



# HUSSAIN & CO.

CHARTERED ACCOUNTANT  
H. No. 505, G. S. ROAD, GANESHGURI  
(NEAR CANARA BANK) GUWAHATI-781006

CA. Sadique Hussain, F.C.A.  
Cell : 98641-18425, 86380-66571  
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☎ 0361-2965169 (O)

## AUDITOR'S REPORT

We have audited the accompanying financial statement of the "NAVODAY FOUNDATION". [REGD. NO- RS/BAK/260/K/103 OF 2016-17], Vill.: Pukhuripar, P.O.: Kawli, P.S. Tamulpur, Dist.: Baksa (BTAD), Assam, Pin.: 781360, for the year ended on **31<sup>st</sup> March' 2025**. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Standards on auditing issued by the Institute of Chartered Accountants of India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material mis-statement. An audit includes examining on a test basis, evidence supporting the amount of Receipt & Payment, review of internal controls and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statement. We believe that our audit provides a reasonable basis for our opinion.


We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion, proper books of accounts dealt with in this report are in agreement with the books of accounts.

In our opinion and to the best of our information and according to information given to us, the said accounts give a True and Fair view —

- (i) In the case of the Balance sheet, of the State of Affairs of the above named society as on **31/03/2025**.
- (ii) In the case of Income and Expenditure account, the excess of *Income* over *Expenditure* for the year ended on **31/03/2025**.

And

- (iii) In the case of all the Receipt and Payment account, the total amount of receipt and payment made during the year ended on **31/03/2025**.

FOR HUSSAIN & CO.  
CHARTERED ACCOUNTANTS  
[F.R.N. 320102E]  


Dated, Guwahati:  
14/05/2025

(CA.SADIQUE HUSSAIN, FCA)  
PROPRIETOR  
M. NO.055034

**UDIN: 25055034BMLIDS4663**

Name of the Non-Corporate Entity:

**NAVODAY FOUNDATION**  
 VILLAGE: PUKHURIPAR, P.O. KAWLI  
 P.S. TAMULPUR, DIST. BAKSA(BTAD)  
 ASSAM, PIN-781360  
 REGD. NO- RS/BAK/260/K/103 OF 2016-17

**Balance Sheet as at 31/03/2025**

		(Amount in Rs.)		
Particulars	Note	31 March 2025	31 March 2024	
<b>I EQUITY AND LIABILITIES</b>				
<b>1 Owners' Funds/ General Fund Account</b>				
(a) Owners' Capital Account	3	10,17,380.00	76,023.00	
(b) Reserves and surplus		0.00	0.00	
		<b>10,17,380.00</b>	<b>76,023.00</b>	
<b>2 Non-current liabilities</b>				
(a) Long-term borrowings		0.00	0.00	
(b) Deferred tax liabilities (Net)		0.00	0.00	
(c) Other long-term liabilities		0.00	0.00	
(d) Long-term provisions		0.00	0.00	
		0.00	0.00	
<b>3 Current liabilities</b>				
(a) Short-term borrowings		0.00	0.00	
(b) Trade payables		0.00	0.00	
(c) Other current liabilities	10	15,000.00	10,000.00	
(d) Short-term provisions		0.00	0.00	
		0.00	0.00	
<b>Total</b>		<b>10,32,380.00</b>	<b>86,023.00</b>	
<b>II ASSETS</b>				
<b>1 Non-current assets</b>				
(a) Property, Plant and Equipment and Intangible assets				
(i) Property, Plant and Equipment	11	1,72,750.00	43,750.00	
(ii) Intangible assets		0.00	0.00	
(iii) Capital work in progress		0.00	0.00	
(iv) Intangible asset under development		0.00	0.00	
(b) Non-current investments		0.00	0.00	
(c) Deferred tax assets (Net)		0.00	0.00	
(d) Long Term Loans and Advances		0.00	0.00	
(e) Other non-current assets		0.00	0.00	
		<b>1,72,750.00</b>	<b>43,750.00</b>	
<b>2 Current assets</b>				
(a) Current investments		0.00	0.00	
(b) Inventories		0.00	0.00	
(c) Trade receivables		0.00	0.00	
(d) Cash and bank balances	17	8,59,630.00	2,041.00	
(e) Short Term Loans and Advances		0.00	0.00	
(f) Other current assets	18	0.00	40,232.00	
		8,59,630.00	42,273.00	
<b>Total</b>		<b>10,32,380.00</b>	<b>86,023.00</b>	
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 separate report of even date, examined and found correct.

