

Independent Auditor's Report

Opinion

We have audited the financial statements of "CENTRE FOR COMMUNITY INITIATIVE" of **MALSAWM ABILITY RESOURCE CENTRE, PEARSONMUN, CHURACHANDPUR, MANIPUR: 795006** (the entity), which comprise the balance sheet as at 31st March 2025, Receipts and Payments Account and the Income and Expenditure Account for the year then ended and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements of the entity are prepared, in all material respects, in accordance with applicable Laws.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Management is responsible for the preparation of the financial statements in accordance with applicable Law and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the entity'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.



As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

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

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

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

For SANJU CHAKRABORTY AND CO
Chartered Accountants
FRN: 327414E



Sanju Chakraborty

SANJU CHAKRABORTY
(CHARTERED ACCOUNTANT)
Membership No. 300910

Place:-CHURACHANDPUR

Date:26/09/2025

UDIN: 25300910BMAUA2105

CENTRE FOR COMMUNITY INITIATIVE
Malsawm Ability Resource Centre, Pearsonmun, Churachandpur: 795006, Manipur
REGD NO.6 OF 2002

ACCOUNT: Consolidated Account

RECEIPT AND PAYMENT ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2025

RECEIPT			PAYMENT		
HEAD OF ACCOUNT	AMOUNT	TOTAL	HEAD OF ACCOUNT	AMOUNT	TOTAL
To, Opening Balance:			By:		
Cash :			Expenditure detail		
(As per Annexure)		7,405.00	GAD	49,22,448.00	49,22,448.00
			(As per Annexure)		
Bank :			TMI	47,87,665.36	47,87,665.36
(As per Annexure)		14,86,871.74	(As per Annexure)		
Fund Received:			NABARD:	46,34,628.00	46,34,628.00
GAD			(As per Annexure)		
(As per Annexure)		74,28,075.88	Wipro:	33,21,594.00	33,21,594.00
Fund Received:			(As per Annexure)		
TMI			DISHA	12,90,557.12	12,90,557.12
(As per Annexure)		28,93,053.35	(As per Annexure)		
Loan & Advances			FCRA Expenses		35,64,627.35
Loan and Advances (GAD)	16,71,653.00		Loan & Advances:		
Loan and Advances NABARD VW	8,67,742.00		Loan & Advances (GAD)	19,23,461.00	
Loan and Advances NABARD Proj	93,997.00		Loan & Advance Project Measur	7,45,550.00	
Loan and Advances TMI	2,23,088.00		Loan & Advance WIPRO	5,49,047.00	
WIPRO Advances	5,49,047.00	34,05,527.00	Loan & Advances TMI	30,000.00	32,48,058.00
The National Trust - Disha Scheme		11,90,240.00	Bank charges:		
NABARD Project Management	2,73,000.00		GAD	649.00	
NABARD Project Measures	45,28,000.00		FC	2,956.70	3,605.70
Wipro - Making Education for Accessible	18,83,675.00				
Wipro Dreamer Project	14,02,000.00		By Closing Balance:		
FCRA:			Cash :		
ITD Refund		23,120.00	(As per Annexure)		54,127.00
Oak Foundation			Bank		
Dasra	5,13,084.00		(As per Annexure)		12,70,195.44
Support for IDPs	20,00,000.00				
Uk Online Foundatino	5,097.00				
Bank Interest:					
GAD	1,373.00				
TMI	2,952.00				
FC	12,630.00				
Disha	1,317.00				
NABARD/TDF-Project Management	635.00				
NABARD/BAISF TDF-Project Measures	31,645.00				
NABARD/ VWC	508.00				
Wipro	7,297.00	58,357.00			
TOTAL		2,70,97,505.97	TOTAL		2,70,97,505.97

As per our report of even date annexed

SANJU CHAKRABORTY & CO.

