Sistry Foundation

VILL-Prangopal Nagar, P.O. & P. S. – Nabadwip, Dist- Nadia, Pin - 741302

Audited Accounts for the year ended 31st March,2026

S.B.& ASSOCIATES
Chartered Accountants
Proprietor : **CA Subrata Banerjee**

AB-16, SALT LAKE CITY, KOLKATA- 700 064
Phone : 9830054910
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Independent Auditor's Report

The members of **SISTRY FOUNDATION**

Opinion

We have audited the accompanying financial statements of **Sistry Foundation**, which comprise the Balance Sheet as at 31 March 2026, the Income & Expenditure Account, the Receipts & Payments Account for the year then ended, and the notes to the financial statements, including a summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give a true and fair view of the state of affairs of the Foundation as at 31 March 2026 and of its deficit and receipts and payments for the year ended on that date in accordance with the accounting principles generally accepted in India.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India.

We are independent of the Foundation in accordance with the Code of Ethics issued by ICAI.

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

Management's Responsibility for the Standalone Financial Statement

The Trust's Managing Committee is responsible with respect to preparation of these financial statements that give a true and fair view of the financial position, financial performance and receipt and payment of the trust. This responsibility includes the design, implementation and maintenance of adequate internal financial controls 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.

S. B. & ASSOCIATES CHARTERED ACCOUNTANTS

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 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 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 depends 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 control relevant to the Trust's preparation 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 whether the Trust has in place an adequate internal control system over financial reporting and the operating effectiveness of such control.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Trust's Managing 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.

Emphasis of Matter

Without qualifying our opinion, we draw attention to the following matters:

1. Project Accounting Methodology

As explained in Note 1 to the Notes to Accounts, the Foundation follows a project-based accounting system under which expenditure recognition and payment recording are carried out in two separate accounting stages to meet donor reporting requirements. Our opinion is not modified in respect of this matter.

2. Balances Subject to Confirmation

Attention is invited to Note 5 regarding balances of loans, advances, receivables, payables and other current assets and liabilities, which remain subject to confirmation and reconciliation. Necessary adjustments, if any, will be accounted for upon completion of reconciliation. Our opinion is not modified in respect of this matter.

S. B. & ASSOCIATES CHARTERED ACCOUNTANTS

3. FCRA Compliance

We draw attention to Note 7 regarding maintenance of separate books of account and records relating to foreign contribution and donor-specific grants in accordance with the Foreign Contribution (Regulation) Act, 2010. Our opinion is not modified in respect of this matter.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information in the manner so required and give a true and fair view of the state of affairs of the Trust as at 31st March,2026, its excess of expenditure over income and its receipts and payments for the year ended on that date.

Report on other Regulatory Requirements

As required, we report that :

a) 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;

b) In our opinion, proper books of account as required by law have been kept by the society so far as appears from our examination of those books;

c) The Balance Sheet, the Income and Expenditure Account, the Receipts and Payments Account dealt with by this Report are in agreement with books of account;

Dated : 5th July,2026

For S.B & Associates
Chartered Accountants
FRN 315105E

S.B. & ASSOCIATES * CHARTERED ACCOUNTANTS *

Subrata Banerjee
Proprietor
Membership No 052260

UDIN : 26052260RQSOKS8840

Sistry Foundation
Prangopal Nagar,Nabadwip,Nadia,West Bengal,Pin-741302

Balance Sheet as at 31st March, 2026

Particulars	Note No	For the year ended 31.03.2026	For the year ended 31.03.2025
I. Sources of Funds			
(1) NPO Funds			
(a) Unrestricted Funds General Fund	1	61,53,176	67,65,205
(b) Retricted Funds	2		
Building Funds		12,35,000	12,35,000
(2) Current Liabilities			
(a) Short term borrowing	3	5,80,000	-
(a) Liabilities	4	37,53,018	14,62,000
Total	Rs.	1,17,21,194	94,62,205
II.Application of Funds			
(1) Non-current assets			
(a) Property,Plant and Equipment and Intangible Assets			
(i) Property,Plant and Equipment	7	88,26,590	88,42,948
(ii) Intangible Assets	7	478	4,024
(2) Current assets			
a) Cash & Bank balance	5	28,77,210	6,15,233
b) Other current assets	6	16,916	
	Rs.	1,17,21,194	94,62,205
Total			

Notes referred to above form part of financial statements

For S.B & Associates
Chartered Accountants
Firm Registration No. 315105E

S.Banerjee
Proprietor
Membership No. 052260

Place : Kolkata
Date : 5th July,2026

S. B. & ASSOCIATES CHARTERED ACCOUNTANTS

For and on behalf of Sistry Foundation

Executive Director
Sistry Foundation
Prangopal Nagar, Nabadwip, Nadia

Rajib Sheikh
Financial Director
Sistry Foundation
Prangopal Nagar, Nabadwip, Nadia