Dated, Guwahati :  
 14/05/2025

**FOR, NAVODAY FOUNDATION**

GITA DAS  
 (TREASURER)

FOR HUSSAIN & CO.  
 CHARTERED ACCOUNTANTS  
 [F.R.N. 320102E]



(CA. SADIQUE HUSSAIN, FCA)

PROPRIETOR

M.No.055034

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 P.S. TAMULPUR, DIST. BAKSA(BTAD)  
 ASSAM, PIN-781360  
 REGD. NO- RS/BAK/260/K/103 OF 2016-17

**Statement of Profit and Loss for the year ended on 31/03/2025**

(Amount in Rs.)

	Particulars	Note	31 March 2025	31 March 2024
I	Revenue from operations	19	21,67,500.00	18,65,001.00
II	Other Income	20	5,321.00	5,484.00
III	<b>Total Income (I+II)</b>		<b>21,72,821.00</b>	<b>18,70,485.00</b>
IV	<b>Expenses:</b>			
(a)	Cost of goods sold		0.00	0.00
(b)	Employee benefits expense	22	2,98,000.00	1,95,000.00
(c)	Finance costs		0.00	0.00
(d)	Depreciation and amortization expense		0.00	0.00
(e)	Other expenses	25	9,33,464.00	16,49,481.00
	<b>Total expenses</b>		<b>12,31,464.00</b>	<b>18,44,481.00</b>
V	<b>Profit/(loss) before exceptional and extraordinary items, partners' remuneration and tax (III- IV)</b>		<b>9,41,357.00</b>	<b>26,004.00</b>
VI	Exceptional items (specify nature & provide note/delete if none)		0.00	0.00
VII	<b>Profit/(loss) before extraordinary items, partners' remuneration</b>		<b>9,41,357.00</b>	<b>26,004.00</b>
VIII	Extraordinary Items (specify nature & provide note/delete if none)		0.00	0.00
IX	<b>Profit before, partners' remuneration and tax (VII-VIII)</b>		<b>9,41,357.00</b>	<b>26,004.00</b>
X	Partners' remuneration*		0.00	0.00
XI	Profit before tax (IX- X)		0.00	0.00
XII	Tax expense:		0.00	0.00
(a)	Current tax		0.00	0.00
(b)	Excess/ Short provision of tax relating to earlier years		0.00	0.00
(c)	Deferred tax charge/ (benefit)		0.00	0.00
XIII	<b>Profit/(Loss) for the period from continuing operations (IXI-XII)</b>		<b>9,41,357.00</b>	<b>26,004.00</b>
XIV	Profit/(loss) from discontinuing operations		0.00	0.00
XVII	Tax expense of discontinuing operations		0.00	0.00
XIV	<b>Profit/(loss) from discontinuing operations (after tax) (XVII-XVIII)</b>		<b>0.00</b>	<b>0.00</b>
XVII	<b>Profit/(Loss) for the year (XIII+XIV)</b>		<b>9,41,357.00</b>	<b>26,004.00</b>
	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 separate report of even date, examined and found correct.

Dated, Guwahati :

14/05/2025

**FOR, NAVODAY FOUNDATION**

FOR HUSSAIN & CO.



CHARTERED ACCOUNTANTS

[F.R.N. 320102E]

*Sadique Hussain*

**(CA. SADIQUE HUSSAIN, FCA)**

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P.S. TAMULPUR, DIST. BAKSA(BTAD)  
ASSAM, PIN-781360  
REGD. NO- RS/BAK/260/K/103 OF 2016-17

**Notes forming part of the Financial Statements for the year ended, 31st March, 2025**

**Note - 1 Brief about the entity :** The society is engaged in charitable activities mainly on self employment generation for rural poor. It is registered under 12A and 80G of Income Tax Act, 1961

**Note - 2 Significant Accounting Policies**

**I. Basis of preparation of financial statements**

The Accounts have been prepared on the historical cost basis, on the Principle of going concern. Accounting policies unless specifically stated to be otherwise are consistent with and are in accordance with generally accepted accounting principles.