Chartered Accountants

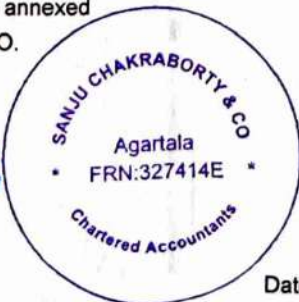
FRN:327414E

Sanju Chakraborty

CA SANJU CHAKRABORTY

Proprietor

Mem no:300910



Date:26/09/2025

Place:Churachandpur

For

Centre for Community Initiative

Secretary

[Signature]
 Secretary
 Centre for Community Initiative

CENTRE FOR COMMUNITY INITIATIVE
Malsawm Ability Resource Centre, Pearsonmun, Churachandpur: 795006, Manipur
REGD NO. 8 OF 2002
ACCOUNT: Consolidated Account

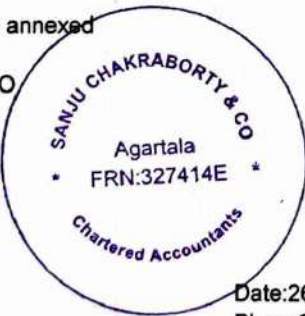
INCOME AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2025

EXPENDITURE	AMOUNT	TOTAL(Rs)	INCOME	AMOUNT	TOTAL(Rs)
To TMI Expenses (As per annexure)		47,44,685.36	By Fund Receive for TMI (As per annexure)		28,93,053.35
To GAD Expenses (As per annexure)		47,94,608.00	By Fund Receive for GAD (As per annexure)		74,28,075.88
To <u>NABARD:</u> (As per Annexure)		46,34,628.00	By The National Trust - Disha Scheme		11,90,240.00
To <u>Wipro:</u> (As per Annexure)		33,21,594.00	By NABARD Project Management		2,73,000.00
To <u>DISHA</u> (As per Annexure)		12,90,557.12	By NABARD Project Measures		45,28,000.00
To FCRA Expenses		35,64,627.35	By Wipro - Making Education for Accessible		18,83,675.00
To Bank Charge			By Wipro Dreamer Project		14,02,000.00
GAD 649.00			By <u>FCRA:</u>		
FC 2,956.70		3,605.70	ITD Refund		23,120.00
			Oak Foundation		-
			Dasra		5,13,084.00
			Support for IDPs		20,00,000.00
			Uk Online Foundatino		5,097.00
			By Bank Interest		
			GAD 1,373.00		
			TMI 2,952.00		
			FC 12,630.00		
			Disha 1,317.00		
			NABARD/TDF-Project Management 635.00		
			NABARD/BAISF TDF-Project Measures 31,645.00		
			NABARD/ VWC 508.00		
			Wipro 7,297.00		58,357.00
			By Excess of Expenditure over Income		1,56,603.30
Total:		2,23,54,305.53	Total:		2,23,54,305.53

As per our report of even date annexed

SANJU CHAKRABORTY & CO
Chartered Accountants
FRN:327414E

Sanju Chakraborty



CA SANJU CHAKRABORTY
Proprietor
Mem no:300910

Date:26/09/2025
Place:Churachandpur

For
Centre for Community Initiative

[Signature]
Secretary
Centre for Community Initiative

CENTRE FOR COMMUNITY INITIATIVE
Malsawm Ability Resource Centre, Pearsonmun, Churachandpur: 795006, Manipur
REGD NO. 6 OF 2002
ACCOUNT: Consolidated Account

BALANCE SHEET AS AT 31st MARCH 2025

LIABILITIES	Amount	TOTAL (Rs.)	ASSETS	Amount	TOTAL (Rs.)
CAPITAL FUND			FIXED ASSETS		37,76,360.25
Opening Balance	52,26,074.89		As per Schedule B		
Less: Excess of Expenditure over Income	1,56,603.30	50,69,471.59	CURRENT ASSETS, LOAN AND ADVANCES :		
<i>Corpus Grant</i>	33,265.00		Advances		
Add: Fund received during thr year	-		Op Bal:	2,12,522.90	
Less: Expenses from Corpus Grant	-	33,265.00	Add: During the year	32,48,058.00	
Loan from Individuals		53,000.00	Less: Advance adjusted	34,05,527.00	55,053.90
			Cash in hand	54,127.00	
			Cash at Bank	12,70,195.44	13,24,322.44
Total:		51,55,736.59	Total:		51,55,736.59

