

Particulars	Amount (in ₹)	Particulars	Amount (in ₹)
To Expenses		**By Opening Balance**	
To WFA-SWASA/24-25/Accounts Officer	5,34,677.00		
To WFA-SWASA/24-25/Audit Fees	69,123.44		
To WFA-SWASA/24-25/Comm/Stationery/Module cost	2,68,872.06	**By Grants Received**	
To WFA-SWASA/24-25/India/Honorarium	1,58,011.80	Addition During the Year	50,43,484.00
To WFA-SWASA/24-25/India/Meeting training	1474513.54		
To WFA-SWASA/24-25/India/Travel Costs.	402088.2		
To WFA-SWASA/24-25/Regional/Rent /Meeting Space	204442.72		
To WFA-SWASA/24-25/Regnl /Co-ordinator/salary/Consultancy	1931755.24		
To Closing Balance	-		
Total ₹	50,43,484.00	Total ₹	50,43,484.00

Name of Fund — **SANGRAM Interest Fund (Deemed Foreign Contribution)**

Particulars	Amount (in ₹)	Particulars	Amount (in ₹)
To Expenses		**By Opening Balance**	1,25,39,917.29
FD Interest Expense (Premature Withdrawl)	2,94,571.00	By Sangram General Reserve Fund	1,90,591.00
		By Interest Received	23,40,351.00
To Closing Balance	1,47,76,288.29		
Total ₹	1,50,70,859.29	Total ₹	1,50,70,859.29

Name of Fund — **SANGRAM General Reserve Fund**

Particulars	Amount (in ₹)	Particulars	Amount (in ₹)
		By Opening Balance	13,69,548.20
To Sangram Interest Fund (I T refund)	1,90,591.00		
		By Additions	
		TDS Receivable FY 24-25	2,19,011.00
		Interest on I T refund (FY 2023-24)	12,550.00
		Interest on I T refund (FY 2022-23)	17,990.00
To Closing Balance	14,28,508.20		
Total ₹	16,19,099.20	Total ₹	16,19,099.20

Sampada Grameen Mahila Sanstha
Reg No. MAH 502/ SANGLI
Sangli

THE BOMBAY PUBLIC TRUST ACT, 1950
SCHEDULE IX [Vide Rule –17(1)]

Name of the Trust: Sampada Grameen Mahila Sanstha,Sangli
Registration No.: F- 0001456 (Sangli)
Balance Sheet as on: 31st March 2025
Non - FCRA Accounts

FUNDS & LIABILITIES	As on 31/03/2025 (in ₹)	As on 31/03/2024 (in ₹)	PROPERTIES & ASSETS	As on 31/03/2025 (in ₹)	As on 31/03/2024 (in ₹)
Trust's Funds or Corpus			**Immovable Properties (at cost)**		
Corpus Fund	-	-	(Schedule B - Non FCRA Accounts)		
Fixed Asset Fund	2,332.80	14,88,232.80	**As per Last Balance Sheet**	18,000.00	18,000.00
			Add : Additions / (Deletion)	-	-
			Less : Depreciation	-	-
			Closing Balance	**18,000.00**	**18,000.00**
			Movable Properties (at cost)		
			(Schedule B - Non FCRA Accounts)		
			As per Last Balance Sheet	15,98,365.02	1,36,474.62
			Add : Additions / (Deletion)	(15,01,546.80)	24,73,908.00
			Less : Depreciation	15,616.96	10,12,017.60
SANGRAM General Reserve Fund	15,067.31	15,067.31	**Closing Balance**	**81,201.26**	**15,98,365.02**
Other Earmarked Funds (Schedule A)			**Advances**		
(Created under the provision of trust deed or scheme or out of the Income)			To Trustees	-	-
Opening Balance as per last year	13,86,760.22	4,11,736.00	To Employees	-	-
Add:- Transfer from I & E Account	(18,61,862.22)	9,75,024.22	To Others (TI & GFATM)	10,280.00	-
Closing Balance	**(4,75,102.00)**	**13,86,760.22**	To Sangram TES / (LBSDS)	-	1,85,014.05
Loans (Secured or Unsecured)			**Loans (Secured or Unsecured)**		
From trustee	-	-	Good / Doubtful	-	-
From Others	-	-	Other Loans	-	-
Liabilities:			**Grants Receivable**		
For expenses: Payable	4,88,894.00	3,30,287.00	Community Action for HealTH Grant Receivable	-	-
For advances	-	1,85,014.05			
For rent and other deposits	-	-			
For other reimbursements payable	18,980.00	3,400.00	**Deposit**		
			Karad Office Deposit	10,000.00	10,000.00
			Kolhapur Office Deposit	45,000.00	49,500.00
Income and Expenditure Account :			**Cash & Bank Balances**		
Balance as per Last Balance Sheet	14,05,467.69	9,99,995.77	(a) Bank Account		
Add : Surplus	(1,07,453.53)	4,05,471.92	SBI 33211342146 (C19RM / IC)	11,80,257.34	15,34,033.17
Less: Deficit (as per I & E Account)	-	-	SBI 31729097426 (IC)	-	12,34,037.78
Closing Balance of I & E A/c	**12,98,014.16**	**14,05,467.69**	CBI 5451501031 (TES / LBSDS / IC)	3,382.67	1,85,014.05
			BOB 04340100030678 (Kolhapur TI)	-	-
			BOB 31090100023918 (Satara TI CNA)	-	-
			BOB 31090200001921 (Satara TI Holding)	-	-
			BOB 04410200002916 (MSM TI Holding)	-	-
			BOB 04410100034453 (MSM TI CNA)	-	-
			(b) With Trustee	65.00	265.00
			(c) With the manager	-	-
Total ₹	**13,48,186.27**	**48,14,229.07**	**Total ₹**	**13,48,186.27**	**48,14,229.07**
				(0.00)	(0.00)

