

AUDIT REPORT

**AS ON 31ST MARCH,2026
(CONSOLIDATED)**

OF



FOR THE PERIOD FROM 01.04.2025 TO 31.03.2026

NIRMAN

**REGD ADDRESS : AT/PO- BIRUDA, VIA- ITAMATI, DIST-
NAYAGARH, ODISHA, PIN-752068
CORDINATION OFFICE ADDRESS : S-2/15(1ST FLOOR),
NILADRI VIHAR, SAILESHREE VIHAR, BHUBANESWAR -
751021, ODISHA**

AUDITED BY

**RDA & ASSOCIATES, CHARTERED ACCOUNTANTS,
Plot No. 39, satya Nagar, Oposite to Mohan Plaza,
Bhubaeswar - 751007, Odisha**

INDEPENDENT AUDIT REPORT

TO

The Governing Body
NIRMAN

Report on the Financial Statements

Opinion

We have audited the accompanying Financial Statements of Organisation of NIRMAN, At/Po - Biruda, Via-Itamati, Dist- Nayagarh, Odisha, pin-752068 which comprise the Balance Sheet as at 31st March 2026, and Income & Expenditure Account, Receipt & Payment Account for the year then ended, and 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 the information required by the Act in the manner so required and comply, in all material respects, with the conditions laid down in the Scheme for the management and administration of the society and the rules made thereunder, to the extent relevant and applicable, and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Society as at 31 March 2026, and its Income and Expenditure Account and Receipt and Payment Account for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) insured by the Institute of Chartered Accountant of India. 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 Society 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 under the provision of the Act and the Rules thereunder, 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.

Responsibilities of those charged with Governance for the Financial Statements

Those charged with governance are responsible for the preparation of these Financial Statements that give a true and fair view of the financial position and expenditure of the society in accordance with the accounting principles generally accepted in India, including Accounting Standards, to the extent applicable, prescribed by the Institute of Chartered Accountants of India. This responsibility also includes maintenance of adequate accounting records for safeguarding of the assets of the society and for preventing and detecting 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 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.

In preparing the Financial Statements, management is responsible for assessing the 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 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 scepticism throughout the audit. We also:

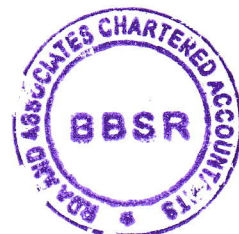
- Identify and assess the risks of material misstatement of the Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting 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 financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing our opinion on the effectiveness of the society's internal financial 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 society'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 society to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Financial Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

We have also issued our audit report as per Form No. 10B pursuant to the requirements of section 12A(1)(b) of the Income-tax Act, 1961, on the financial statements prepared by the management as required by the provisions of the Income-Tax Act, 1961 covering the same period as these accompanying financial statements.



Report on Other Legal and Regulatory Requirements

As required under other regulatory requirements, we report as under for the year ended 31 March 2026

- A. The Society has maintained its books of accounts in electronic mode, which are regularly updated and maintained by the Finance Department. In our opinion, and based on the information provided to us, proper books of account have been maintained by the Society in accordance with the provisions of the applicable Act and the rules made thereunder.
- B. The receipts and disbursements have been properly and correctly recorded in the accounts.
- C. The cash balance, vouchers, bank book, etc., are in the custody of the Senior Finance Manager and are in agreement with the books of account as of the date of our audit.
- D. In our opinion, and based on the information provided to us: No property or funds of the Society have been applied for any object or purpose other than those stated in the objectives of the Society.
- E. There were no instances of irregular, illegal, or improper expenditure; failure or omission to recover money or other property belonging to the Society; or any loss or waste of money or property caused by breach of trust, misapplication, or misconduct by the governing board or any other person involved in the management of the Society.
- F. In our opinion and according to the information, No member of the governing board has any interest in the investments of the Society. No material irregularities were reported in the books of accounts for the previous financial year.
- G. The Balance Sheet, Income & Expenditure Account, and Receipt & Payment Account are in agreements with the books of account and, in our opinion, comply with the applicable Accounting Standards issued by the Institute of Chartered Accountants of India.

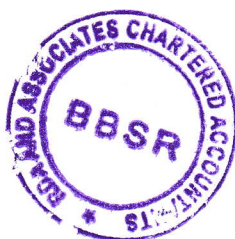
FOR RDA & ASSOCIATES
CHARTERED ACCOUNTANTS
FR NO.: 0322810E



(CA BHABANI PRASAD PADHI)
PARTNER

M. NO.: 069840

UDIN - 2606984010HKVY7479



Place: Bhubaneswar

Date: 08.09.2026

NIRMAN
AT/PO- BIRUDA, VIA- ITAMATI, DIST- NAYAGARH, ODISHA, PIN-752068

Balance sheet as at 31 March 2026

(all amounts are in Indian Rupees)

	<u>Schedule No.</u>	<u>As at 31 March 2026</u>	<u>As at 31 March 2025</u>
SOURCES OF FUNDS			
NPO Funds			
Unrestricted Funds	3	10,058,088.91	11,326,052.74
Restricted/Project Funds	3	10,967,666.65	11,011,071.37
		21,025,755.56	22,337,124.11
Current Liabilities			
Short-term provisions	4	4,266,959.00	4,326,497.67
TOTAL		25,292,714.56	26,663,621.78
APPLICATION OF FUNDS			
Property, Plant & Equipment and Intangible assets	5	4,889,784.00	5,007,515.00
Current Assets			
Receivable	6.1	171.58	276,820.00
Cash and bank balance	6.2	20,253,247.98	20,934,933.78
Other Current Assets-loan and advance	6.3	149,511.00	444,353.00
		20,402,930.56	21,656,106.78
TOTAL		25,292,714.56	26,663,621.78

Significant accounting policies 2

The schedules referred to above form an integral part of the financial statements

As per our report of even date attached

FOR NIRMAN

Prasant Mohanty

(PRASANT MOHANTY)
EXECUTIVE DIRECTOR

Place : Bhubaneswar
Date: 08.09.2026



FOR RDA & ASSOCIATES
CHARTERED ACCOUNTANTS

Prasad Padhi

(CA BHABANI PRASAD PADHI)
PARTNER
M. NO. 069840



Income and Expenditure Account for the year ended 31 March 2026
(all amounts are in Indian Rupees)