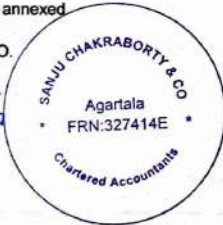
As per our report of even date annexed

For
SANJU CHAKRABORTY & CO.
Chartered Accountants

FRN:327414E

Sanju Chakraborty

CA SANJU CHAKRABORTY
Proprietor
Mem no:300910



Date:26/09/2025
Place:Churachandpur

For
Centre for Community Initiative

[Signature]
Secretary

Secretary,
Centre for Community Initiative

CENTRE FOR COMMUNITY INITIATIVE (CCI)
Malsawm Ability Resource Centre, Pearsonmun, Churachandpur: 795006, Manipur
Regd. No. 6 of 2002

SCHEDULE ANNEXED TO AND FORMING PART OF THE RECEIPT & PAYMENT ACCOUNT FOR THE FINANCIAL
YEAR ENDED 31st MARCH, 2025

TMI Expenses		TOTAL (Rs.)
Particulars		
Admin and Program Expenses		
Staff salary		39,21,963.00
Printing & Stationeries		34,753.00
Utility		1,05,595.76
Repairs & Maintenance		2,500.00
Travelling & Conveyance		8,520.00
Training & Capacity Building		55,075.00
Open Basic Education (NIOS)		23,123.60
Events		68,860.00
Home Base Care		1,000.00
Welfare Expenses (Staff, Students, Parents)		2,25,424.00
Establishment		1,05,000.00
Honorarium of Volunteers/Contracts		1,08,000.00
Infra Development		82,400.00
Assets & Properties		42,980.00
Medicare		2,351.00
Miscellaneous		120.00
Total		47,87,665.36

NABARD EXPENSES	Amount
Women And Landless Development:	1,70,000.00
Grafted Orange Saplings:	1,91,660.00
Horticulture Plantation:	1,90,000.00
Afforestation:	2,56,082.00
Capacity Building:	2,50,000.00
Bank Interest Refund:	32,799.00
Pre Project Implementation:	2,75,000.00
Documentation: Monitoring Visit	18,250.00
Documentation: Nabadivasi Portal	37,000.00
Health Camp	48,350.00
Project Monitoring	7,750.00
TDF	6,01,087.00
Soil Conservation	67,200.00
Training on Horticulture	17,61,250.00
Training & Capacity Building	1,00,000.00
Other Livelihood Interventions	91,700.00
Water Resource Development	3,15,000.00
Women Development Training	2,21,500.00
Total	46,34,628.00

CENTRE FOR COMMUNITY INITIATIVE (CCI)
Malsawm Ability Resource Centre, Pearsonmun, Churachandpur: 795006, Manipur
Regd. No. 6 of 2002



SCHEDULE ANNEXED TO AND FORMING PART OF THE RECEIPT & PAYMENT ACCOUNT FOR THE FINANCIAL
YEAR ENDED 31st MARCH, 2025

SCHEDULE "A2"

TMI Fund Received

Particulars			TOTAL (Rs.)
Regular Contribution			
Registration Fees			2,74,500.00
Fund Raising			5,43,852.35
Donation Box			1,30,685.00
Individual Donors			3,28,088.00
Child Support			11,31,730.00
Parents Contributions			13,900.00
Training & Capacity Building			15,000.00
Early Intervention			3,90,298.00
Therapeutic Service			50,800.00
Miscellaneous			14,200.00
Total			28,93,053.35

Fund Received for GAD

Particulars			TOTAL (Rs.)
Membership fee			3,200.00
Donation			49,48,649.38
Fundraising			10,70,004.00
Networking			1,58,999.00
Contribution			7,120.00
Miscellaneous			2,04,000.00
Training & Capacity Building			1,49,000.00
Inclusive Education Program			1,53,730.00
DIDRR			23,702.00
GiveIndia Foundation			47,083.50
Grant			1,54,900.00
Establishment			2,45,000.00
Livelihood			57,000.00
Vehicle			2,05,688.00
Analog Devices Inc			
Total			74,28,075.88