Sistry Foundation

Prangopal Nagar,Nabadwip,Nadia,West Bengal,Pin-741302

Income and Expenditure Account for the year ended 31st March,2026

Particulars	Note No	For the year ended 31.03.2026	For the year ended 31.03.2025
I. Income			
a) Donations and Grants	8		
Unrestricted		9,60,001	45,44,974
Restricted		70,98,564	7,70,695
II. Other Income	9	87,818	28,066
III. Total Income (I +II)		81,46,383	53,43,735
IV. Expenses:			
a) Donations/contributions paid	10	72,28,528	9,77,387
b) Employee benefit expense	11	4,31,096	52,000
c) Depreciation and amortization expense	7	3,95,283	3,89,984
d) Charitable Expenses	12	9,192	32,82,547
e) Other expenses	13	6,94,313	6,25,302
Total Expenses		87,58,412	53,27,220
V. Excess of income over expenditure (IV - V)		(6,12,029)	16,515
Appropriations Transfer to funds		-	-
Balance tansferred to General Fund	Rs.	(6,12,029)	16,515

Notes referred to above form part of financial statements

For S.B & Associates
Chartered Accountants
Firm Registration No. 315105E

S.Banerjee
Proprietor
Membership No. 052260

Place : Kolkata
Date : 5th July,2026

For and on behalf of Sistry Foundation

Executive Director
Sistry Foundation
Prangopal Nagar, Nabadwip, Nadia

Rajib Sheikh

Financial Director
Sistry Foundation
Prangopal Nagar, Nabadwip, Nadia

Sistry Foundation
Prangopal Nagar,Nabadwip,Nadia,West Bengal,Pin - 741302

(Amount in Rs.)

	Notes to the Financial Statements		Current Year 2025-26		Previous Year 2024-25
	Unrestricted Funds				
1	**General Funds**				
	As per last A/C		67,65,205		67,48,690
	Add : Surplus		(6,12,029)		16,515
		Rs.	61,53,176	Rs.	67,65,205
2	**Restricted Funds**				
	Building Funds				
	As per last A/C	Rs.	12,35,000	Rs.	12,35,000
3	**Short term borrowings**				
	From Other Parties	Rs.	5,80,000		-
4	**Liabilities**				
	Liabilities for construction		36,62,760		14,32,000
	Audit Fees		85,000		30,000
	Rent		3,000		-
	Electric Charges		500		-
	TDS		1,758		-
		Rs.	37,53,018	Rs.	14,62,000
5	**Cash & Bank Balances**				
A)	Cash and cash equivalents				
a)	On Current accounts				
	FCRA Accounts				
	State Bank of India (FCRA A/c)		32		-
	Axis Bank		4,79,169		7,912
	Axis Bank (FCRA A/c)		5		-
	Axis Bank		9,373		10,147
	Indian Bank		1,862		5,84,596
	Indian Bank		1		6,505
	State Bank of India		35,250		-
	State Bank of India		1,273		-
b)	Fixed Deposits		23,50,000		-
c)	Cash on hands		245		6,073
		Rs.	28,77,210	Rs.	6,15,233
6	**Other current assets**				
	Accrued Interest on fixed deposit	Rs.	16,916		-

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Rajib Sheikh
Financial Director
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Prangopal Nagar, Nabadwip, Nadia

SISTRY FOUNDATION

Property,Plant and Equipment and Intangib;e Assets

7 Tangible Assets

Assets	GROSS BLOCK			DEPRECIATION			NET BLOCK	
	Cost as at 01.04.2025	Additions	Cost as at 31.03.2026	Upto 1.4.2025	For the year	Upto 31.3.2026	As at 31.3.2026	As at 31.3.2025
Land	18,30,660	-	18,30,660	-	-	-	18,30,660	18,30,660
Building	72,27,497	1,63,900	73,91,397	3,61,375	3,47,403	7,08,778	66,82,619	68,66,122
Plantation	450		450	-	-	-	450	450
Furniture & Fittings	93,932	1,01,615	1,95,547	22,135	12,261	34,396	1,61,151	71,797
Office Equipment								
Knitting Machine	34,422		34,422	9,328	2,788	12,116	22,306	25,094
Training Equipment	3,658		3,658	991	296	1,287	2,371	2,667
Sports Equipment	2,657		2,657	720	215	935	1,722	1,937
Projector & Screen	43,533		43,533	12,080	5,550	17,630	25,903	31,453
Catering Equipments		19,414	19,414		2,912	2,912	16,502	
Fire Extinguisher		11,200	11,200		2,240	2,240	8,960	
Air Conditioner		44,000	44,000		6,600	6,600	37,400	
Computer & Accessories								
Computer	34,021		34,021	22,100	7,947	30,047	3,974	11,921
Printer	996	20,450	21,446	149	2,045	2,194	19,252	847
CCL-Printer	-	14,800	14,800	-	1,480	1,480	13,320	-
	92,71,826	3,75,379	96,47,205	4,28,878	3,91,737	8,20,615	88,26,590	88,42,948
Intangible Assets								
Computer Software Tally	9,558	-	9,558	5,534	3,546	9,080	478	4,024
TOTAL	92,81,384	3,75,379	96,56,763	4,34,412	3,95,283	8,29,695	88,27,068	88,46,972
Previous Year	89,02,034	3,79,350	92,81,384	44,428	3,89,984	4,34,412	88,46,972	88,57,606

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Prangopal Nagar, Nabadwip, Nadia

Sistry Foundation
Prangopal Nagar,Nabadwip,Nadia,West Bengal,Pin-741302

(Amount in Rs.)