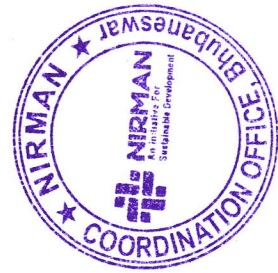
Particular	Schedule No.	Unrestricted For the year ended 31 March 2026	Restricted For the year ended 31 March 2026	Total For the year ended 31 March 2026	Unrestricted For the year ended 31 March 2025	Restricted For the year ended 31 March 2025	Total For the year ended 31 March 2025
Income							
Donations and Grants	7	-	82,222,799.49	82,222,799.49	-	112,210,242.68	112,210,242.68
Other Income							
a. Interest Credited to Project Bank Account	8	-	254,182.00	254,182.00	-	324,606.00	324,606.00
b. Aggregate of Income excluding Voluntary contributions	9	2,045,329.05	-	2,045,329.05	2,072,539.27	-	2,072,539.27
Total		2,045,329.05	82,476,981.49	84,522,310.54	2,072,539.27	112,534,848.68	114,607,387.95
Expenditure							
Charitable Expenses	10		77,003,280.01	77,003,280.01		100,073,349.51	100,073,349.51
Other Expenses							
a. Programme Payment	11	290,234.00		290,234.00	661,364.00		661,364.00
b. Fundraising and administrative expenses	11	788,092.85		788,092.85	245,521.61		245,521.61
c. Non Recurring expenses	11	630,100.00		630,100.00	35,148.00		35,148.00
Total Expenses		1,708,426.85	77,003,280.01	78,711,706.86	942,033.61	100,073,349.51	101,015,383.12
Excess of Income over Expenditure		336,902.20	5,473,701.48	5,810,603.68	1,130,505.66	12,461,499.17	13,592,004.83
Transferred to Unrestricted Fund		336,902.20		336,902.20	1,130,505.66		1,130,505.66
Transferred to Restricted Fund			5,473,701.48	5,473,701.48		12,461,499.17	12,461,499.17
Significant accounting policies	2	336,902.20	5,473,701.48	5,810,603.68	1,130,505.66	12,461,499.17	13,592,004.83

The schedules referred to above form an integral part of the financial statements
As per our report of even date attached

FOR NIRMAN

Prasant Mohanty
(PRASANT MOHANTY)
EXECUTIVE DIRECTOR

Place : Bhubaneswar
Date: 08.09.2026



FOR RDA & ASSOCIATES
CHARTERED ACCOUNTANTS

CA Bhabani Prasad Padhi
(CA BHABANI PRASAD PADHI)
PARTNER
M. NO. 069840



NIRMAN
AT/PO- BIRUDA, VIA- ITAMATI, DIST- NAYAGARH, ODISHA, PIN-752068
Schedules forming part of the Financial Statement for the year ended 31st March 2026

Note - 1 Brief about the entity

Note - 2 Significant Accounting Policies

Note - 3 NPOs Funds [ref schedule _18)

(Amount in Rs.)

Sr. No.	Particulars	Opening Balance As at 1st April 2025	Funds transferred/rec eived during the year	Funds Utilised during the year Expenses from Earlier year Income	Closing Balance As at 31st March 2026
(A)	Unrestricted Funds				-
1	Corpus Funds	-	-	-	-
2	General Funds	5,225,077.71	336,902.20	393,675.00	5,168,304.91
3	Designated Funds				-
	Asset/ Property, Plant and Equipment Fund	5,007,515.00	(117,731.00)		4,889,784.00
	Subtotal	10,232,592.71	219,171.20	393,675.00	10,058,088.91
(B)	Restricted Funds	12,104,531.40	5,473,701.48	6,610,566.23	10,967,666.65
	Total	22,337,124.11	5,692,872.68	7,004,241.23	21,025,755.56
	Previous Year ended 31st March 2025	29,644,030.52	10,032,082.00	17,338,988.41	22,337,124.11

FOR NIRMAN

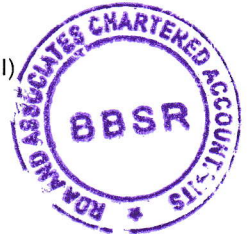
Prasant Mohanty
 (PRASANT MOHANTY)
 EXECUTIVE DIRECTOR

Place : Bhubaneswar
 Date: 08.09.2026



FOR RDA & ASSOCIATES
 CHARTERED ACCOUNTANTS

CA Bhabani Prasad Padhi
 (CA BHABANI PRASAD PADHI)
 PARTNER
 M. NO. 069840



NIRMAN
AT/PO- BIRUDA, VIA- ITAMATI, DIST- NAYAGARH, ODISHA, PIN-752068
Schedules forming part of the Financial Statement for the year ended 31st March 2026
(all amounts are in Indian Rupees)

	Sch No	As at 31 March 2026	As at 31 March 2025
Schedule 4: Current liabilities			
Short-term provisions [ref schedule -16)	4		
Opening Balance		4,326,497.67	2,950,743.00
Add : Expenses not Paid During the Year		1,471,867.00	2,988,126.67
Less : Expenses paid during the year		1,531,405.67	1,612,372.00
Closing Balance		4,266,959.00	4,326,497.67
Total		4,266,959.00	4,326,497.67
Schedule 5: Property, Plant & Equipment and Intangible assets			
[ref schedule -12]	5		
Gross Block		10,821,187.08	9,742,490.08
Less: Accumulated depreciation/amortization		5,931,403.08	4,734,975.08
Net Block		4,889,784.00	5,007,515.00
Schedule 6: Current assets			
Receivables			
TDS Receivable			
Opening Balance		276,820.00	276,820.00
Add: During the year		16.00	-
Less : Refund /Adjusted during the Year		276,820.00	-
Closing Balance		16.00	276,820.00
BPCL Card Redeemable		155.58	-
Total Receivables	6.1	171.58	276,820.00
Cash and bank balances [ref schedule -13]			
Cash in hand		23,526.00	28,004.00
Cash at bank		20,229,721.98	20,906,929.78
Total	6.2	20,253,247.98	20,934,933.78
Schedule 7: Other Current Assets-loan and advance (Ref sch -17]	6.3	149,511.00	444,353.00
Total		20,402,930.56	21,656,106.78

FOR NIRMAN

Prasant Mohanty

(PRASANT MOHANTY)
EXECUTIVE DIRECTOR

Place : Bhubaneswar
Date: 08.09.2026



FOR RDA & ASSOCIATES
CHARTERED ACCOUNTANTS

CA Bhabani Prasad Padhi

(CA BHABANI PRASAD PADHI)
PARTNER
M. NO. 069840



NIRMAN
AT/PO- BIRUDA, VIA- ITAMATI, DIST- NAYAGARH, ODISHA, PIN-752068
Schedules forming part of the Financial Statement for the year ended 31st March 2026
(all amounts are in Indian Rupees)