As per our report of even date
For Karandikar & Co.
Chartered Accountants
(FRN:145382W)

Karandikar

CA Ruchira N. Karandikar
Proprietor
M.No.179640
Place: Sangli
Date: 27/09/2025
UDIN: 25179640BMIUEJ9078

KARANDIKAR & CO CHARTERED ACCOUNTANTS M. No. 179640 SANGLI

For Sampada Grameen Mahila Sanstha, Sangli

President Prabha Kulkarni

General Secretary Meena Saraswati. Seshu

Treasurer S. Pratap

Sampada Grameen Mahila Sanstha Reg No. MAH/1502/ SANGLI Sangli

THE BOMBAY PUBLIC TRUST ACT, 1950
SCHEDULE IX [Vide Rule –17(1)]

Name of the Trust: Sampada Grameen Mahila Sanstha,Sangli
Registration No.: F- 0001456 (Sangli)
Income and Expenditure account for the year on 31st March 2025
Non - FCRA Accounts

EXPENDITURE	Current Year 2024-25 (in ₹)	Previous Year 2023-24 (in ₹)	Income		Current Year 2024-25 (in ₹)	Previous Year 2023-24 (in ₹)
To Expenditure in respect of Properties			**By Rent**	**Accrued**	-	-
Reimbursement	-	-		**Realised**	-	-
SANGRAM Exps	-	-	**By Interest**	**Accrued**	-	-
				Realised	-	-
To Other Expenses	-	-				
To Establishment Expenses	-	-	**On Bank Account**			
To Legal Fees	-	-	- Saving Account		1,71,348.00	2,06,943.19
To Audit Fees	-	-	- Fixed Deposit		-	-
To Contribution & Fees	-	-				
To Admin Expenses	-	-	**By Earmarked Grants Received**		6,20,06,228.71	6,18,99,369.10
To Assets disposed / written off	17,202.00	-				
To Depreciation on Fixed Assets	14,061.76	19,862.40	**By Donation in Cash or Kind**		-	-
To Amounts Transferred to Project Funds (Unspent Balance)	(18,61,862.22)	13,04,077.37	**By Amounts Transferred from Project Funds (Unspent Balance)**		-	-
To Expenditure on objects of the trust			**By Income From Other Sources**		0.34	
(a) Religious	-	-				
(b) Educational	-	-	**By General Grants Received**		-	5,84,840.00
(c) Medical Relief	-	-				
(d) Relief of Poverty	-	-				
e) Other Charitable Objects	6,41,15,629.04	6,09,61,740.60				
To Surplus carried over to Balance Sheet	**(1,07,453.53)**	**4,05,471.92**	**By Deficit Carried over to Balance Sheet**		-	-
Total ₹	**6,21,77,577.05**	**6,26,91,152.29**		Total ₹	**6,21,77,577.05**	**6,26,91,152.29**

For Karandikar & Co.
Chartered Accountants
(FRN:145382W)

CA Ruchira N. Karandikar
Proprietor
M.No.179640
Place: Sangli
Date: 27/09/2025
UDIN: 25179640BMIUEJ9078

