



**INDEPENDENT AUDITOR'S REPORT**  
**TO THE Members OF SAMRUDDHA ODISHA**  
**Report on the Audit of the Financial Statements**

**Opinion**

We have audited the financial statements of Samruddha Odisha ("the Party"), which comprise the balance sheet as at 31<sup>st</sup> March 2021, and the statement of Income and Expenditure for the year then ended, and notes to the financial statements., including a summary of significant accounting policies.

It is the policy of the party to prepare its financial statements. In our opinion, the accompanying financial statements prepared give a true and fair view of the financial position of the Party as on March 31,2021 and of its financial performance for the year ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India

**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 Party in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Other Information**

Our opinion on financial statements, and our report on other legal regulatory requirement below is not modified in respect of the above matters with respect to our reliance on the work done .

**Responsibilities of Management and Those Charged with Governance for the Financial Statements**

Party management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance, of the Party in accordance with the accounting principles generally accepted in India. This responsibility also includes 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 statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.



*Nirakar Beura*  
**General Secretary**  
**Samruddha Odisha**





In preparing the financial statements, management is responsible for assessing the Party'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 the management either intends to liquidate the Party or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Party'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 SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

#### **Report on Other Legal and Regulatory Requirements**

We report that:-

- 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.
- In our opinion, proper books of account as required by law have been kept by the Party so far as it appears from our examination of those books
- The Balance Sheet and the Statement of Income and Expenditure dealt with by this Report are in agreement with the books of account.
- In our opinion, the aforesaid financial statements comply with the Accounting Standards by the Institute of Chartered Accountants of India.



For GNS & Associates  
Chartered Accountants  
Firm Registration No: 318171E

(CA Gokul Chandra Das)  
Partner  
Membership No: 086157

Place: Bhubaneswar  
Date: 28/09/2023  
UDIN: 23086157BGXQYD2077

*Nirakar Behera*  
General Secretary  
Samruddha Odisha



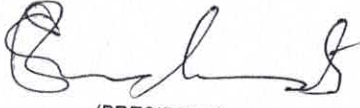
SAMRUDDHA ODISHA


BHUBANESWAR

BALANCE SHEET AS ON 31ST MARCH 2021

LIABILITIES		AMOUNT(Rs)	ASSETS		AMOUNT(Rs)
<u>CAPITAL</u>			<u>Fixed Assets</u>		
<u>General Fund</u>			Public Address System		71,712.00
Opening Balance	(5,932,988.00)		<u>Loans &amp; Advance</u>		
Less :Excess of Expenditure over Income	<u>(13,304.00)</u>	(5,946,292.00)	Vission India		705,000.00
Membership Fund		120,830.00	<u>Cash &amp; Bank Balance</u>		
<u>Loans (Liability)</u>			Cash in Hand		176,461.00
Unsecured Loan		6,600,000.00	Cash at Bank		<u>36,101.00</u>
					212,562.00
<u>Current Liabilities &amp; Provision</u>					
Sundry Creditors					214,736.00
		<u>989,274.00</u>			<u>989,274.00</u>

ACCOUNTING POLICIES AND NOTES TO ACCOUNT ANNEXURE-1  
For Samruddha Odisha

  
(PRESIDENT)  
President  
Samruddha Odisha

  
(GENERAL SECRETARY)  
General Secretary  
Samruddha Odisha

As per our report of even date.

For GNS & Associates  
Chartered Accountants


  
(C.A. GOKUL C. DAS)  
Partner

Membership No-086157

PLACE: BHUBANESWAR  
DATE :

28/09/2023



  
General Secretary  
Samruddha Odisha



SAMRUDDHA ODISHA

BHUBANESWAR

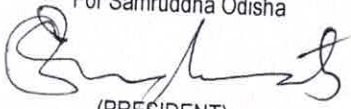
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021

EXPENDITURE	AMOUNT(Rs)	INCOME	AMOUNT(Rs)
Bank Charges	649.00	Excess of Expenditure over	
Depreciation	12,655.00	Income	13304.00
	<u>13,304.00</u>		<u>13,304.00</u>

ACCOUNTING POLICIES AND NOTES TO ACCOUNT ANNEXURE-1

As per our report of even date.

For Samruddha Odisha



(PRESIDENT)

President

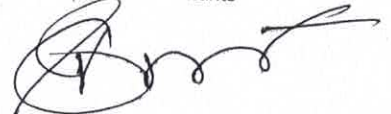
Samruddha Odisha  
PLACE: BHUBANESWAR

DATE:

*Mirakar Beera*  
(GENERAL SECRETARY)  
General Secretary  
Samruddha Odisha



For GNS & Associates  
Chartered Accountants



(C.A. GOKUL C. DAS)

Partner

Membership No-086157

22/09/2023



*Mirakar Beera*  
General Secretary  
Samruddha Odisha



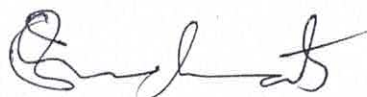
**SAMRUDDHA ODISHA**  
**BHUBANESWAR**

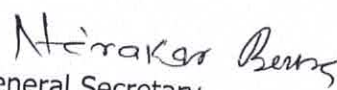
**ACCOUNTING POLICIES AND NOTES ON ACCOUNTS ANNEXED TO BALANCE SHEET AS ON 31<sup>ST</sup> MARCH'2021 AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED AS ON THAT DATE.**

01. The financial statement has been prepared in accordance with the mercantile system of accounting and all expenditure and income to the extent considered payable and receivable have been accounted for on accrual basis.
02. The fixed assets are carried at cost of acquisition less depreciation. Depreciation is provided on written down value method.
03. Donation received for particular purpose other than revenue expenses is credited to Income and Expenditure Accounts at the time of receipt. However, membership fees are credited to Corpus fund.
04. Payments made to district offices are treated as expenses at the time of transfer.

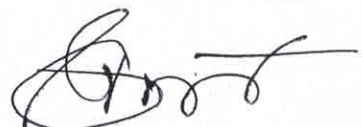
For Samruddha Odisha

As per our report of even date

  
President  
Samruddha Odisha  
Place: Bhubaneswar  
Date :

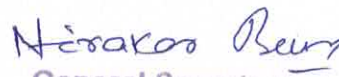
  
General Secretary  
General Secretary  
Samruddha Odisha

For GNS & Associates  
Chartered Accountants

  
(Gokul Ch. Das)  
Partner  
M.No-086157

28/09/2023



  
General Secretary  
Samruddha Odisha