	Sch No	As at 31 March 2026	As at 31 March 2025
Schedule 7: Donations and Grants [ref schedule -14]			
Restricted			
Grants Received from Government		3,816,415.91	8,993,560.29
Grants Received from Companies under CSR		26,947,042.00	17,475,756.00
Grant Received from Specific Project (Local)		26,304,699.63	29,446,724.59
Grant in aid (Foreign Contribution)		25,154,641.95	56,294,201.80
	7	82,222,799.49	112,210,242.68
Schedule 8 :Other Income [ref schedule -14]			
Interest Credited to Project Bank Account			
Interest Credited to Project Bank Account- SB Account		238,812.00	324,606.00
Interest Credited to Project Bank Account [Restricted]- in Deposit		15,370.00	-
	8	254,182.00	324,606.00
Schedule 9: Aggregate of income excluding Voluntary contributions			
Unrestricted			
Beneficiaries Contribution		999,800.00	803,665.00
Administration cost received from Project		484,975.37	850,653.41
Donation/Other receipt for Charitable purposes		166,957.00	361,291.86
Membership fees		3,750.00	3,750.00
Donation received u/s 80G		200,000.00	-
Grant received from PA ITDA, Baliguda		100,000.00	-
Donation Received from UK online Giving Foundation		23,586.10	-
Interest on TDS Refund/Adjustment		253.00	-
Benefit/perquisite received from BPCL		171.58	-
Interest Credited to Project Bank Account		65,836.00	53,179.00
	9	2,045,329.05	2,072,539.27
Total		84,522,310.54	114,607,387.95
Schedule 10: Charitable Expenses[Project Expenses ref schedu- 15 & 18]			
Restricted			
Programme Payment		69,349,284.42	102,330,780.98
Administration Payment		13,815,964.82	14,049,863.61
Capital Payment		448,597.00	1,916,378.00
		83,613,846.24	118,297,022.59
Less : Expenses out of Earlier year income [Ref sch 18]		6,610,566.23	17,338,988.41
Less: Payable for Expenses not Paid			2,444,600.67
Add: Payable for Expenses paid			1,559,916.00
Subtotal	10	77,003,280.01	100,073,349.51

FOR NIRMAN


(PRASANT MOHANTY)
EXECUTIVE DIRECTOR

Place : Bhubaneswar
Date: 08.09.2026



FOR RDA & ASSOCIATES
CHARTERED ACCOUNTANTS


(CA BHABANI PRASAD PADHI)
PARTNER
M. NO. 069840



NIRMAN
AT/PO- BIRUDA, VIA- ITAMATI, DIST- NAYAGARH, ODISHA, PIN-752068
Schedules forming part of the Financial Statement for the year ended 31st March 2026
(all amounts are in Indian Rupees)

	Sch No	As at 31 March 2026	As at 31 March 2025
Unrestricted			
Schedule 11: Other Expenses [Ref schedule - 15]			
Programme Payment			661,364.16
SHIVIA Project Expenses		163,544.00	
Survey Expenses_NTFP		100,000.00	
Biodiversity Festival		11,690.00	
Nua Khai Celebration		15,000.00	
	11	290,234.00	
Fundraising and administrative expenses			736,591.61
Staff Salary		166,751.00	
Renewal and Registrations		87,400.00	
Auditing		2,832.00	
Bank Charges		1,892.85	
Insurance Premium		7,719.00	
Printing, Stationery and Computer Maintenance		13,364.00	
EPF Contribution		54,765.00	
Fundraising Expenses		25,000.00	
Office Maintenance		159,277.00	
Office Rent		127,000.00	
Professional Tax		2,700.00	
Transportation, Travel and Coordination		112,134.00	
ESI Contribution		651.00	
GB Meeting Expenses		26,607.00	
	11	788,092.85	
		1,078,326.85	1,397,955.77
Less: Payable for Expenses not Paid			543,526.00
Add: Payable for Expenses paid			52,456.00
		1,078,326.85	906,885.77
Capital Payment	11	630,100.00	35,148.00
		1,708,426.85	942,033.77
Total		78,711,706.86	101,015,383.28

FOR NIRMAN


(PRASANT MOHANTY)
EXECUTIVE DIRECTOR

Place : Bhubaneswar
Date: 08.09.2026



FOR RDA & ASSOCIATES
CHARTERED ACCOUNTANTS


(CA BHABANI PRASAD PADHI)
PARTNER
M. NO. 069840



NIRMAN

AT/PO- BIRUDA, VIA- ITAMATI, DIST- NAYAGARH, ODISHA, PIN-752068
Schedules forming part of the Financial Statement for the year ended 31st March 2026
(all amounts are in Indian Rupees)

Schedule 12: Fixed Assets
Fixed Assets as on 31.03.2026

DESCRIPTION	GROSS BLOCK					DEPRECIATION			NET BLOCK	RATE OF
	OPENING	ADDITIONS		DELETIONS	TOTAL	As at 31.03.2025	UPTO 31.03.2026	FOR THE Year	As At 31.03.2026	DEPRN
	As At 01.04.2025	Before 01.10.2025	After 01.10.2025	During the Year	As At 31.03.2026					
NL01 Land	180,750.00	-	627,600.00		808,350.00			-	808,350.00	0
NF03 Furniture & Fixture	1,059,243.65	46,868.00			1,106,111.65	310,632.65	388,736.65	78,104.00	717,375.00	10
NO04 Office Equipment	1,744,455.00	130,839.00			1,875,294.00	572,272.00	766,583.00	194,311.00	1,108,711.00	15
NC05 Computer & Accessories	4,119,693.30	254,190.00	19,200.00		4,393,083.30	2,568,731.30	3,290,923.30	722,192.00	1,102,160.00	40
NV06 Vehicle	2,464,114.83	-			2,464,114.83	1,148,043.83	1,345,183.83	197,140.00	1,118,931.00	15
NB07 Books	22,601.30	-			22,601.30	10,887.30	11,923.30	1,036.00	10,678.00	10
NP08 Plant and Machineries	111,040.00	-			111,040.00	84,953.00	88,598.00	3,645.00	22,442.00	15
NP09 Softwares	40,592.00	-			40,592.00	39,455.00	39,455.00	-	1,137.00	0
TOTAL	9,742,490.08	431,897.00	646,800.00	-	10,821,187.08	4,734,975.08	5,931,403.08	1,196,428.00	4,889,784.00	