**II. Revenue Recognition**

All expenses and income to the extent considered payable and receivable are accounted for on mercantile basis.

**III. Cash and cash equivalent**

It comprises cash in hand and cash at bank are reflected in Balance Sheet as on 31/03/2025.

**IV. Fixed Assets**

Fixed Assets are valued at cost.

**Note - 3 Owners' Capital Account/ General Fund Account**

Sr. No.	Name of Partner/ Proprietor/ Owner	Share of profit/ (loss) (%)	As at 1st April 2024(Opening Balance)	Excess if income over expenditure trfd. from Income and Expenditure Account	As at 31st March 2025 (Closing Balance)
1	NAVODAY FOUNDATION	NOT APPLICABLE	76,023.00	9,41,357.00	10,17,380.00
			<b>76,023.00</b>	<b>9,41,357.00</b>	<b>10,17,380</b>
			<b>50,019.00</b>	<b>26,004.00</b>	<b>76,023.00</b>
<b>Previous Year (PY)</b>					

In terms of our separate report of even date, examined and found correct.

Dated, Guwahati :  
14/05/2025

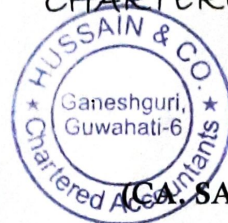
**FOR, NAVODAY FOUNDATION**

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*(Signature)*

**(CA. SADIQUE HUSSAIN, FCA)**

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M.No.055034

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Name of the Entity:

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REGD. NO- RS/BAK/260/K/103 OF 2016-17

**Notes forming part of the Financial Statements for the year ended 31st March, 2025**

(Amount in Rs.)

10	Other current liabilities	31 March 2025	31 March 2024
(a)	Current maturities of finance lease obligations	0.00	0.00
(b)	Interest accrued but not due on borrowings	0.00	0.00
(c)	Interest accrued and due on borrowings	0.00	0.00
(d)	Income received in advance	0.00	0.00
(e)	Unearned revenue	0.00	0.00
(f)	Goods and Service tax payable	0.00	0.00
(g)	TDS payable	0.00	0.00
(h)	Other payables (Audit fees payable)	15,000.00	10,000.00
	<b>Total Other current liabilities</b>	<b>15,000.00</b>	<b>10,000.00</b>

In terms of our separate report of even date, examined and found correct.

FOR HUSSAIN & CO.



CHARTERED ACCOUNTANTS

[F.R.N. 320102E]

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ASSAM, PIN-781360  
REGD. NO- RS/BAK/260/K/103 OF 2016-17

**Notes forming part of the Financial Statements for the year ended 31st March, 2025**

**11 Property, Plant and Equipment and Intangible Assets (owned assets)**

Particulars /Assets			
	Plant and Equipment	Furniture & Fixtures	Total
<b>NetBlock</b>			
At 1 April 2024	19,950.00	23,800.00	
Additions	1,25,000.00	4,000.00	
Deductions/Adjustments			
At 1 April 2023	19,950.00	13,800.00	
Additions		10,000.00	
Deductions/Adjustments			
<b>At 31 March 2024</b>	<b>19,950.00</b>	<b>23,800.00</b>	<b>43,750.00</b>
<b>At 31 March 2025</b>	<b>1,44,950.00</b>	<b>27,800.00</b>	
<b>Depreciation 2023-24</b>	<b>NIL</b>	<b>NIL</b>	
Depreciation 2024-25	NIL	NIL	
<b>Net Block</b>			
At 31 March 2024	19,950.00	23,800.00	43,750.00
<b>At 31 March 2025</b>	<b>1,44,950.00</b>	<b>27,800.00</b>	<b>1,72,750.00</b>