	Notes to the Financial Statements	Current Year 31.03.2026		Previous Year 31.03.2025
8	**Donations & Grants**			
A)	*Unrestricted Funds*			
	Donations	9,60,001		45,44,974
B)	*Restricted Funds*			
	Grant Income/Project Income			
	Foreign Donations	45,62,564		1,92,545
	CSR APPI Fund	25,36,000		-
	Grant Received			5,78,150
	Rs.	70,98,564	Rs.	7,70,695
9	**Other Income**			
	Bank Interest	70,902		2,066
	Fixed Deposit Interest	16,916		-
	Health Programme Cost recovered	-		26,000
	Rs.	87,818	Rs.	28,066
10	**Donations/contributions paid**			
	Food Security Project expenses	41,46,424		-
	Sustainable Eco Friendly Project expenses	8,017		9,77,387
	CSR APPI Project expenses	1,61,900		-
	CSR CCL Project exxpenses	29,12,187		-
	Rs.	72,28,528	Rs.	9,77,387
11	**Employee benefit expense**			
	Salary	4,13,630		52,000
	P.F.	13,374		-
	E.S.I.	2,978		-
	P.F.Admn. Charges	1,114		-
	Rs.	4,31,096	Rs.	52,000

S. B. & ASSOCIATES CHARTERED ACCOUNTANTS

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Sistry Foundation
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	Notes to the Financial Statements	Current Year 31.03.2026		Previous Year 31.03.2025
12	**Charitable Expenses**			
	Donations & Social Service Awareness			19,400
	Medical & Health Care	4,740		22,300
	Awareness & Training Programme	-		19,900
	Training & Capacity Building	-		30,17,153
	Environment & Awarness Programme			14,450
	Woman's Day Programme	2,840		1,89,344
	Workshop	1,612		
	Rs.	9,192	Rs.	32,82,547
13	**Other Expenses**			
	Electric Charges	15,747		38,866
	Rent	40,684		39,527
	Telephone, Mobile & Internet	12,727		13,688
	Profession Tax	2,500		-
	Licence & Registration Fees	36,375		5,400
	Office Rxpenses	23,425		-
	Advertisements	3,508		-
	Printing & Stationery	1,06,563		25,268
	Travelling,Conveyance & Car Hire	22,886		1,43,981
	Food,Tea & Refreshmenrs	7,928		2,12,570
	Misc. Expenses	1,06,474		5,351
	Celebration & programme	1,065		34,730
	Audit Fees	1,08,600		70,000
	Professional Fees,Legal & Consultancy	1,61,400		11,800
	Bank Charges	15,649		18,921
	Software Development & Maintenance	4,962		-
	Computer & Software Maintanance	17,020		-
	Website Maintenance	6,800		5,200
	Rs.	6,94,313	Rs.	6,25,302

S. B. & ASSOCIATES CHARTERED ACCOUNTANTS

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Sistry Foundation

Prangopal Nagar,Nabadwip,Nadia,West Bengal,Pin - 741302

Cash at Bank as at 31st March,2026

Serial No	Nature of Account	Bank	Account No	Balance as at 31.03.2026	Balance as at 31.03.2025
1	FCRA Designates Account	State Bank of India	40027542785	5.00	Nil
2	FCRA Utilisation Account	Axis Bank	916010007494153	32.00	7,912.18
3	FCRA Utilisation Account	Axis Bank	925010026065941	4,79,169.00	Nil
4	Current Account	Axis Bank	918020092806520	9,373.19	10,146.97
5	Savings Account	Indian Bank	21345897375	1,861.64	5,84,595.64
6	Current Account	Indian Bank	50100462379	0.77	6,504.75
7	Current Account	State Bank of India	44211154716	1,273.33	Nil
8	Savings Account	State Bank of India	447108178892	35,250.00	Nil
9	Fixed Deposit	State Bank of India	44937045327	23,50,000.00	Nil
				28,76,964.93	6,09,159.54

S. B. & ASSOCIATES CHARTERED ACCOUNTANTS

Pawankumar Roy

Executive Director
Sistry Foundation
Prangopal Nagar, Nabadwip, Nadia

Rajib Sheikh

Financial Director
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Prangopal Nagar, Nabadwip, Nadia