KARANDIKAR & CO * CHARTERED ACCOUNTANTS * M. No. 179640 SANGLI

For Sampada Grameen Mahila Sanstha, Sangli

President Prabha Kulkarni

General Secretary Meena Saraswati Seshu

Treasurer S. Patap

Sampada Grameen Mahila Sanstha * Sangli * Reg No. MAH/1502/ SANGLI

Name of the Trust: Sampada Grameen Mahila Sanstha,Sangli
Registration No.: F- 0001456 (Sangli)
Receipt & Payment account for the year ended on 31st March 2025

RECEIPTS	Current Year 2024-25 (in ₹)	Previous Year 2023-24 (in ₹)
To Opening Balance		
Cash in Hand	265.00	3,276.00
Bank Balances:		
LMS Bank 7393 (IC)	-	-
SBI 33211342146 (IC)	15,34,033.17	11,89,945.00
CBI 3762299502 (Kolhapur TI)	-	500.00
BOM 60102693763 (MSM TI)	-	0.81
SBI 32283276536 (Satara TI)	-	178.00
SBI 31729097426 (IC)	12,34,037.78	1,64,190.94
CBI 5451501031 (TES / LBSDS / IC)	-	-
BOB 04340100030678 (Kolhapur TI)	-	-
BOB 31090100023918 (Satara TI)	-	-
BOB 04410100034453 (MSM TI)	-	-
To Funds Received		
MSACS Fund (TI project)	56,73,248.00	52,89,179.00
Action Plus	-	1,10,000.00
GFATM Grant	5,57,14,879.66	5,57,72,380.00
CAH Grant	-	3,29,043.71
UNAIDS	-	4,74,840.00
Sangram (TES / LBSDS)	9,45,260.05	5,05,296.95
To Interest Received		
SB interest Sangli IC	28,259.00	31,956.00
SB Interest Kolhapur TI	-	-
SB Interest MSM TI	-	2.19
SB Interest Satara TI	21.00	-
SB Interest GFATM	1,35,875.00	1,69,015.00
SB Interest CAH	-	-
SB Interest CBI TES / LBSDS	3,974.00	5,970.00
To Other Receipts		
To Grants Refund Received from SSR	59,112.04	-
TDS Paid	18,43,051.00	-
DAPCU Reimbursements Received	8,700.00	3,400.00
Advance Received	48,64,118.41	9,70,089.86
Sangram IC Fund	-	3,678.71
Bank Error - Reversed	11,06,127.00	
Reversal Amount	-	
Total ₹	**7,31,50,961.11**	**6,50,22,952.17**

PAYMENTS	Current Year 2024-25 (in ₹)	Previous Year 2023-24 (in ₹)
By Payments from Fund (Expenses)		
SANGRAM IC Expenses	1,07,668.11	81,461.68
Kolhapur TI	17,88,040.00	16,53,449.00
MSM TI	18,33,862.00	16,78,950.00
Satara TI	20,61,626.00	19,51,658.00
SANGRAM Action Plus Fund	-	1,10,000.00
CAH Project	-	3,26,043.00
GFATM	5,60,81,182.87	5,49,07,394.02
TES / LBSDS	9,49,234.05	5,11,266.95
By Grant Returned To Funder		
MSACS Fund (TI project)	-	5,300.00
Interest Reversal	21.00	503.00
SAATHII	3,27,159.00	-
By Fixed Assets Purchase		
SANGRAM IC	-	-
GFATM	-	-
By Other Payments		
TDS Payable	-	-
Advances Repaid	77,40,116.07	7,87,075.81
Reimbursement to SANGRAM Fund	-	-
DAPCU Reimbursement Paid	3,400.00	4,000.00
Reimbursement to SANGRAM Fund	-	3,000.71
Kolhapur Office Deposit	-	49,500.00
Reversal Amount	10,74,947.00	-
By Closing Balance		
Cash in Hand	65.00	265.00
Bank Balances:		
SBI 33211342146 (C19RM / IC)	11,80,257.34	15,34,033.17
SBI 31729097426 (IC)	-	12,34,037.78
CBI 5451501031 (TES / LBSDS / IC)	3,382.67	1,85,014.05
BOB 04340100030678 (Kolhapur TI)	-	-
BOB 31090100023918 (Satara TI CNA)	-	-
BOB 31090200001921 (Satara TI Holding)	-	-
BOB 04410200002916 (MSM TI Holding)	-	-
BOB 04410100034453 (MSM TI CNA)	-	-
Total ₹	**7,31,50,961.11**	**6,50,22,952.17**

For Karandikar & Co.
Chartered Accountants
(FRN:145382W)

KARANDIKAR & CO. CHARTERED ACCOUNTANTS
M. No. 179640
SANGLI

CA Ruchira N. Karandikar
Proprietor
M.No.179640
Place: Sangli
Date: 27/09/2025
UDIN: 25179640BMIUEJ9078

