

Independent Auditors' Report

To

The Governing Body Member

Environment Conservation Society

1. Report on the Financial Statements:

We have audited the accompanying financial statements of Environment Conservation Society (the society) which comprise the Balance Sheet as at March 31, 2025, Statement of Receipts & Payment and Statement of Income and Expenditure (hereinafter referred to as Financial Statements) for the year then ended, and a summary of significant accounting policies and other explanatory information.

2. Management's Responsibility for the Financial Statements:

The Board of Governing Body Member/Executive Committee are responsible for the matters with respect to the preparation of these financial statements that give a true and fair view of the financial position, and financial performance of the Society in accordance with the accounting principles generally accepted in India, including the Accounting Standards prescribed by ICAI. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Society and for preventing and detecting the 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 control, 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 gave a true and fair view and are free from material misstatement, whether due to fraud or error.

3. Auditor's Responsibility:

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing as applicable to the Society. 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 from 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 judgment, 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 financial control relevant to the Society's preparation of the financial statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Governing Body member/Executive Committee, as well as evaluating the overall presentation of the financial statements.

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

4. Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements gives the relevant information and a true and fair view in conformity with the accounting principles generally accepted in India:

- a) In the case of the **Balance Sheet**, of the state of affairs of the Society as at March 31, 2024,
- b) In the case of the **Statement of Income and Expenditure Account** of the surplus of the Society for the year ended on that date and
- c) In the case of the **Statement of Receipts & Payment** for the year, of the cash flow of the Society for the year ended on that date.

For, R.BANSAL & ASSOCIATES
(Chartered Accountants)
FRN NO 06511C



CA KANCHAN MAHESHWARI
Partner
Membership No 514941

Place : PURULIA
Date : 22.10.2025

Environment Conservation Society 1A, D.L Khan Road, Jaju Bhawan, Kolkata-700027 Balance Sheet for the year ended 31st March 2025					
Liabilities	Amount	Amount	Assets	Amount	Amount
Capital Account			Fixed Assets		
Corpus Fund b/f		6,82,120	Land & Building Balance b/f	3,11,52,341	
Earmarked Project Fund			Addition During the year for Various Projects		
Unused Donation for the Programs b/d	2,75,48,629		Training Center & Meeting Hall-ONTower	0	
Add: During the year	6,44,94,461		Training Center & Meeting Hall- D L Khan	29,74,588	
Less: Utilized during the year	<u>2,75,48,629</u>	6,44,94,461	Training Center & Meeting Hall-Joka	3,48,000	
			Training Centre & Meeting Hall-Nadia	20,83,027	
			Training Center & Meeting Hall-Bankura	2,00,443	
				3,67,58,399	
General Fund			Less: Depreciation @10% p.a.	35,46,959	3,32,11,440
Opening Balance	9,68,05,502		Boimetric Attendance Machine	6,271	
Add: Excess of Income over Expenditure	<u>1,00,22,955</u>	10,68,28,457	Less: Depreciation @10% p.a.	627	5,644
			Motor Vehicle for Projects	15,46,538	
			Less: Depreciation @10% p.a.	<u>1,54,654</u>	13,91,884
Current Liabilities			Video Camera	7,04,349	
Performance Deposit	74,000		Less: Depreciation @10% p.a.	<u>70,435</u>	6,33,914
Duties & Taxes	4,94,286		Motor Vehicle for Projects	40,300	
RBL Collection Payable	4,90,697		Less: Depreciation @15% p.a.	<u>3,023</u>	37,278
Liabilities for Expenses	<u>56,39,836</u>	66,98,819	Computer & Software	29,38,289	
			Addition During the year	26,61,627	
			Less: Depreciation @40% p.a.	<u>17,69,811</u>	38,30,105
			Furniture & Fixture for Project sites	2,34,212	
			Addition During the year	30,827	
			Less: Depreciation @10% p.a.	<u>25,686</u>	2,39,353
			Air Conditioner		
			Addition During the year	2,10,169	
			Less: Depreciation @15% p.a.	<u>23,350</u>	1,86,819
			Mobile Phone		
			Addition During the year	2,31,394	
			Less: Depreciation @15% p.a.	<u>17,355</u>	2,14,039
			Water Purifier		
			Addition During the year	24,740	
			Less: Depreciation @15% p.a.	<u>1,856</u>	22,885
			Investments		
			Sovereign Gold Bond		21,33,600
			Current Assets		
			Advance Receivables in Cash or in Kind or value	15,42,644	
			TDS Receivables	16,44,707	
			Grant Receivables	<u>1,25,83,600</u>	1,57,70,951
			Cash & Bank Balances		
			Fixed Deposit with Banks		
			Fixed Deposit under FLDG	3,75,27,178	
			Other Fixed Deposit	1,42,91,916	
			Accured Interest on FD	4,36,792	5,22,55,886
			Cash In Hand		1,82,160
			Balance with Bank		
			Cheque In Hand	31,254	
			Bank Account (FCRA)	6,44,94,461	
			Bank Account (Non FCRA)	40,62,184	6,85,87,899
		17,87,03,857			17,87,03,857