CENTRE FOR COMMUNITY INITIATIVE (CCI)
Malsawm Ability Resource Centre, Pearsonmun, Churachandpur: 795006, Manipur

Regd. No. 6 of 2002

SCHEDULE ANNEXED TO AND FORMING PART OF THE RECEIPT & PAYMENT ACCOUNT FOR THE FINANCIAL
YEAR ENDED 31st MARCH, 2025

NABARD Fund Received

Particulars			TOTAL (Rs.)
Grant from NABARD			45,28,000.00
Total			45,28,000.00



DISHA Fund Received

Particulars			TOTAL (Rs.)
Grant from The National Trust			11,88,000.00
Total			11,88,000.00



CENTRE FOR COMMUNITY INITIATIVE (CCI)
Malsawm Ability Resource Centre, Pearsonmun, Churachandpur: 795006, Manipur

Regd. No. 6 of 2002

SCHEDULE ANNEXED TO AND FORMING PART OF THE RECEIPT & PAYMENT ACCOUNT FOR THE FINANCIAL
YEAR ENDED 31st MARCH, 2025

GAD Expenses

Particulars	Total(Rs)
Admin and Program Expenses:	
Staff Salary	14,79,706.00
Staff Welfare	1,14,141.00
Printing and Stationery	20,402.00
Repair & Maintenance	28,263.00
Travelling & Conveyance	99,290.00
Postage & Courier	9,087.00
Utility Bills	21,510.00
Springshed - II/G Bualjang	1,14,150.00
Training & Capacity Building	1,97,639.00
DIDRR	1,11,800.00
Establishment	2,02,150.00
Advocacy Program	63,520.00
EPF Subscription	4,01,331.00
Audit and Consultancy	2,51,180.00
Meeting & Conference	1,46,190.00
Fixed Assets	1,27,840.00
Miscellaneous	36,507.00
Fundraising	2,25,100.00
Employees' Savings	91,546.00
Vehicle Maintenance	3,56,009.00
Documentation & Media	34,500.00
Honorarium (Director & Co-Ordinator)	7,88,587.00
Sustainable Development	2,000.00
Total	49,22,448.00

Particulars	Total(Rs)
FCRA Expenses	
Support for Children with Disabilities	43,852.35
Support for IDPs Coaching Centres	12,00,000.00
Support for IDPs Coaching Fees	8,02,580.00

Networking	1,30,000.00
Staff Welfare	1,54,900.00
Staff Capacity Building	1,00,000.00
Leadership Capacity Building	69,637.00
Organisation Development	2,20,000.00
Support to Disability	5,00,000.00
Program Travel	2,43,658.00
Program Meeting & Outreach	1,00,000.00
Total	35,64,627.35

CENTRE FOR COMMUNITY INITIATIVE (CCI)
Malsawm Ability Resource Centre, Pearsonmun, Churachandpur: 795006, Manipur
Regd. No. 6 of 2002



SCHEDULE ANNEXED TO AND FORMING PART OF THE RECEIPT & PAYMENT ACCOUNT FOR THE FINANCIAL
YEAR ENDED 31st MARCH, 2025

WIPRO Project Expenses	TOTAL (Rs.)
Home School Program:	2,88,832.00
Inclusive School Program:	41,783.00
Program Personnel:	14,06,627.00
Admin & Overhead Cost:	1,53,730.00
Grant Unspent Refund	28,622.00
WIPRO DREAMERS PROJECT	
Administrative Expenses	
Salary	
i) Community Teachers	6,00,000.00
ii) Project Manager	60,000.00
iii) Curriculum Developers	61,380.00
iv) Art Teachers	60,000.00
Class Activity Kits	3,00,000.00
Soft Infrastructure	50,000.00
Meritorious Scholarship	1,50,000.00
Miscellaneous	60,620.00
Special Outing-Cum-Sports Day	60,000.00
Total	33,21,594.00

DISHA Expenses	TOTAL (Rs.)
I.01: Honorarium (Recurring)	9,79,628.00
I.04: Office Expenses (Recurring)	11,925.12
I.05: Transportation Expenses (Recurring)	2,34,000.00
I.11: Contingencies Expenses (Program Expenses)	65,000.00
Bank Charges	4.00
Total	12,90,557.12