For Sampada Grameen Mahila Sanstha, Sangli

President

General Secretary

Treasurer

Sampada Grameen Mahila Sanstha
Reg No. MAH/1502/ SANGLI
Sangli

THE BOMBAY PUBLIC TRUST ACT, 1950
SCHEDULE IX [Vide Rule –17(1)]

Name of the Trust: Sampada Grameen Mahila Sanstha,Sangli
Registration No.: F- 0001456 (Sangli)
Non - FCRA Accounts

Schedule A:- Grants Utilisation Statement

Sr. No.	Name of Project Fund	Un-utilised Grants as on 01.04.2024	Received During the Year 2024-25	Interest Received During the Year 2024-25	Utilised During the Year 2024-25	Grants refunded to Donor During the Year 2024-25	Un-utilised Grants as on 31.03.2025
1	MSACS Kolhapur TI Fund	(1,19,868.00)	17,83,450.00	-	18,17,978.00	-	(1,54,396.00)
2	MSACS MSM TI Fund	(1,50,655.00)	18,31,212.00	-	18,26,273.00	-	(1,45,716.00)
3	MSACS Satara TI Fund	(59,314.00)	20,58,586.00	21.00	21,74,283.00	-	(1,74,990.00)
4	Solidarity & Action Against The HIV Infection In India (SAATHII)	17,16,597.22	5,57,14,879.66	1,35,875.00	5,72,40,192.88	3,27,159.00	-
5	Trans Equality Society (TES) / LBSDS	-	9,45,260.05	3,974.00	9,49,234.05	-	-
	Total ₹	13,86,760.22	6,23,33,387.71	1,39,870.00	6,40,07,960.93	3,27,159.00	(4,75,102.00)

TI Targeted Intervention
For earmarked grantwise details refer schedules forming part of financial statements

Schedule B:- Fixed Assets

Sr. No.	Particulars	Opening Balance as on 01/04/2024	Addition / (Deletions) during FY 24-25	Balance before depreciation	Depreciation during FY 2024-25	Closing balance as on 31/03/2025
A]	**SANGLI-HO**					
	Immovable Properties					
	0% Block					
1	Land at Vita	18,000.00	-	18,000.00	-	18,000.00
	Total Immovable Properties	18,000.00	-	18,000.00	-	18,000.00
	Movable Properties					
	15% Block					
1	Office Equipments	22,524.57	-	22,524.57	3,378.69	19,145.88
2	Mobile	21,741.56	-	21,741.56	3,261.23	18,480.33
	10% Block					
1	Furniture	57,348.00	(17,202.00)	40,146.00	4,014.60	36,131.40
	40% Block					
1	Computer	8,518.09	-	8,518.09	3,407.24	5,110.85
	Total Immovable Properties	1,10,132.22	(17,202.00)	92,930.22	14,061.76	78,868.46
	Sub Total A ₹	1,28,132.22	(17,202.00)	1,10,930.22	14,061.76	96,868.46
B]	**KOLHAPUR-TI**					
	Movable Properties					
	40% Block					
1	Computer	2,799.36	-	2,799.36	1,119.74	1,679.62
2	Laser Printer-HP	1,088.64	-	1,088.64	435.46	653.18
	Sub Total B ₹	3,888.00	-	3,888.00	1,555.20	2,332.80
C]	**GFATM**					
	Movable Properties					
	40% Block					
1	KP-Laptops	6,48,000.00	(6,48,000.00)	-	-	-
2	Laptop	3,50,176.80	(3,50,176.80)	-	-	-
3	Laptop for VC	4,22,463.60	(4,22,463.60)	-	-	-
4	Multi function Printer	13,664.40	(13,664.40)	-	-	-
	Sub Total C ₹	14,34,304.80	(14,34,304.80)	-	-	-
D]	**Trans Equality Society (TES) / LBSDS**					
	Movable Properties					
	40% Block					
1	Multi function Printer	14,340.00	(14,340.00)	-	-	-
2	Laptop	35,700.00	(35,700.00)	-	-	-
	Sub Total D ₹	50,040.00	(50,040.00)	-	-	-
	Grand Total (A+B+C+D) ₹	16,16,365.02	(15,01,546.80)	1,14,818.22	15,616.96	99,201.26

Note For Assets Purchased out of Project Grants (Part B, C & D)
* The above schedule of fixed assets is prepared for information of assets purchased and notional depreciation on the above.
* No separate claim of depreciation is made in books of accounts as the above assets are purchased by utilising the respective funds.
* During the year assets procured out of GFATM grant and TES / LBSDS grant are returned to the donor and hence are shown as deletion to respective asset and notional depreciation on the same has not been charged.