For, R.BANSAL & ASSOCIATES
(Chartered Accountants)
FRN NO 06511C

Environment Conservation Society

Environment Conservation Society

Environment Conservation Society

CA KANCHAN MAHESHWARI
Membership no 514941
UDIN: 255149410NQMKD7556

Place : PURULIA
Date : 22.10.2025



Ekta Kothari
President

President

Sneha Ghosh
Secretary

Secretary

Soma Chakraborty
Treasurer

Treasurer

Environment Conservation Society
1A, D.L Khan Road, Jaju Bhawan, Kolkata-700027
Income & Expenditure Account for the year ended 31st March 2025

Expenditure	Amount	Amount	Income	Amount	Amount
Audit Fees & Certification Charges	3,09,340		Donation & Grants		
Bank Charges	78,797		Project grants from Foreign Donors		
Boarding, Lodging, Fooding, Facilities &	1,32,22,048		Grant recd during the year	14,97,49,351	
Development of Infrastructure for Renewable	14,81,728		Add: b/f from Previous year	1,40,48,629	
Depreciation Expenses	56,13,754		Less: c/f to Next Year((Revenue)	6,44,94,461	9,93,03,519
Event & Exposure Visit Expenses	17,19,530				
General office Expenses at various sites	82,94,934		Project Grant from Domestic Donors	2,28,17,914	
Honorarium to Professionals for Conference &	2,98,70,506		Add: b/f from Previous year	1,35,00,000	3,63,17,914
Meeting & Awareness Campaign	21,60,270		Interest from Bank		
Mobilization & Agri Demonstration for Sustainable	41,15,283		Interest on FCRA Account	23,65,011	
Non recovery of Dues under FLDG scheme	9,93,401		Interest on other SB Account	1,57,911	
Printing & Stationary Expenses	12,33,363		Interest on Securities & Bond	53,340	
Rent for Project Sites	24,39,658		Intetest on Fixed Deposit	41,20,719	66,96,981
Skill Development & Capacity Building Expenses	61,08,217				
Seminar & Workshop Expenses	71,85,392		Income from Income Tax Refund	32,385	32,385
Salary & Incentive Expenses for conducting Training,	4,61,54,858				
Telephone & Internet Expenses	13,46,765	13,23,27,844			
Excess of Income Over Revenue Expenditure (		1,00,22,955			
Total		14,23,50,799			14,23,50,799

Statement of Capital Expenditure incurred for the year ended 31st March 2025

Capital Expenditure incurred during the year				
Training Center & Meeting Hall-D L khan	29,74,588		Excess of Income Over Revenue Expenditure	1,00,22,955
Training Center & Meeting Hall-Joka	3,48,000			
Training Centre & Meeting Hall-Nadia	20,83,027			
Training Center & Meeting Hall-Bankura	2,00,443			
Water Purifier	24,740			
Mobile Phone	2,31,394			
Air Conditioner	2,10,169			
Furniture & Fixture for Project sites	30,827			
Motor Vehicle for Projects	40,300			
Computer & Accessories	26,61,627	88,05,115		
Surplus for the year		12,17,840		
		1,00,22,955		1,00,22,955

For, R.BANSAL & ASSOCIATES
(Chartered Accountants)

FRN NO 06511C

Environment Conservation Society

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Environment Conservation Society