Fixed Assets as on 31.03.2025

DESCRIPTION	GROSS BLOCK					D E P R E C I A T I O N			NET BLOCK	RATE OF
	OPENING	ADDITIONS		DELETIONS	TOTAL	As at 31.03.2024	UPTO 31.03.2025	FOR THE Year	As At 31.03.2025	DEPRN
	As At 01.04.2024	Before 01.10.2024	After 01.10.2024	During the Year	As At 31.03.2025					
NL01_Land	180,750.00				180,750.00	(1,300.00)		1,300.00	180,750.00	0
NF03_Furniture & Fixture	859,309.65	199,934.00	-	-	1,059,243.65	244,764.65	310,632.65	65,868.00	748,611.00	10
NO04_Office Equipment	795,003.00	949,452.00	-	-	1,744,455.00	460,523.00	572,272.00	111,749.00	1,172,183.00	15
NC05_Computer & Accessories	3,317,553.30	802,140.00	-	-	4,119,693.30	1,759,781.30	2,568,731.30	808,950.00	1,550,962.00	40
NV06_Vehicle	2,464,114.83		-	-	2,464,114.83	957,026.83	1,148,043.83	191,017.00	1,316,071.00	15
NB07_Books	22,601.30		-	-	22,601.30	9,584.30	10,887.30	1,303.00	11,714.00	10
NP08_Plant and Machineries	111,040.00		-	-	111,040.00	80,189.00	84,953.00	4,764.00	26,087.00	15
NP09_Softwares	40,592.00		-	-	40,592.00	39,455.00	39,455.00	-	1,137.00	0
Total	7,790,964.08	1,951,526.00	-	-	9,742,490.08	3,550,024.08	4,734,975.08	1,184,951.00	5,007,515.00	

FOR NIRMAN

Prasant Mohanty
(PRASANT MOHANTY)
EXECUTIVE DIRECTOR

Place : Bhubaneswar
Date: 08.09.2026



FOR RDA & ASSOCIATES
CHARTERED ACCOUNTANTS

M. No. 069840
(CA BHABANI PRASAD PADHI)
PARTNER
M. NO. 069840



NIRMAN

AT/PO- BIRUDA, VIA- ITAMATI, DIST- NAYAGARH, ODISHA, PIN-752068

Schedules forming part of the Financial Statement for the year ended 31st March 2026

(all amounts are in Indian Rupees)

Details of Cash and Bank Balances

Schedule 13: Cash and Bank Balance

Amount in Rupees.

SCHEDULE	As on 31.03.2026		As on 31.03.2025	
	Cash Amount (Rs.)	Bank Amount (Rs.)	Cash Amount (Rs.)	Bank Amount (Rs.)
1 Special Prog. for Promotion of Millets - Kotagarh [TID 100000]	251.00	453,990.70	251.00	1,468,131.70
2 Special Prog. for Promotion of Millets -Tumudibandha [TID 100001]	-	341,913.52	486.00	1,517,065.32
3 Special Prog. for Promotion of Millets - Kalyansingpur [TID 100002]	-	162,282.30	269.00	732,224.77
4 Sitalamma Watershed Project - Kalyansingpur [TID-100003]	-	2,196.96	-	484,309.96
5 Special Prog. for Promotion of Integrated Farming (SPPIF) Tumudibandha - [TID - 100006]	-	408.00	1,293.00	376,450.95
6 Special Prog. for Millets -Dasapalla [TID 100007]	-	165,268.08	-	326,894.23
7 Springset Programme -Nagapalli, Rayagada [TID - 100014]	-	-	-	50,074.00
8 Millets-Focused farming and Collective enterprise for farmers Empowerment -P1053[M-FACE-[TID-100021]	2,645.00	149,356.00	591.00	323,237.00
9 HRDP - Sashakt Gram - Denotes Self-reliance and Capacity Building Khowang Block Program P1212 [TID-100042]	-	112,687.00	-	-
10 Upscaling of pulses varieties, technologies, and seed-input-market systems - Keonjhar [TID -100041]	-	-	743.00	39,183.00
11 Upscaling of pulses varieties, technologies, and seed-input-market systems to promote Climate Smart Crop Intensification in Odisha [TID- 100004]	-	191,455.00	-	-
12 Rice Fallow Management - Baleswar [TID - 100036]	-	1,024.00	-	1,024.00
13 Intensive Agri Prog. Including Revival and Sustainable Intensification of Forgotten Crops - Keonjhar and Rayagada [TID -100011]	-	-	-	11,575.00
14 Intensive Agriculture Programme Including Revival and Sustainable Intensification of Forgotten Crops,- [TID-100045]	-	18,260.00	-	852,965.02
15 Intensive Agriculture Programme Including Revival and Sustainable Intensification of Forgotten Crops,- [TID-100025]	-	892,184.00	-	-
16 Mobile Connections to Promote Women's Economic Developments -NAGADA [TID -100005]	-	-	-	19,065.00
17 Mpowered Scale Up Cluster Programme - Kalyansingpur - [TID-100038]	-	-	-	20,801.00
18 Mpowered Scale Up Cluster Programme - Kalyansingpur - [TID-100009]	-	20,329.00	-	-
19 Rice Fallow Management -Deogarh, Bouda and Rayagada [TID-100010]	-	4,305.00	-	4,305.00
20 Intensification of Pulses and Oilseed - Jajpur-[TID-100012]	-	68,923.57	-	68,923.57
21 Developing a comprehensive community-led water management programme - Dasapalla [TID-100018]	-	5,171,918.00	-	5,387,229.00
22 Inclusive, informed and ecologically sound governance of natural resources and resilient livelihoods in Jharkhand/Odisha - [TID-100026]	-	18,000.00	-	374,348.00
23 Sustainable resource mgt. and enhanced livelihoods - Nayagarh (BMZ 6623 Local) [TID-100008]	-	-	-	137,339.35
24 Sustainable Conservation & Resource Management & Ecological Restoration - Deogarh, Kandhamal, Kandhamal and Dasapalla [TID -100030]	-	40,320.00	-	16,800.00

FOR NIRMAN

Prasant Mohanty
(PRASANT MOHANTY)
EXECUTIVE DIRECTOR

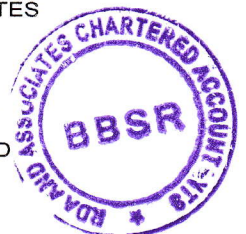
Place : Bhubaneswar
Date: 08.09.2026



FOR RDA & ASSOCIATES
CHARTERED
ACCOUNTANTS

CA Bhabani Prasad Padhi
(CA BHABANI PRASAD
PADHI)

PARTNER
M. NO. 069840



Schedules forming part of the Financial Statement for the year ended 31st March 2026