Sampada Grameen Mahila Sanstha
Reg No. MAH/1502/ SANGLI
* Sangli *

Sampada Grameen Mahila Sanstha,Sangli
Registration No.: F- 0001456 (SNG)
Schedules forming part of financial statements for the financial year 2024-25

Project Name **MSACS Kolhapur TI Fund**

Particulars	Amount (in ₹)	Particulars	Amount (in ₹)
To Expenses		**By Opening Balance**	
Kop/CS/Consultation Fee Doctor	2,03,200.00	MSACS Fund	(1,19,868.00)
Kop/CS/Syphilis Testing	21,000.00		
Kop/Comod./Lubricating Substances	26,975.00		
Kop/HRC/Honorarium to PEs.	2,40,000.00	**By Grants Received**	
Kop/HRC/Hon.to Project Director	48,000.00	Additions during the year	17,83,450.00
Kop/HRC/Salary Counsellor	1,92,000.00	Saving Bank Interest	-
Kop/HRC/Salary MEA Officer	1,92,000.00		
Kop/HRC/Salary ORW	2,52,000.00	**By TDS payment by HO**	50,436.00
Kop/HRC/Salary Programme Manager	2,52,000.00		
Kop/Equipment for DIC	4,500.00	**By Advance Received from HO**	-
Kop/Consumable of BMW material	300.00		
Kop/Infra. & Admin./Office Expenses	75,749.00		
Kop/Infra. & Admin/Rent Additional DIC	50,500.00		
Kop/Infra & Admin./rent for DIC	1,20,000.00		
Kop/Printing & Stationary	500.00		
Kop/PD/Advocacy Activities	2,728.00		
Kop/PD/Community Events	13,500.00		
Kop/PD/Crisis Response	3,420.00		
Kop/PD/Demand Generation Activities	-		
Kop/PD/DIC Level Meeting	1,565.00		
Kop/PD/Health Camps	2,135.00		
Kop/PD/weekly & Monthly Review Meeting	5,076.00		
Kop/Travel Cost Admin. Purpose	4,440.00		
Kop/travel Cost for PLHIV	880.00		
Kop/Travel Counsellor	14,320.00		
Kop/Travel MEA Officer	6,900.00		
Kop/Travel ORW	32,410.00		
Kop/Travel PEs	36,000.00		
Kop/Travel/ Program Manager	15,880.00		
To Grants Refunded			
Funds Refunded to MSACS 2023-24	-		
Interest on Saving returned to MSACS 2022-23	-		
Interest on Saving returned to MSACS 2023-24	-		
To Advance returned to HO	50,436.00		
To Closing Balance			
MSACS Fund	(1,54,396.00)		
Total ₹	**17,14,018.00**	**Total ₹**	**17,14,018.00**

Project Name **MSACS MSM TI Fund**

Particulars	Amount (in ₹)	Particulars	Amount (in ₹)
To Expenses		**By Opening Balance**	
Sangli/MSM/PPP Doctor Consultation Fees	2,40,000.00	MSACS Fund	(1,50,655.00)
Sangli/MSM/Lubricating substances	39,000.00		
Sangli/MSM/ Syphilis Testing	21,600.00		
Sangli/MSM/Honorarium/PPP Doctor	45,900.00		
Sangli/MSM/Honorarium/Peer Educators	2,24,000.00	**By Grants Received**	
Sangli/MSM/Honorarium/Project Director	48,000.00	Addition During the Year	18,31,212.00
Sangli/MSM/Salary/Counsellor Salary	1,92,000.00	Saving Bank Interest	
Sangli/MSM/Salary/MEA Officer Salary	1,92,000.00		
Sangli/MSM/Salary/ORW Salary	2,52,000.00	**By TDS payment by HO**	33,507.00
Sangli/MSM/Salary/Program Manager Salary	2,52,000.00	**By Advance Received from HO**	
Sangli/MSM/ Office Expenses	57,711.00		
Sangli/MSM/ Rent for Office Cum DIC	1,20,000.00		
Sangli/MSM/Community Event	30486.00		
Sangli/MSM/Crisis Response	1,040.00		
Sangli/MSM/Demand G. Activities	470.00		
Sangli/MSM/ DIC Level Meeting	2,460.00		
Sangli/MSM/Meeting Exp/Review M W&M Meeting	572.00		
Sangli/MSM/Program Cost/Advocacy Activities	2,760.00		
Sangli/MSM/Programme Cost/Health Camp	1,029.00		
Sangli/MSM/Travel/Counsellor Travel	13,740.00		
Sangli/MSM/Travel/MEA Officer Travel	6,960.00		
Sangli/MSM/Travel/ORW Travel	28,540.00		
Sangli/MSM/Travel/PEs Travel	33,600.00		
Sangli/MSM/Travel/Program Manager Travel	15,640.00		
Sangli/MSM/Travel/Travel Cost for Admin.	3,065.00		
Sangli/MSM/Travel Cost for PLHIV	1,700.00		
Bank Charges			
To Grants Refunded			
Funds Refunded to MSACS 2023-24	-		
Interest on Saving returned to MSACS 2023-24			
To Advance returned to IC	33,507.00		
To Closing Balance			
MSACS Fund	(1,45,716.00)		
Total ₹	**17,14,064.00**	**Total ₹**	**17,14,064.00**