SISTRY FOUNDATION

Prangopal Nagar,Nabadwip,Nadia,West Bengal,Pin - 741302

Receipts & Payments Account for the year ended 31st March, 2026

		Rs.
To **Opening Balance**		
Cash in hand	6,073.00	
State Bank of India FCRA		
Axis Bank 520	10,146.97	
Axis Bank 153	7,912.18	
Indian Bank 375	5,84,595.64	
Indian Bank 379	6,504.75	6,15,232.54
" **Receipts**		
Savings Bank Interest		70,902.00
Foreign Donation		45,62,564.00
Donation		9,60,001.00
CSR Fund from Azim Premji Philanthropic Initiative		25,36,000.00
Moyali Nabadarshi Fermer Producer Company Ltd		2,80,000.00
Avant Garde Farmer Producer Company Limited		3,00,000.00
C/F		93,24,699.54

		Rs.
By **Payments**		
" **Project Expenses**		
Food Security Project	41,45,666.00	
Sustainable Eco Friendly Project	8,017.18	
CSR Azim Premji Philanthropic Intiative Project	1,61,900.00	
CSR Central Coalfields Ltd Project	7,32,470.67	50,48,053.85
" **Charitable Activities**		
Health Care Programme	4,740.00	
Women's Day Programme	2,840.00	
Workshop	1,612.00	9,192.00
" **Other Expenses**		
Staff Salary	4,00,306.00	
EPF & ESI	8,046.00	
Electric Charges	15,747.00	
Rent	40,684.00	
Telephone, Mobile & Internet	12,727.00	
Profession Tax	2,500.00	
Licence & Registration Fees	36,375.00	
C/F	5,16,385.00	50,57,245.85

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Prangopal Nagar, Nabadwip, Nadia

SISTRY FOUNDATION

Prangopal Nagar,Nabadwip,Nadia,West Bengal,Pin - 741302

Receipts & Payments Account for the year ended 31st March, 2026

B/F	93,24,699.54	B/F	5,16,385.00	50,57,245.85
		Office Expenses	23,425.00	
		Advertisements	3,508.00	
		Printing & Stationery	1,06,563.00	
		Travelling,Conveyance & Car Hire	22,885.70	
		Food,Tea & Refreshments	7,928.00	
		Misc. Expenses	1,06,574.08	
		Celebration & programme	1,065.00	
		Audit Fees	23,600.00	
		Professional Fees,Legal & Consultancy	1,61,400.00	
		Bank Charges	15,648.98	
		Software Development & Maintenance	4,962.00	
		Computer & Software Maintanance	17,020.00	
		Website Maintenance	6,800.00	10,17,764.76
		Purchases of Assets		
		Building	1,63,900.00	
		Computer/ Tally	20,450.00	
		Computer Printer	14,800.00	
		Furniture	1,01,615.00	
		Catering Equiments	19,414.00	
		Air Conditioner	44,000.00	
		Fire Extinguisher	11,200.00	3,75,379.00
		Closing Balance		
		Cash in hand	745.00	
		Axis Bank	9,373.19	
		Indian Bank	1,861.64	
		Indian Bank.	0.77	
		State Bank of India (FCRA)	5.00	
		Axis Bank	4,79,169.00	
		Axis Bank	32.00	
		State Bank of India (Bablari)	32,350.00	
		State Bank of India (Bablari)	1,273.33	
		State Bank of India (Sweeft)	23,50,000.00	28,74,309.93
Rs.	93,24,699.54		Rs.	93,24,699.54

Notes referred to above form part of financial statements

For S.B & Associates
Chartered Accountants
Firm Registration No. 315105E

S.Banerjee
Proprietor
Membership No. 052260

Place : Kolkata
Date : 5th July,2026

S. B. & ASSOCIATES * CHARTERED ACCOUNTANTS *

For and on behalf of Sistry Foundation

Executive Director
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Prangopal Nagar, Nabadwip, Nadia

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Sistry Foundation

Prangopalnagar, Nabadwip, Nadia, West Bengal, Pin - 741302

Receipts & Payments Account of CSR Fund of Central Coal Fields for the year ended 31st March, 2026

		Rs.				Rs.
To **Receipts**			By	**Payments**		
Transfer from General Fund		4,83,744.00	"	**Food Security Project**		
Loan form Nabadarshi Farmers Producer Company Ltd		2,50,000.00		Rent		33,000.00
				Electric Charges		3,000.00
				Travelling & Conveyance		39,040.08
				Printing		5,920.00
				Metal Board		5,520.00
				Project Salary		5,90,744.00
				Honorarium		8,000.00
				Tea & Snacks		6,250.00
				Bank Charges		996.59
				Projec Expenses		40,000.00
			"	Closing Balance		
				State Bank of India		1,273.33
		7,33,744.00				7,33,744.00

Notes referred to above form part of financial statements

For S.B & Associates
Chartered Accountants
Firm Registration No. 315105E

S.Banerjee
Proprietor
Membership No. 052260

Place : Kolkata
Date : 5th July,2026

S. B. & ASSOCIATES * CHARTERED ACCOUNTANTS *

For and on behalf of Sistry Foundation

Executive Director
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Sistry Foundation