(all amounts are in Indian Rupees)
Details of Cash and Bank Balances

Schedule 13: Cash and Bank Balance

SCHEDULE		As on 31.03.2026		As on 31.03.2025	
		Cash Amount (Rs.)	Bank Amount (Rs.)	Cash Amount (Rs.)	Bank Amount (Rs.)
25	Sustainable resource management and enhanced livelihoods Programme - Nayagarh (BMZ 6623) -[TID - 100020]	-	-	176.00	34,182.06
26	Strengthening livelihood security of marginalized tribal and forest dwelling communities - Tumudibandha, Rayagada and Kalahandi [TID - 100022]	-	6,000.00	-	155,385.67
27	Economic Empowerment of Farmers through Collective Enterprise - Daspalla and Tumudibandha [TID - 100023]	-	-	-	646,728.44
28	Poultry development services training and distribution supported by SHIVIA - [TID-100017]	-	268,673.25	-	105.81
29	Poultry development services training and distribution supported by SHIVIA - [TID-100035]	-	163.00	-	-
30	Ultra Poor Market Access Project (UPMA)- [TID - 100031]	-	-	-	2,342.00
31	STRONG Nutrition & Growth for Adolescent Girls & Young Women Programme. CR' Project Number : 411513 [100032]	-	-	-	30,000.00
32	SMART Skills for VWC - Kalyansingpur (TID-100033)	-	460.00	-	5,460.00
33	Smart Skills for Village Watershed Committee - Kalyansingpur [TID-100027]	-	-	4,265.00	166,308.44
34	Strengthening FPO for Farmers Empowerment-Kalyansingpur TID-100028]	-	-	-	186,469.98
35	Strengthening FPO for Farmers Empowerment - Kalyansingpur [TID - 100034]	-	-	2,980.00	13,520.00
36	Flexible funding to best serve their local communities [TID-100019]	-	854,843.47	-	921,152.97
37	Consolidating a PLA to Conservation And Livelihood in Rayagada and Nayagarh [TID-100024]	2,354.00	1,401,019.15	2,354.00	794,044.15
38	Strengthening traditional seed system of forest dwelling Tribal communities through conservation and production of Indigenous seeds in Nayagarh district of Odisha [TID - 100043]	-	4,194,792.00	-	-
39	NIRMAN FC General - [TID-100029]	13,116.00	866,694.65	12,747.00	943,224.68
40	Nirman General - [100015]	5,160.00	4,822,255.33	1,849.00	4,796,059.71
Total		23,526.00	20,229,721.98	28,004.00	20,906,929.78

BANKS BALANCES - BANK ACCOUNT WISE

LC Project		
1	SBI SB - 11044519853	
2	UCO SB - 05350100005846	167,100.81
3	UCO SB - 05350110014950	1,510,776.32
4	SBI CA - 40078757440	795,904.22
5	SBI CA - 40078767389	166,963.47
6	UCO SB - 25430110083727	4,350,464.05
7	PNB SB - 7665000100025813	5,276.00
8	PNB SB - 7665000100025804	16,362.51
9	UCO SB - 25430110090565	165,268.08
10	HDFC - 50200104138831	5,171,918.00
FC Project		287,043.00
11	Canara Bank - 80042010027726	
12	ICICI Bank Ltd - 078001000551	566,826.94
13	State Bank of India -35347238442	4,491.00
14	State Bank of India - 40056655772	7,311.00
15	State Bank of India - 40083363800	637,226.68
16	State Bank of India - 41140964107	6,055,219.90
17	State Bank of India - 42923130268	19,351.00
18	State Bank of India - 42959353828	288,588.00
Total		13,631.00
		20,229,721.98

FOR NIRMAN

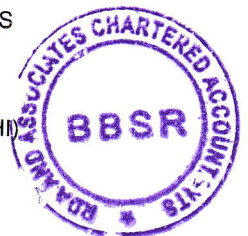
Prasant Mohanty
(PRASANT MOHANTY)
EXECUTIVE DIRECTOR

Place : Bhubaneswar
Date: 08.09.2026



FOR RDA & ASSOCIATES
CHARTERED ACCOUNTANTS

Bhabani Prasad Padhi
(CA BHABANI PRASAD PADHI)
PARTNER
M. NO. 069840



NIRMAN

AT/PO- BIRUDA, VIA- ITAMATI, DIST- NAYAGARH, ODISHA, PIN-752068
Schedules forming part of the Financial Statement for the year ended 31st March 2026
(all amounts are in Indian Rupees)

Schedule 14: Donations /Grants	SCH	Financial Year 2025-2026	
		Amount	Amount
RECEIPTS / INCOME	14	Grants	Bank Interest
A Grants Received from Government			
Special Prog. for Promotion of Millets - Kotagarh [TID 100000]		659,424.00	28,528.00
Special Prog. for Promotion of Millets -Tumudibandha [TID 100001]		550,380.20	28,752.00
Special Prog. for Promotion of Millets - Kalyansingpur [TID 100002]		1,095,706.05	13,315.00
Special Prog. for Promotion of Integrated Farming (SPPIF) Tumudibandha - [TID - 100006]		162,081.65	2,746.00
Special Prog. for Millets -Daspalla [TID 100007]		1,348,824.01	10,821.00
Sub Total Grants Received from Government [A]	14.1	3,816,415.91	84,162.00
B Grants Received from Companies under CSR			
Millets-Focused farming and Collective enterprise for farmers Empowerment -P1053 M-FACE-[TID-100021]		15,247,142.00	-
HRDP - Sashakt Gram - Denotes Self-reliance and Capacity Building Khowang Block Program P1212 [TID-100042]		11,699,900.00	-
Subtotal Grant Received from Companies Under CSR	14.2	26,947,042.00	-
C Grant Received - Specific Project (Local)			
Upscaling of pulses varieties, technologies, and seed-input-market systems - Keonjhar [TID -100041]		138,996.00	-
Upscaling of pulses varieties, technologies, and seed-input-market systems to promote Climate Smart Crop Intensification in Odisha [TID- 100004]		6,748,608.00	-
Intensive Agriculture Programme Including Revival and Sustainable Intensification of Forgotten Crops,- [TID-100045]		-754,272.02	-
Intensive Agriculture Programme Including Revival and Sustainable Intensification of Forgotten Crops,- [TID-100025]		3,290,669.00	-
Mpowered Scale Up Cluster Programme - Kalyansingpur - [TID-100009]		2,993,066.00	-
Developing a comprehensive community-led water management programme - Dasapalla [TID-100018]		7,599,000.00	130,444.00
Inclusive, informed and ecologically sound governance of natural resources and resilient livelihoods in Jharkhand/Odisha - [TID-100026]		750,000.00	-
Sustainable resource mgt. and enhanced livelihoods - Nayagarh (BMZ 6623 Local) [TID-100008]		2,092,816.65	8,053.00
Sustainable Conservation & Resource Management & Ecological Restoration - Deogarh, Kandhamal, Kandhamal and Daspalla [TID -100030]		3,445,816.00	-
Subtotal Specific Grants _Local [C]	14.3	26,304,699.63	138,497.00