Sampada Grameen Mahila [Sanstha]
Reg No.
MAH/1502/
SANGLI

Sampada Grameen Mahila Sanstha,Sangli
Registration No.: F- 0001456 (SNG)
Schedules forming part of financial statements for the financial year 2024-25

Project Name — **MSACS Satara TI Fund**

Particulars	Amount (in ₹)	Particulars	Amount (in ₹)
To Expenses		**By Opening Balance**	
Satara/CS/Consultation Fee Doctor	3,65,700.00	MSACS Fund	(59,314.00)
Satara/HRC/Honorarium to PEs.	3,26,000.00		
Satara/HRC/Hon.to Project Director	48,000.00	**By Grants Received**	
Satara/HRC/Salary Counsellor	1,92,000.00	Additions during the year	20,58,586.00
Satara/HRC/Salary MEA Officer	1,92,000.00	Saving Bank Interest	21.00
Satara/HRC/Salary ORW	3,78,000.00		
Satara/HRC/Salary Programme Manager	2,52,000.00		
Satara/Infra. & Admin./Office Expenses	51,695.00	**By TDS payment by HO**	
Satara/Infra. & Admin/Rent Additional DIC	54,500.00	**By Advance Received from HO**	41,489.00
Satara/Infra & Admin./rent for DIC	78,000.00		
Satara/Commod./Lubricating Substances	32,500.00		
Satara/PD/Advocacy Activities	4,532.00		
Satara/PD/Community Events	19,320.00		
Satara/PD/Crises Response	5,612.00		
Satara/PD/DIC Level Meeting	3,920.00		
Satara/PD/Health Camps	2,995.00		
Satara/PD/weekly & Monthly Review Meeting	5,444.00		
Satara Syphilis Testing Kit	32,936.00		
Satara/Travel Cost Admin. Purpose	3,634.00		
Satara/Travel Counsellor	11,901.00		
Satara/Travel MEA Officer	5,180.00		
Satara/Travel ORW	45,593.00		
Satara/Travel PEs	48,900.00		
Satara/Travel/ Program Manager	13,900.00		
Satara/Postage & Courier			
Satara/bank Interest			
To Grants Refunded			
Funds Refunded to MSACS 2023-24			
Interest on Saving returned to MSACS 2023-24	21.00		
To Advance returned to IC	41,489.00		
To Closing Balance			
MSACS Fund	(1,74,990.00)		
Total ₹	**20,40,782.00**	**Total ₹**	**20,40,782.00**

Project Name — **Solidarity & Action Against The HIV Infection In India (SAATHII)**

Particulars	Amount (in ₹)	Particulars	Amount (in ₹)
To Expenses		**By Opening Balance**	
KP Grant Expense		GFATM	17,16,597.22
11.1 Office related costs -KP	1,46,595.44	Advance from Sangram	8,00,000.00
1.1 Salaries - program management - KP	10,55,048.00	Sangram Reservce	
1.4 Other HR Costs -KP			
1.6 Salaries – community-based, incl. Community Health Workers and outreach workers -KP	80,56,471.00		
2.1 Training related per diems/transport/other costs -KP	69,51,345.50		
2.3 Supervision/surveys/data collection related per diems/transport/other costs -KP	26,72,862.00		
3.1 Technical Assistance Fees/Consultants -KP	2,50,361.00		
9.1 IT - computers, computer equipment, software and applications -KP			
SP Grant Expense			
11.1 Office related costs	2,81,511.38		
1.1 Salaries - program management	12,42,411.00		
1.2 Salaries - Outreach workers, medical staff and other service providers	44,94,068.00		
1.4 Other HR Costs			
2.1 Training related per diem/transport/other cost	5,46,937.42		
2.3 Supervision/surveys/data collection related per diems/transport/other costs	14,10,666.58		
3.1 Technical Assistance Fees/Consultants			
9.1 IT - computers, computer equipment, software and applications			
Direct Project Implementation			
a) KVMS SSR Direct Payment	15,62,830.00		
b) Sanghamithra SSR Direct Payment	4,54,004.00		
c) Swaruma SSR Direct Payment	3,57,766.00		
To Grants given to SSRs	2,77,57,315.56	**By Grants Received**	
		Additions during the year	5,57,14,879.66
To Grants Refunded to Donor	3,27,159.00		
To Advance returned against SANGRAM IC	8,00,000.00	**By Interest on Savings**	1,35,875.00
To Closing Balance			
GFATM	-		
Total ₹	**5,83,67,351.88**	**Total ₹**	**5,83,67,351.88**