CENTRE FOR COMMUNITY INITIATIVE
Malsawm Ability Resource Centre, Pearsonmun, Churachandpur: 795006, Manipur
REGD NO.6 OF 2002
ACCOUNT: Consolidated Account

Schedule of Cash and Bank Balance

Particulars	Opening Balance	Closing Balance
Cash in hand	Cash	Cash
GAD	2,232.00	8,367.00
CBR		
RAISE		
TMI	5,173.00	9,013.00
NFI		
CORPUS		
FCRA		
NABARD TDF Prj Management		36,747.00
Total:	7,405.00	54,127.00

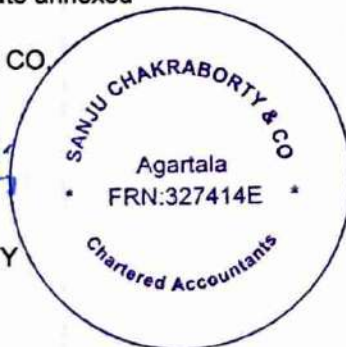
Cash at Bank	Opening Balance	Closing Balance
SBI 11343708080(FCRA)	4.00	
SBI FCRA Delhi	2,237.39	
SBI 35939303908 (RAISE)	10,11,411.66	
SBI 35939259266 (NFI)		
SBI 36993165614(GAD-Curr)	27,288.97	1,18,172.85
SBI 31908571010(GAD-SB)	77,476.00	30,839.00
WIPRO	28,622.00	
NABARD VWC (6697)	1,92,393.00	2,393.00
NABARD TDF Prj Management	2.00	
NABARD TDF Prj Measures	9.00	10,68,613.00
SBI 31905604642(TMI)	45,000.50	46,750.49
CBI 3649994800(CORPUS)	3,427.10	3,427.10
Bank of Baroda 83440100000667(National Trust)	99,000.12	-
Total:	14,86,871.74	12,70,195.44

As per our report of even date annexed

For
SANJU CHAKRABORTY & CO.
Chartered Accountants
FRN:327414E

Sanju Chakraborty

CA SANJU CHAKRABORTY
Proprietor
Mem no:300910



Date:26/09/2025
Place:Churachandpur

For
Centre for Community Initiative

[Signature]
Secretary,
Centre for Community Initiative

CENTRE FOR COMMUNITY INITIATIVE (CCI)
Malsawm Ability Resource Centre, Pearsonmun, Churachandpur: 795006, Manipur
REGD. NO. 6 OF 2002
ACCOUNT: Consolidated Account

SCHEDULE ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS ON 31st MARCH, 2025

SCHEDULE "B"
FIXED ASSETS

DESCRIPTION OF FIXED ASSETS	LAST ACCOUNT AS ON 01-04-2024	ADDITION DURING THE YEAR	SALE/DESCARDED DURING YEAR	TOTAL	DEPRECIATION		BALANCE AS ON 31-03-2025
					RATE	AMOUNT	
Furniture and fixture	1,56,108.37			1,56,108.37		-	1,56,108.37
Tools and equipment	30,411.77			30,411.77		-	30,411.77
Pendrive	-	950.00		950.00		-	950.00
Building and playground	52,171.69			52,171.69		-	52,171.69
Maruti van	41,599.28			41,599.28		-	41,599.28
Room extension	2,51,253.05			2,51,253.05		-	2,51,253.05
Website Design	6,561.00			6,561.00		-	6,561.00
Laptop and accessories	73,100.16	37,300.00		1,10,400.16		-	1,10,400.16
Printers	10,796.52	14,700.00		25,496.52		-	25,496.52
Porch extension	16,910.89	790.00		17,700.89		-	17,700.89
Fan	5,030.10	15,300.00		20,330.10		-	20,330.10
GUN Machine	2,332.80			2,332.80		-	2,332.80
Gas regulator and Pipe	306.18			306.18		-	306.18
Oxygen Concentrator	59,968.22			59,968.22		-	59,968.22
Chinese Checker	400.95			400.95		-	400.95
Therapy Equipment	4,18,649.51			4,18,649.51		-	4,18,649.51
School Building	1,62,464.76			1,62,464.76		-	1,62,464.76
Sintex for TMI @ 2000 ltrs	12,000.00	11,000.00		23,000.00		-	23,000.00
Infrastructure Development	8,000.00			8,000.00		-	8,000.00
Generator/Corolla - CL 3900	31,000.00			31,000.00		-	31,000.00
Epson M205 printer	18,000.00			18,000.00		-	18,000.00
EICHER Pro 2065 E SRL SCL/School Bus	22,34,120.00			22,34,120.00		-	22,34,120.00
Wall Fan	10,000.00			10,000.00		-	10,000.00
Lock (Tala Big)	350.00			350.00		-	350.00
Sata 8 SSD 2:5 Inch Hard drive & case	2,575.00			2,575.00		-	2,575.00
Steel plate & Bowl	490.00			490.00		-	490.00
Plier	340.00			340.00		-	340.00
Sword	600.00			600.00		-	600.00
Office Mobile Phone		23,800.00		23,800.00		-	23,800.00
Physio Ball		900.00		900.00		-	900.00
SMPS PCH018		2,650.00		2,650.00		-	2,650.00
Mouse		700.00		700.00		-	700.00