FOR NIRMAN


(PRASANT MOHANTY)
EXECUTIVE DIRECTOR

Place : Bhubaneswar
Date: 08.09.2026



FOR RDA & ASSOCIATES
CHARTERED ACCOUNTANTS


(CA BHABANI PRASAD PADHI)
PARTNER
M. NO. 069840



NIRMAN

AT/PO- BIRUDA, VIA- ITAMATI, DIST- NAYAGARH, ODISHA, PIN-752068

Schedules forming part of the Financial Statement for the year ended 31st March 2026

(all amounts are in Indian Rupees)

In Rupees

Schedule 14: Donations /Grants	SCH	Financial Year 2024-2025	
		Amount	Amount
RECEIPTS / INCOME	14	Grants	Bank Interest
D Grant in aid (Foreign Contribution)			
Sustainable resource management and enhanced livelihoods Programme - Nayagarh (BMZ 6623) -[TID - 100020]		9,241,588.98	-
Poultry development services training and distribution supported by SHIVIA - [TID-100017]		3,987,200.00	15,370.00
Poultry development services training and distribution supported by SHIVIA - [TID-100035]		1,575,000.00	-
Ultra Poor Market Access Project (UPMA)- [TID - 100031]		-	458.00
Flexible funding to best serve their local communities [TID-100019]		1,025,141.00	-
Consolidating a PLA to Conservation And Livelihood in Rayagada and Nayagarh [TID-100024]		4,768,248.00	-
Strengthening traditional seed system of forest dwelling Tribal communities through conservation and production of Indigenous seeds in Nayagarh district of Odisha [TID - 100043]		4,302,349.00	-
NIRMAN FC General - [TID-100029]		255,114.97	15,695.00
SUB TOTAL Grant in aid (Foreign Contribution) [D]	14.4	25,154,641.95	31,523.00
E Aggregate of income excluding Voluntary contributions			
Beneficiaries Contribution		999,800.00	
Administration cost received from Project		484,975.37	
Donation/Other receipt for Charitable purposes		53,417.00	
Membership fees		3,750.00	
Donation received u/s 80G		200,000.00	
Grant received from PA ITDA, Baliguda		100,000.00	
Donation Received from UK online Giving Foundation		23,586.10	
Intrest on TDS Refund/Adjustment		253.00	
Interest Credited to Project Bank Account			65,836.00
Sub Total Aggregate of income excluding Voluntary contributions [E]	14.5	1,865,781.47	65,836.00
Total [A+B+C+D+E]		84,088,580.96	320,018.00
Interest Credited to Project Bank Account(Restricted)- SB Account	14.6		238,812.00
Interest Credited to Project Bank Account [Restricted]- in Deposit	14.7		15,370.00
Interest Credited to Project Bank Account(Unrestricted)- SB Account	14.8		65,836.00

FOR NIRMAN

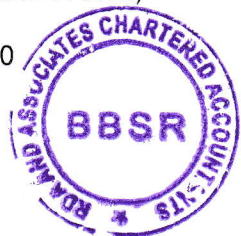
Prasant Mohanty
(PRASANT MOHANTY)
EXECUTIVE DIRECTOR

Place : Bhubaneswar
Date: 08.09.2026



FOR RDA & ASSOCIATES
CHARTERED ACCOUNTANTS

Bhabani Prasad Padhi
(CA BHABANI PRASAD PADHI)
PARTNER
M. NO. 069840



NIRMAN
AT/PO- BIRUDA, VIA- ITAMATI, DIST- NAYAGARH, ODISHA, PIN-752068
Schedules forming part of the Financial Statement for the year ended 31st March 2026
(all amounts are in Indian Rupees)

Amount in Rupees.

Schedule 15: Payment/Expenditure	SCH NO	Financial Year 2025-2026		
		Amount	Amount	Amount
Payment	[15]	Programme Payment	Administration Payment	Capital Payment
A Programme Payment - Government Project				
Special Prog. for Promotion of Millets - Kotagarh [TID 100000]		1,116,776.00	575,400.00	
Special Prog. for Promotion of Millets -Tumudibandha [TID 100001]		1,211,953.00	553,279.00	-
Special Prog. for Promotion of Millets - Kalyansingpur [TID 100002]		1,159,576.00	508,670.52	-
Sitalamma Watershed Project - Kalyansingpur [TID-100003]		617,300.00	108,813.00	-
Special Prog. for Promotion of Integrated Farming (SPPIF) Tumudibandha - [TID - 100006]		445,000.00	91,607.60	-
Special Prog. for Millets -Daspalla [TID 100007]		1,049,476.00	465,765.16	-
Sub Total Grants Received from Government [A]	15.1	5,600,081.00	2,303,535.28	-
B Programme Payment from Companies under CSR				
Millets-Focused farming and Collective enterprise for farmers Empowerment -P1053 M-FACE-[TID-100021]		12,693,455.00	2,553,687.00	-
HRDP - Sashakt Gram - Denotes Self-reliance and Capacity Building Khawang Block Program P1212 [TID-100042]		9,623,437.00	1,670,066.00	406,397.00
Subtotal Programme Payment from Companies under CSR	15.2	22,316,892.00	4,223,753.00	406,397.00
C Programme Payment - Specific Project (Local)				
Upscaling of pulses varieties, technologies, and seed-input-market systems - Keonjhar [TID -100041]		-	9.00	-
Upscaling of pulses varieties, technologies, and seed-input-market systems to promote Climate Smart Crop Intensification in Odisha [TID- 100004]		6,094,398.00	739,126.00	-
Intensive Agriculture Programme Including Revival and Sustainable Intensification of Forgotten Crops,- [TID-100025]		2,571,735.00	386,580.00	-
Mpowered Scale Up Cluster Programme - Kalyansingpur - [TID-100009]		2,639,738.00	353,328.00	-
Developing a comprehensive community-led water management programme - Dasapalla [TID-100018]		7,311,865.00	677,888.00	
Inclusive, informed and ecologically sound governance of natural resources and resilient livelihoods in Jharkhand/Odisha - [TID-100026]		1,052,413.00	45,289.00	19,200.00
Sustainable resource mgt. and enhanced livelihoods - Nayagarh (BMZ 6623 Local) [TID-100008]		2,238,084.00	125.00	-
Sustainable Conservation & Resource Management & Ecological Restoration - Deogarh, Kandhamal, Kandhamal and Daspalla [TID -100030]		3,266,307.00	179,509.00	-
Subtotal C Programme Payment - Specific Project (Local)	15.3	25,174,540.00	2,381,854.00	19,200.00

FOR NIRMAN


(PRASANT MOHANTY)
EXECUTIVE DIRECTOR

Place : Bhubaneswar
Date: 08.09.2026



FOR RDA & ASSOCIATES
CHARTERED ACCOUNTANTS


(CA BHABANI PRASAD PADHI)
PARTNER
M. NO. 069840



NIRMAN
AT/PO- BIRUDA, VIA- ITAMATI, DIST- NAYAGARH, ODISHA, PIN-752068
Schedules forming part of the Financial Statement for the year ended 31st March 2026
(all amounts are in Indian Rupees)

Amount in Rupees.