Sampada Grameen Mahila Sanstha
Reg No. MAH/1502/ SANGLI

Sampada Grameen Mahila Sanstha,Sangli
Registration No.: F- 0001456 (SNG)
Schedules forming part of financial statements for the financial year 2024-25

Project Name **Trans Equality Society (TES) / LBSDS**

Particulars	Amount (in ₹)	Particulars	Amount (in ₹)
To Expenses		**By Opening Balance**	
SP Grant Expense		Trans Equality Society (TES)	-
11.1 Office related costs	17,964.05		
1.1 Salaries - program management	1,61,670.00		
1.2 1.2 Salaries - Outreach workers, medical staff and other service providers	1,50,000.00	**By Grants Received**	
13.5 Incentives-community based including community health workers and outreach workers	6,19,600.00	Additions during the year	9,45,260.05
2.3 Supervision/surveys/data collection related per diems/transport/other costs			
9.1 IT - computers, computer equipment, software and applications		**By Interest on Savings**	3,974.00
To Advance returned against SANGRAM IC	-		
To Closing Balance			
Trans Equality Society (TES)	-		
Total ₹	9,49,234.05	Total ₹	9,49,234.05

Sampada Grameen Mahila Sanstha
Reg No. MAH/1502/ SANGLI
Sangli

SAMPADA GRAMEEN MAHILA SANSTHA (SANGRAM)
Reg. No. F-001456 (Sangli)

Significant Accounting Policies and Notes forming part of accounts for the year ended 31st March 2025.

A) Basic Information

1. This Trust is registered vide Registration Number F-001456(SNG) under Bombay Public Trust Act, 1950 and also under The Societies Registration Act, 1860 vide Registration No. Maharashtra/1502/Sangli dated 27th March 1986.
   Trust is registered under section 12A & 80G Income Tax Act, 1961 for the period AY 2022-23 to AY 2026-27 vide Registration No. AAAAS1569BE20214 & AAAAS1569BF20214 respectively dated 31st May 2021.
   The trust is having registration under Foreign Contribution (Regulation) Act, 1976 vide approval letter dated 7th May 1987 vide reference No. II/21022/68(76)/86-FCRA, III.
   The trust has renewed its FCRA registration vide registration number 083960047 through letter dated 18th December 2021 for a period of 5 years w.e.f. 1st January 2022. The same is valid till 31st December 2026.

2. As per the Trust Deed, main object of the trust is working with marginalized groups to prevent gender-based violence (GBV) and HIV and to provide care and support for group members who are in need. The nongovernmental organizations (NGO's) activities build on the concept of asserting rights and the core tenet that communities have the ability to find their own solutions. Trust principles include,
   i) involving community members in program design, implementation, and leadership
   ii) creating a sense of community to facilitate collaboration
   iii) working to eliminate the stigma and discrimination associated with sex work.

   SANGRAM has formed 5 collectives of marginalized communities and a wide network of sex workers.

B) Significant Accounting Policies

The financial statements have been prepared and presented under the historical cost convention, on the cash basis of accounting, in accordance with the accounting standards issued by the Institute of Chartered Accountants of India and accounting principles generally accepted in India (Indian GAAP) and Schedule VIII and IX to the Maharashtra Public Trust Act, 1950 to the extent applicable.

1. Method of accounting followed by the trust is cash system in respect of Grant Receipts i.e., the grant funds are accounted on the basis of actual receipts and expenses are booked in accounts when they are actually incurred i.e., either by the Trust or staff or other agencies. Expenses incurred are grouped as per the area of activity and the period involved for which grants are sanctioned. Because of these payments are not paid, those are reflected as payable to the staff in Balance Sheet.
   Regarding the interest on Bank Fixed deposits and saving accounts, said income is accounted on the basis of actual deposit into the bank account, however interest income is recognized to the extent of TDS on accrued interest in the books as reflecting in Form 26AS.