Prangopalnagar, Nabadwip, Nadia, West Bengal, Pin - 741302

Receipts & Payments Account of FCRA the year ended 31st March, 2026

		Rs.				Rs.
To **Opening Balance**			By	Payments		
State Bank of India	-		"	***Food Security Project***		
Axis Bank	7,912.18	7,912.18		Animal Distribution Expenses	7,96,200.00	
				Bio Fertiliser	4,05,000.00	
Receipts				Bio Pesticide	1,81,800.00	
" Foreign Donations		45,62,564.00		Insecticide	37,040.00	
" Savings Bank Interest		62,413.00		Plantation	35,580.00	
				Seed Expenses	2,13,920.00	
				Seed Treatment	66,000.00	
				Soil Testing	31,500.00	
				IEC Materials	1,97,351.00	
				Fermentrap	84,000.00	
				Project Salary	8,20,000.00	
				Hall Rent	98,000.00	
				Honorarium	1,52,500.00	
				Consultancy Charges	9,000.00	
				Travelling & Conveyance	1,41,570.00	
				Tea & Snacks	1,04,872.00	
				Food Expense	6,48,522.00	
				Bank Charges	2,811.00	
				Project Expense	1,20,000.00	41,45,666.00
			"	***Sustainable Eco Friendly Project***		
				Tea & Snacks for cattle field programme		8,017.18
			"	**Closing Balance**		
				State Bank of India	5.00	
				Axis Bank	4,79,169.00	
				Axis Bank	32.00	4,79,206.00
	Rs.	46,32,889.18			Rs.	46,32,889.18

Notes referred to above form part of financial statements

For S.B & Associates
Chartered Accountants
Firm Registration No. 315105E

S.Banerjee
Proprietor
Membership No. 052260

Place : Kolkata
Date : 5th July,2026

S. B. & ASSOCIATES CHARTERED ACCOUNTANTS

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Rajib Sheikh

Financial Director
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Sistry Foundation

Prangopalnagar, Nabadwip, Nadia, West Bengal, Pin - 741302

Receipts & Payments Account for CSR fund of Azim Premji Philanthropic Initiative Prject the year ended 31st March, 2026

		Rs.			Rs.
To	**Receipts**		By	**Payments**	
	Transfer from General Fund	5,000.00	"	IEC Materials	1,200.00
	CSR Fund from Azim Premji Philanthropic Initiative	25,36,000.00		Travelling & Conveyance	3,200.00
	Bank Interest	6,150.00		Printing	7,900.00
				Tea & Snacks	500.00
				Food Expenses	5,100.00
				Project Salary	1,44,000.00
			"	Closing Balance	
				State Bank of India	35,250.00
				State Bank of India (Sweep)	23,50,000.00
	Rs.	25,47,150.00		Rs.	25,47,150.00

Notes referred to above form part of financial statements

For S.B & Associates
Chartered Accountants
Firm Registration No. 315105E

S.Banerjee
Proprietor
Membership No. 052260

Place : Kolkata
Date : 5th July,2026

S. B. & ASSOCIATES * CHARTERED ACCOUNTANTS *

For and on behalf of Sistry Foundation

Executive Director
Sistry Foundation
Prangopal Nagar, Nabadwip, Nadia

Rajib Sheikh
Financial Director
Sistry Foundation
Prangopal Nagar, Nabadwip, Nadia

Sistry Foundation

Prangopal Nagar,Nabadwip,Nadia,West Bengal,Pin - 741302

Notes forming part of Income & Expenditure Account

FCRA Project Expense	Income & Expenditure
Food Security Project	
Animal Distribution Expenses	7,96,200.00
Bio Fertiliser	4,05,000.00
Bio Pesticide	1,81,800.00
Insecticide	37,040.00
Plantation	35,580.00
Seed Expenses	2,13,920.00
Seed Treatment	66,000.00
Soil Testing	31,500.00
IEC Materials	1,97,351.00
Fermentrap	84,000.00
Project Salary	8,20,000.00
Hall Rent	98,000.00
Honorarium	1,52,500.00
Consultancy Charges	9,000.00
Travelling & Conveyance Expenses	1,41,570.00
Tea & Snacks	1,04,872.00
Food Expense	6,49,280.00
Bank Charges	2,811.00
Project Expense	1,20,000.00
	41,46,424.00
Sustainable Eco Friendly Project	
Tea & Snacks for cattle field programme	8,017.18