Schedule 15: Payment/Expenditure	SCH NO	As on 31.03.2025		
		Amount	Amount	Amount
Payment	15	Programme Payment	Administration Payment	Capital Payment
D Programme Payment Foreign Contribution Project				
Sustainable resource management and enhanced livelihoods Programme - Nayagarh (BMZ 6623) -[TID - 100020]		7,082,711.00	2,241,775.04	-
Economic Empowerment of Farmers through Collective Enterprise - Daspalla and Tumudibandha [TID - 100023]		126,164.00	321,686.44	
Poultry development services training and distribution supported by SHIVIA - [TID-100017]		3,517,686.00	282,891.56	-
Poultry development services training and distribution supported by SHIVIA - [TID-100035]		1,387,227.00	175,110.00	12,500.00
Smart Skills for Village Watershed Committee - Kalyansingpur [TID-100027]		149,833.44	16,840.00	-
Strengthening FPO for Farmers Empowerment-Kalyansingpur TID-100028]		161,771.98	10,000.00	-
Flexible funding to best serve their local communities [TID-100019]		490,657.00	521,673.50	-
Consolidating a PLA to Conservation And Livelihood in Rayagada and Nayagarh [TID-100024]		3,159,914.00	1,006,994.00	-
Strengthening traditional seed system of forest dwelling Tribal communities through conservation and production of Indigenous seeds in Nayagarh district of Odisha [TID - 100043]		89,227.00	24,230.00	-
NIRMAN FC General - [TID-100029]		92,580.00	305,622.00	10,500.00
Subtotal D Programme Payment Foreign Contribution Project	15.4	16,257,771.42	4,906,822.54	23,000.00
Sub total Restricted Grant		69,349,284.42	13,815,964.82	448,597.00
E Expenses from aggregate of income excluding Voluntary cont.	15.5	290,234.00	788,092.85	630,100.00
Total [A+B+C+D+E]		69,639,518.42	14,604,057.67	1,078,697.00

FOR NIRMAN


(PRASANT MOHANTY)
EXECUTIVE DIRECTOR

Place : Bhubaneswar
Date: 08.09.2026



FOR RDA & ASSOCIATES
CHARTERED ACCOUNTANTS


(CA BHABANI PRASAD PADHI)
PARTNER
M. NO. 069840



NIRMAN

AT/PO- BIRUDA, VIA- ITAMATI, DIST- NAYAGARH, ODISHA, PIN-752068

Schedules forming part of the Financial Statement for the year ended 31st March 2026

(all amounts are in Indian Rupees)

Short-term Provision

Schedule 16: Short-term Provision

Project	Opening Balance as of 31.03.2025	Net Payment During the Year(DR)	Net Payable During the Year(CR)	Closing Balance as of 31.03.2026
Special Prog. for Promotion of Millets - Kotagarh [TID 100000]	9,917.00	9,917.00	-	-
Special Prog. for Promotion of Millets -Tumudibandha [TID 100001]	9,503.00	9,503.00	19,965.00	19,965.00
Special Prog. for Promotion of Millets - Kalyansingpur [TID 100002]	30,986.00	10,986.00	-	20,000.00
Sitalamma Watershed Project - Kalyansingpur [TID-100003]	2,200.00			2,200.00
Special Prog. for Promotion of Integrated Farming (SPPIF) Tumudibandha - [TID - 100006]	5,964.00	5,964.00	408.00	408.00
Special Prog. for Millets -Daspalla [TID 100007]	10,075.00	10,075.00	4,045.00	4,045.00
Millets-Focused farming and Collective enterprise for farmers Empowerment -P1053 M-FACE-[TID-100021]	323,828.00	323,828.00	152,001.00	152,001.00
HRDP - Sashakt Gram - Denotes Self-reliance and Capacity Building Khowang Block Program P1212 [TID-100042]	-	-	114,237.00	114,237.00
Upscaling of pulses varieties, technologies, and seed-input-market systems - Keonjhar [TID -100041]	246,799.00	246,799.00		-
Upscaling of pulses varieties, technologies, and seed-input-market systems to promote Climate Smart Crop Intensification in Odisha [TID- 100004]	-		276,445.00	276,445.00
Rice Fallow Management - Baleswar [TID - 100036]	12,824.00	-	-	12,824.00
Intensive Agri Prog. Including Revival and Sustainable Intensification of Forgotten Crops - Keonjhar and Rayagada [TID -100011]	11,575.00	11,575.00	-	-
Intensive Agriculture Programme Including Revival and Sustainable Intensification of Forgotten Crops,- [TID-100045]	124,693.00	106,433.00		18,260.00
Intensive Agriculture Programme Including Revival and Sustainable Intensification of Forgotten Crops,- [TID-100025]	-		559,830.00	559,830.00
Mobile Connections to Promote Women's Economic Developments -NAGADA [TID -100005]	19,065.00	19,065.00	-	-
Mpowered Scale Up Cluster Programme - Kalyansingpur - [TID-100038]	20,801.00	20,801.00	-	-
Mpowered Scale Up Cluster Programme - Kalyansingpur - [TID-100009]	-		20,329.00	20,329.00
Rice Fallow Management -Deogarh, Bouda and Rayagada [TID-100010]	1,405,380.00	15,000.00		1,390,380.00
Intensification of Pulses and Oilseed - Jajpur-[TID-100012]	880,370.00	-	-	880,370.00
Developing a comprehensive community-led water management programme - Dasapalla [TID-100018]	10,470.00	10,470.00	55,468.00	55,468.00
Inclusive, informed and ecologically sound governance of natural resources and resilient livelihoods in Jharkhand/Odisha - [TID-100026]	7,446.00	7,446.00	18,000.00	18,000.00
Sustainable Conservation & Resource Management & Ecological Restoration - Deogarh, Kandhamal, Kandhamal and Daspalla [TID -100030]	36,800.00	36,800.00	40,320.00	40,320.00