2. In case of project funds / grants, trust is following the policy of crediting all the FC & IC grants received during the year initially under the head "By Earmarked Grants Received" in Income & Expenditure account. Expenses against the said project funds are debited in Income & Expenditure account under the head "To Expenditure on objects of the trust". Subsequently balance of such project funds (Income - Expenses) (i.e., Unspent Balance) are transferred to

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respective project funds under the head "Other Earmarked Funds" under "Funds and Liabilities" side of the Balance Sheet.

The trust has received specific donations / grants from few organizations / trusts. Such donations / grants are specific as well as conditional. Un-expended amount out of each such donations / grants liable to be returned or redirected as per the directions of the donors. Accordingly, unexpended amounts, as at the Balance Sheet date, are shown as liability. Likewise, the excess amount spent that is chargeable from such donors / organization is shown as recoverable from respective Donor.

3. Assets reflected in the Balance Sheet purchased out of project funds hence the depreciation on the same is not routed through the Income and Expenditure account. Instead, the depreciation is routed through or reduced directly from the "Earmarked Fund for Fixed Assets" under "Funds and Liabilities" side of the Balance Sheet.
   Otherwise for assets purchased not out of project funds, it is routed through Income and Expenditure account as per the normal method of accounting and presentation.
   Depreciation has been provided for using the written down method at the rates and method specified in the Indian Income Tax Act,1961 and the associated Rules.

4. Investments are carried at cost, unless there is a permanent diminution in the value thereof.

5. **Funds in Foreign Currency**
   The fund received as Grant in Aid or Donation from foreign funding agencies in foreign currency is converted by bank as per bank's rules/procedure. The amount credited by the bank in Indian Rupee is accounted for as amount of grant received.

6. **Related Party Disclosure**
   a) Related Parties

Sr. No.	Name	Relation
1	Ms. Meena Saraswathi Seshu	General Secretary
2	Mrs. Shital Harish Pratap	Treasurer
3	Ms. Aarthi Pai	Executive Director
4	Born To Win Learning Services, Bangalore	Relative of Trustee
5	Print Point (Prop. Mitul Pratap)	Relative of Trustee

   b) Transactions with Related Parties

Sr. No.	Name	Nature of Transaction	2024-25 Amount (in ₹)	2023-24 Amount (in ₹)
1	Ms. Meena Saraswathi Seshu	Salary	4,80,000/-	4,80,000/-
2	Mrs. Shital Harish Pratap	Salary	4,80,000/-	4,80,000/-
3	Ms. Aarthi Pai	Consultancy & related charges	6,00,000/-	6,00,000/-
4	Born To Win	Consultancy Charges	4,24,800/-	9,20,400/-
5	Print Point (Prop. Mitul Pratap)	Printing & Stationery Charges	2,45,318/-	1,25,000/-

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7. **Income Tax Assessment and demands**
   The disputed statutory dues of Income Tax of ₹ 40.51 Lakhs (AY 2018-19) have not been deposited on account of matters pending before CIT (Appeals).
   Appeal has been filed before the learned Commissioner of Income Tax (Appeal), NFAC, Delhi and stay has been granted for demand after making partial payment of Rs. 8.10 Lakhs.
   Further old Income Tax refund for
   FY 2020-21, FY 2019-20, FY 2015-16, FY 2021-22, FY 2013-14 FY 2022-23 & FY 2023-24
   Rs.1,23,490/-, Rs. 1,64,170/-, Rs. 2,47,710/-, Rs.1,80,390/-, Rs. 5,810/- Rs. 2,57,940/- & Rs. 72,990/- respectively has been adjusted against pending demand for AY 2018-19 for which appeal has been filed.
   Trustees have confirmed that the tax demand raised is because of technical reasons and actually the trust is having all proper registrations and the objects of the trust are charitable. Considering this, the trust expects that the demand for Income Tax liability on the trust will be settled in favor of the trust.

8. Filing of Trustees change report with charity commissioner office is pending. Trust has undertaken activity of registration of existing trustees with Charity Commissioner office, Sangli

9. Investments are carried at cost, unless there is a permanent diminution in the value thereof.

10. Previous year figures have been regrouped and reclassified wherever considered necessary.

For Karandikar & Co.
Chartered Accountants
(FRN:145382W)

KARANDIKAR & CO. M. No. 179640 SANGLI CHARTERED ACCOUNTANTS

Karandikar

CA Ruchira Nikhil Karandikar
Proprietor
M. No. 179640

Place: Sangli
Date: 27th September 2025
UDIN: 25179640BMIUEJ9078

For Sampada Grameen Mahila Sanstha

President Prabha Kulkarni

General Secretary Meera Saraswati Deshm

Treasurer S. Pratap

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