S. B. & ASSOCIATES CHARTERED ACCOUNTANTS

Executive Director
Sistry Foundation
Prangopal Nagar, Nabadwip, Nadia

Rajib Sheikh

Financial Director
Sistry Foundation
Prangopal Nagar, Nabadwip, Nadia

Sistry Foundation

Prangopal Nagar,Nabadwip,Nadia,West Bengal,Pin - 741302

Notes forming part of Income & Expenditure Account

CCL Project	Income & Expenditure
Bee Box Distribution	1,40,000.00
Chicks Distribution	2,42,700.00
Gaot Distribution	6,40,000.00
Piglet Distribution	6,40,000.00
Mushroom Spwan Distribution	1,84,000.00
IEC Materials	51,860.00
Rent	36,000.00
Electric Charges	3,500.00
Travelling & Conveyance	39,040.08
Printing	5,920.00
Metal Board	5,520.00
Labour Charges	60,000.00
Project Salary	5,94,000.00
Honorarium	46,000.00
Tea & Snacks	57,370.00
Food Expenses	1,25,280.00
Bank Charges	996.59
Projec Expenses	40,000.00
	29,12,186.67

S. B. & ASSOCIATES CHARTERED ACCOUNTANTS

Executive Director
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Rajib Sheikh
Financial Director
Sistry Foundation
Prangopal Nagar, Nabadwip, Nadia

Sistry Foundation

Prangopal Nagar,Nabadwip,Nadia,West Bengal,Pin - 741302

Notes forming part of Income & Expenditure Account

Azim Premji Philanthropic Initiative	Income & Expenditure
IEC Materials	1,200.00
Travelling & Conveyance	3,200.00
Printing	7,900.00
Tea & Snacks	500.00
Food Expenses	5,100.00
Project Salary	1,44,000.00
Audit Fees	
	1,61,900.00

S. B. & ASSOCIATES CHARTERED ACCOUNTANTS

Executive Director
Sistry Foundation
Prangopal Nagar, Nabadwip, Nadia

Rajib Sheikh

Financial Director
Sistry Foundation
Prangopal Nagar, Nabadwip, Nadia

Sistry Foundation

Prangopal Nagar,Nabadwip,Nadia,West Bengal,Pin - 741302

Notes forming part of Receipts & Payments Account

FCRA Project Expense	**Receipts & Payments**
Food Security Project	
Animal Distribution Expenses	7,96,200.00
Bio Fertiliser	4,05,000.00
Bio Pesticide	1,81,800.00
Insecticide	37,040.00
Plantation	35,580.00
Seed Expenses	2,13,920.00
Seed Treatment	66,000.00
Soil Testing	31,500.00
IEC Materials	1,97,351.00
Fermentrap	84,000.00
Project Salary	8,20,000.00
Hall Rent	98,000.00
Honorarium	1,52,500.00
Consultancy Charges	9,000.00
Travelling & Conveyance Expenses	1,41,570.00
Tea & Snacks	1,04,872.00
Food Expense	6,48,522.00
Bank Charges	2,811.00
Project Expense	1,20,000.00
	-
	41,45,666.00
Sustainable Eco Friendly Project	
Tea & Snacks for cattle field programme	8,017.18

S. B. & ASSOCIATES CHARTERED ACCOUNTANTS

Executive Director
Sistry Foundation
Prangopal Nagar, Nabadwip, Nadia

Rajib Sheikh
Financial Director
Sistry Foundation
Prangopal Nagar, Nabadwip, Nadia

Sistry Foundation

Prangopal Nagar,Nabadwip,Nadia,West Bengal,Pin - 741302

Notes forming part of Receipts & Payments Account

CCL Project	Receipts & Payments
Rent	33,000.00
Electric Charges	3,000.00
Travelling & Conveyance	39,040.08
Printing	5,920.00
Metal Board	5,520.00
Labour Charges	-
Project Salary	5,90,744.00
Honorarium	8,000.00
Tea & Snacks	6,250.00
Food Expenses	-
Bank Charges	996.59
Projec Expenses	40,000.00
	7,32,470.67

S. B. & ASSOCIATES CHARTERED ACCOUNTANTS

Executive Director
Sistry Foundation
Prangopal Nagar, Nabadwip, Nadia

Rajib Sheikh

Financial Director
Sistry Foundation
Prangopal Nagar, Nabadwip, Nadia

Sistry Foundation

Prangopal Nagar,Nabadwip,Nadia,West Bengal,Pin - 741302

Notes forming part of Receipt & Payments Account

Azim Premji Philanthropic Initiative	Receipts & Payments
IEC Materials	1,200.00
Travelling & Conveyance	3,200.00
Printing	7,900.00
Tea & Snacks	500.00
Food Expenses	5,100.00
Project Salary	1,44,000.00
Audit Fees	
	1,61,900.00

S. B. & ASSOCIATES * CHARTERED ACCOUNTANTS *

Executive Director
Sistry Foundation
Prangopal Nagar, Nabadwip, Nadia

Rajib Sheikh
Financial Director
Sistry Foundation
Prangopal Nagar, Nabadwip, Nadia

SISTRY FOUNDATION
Village Prangopalnagar, P.O. Nabadwip, District Nadia, West Bengal – 741302

Constitution, Registration and Nature of Activities

Sistry Foundation ("the Foundation") is a not-for-profit organisation registered vide Registration No. 03543 of 2009 dated 29th July, 2009 before the Additional Registrar of Assurances – III, Kolkata, West Bengal.