Gym Ball	999.00			999.00			999.00
Keyboard	800.00			800.00			800.00
Computer set	21,000.00			21,000.00			21,000.00
Gas Regulator	300.00			300.00			300.00
Carpet	5,000.00			5,000.00			5,000.00
Clothing Materials	4,984.00			4,984.00			4,984.00
Trampoline	1,297.00			1,297.00			1,297.00
Gym Ball	1,229.00			1,229.00			1,229.00
Trampoline spring cover	1,297.00			1,297.00			1,297.00
Bucket, Mug & Container	605.00			605.00			605.00
Wall Clock	800.00			800.00			800.00
Teethers	319.00			319.00			319.00
Door Lock	100.00			100.00			100.00
Inverter	24,000.00			24,000.00			24,000.00
Total:	36,05,540.25	1,70,820.00	-	37,76,360.25		-	37,76,360.25



ACCOUNTING POLICIES & NOTES ON ACCOUNTS

1. **General :-**
Accounting Policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principles.
2. **Revenue Recognition :-**
Expenses and Income considered payable and receivable respectively are accounted for on accrual basis.
3. **Fixed Assets :-**
Fixed Assets are stated at their written down value.
4. **Depreciation :-**
Depreciation has been provided as per the rates prescribed under Income Tax Rules 1962 except non-charging of additional depreciation on new plant & machinery purchased, if any, during the year.
5. **Borrowing cost:-**
Borrowing costs that are attributable to the acquisition or construction of the qualifying assets are capitalized as part of the cost of such assets. A qualifying assets is one that necessarily takes a substantial period of time to get ready for its intended uses or sale. All other borrowing costs are charged to revenue in the year of incurrence. The amount of borrowing cost capitalized during the year is Nil.
6. **Investments :-**
Investments are stated at cost.
7. **Sundry Creditors, Sundry Debtors, Loans & Advances and Unsecured Loans** have been taken at their book value subject to confirmation and reconciliation.
8. **No provision of tax** as required by AS-22 issued by the Institute of Chartered Accountants of India has been made. The Institution is registered u/sec 12AA
9. **Since the information regarding applicability of MSMED Act, 2006 to the various suppliers/parties is not available with the Assessee, hence information as required vide clause 22 of Chapter V of MSMED Act, 2006 is not being given.**
10. **Amount not recognized as revenue during the previous year due to lack of reasonably certainty of its ultimate collection is Rs.Nil**

As per Our Separate Audit Report of Even date attached.

For SANJU CHAKRABORTY AND CO
Chartered Accountants

Sanju Chakraborty
(SANJU CHAKRABORTY)
CHARTERED-ACCOUNTANT
Membership No. 300910
Registration No. 327414E
Place:- Churachandpur
Date: - 26/09/2025



For
CENTRE FOR COMMUNITY INITIATIVE

Paузaгн Tонsиng
PAUZAGH TONSING
SECRETARY
Secretary,
Centre for Community Initiative