Ekta Kothari
President

Sneha Ghosh
Secretary

Soma Chakraborty
Treasurer

CA KANCHAN MAHESHWARI

Membership no 514941

UDIN: 25514941BNAMKD7556

Place : PURULIA

Date : 22.10.2025

Environment Conservation Society 1A, D.L Khan Road, Jaju Bhawan, Kolkata-700027 Receipt & Payment Account for the year ended 31st March 2025					
Receipts	Amount	Amount	Payments	Amount	Amount
Opening Balance			Expenses		
Cash in Hand		1,25,383	Audit Fees & Certification Charges	3,09,340	
Bank Account(FCRA) A/c	1,40,48,629		Bank Charges	78,797	
Bank Account(Non FCRA) A/c	47,74,868		Boarding, Lodging, Fooding, Facilities &	1,32,22,048	
DD In Hand	6,70,000	1,94,93,497	Development of Infrastructure for Renewable	14,81,728	
Donation & Grants			Event & Exposure Visit Expenses	17,19,530	
Received from Foreign Donors for Projects	14,97,49,351		General office Expenses at various sites	82,94,934	
Received from Domestic Donors	2,28,17,914	17,25,67,265	Honorarium to Professionals for Conference &	2,98,70,506	
			Meeting & Awareness Campaign	21,60,270	
Interest from Bank			Mobilization & Agri Demonstration for Sustainable	41,15,283	
Interest from FCRA Account	23,65,011		Non recovery of Dues under FLDG scheme	9,93,401	
Interest from other SB Account	1,57,911		Printing & Stationary Expenses	12,33,363	
Income from Sovereign Gold Bonds	53,340		Rent for Project Sites	24,39,658	
Interest on Fixed Deposit	41,20,719	66,96,981	Skill Development & Capacity Building Expenses	61,08,217	
			Seminar & Workshop Expenses	71,85,392	
Income from Income Tax Refund		32,385	Salary & Incentive Expenses for conducting	4,61,54,858	
			Telephone & Internet Expenses	13,46,765	
Investment			Training Center & Meeting Hall-D L Khan	29,74,588	
Net Decrease in Fixed Deposit		5,08,567	Training Center & Meeting Hall-Joka	3,48,000	
			Training Centre & Meeting Hall-Nadia	20,83,027	
Change in Working Capital			Training Center & Meeting Hall-Bankura	2,00,443	
Increase in Duties & Taxes		3,30,357	Water Purifier	24,740	
Decrease in Grant Receivables		69,90,867	Mobile Phone	2,31,394	
Increase in Performance Deposit		28,000	Air Conditioner	2,10,169	
			Furniture & Fixture for Project sites	30,827	
			Motor Vehicle for Projects	40,300	
			Computer & Accessories	26,61,627	13,55,19,205
			Change in Working Capital		
			Increase in Accrued Interest		2,08,959
			Decrease in RBL Collection Payable		1,10,412
			Decrease in Liabilities for Expenses		18,60,590
			Decrease in Advance Receivables		1,21,888
			Increase in TDS Receivables		1,82,188
			Closing Balance		
			Cash in Hand	1,82,160	
			Cheque In Hand	31,254	
			Bank Account(FCRA) A/c	6,44,94,461	
			Bank Account(Non FCRA) A/c	40,62,184	6,87,70,059
Total		20,67,73,301	Total		20,67,73,301

For, R.BANSAL & ASSOCIATES
(Chartered Accountants)
FRN NO 06511C



CA KANCHAN MAHESHWARI
Membership no 514941
UDIN: 25514941DNAMKD7556

Place : PURULIA
Date : 22.10.2025

Environment Conservation Society

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Ekta Kothari

Sneha Ghosh

Soma Chakraborty

Ekta Kothari
President

Sneha Ghosh
Secretary

Soma Chakraborty
Treasurer

Treasurer

Notes forming part of financial statements

1. Overview of Trust Environment Conservation Society is registered under West Bengal Societies Act 1961, established in 2008 having Regn. No. S/IL/52057 with main objective to.

Its main objectives are as under: I. To promote & encourage consciousness and knowledge about the environment and the major environmental problems facing the Earth today.

II. Creating widespread environmental and media awareness and participating direct/indirect peaceful action by promoting community based environmental improvement.

III. To promote and provide technical and vocational training, capacity building, research and publication on environment to youth and women.

IV. To promote community action for socio-economic and eco-development of Economically Weaker Section of Society.

V. To Promote renewable energy technologies and other environment friendly products and solutions.

VI. To undertake pilot projects and partner with other organization for demonstration of viable developmental options.

VII. Advancement of any other object of general public utility.

2. Basis of preparation of financial statements

The Financial Statements have been prepared on the **Mercantile basis**. These statements have been prepared in accordance with the generally accepted accounting principles.

3. Recognition principles

I. Receipts are primarily derived in the form of grants/ donations received from various donors which is recognized on **accrual basis**.

II. Management have initiated to recognize income pertaining to grants/ donations, to the extent of its utilization in respective year in Income and Expenditure account and unutilized specified grants/donations are carrying forward and corresponding are set apart as per the provisions of Societies Act 1961.

III. Interest income on deposits is recognized on an **accrual basis** based on the interest certificate received from bank.

4. Fixed assets Fixed Assets which are decided by management to be shown as Fixed assets are stated at **cost of acquisition** including taxes, less accumulated depreciation. However entire expenses is being claimed in the year of expenditure incurred as per the Income Tax Act, 1961.

5. Depreciation and amortization Depreciation has been provided on Fixed Asset under **Written Down Value method** at the rates and in the manner prescribed under the Income Tax Act, 1961.

6. Foreign exchange transactions

I. Transaction in foreign currencies are recorded at the rate of exchange in force at the time of occurrence of the transactions.

II. Exchange differences arising on settlement of **revenue transactions** are recognized in the **Statement of Income and Expenditure**.

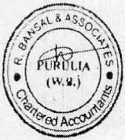
For, R.BANSAL & Associates
(Chartered Accountants)

FRN NO 06511C

Environment
Conservation Society

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Conservation Society



Environment Conservation Society Environment Conservation Society ENVIRONMENT CONSERVATION SOCIETY

CA KANCHAN MAHESHWARI

Membership no 514941

UDIN: 255149416N&MKD7S56

Ekta Kothari
President

Sneha Ghosh
Secretary

Soma Chakraborty
Treasurer

Place : PURULIA

Date : 22.10.2025