The Foundation is engaged in charitable, social development, educational, livelihood generation, community welfare and other philanthropic activities on a non-profit and voluntary basis.

The Foundation is registered under section 12A and section 80G of the Income-tax Act, 1961 and is also registered under the Foreign Contribution Regulation Act (FCRA), 2010 for receipt and utilisation of foreign contributions in accordance with the applicable laws and regulations.

The activities of the Foundation are undertaken through:

- General charitable funds,
- Foreign contribution funds,
- CSR grants and project-based grants,
- Institutional grants, and
- Other restricted and unrestricted funds.

Significant Accounting Policies

1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and on the accrual basis of accounting in accordance with the accounting principles generally accepted in India ("Indian GAAP").

The financial statements have been prepared in accordance with:

- the applicable Accounting Standards issued by the Institute of Chartered Accountants of India ("ICAI");

S. B. & ASSOCIATES
CHARTERED ACCOUNTANTS

- the Technical Guide / Guidance Note on Accounting by Not-for-Profit Organisations issued by ICAI;
- the relevant provisions of the Income-tax Act, 1961;
- the provisions of the Foreign Contribution Regulation Act, 2010 and the Rules framed thereunder; and
- other applicable statutory provisions and accounting principles.

The accounting policies adopted are consistent with those followed in the previous year unless otherwise specifically stated.

2. Use of Estimates

The preparation of financial statements in conformity with Indian GAAP requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, income and expenditure and disclosure of contingent liabilities at the date of the financial statements.

Actual results may differ from such estimates and differences, if any, are recognised in the period in which the results are known or materialised.

3. Method of Accounting

The Foundation generally follows the accrual basis of accounting for recognition of income and expenditure.

However, certain grant receipts, project expenditures and statutory dues, wherever considered appropriate by the management having regard to uncertainty, materiality or supporting documentation, are accounted for on actual receipt/payment basis.

4. Fund Based Accounting

The Foundation follows the principles of fund-based accounting whereby funds are classified into:

- Corpus / Capital Funds,
- Restricted Funds,
- Unrestricted Funds,
- Foreign Contribution (FCRA) Funds, and
- Earmarked / Project Funds.

Restricted funds including CSR grants, institutional grants and foreign contribution funds are separately accounted for in order to ensure compliance with donor conditions, statutory requirements and utilisation obligations.

S. B. & ASSOCIATES CHARTERED ACCOUNTANTS

Income and expenditure relating to specific projects are accounted for against the respective project funds.

Unutilised balances of restricted grants are carried forward and disclosed under the respective fund balances.

5. **Revenue Recognition**

Income and expenditure are generally recognised on accrual basis except where otherwise stated.

Voluntary donations, grants and contributions are recognised when there is reasonable certainty of receipt and fulfilment of conditions attached thereto.

Restricted grants are recognised as income to the extent of utilisation for the intended purpose.

Interest income is recognised on accrual basis.

6. **Grants and Donations**

i) Restricted Grants / CSR Grants

Grants received for specified projects including Corporate Social Responsibility (CSR) projects are treated as restricted funds.

Such grants are recognised as income in accordance with the related expenditure incurred and utilisation conditions attached thereto.

Unspent balances, if any, are carried forward under the respective project funds.

ii) Foreign Contribution

Foreign contributions received are accounted for in accordance with the provisions of the Foreign Contribution Regulation Act (FCRA), 2010 and the Rules framed thereunder.

Income and expenditure relating to foreign contribution activities are separately identifiable in the books of account and financial statements.

iii) Government and Institutional Grants

Government grants and institutional grants including grants received from NABARD and other agencies relating to revenue expenditure are recognised in the Income & Expenditure Account to the extent utilised for the intended purpose.

Grants relating to acquisition of fixed assets, if any, are adjusted/disclosed in accordance with the applicable accounting principles.

S. B. & ASSOCIATES * CHARTERED ACCOUNTANTS *

7. **Property, Plant & Equipment and Depreciation**

   Property, Plant and Equipment are stated at cost of acquisition including directly attributable expenses less accumulated depreciation and impairment losses, if any.

   Assets acquired out of project grants or restricted funds are separately identifiable from the respective project schedules.

   Depreciation on fixed assets is provided on Written Down Value (WDV) Method at the rates and in the manner considered appropriate by the management having regard to the estimated useful life of the assets.

   Depreciation is charged on pro-rata basis for assets purchased or sold during the year.

8. **Cash and Cash Equivalents**

   Cash and cash equivalents comprise cash in hand, balances with scheduled banks and deposits having original maturity of three months or less.

   Separate bank accounts are maintained wherever required under donor agreements and statutory regulations including FCRA provisions.

9. **Foreign Currency Transactions**

   Transactions denominated in foreign currencies are recorded at the exchange rates prevailing on the date of the transaction.

   Monetary assets and liabilities denominated in foreign currency at the year-end are translated at the closing exchange rate.

   Exchange differences arising on settlement or translation are recognised in the Income & Expenditure Account.