17 Cash and Bank Balances		31 March 2025	31 March 2024
<b>A Cash and cash equivalents</b>			
(a) Bal. with UCO Bank, Tamulpur Br. SB A/C no. 771011022718		1,75,642.00	1,297.00
(b) Bal with SBI, Darangamela Br. SB A/C No. 43458621235		6,83,244.00	
(c) Cash on hand		744.00	744.00
<b>Total Cash and bank balances</b>		<b>8,59,630.00</b>	<b>2,041.00</b>
18 Other current assets		31 March 2025	31 March 2024
Tax Deducted at Source A/Y 2023-24		NIL	40,232.00
<b>Total</b>		<b>NIL</b>	<b>40,232.00</b>

In terms of our separate report of even date, examined and found correct.

Dated, Guwahati :  
14/05/2025

**FOR, NAVODAY FOUNDATION**

GITA DAS  
(TREASURER)

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REGD. NO- RS/BAK/260/K/103 OF 2016-17

**Notes forming part of the Financial Statements for the year ended 31st March, 2025**

(Amount in Rs.)

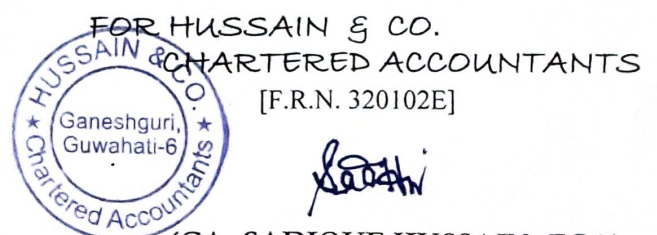
	31 March 2025	31 March 2024
<b>19 Revenue from operations</b>		
(c) Grants or donations received	21,67,500.00	15,65,001.00
(d) Other operating revenue	0.00	3,00,000.00
Revenue from operations (Gross)	21,67,500.00	18,65,001.00
Less: Excise duty	0.00	0.00
Revenue from operations (Net)	<b>21,67,500.00</b>	<b>18,65,001.00</b>
<b>20 Other income</b>	<b>31 March 2025</b>	<b>31 March 2024</b>
(a) Interest income	5,321.00	5,484.00
<b>Total other income</b>	<b>5,321.00</b>	<b>5,484.00</b>
<b>22 Employee benefits expense</b>	<b>31 March 2025</b>	<b>31 March 2024</b>
(Including contract labour)		
(a) Salaries, wages, bonus and other allowances	2,98,000.00	1,95,000.00
(b) Contribution to provident and other funds	0.00	0.00
(c) Gratuity expenses	0.00	0.00
(d) Staff welfare expenses	0.00	0.00
<b>Total Employee benefits expense</b>	<b>2,98,000.00</b>	<b>1,95,000.00</b>
<b>25 Other Expenses</b>	<b>31 March 2025</b>	<b>31 March 2024</b>
(a) Awareness Program on Mushroom cultivation & Scientific Horticulture farming	75,000.00	0.00
(b) Rent	35,000.00	0.00
(c) Expenses on Baseline Survey on diary farming	18,000.00	0.00
(d) Expenses on exposure visit for Mushroom Cultivation	1,32,500.00	0.00
(g) Expenses on construction of mushroom shed of farmers	1,22,500.00	0.00
(h) Expenses on credit linkage of SHG's	80,000.00	0.00
(i) Travelling and conveyance	69,200.00	20,331.00
(j) Auditor's remuneration	15,000.00	10,000.00
(k) Training programme on mushroom cultivation including distribution of mushroom spawn to poor farmers	0.00	10,46,900.00
(l) Expenses on flood relief	3,80,250.00	0.00
(m) Expenses on supplementary nutrition programme	0.00	2,72,250.00
(x) Miscellaneous expenses	0.00	3,00,000.00
<b>Total</b>	<b>9,33,464.00</b>	<b>16,49,481.00</b>

In terms of our separate report of even date, examined and found correct.

Dated, Guwahati :  
14/05/2025

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