10. **Provisions, Contingent Liabilities and Contingent Assets**

    Provisions are recognised when the Foundation has a present obligation as a result of past events and it is probable that an outflow of resources embodying economic benefits will be required to settle such obligation and a reliable estimate can be made.

    Contingent liabilities are disclosed by way of notes to accounts unless the possibility of outflow of resources is remote.

    Contingent assets are neither recognised nor disclosed in the financial statements.

S. B. & ASSOCIATES CHARTERED ACCOUNTANTS

Notes to Accounts

1.Accounting Policy and Recording of Project Transactions

The Trust maintains separate books of account for the following activities/projects:

- FCRA Activities
- CCL Project
- APPI Project
- General Activities

In certain projects funded by institutional donors, the Trust follows a project-based accounting and fund tracking mechanism whereby expense recognition entries are initially recorded through journal vouchers by debiting the respective expenditure head and crediting the concerned party/vendor account. Subsequently, upon actual settlement through bank/payment channels, separate entries are passed in the cash/bank book against the concerned party account.

Accordingly, expenditure recognition and payment recording are carried out through two independent accounting stages for the purpose of project-wise monitoring, donor reporting, fund utilisation reconciliation and internal control over grant management.

Management represents that the above methodology has been consistently followed across all project accounts and financial statements have been prepared after considering the net effect of all journal and bank entries. The management further states that such accounting presentation is aligned with the reporting and monitoring requirements prescribed by certain funding agencies/projects.

However, this accounting methodology differs from the conventional accounting practice of directly recording payment entries through bank/cash books at the time of transaction settlement.

2. Contingent Liabilities

Contingent liabilities not provided for in the books of account, if any, shall include:

- claims against the Foundation not acknowledged as debt;
- disputed statutory liabilities pending before various authorities;

S. B. & ASSOCIATES CHARTERED ACCOUNTANTS

- obligations arising out of donor conditions or project implementation, where the ultimate outcome cannot presently be determined with reasonable certainty; and
- other contingent obligations arising in the normal course of activities.

Based on information and explanations available with the management, no material contingent liability requiring provision in the accounts has been identified except those, if any, disclosed separately.

3. Prior Period Expenses / Income

Prior period income and expenditure identified during the year have been separately disclosed in the Income & Expenditure Account wherever material.

Expenses relating to earlier years but paid/accounted for during the current year due to receipt of bills, confirmation or reconciliation are treated as prior period items.

4. Project Wise Accounting

Separate books / records / schedules are maintained for various projects including FCRA projects, CSR projects and donor funded activities.

Income and expenditure relating to such projects are accounted for separately in accordance with donor conditions and statutory requirements.

5. Balances Subject to Confirmation

Balances appearing under loans, advances, receivables, payables and other current liabilities are subject to confirmation and reconciliation.

Necessary adjustments, if any, arising on reconciliation shall be accounted for as and when determined.

6. Internal Control and Documentation

The Foundation maintains books of account and supporting documents in respect of grants, donations and project expenditures.

However, certain supporting documents, utilisation confirmations and third-party confirmations are in the process of reconciliation and compilation.

7. Compliance with FCRA and Donor Conditions

The Foundation has maintained separate records and bank accounts for foreign contribution and restricted grants as required under applicable laws and donor agreements.

Utilisation of grants is subject to donor approval, reporting requirements and statutory compliance.

S. B. & ASSOCIATES CHARTERED ACCOUNTANTS

8. Going Concern

The financial statements have been prepared on a going concern basis considering the continuing charitable activities of the Foundation and ongoing donor/project support.

9. Related Party Transactions

Related party transactions, if any, entered into during the year are in the ordinary course of activities and are considered by the management to be at arm's length basis.

10. Unspent CSR / Project Funds

Unspent balances relating to CSR grants and donor specific projects shall be carried forward and utilised strictly in accordance with the terms and conditions of the respective grant agreements.

11. Utilisation Certificates

Utilisation certificates submitted / to be submitted to donor agencies are based on books of account, records and information made available to the management.

12. Previous Year Figures Regrouped / Rearranged

Previous year's figures have been regrouped, rearranged, reclassified and recast wherever considered necessary to conform to the presentation and classification adopted in the current year.

S. B. & ASSOCIATES
CHARTERED ACCOUNTANTS

UDIN:	26052260RQSOKS8840
MRN/Name:	052260 / BANERJEE SUBRATA
Firm Registration No.:	315105E - S B & ASSOCIATES
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Date of Signing of Document:	05-07-2026
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Status:	Active

Particulars: Figures/Values:

Particulars	Figures/Values	Denomination	Converted V
1. Financial Year	01-04-2025 - 31-03-2026		
2. PAN of the Assessee/ Auditee	AAITS6168H		
3. Any Comment/ Recommendation/ Adverse Comment	As per report		
4. Gross Receipts	8146383	(Actual)	81,46,383
5. General Fund	6153176	(Actual)	61,53,176

Document Description:	Financial Statements for the year 2025-26