FOR NIRMAN

Prasant Mohanty
(PRASANT MOHANTY)
EXECUTIVE DIRECTOR

Place : Bhubaneswar
Date: 08.09.2026



FOR RDA & ASSOCIATES
CHARTERED ACCOUNTANTS

[Signature]
(CA BHABANI PRASAD PADHI)
PARTNER
M. NO. 069840



NIRMAN

AT/PO- BIRUDA, VIA- ITAMATI, DIST- NAYAGARH, ODISHA, PIN-752068
Schedules forming part of the Financial Statement for the year ended 31st March 2026
(all amounts are in Indian Rupees)
Short-term Provision

Schedule 16: Short-term Provision

Project	Opening Balance as of 31.03.2025	Net Payment During the Year(DR)	Net Payable During the Year(CR)	Closing Balance as of 31.03.2026
Strengthening livelihood security of marginalized tribal and forest dwelling communities - Tumudibandha, Rayagada and Kalahandi [TID - 100022]	210,789.67	210,789.67	6,000.00	6,000.00
Economic Empowerment of Farmers through Collective Enterprise - Daspalla and Tumudibandha [TID - 100023]	198,878.00	198,878.00		-
Poultry development services training and distribution supported by SHIVIA - [TID-100017]	43,985.00	4,985.00	23,400.00	62,400.00
Ultra Poor Market Access Project (UPMA)- [TID - 100031]	2,800.00	2,800.00		-
STRONG Nutrition & Growth for Adolescent Girls & Young Women Programme. CR' Project Number : 411513 [100032]	30,000.00	30,000.00		-
SMART Skills for VWC - Kalyansingpur (TID-100033)	5,460.00	5,000.00	-	460.00
Smart Skills for Village Watershed Committee - Kalyansingpur [TID-100027]	3,900.00	3,900.00		-
Strengthening FPO for Farmers Empowerment-Kalyansingpur TID-100028]	14,698.00	14,698.00	-	-
Strengthening FPO for Farmers Empowerment - Kalyansingpur [TID - 100034]	16,500.00	16,500.00		-
Flexible funding to best serve their local communities [TID-100019]	7,221.00	5,640.00	945.00	2,526.00
Consolidating a PLA to Conservation And Livelihood in Rayagada and Nayagarh [TID-100024]	29,977.00	29,977.00	35,612.00	35,612.00
Strengthening traditional seed system of forest dwelling Tribal communities through conservation and production of Indigenous seeds in Nayagarh district of Odisha [TID - 100043]	-		5,900.00	5,900.00
NIRMAN FC General - [TID-100029]	1,071.00	-		1,071.00
Nirman General - [100015]	592,522.00	163,576.00	138,962.00	567,908.00
	4,326,497.67	1,531,405.67	1,471,867.00	4,266,959.00

FOR NIRMAN


(PRASANT MOHANTY)
EXECUTIVE DIRECTOR

Place : Bhubaneswar
Date: 08.09.2026



FOR RDA & ASSOCIATES
CHARTERED ACCOUNTANTS


(CA BHABANI PRASAD PADHI)
PARTNER
M. NO. 069840



Schedules forming part of the Financial Statement for the year ended 31st March 2026
(all amounts are in Indian Rupees)

Schedule 17: Other Current Assets - Loans and Advance

Amount in Rupees.

SL	Project	Opening Balance Debit As on 31.03.2025	Opening Balance Credit As on 31.03.2025	Debited during the year	Credited during the year	Closing Balance Debit As on 31.03.2026	Closing Balance Credit As on 31.03.2026
1	Upscaling of pulses varieties, technologies, and seed-input-market systems - Keonjhar [TID -100041]						
	Chakradhar Mohant	2,502.00			2,502.00		
	Ratan Kumar Jena	84.00			84.00		
	Sradhanjali Mohapatra	50,000.00			50,000.00		
	Malaya Mohanty	15,300.00			15,300.00		
2	Upscaling of pulses varieties, technologies, and seed-input-market systems to promote Climate Smart Crop Intensification in Odisha [TID- 100004] <i>Abinash Maharana</i>			74.00		74.00	
3	Intensive Agriculture Programme Including Revival and Sustainable Intensification of Forgotten Crops,- [TID-100045]						
	Sradhanjali Mohapatra	26,000.00			26,000.00		
4	Sustainable Conservation & Resource Management & Ecological Restoration - Deogarh, Kandhamal, Kandhamal and Daspalla [TID -100030]						
	Rabinaraya Parida	20,000.00			20,000.00		
5	Comprehensive Project on Rice Fallow Management (ICRISAT) - 10132						
	Gatikrushna Behera (WA)	750.00				750.00	
	Manoj Kumar Mahanta	209.00				209.00	
6	Comprehensive Project On Rice Fallow Management - 10138						
	Banchhanidhi Dey (WA)	4,100.00				4,100.00	
	Deb Kumar Mohanty(WA)	6,500.00				6,500.00	
	Manas Ranjan Sahoo(WA)	1,200.00				1,200.00	
7	NIRMAN General - 10111						
	Lalitmohan Mohanty - Security Deposit	50,000.00				50,000.00	
	House Rent	5,000.00				5,000.00	
	Goungatri Manset - Tumudibanha Feild Office	5,000.00				5,000.00	
	Anjali Manset - Tumudibanha Feild Office	8,000.00				8,000.00	
	House Rent SD - Siba Guru (Nagada)	3,000.00				3,000.00	
	House Rent SD - Jyostnamayee Samal (Keonjhar)	10,000.00				10,000.00	
	Sribaasta Uthansing -	5,000.00				5,000.00	
	Manoj Nayak	1,600.00				1,600.00	
	Bikash Rath	4,201.00			4,201.00		
	EMD of Bio Diversit	-		7,000.00		7,000.00	
	Sudarsan Samal	-		3,000.00		3,000.00	
	Braja Kumar Panda	-		10,000.00		10,000.00	
	FC General	1,980.00			1,980.00		
	BPCL Card	-		12,000.00		12,000.00	
	Arpita Baral	-		2,560.00		2,560.00	
	Sysnet Global tech Pvt Ltd	590.00				590.00	
	KFPCL TBD	70,000.00			70,000.00		

FOR NIRMAN

Prasant Mohanty
(PRASANT MOHANTY)
EXECUTIVE DIRECTOR

Place : Bhubaneswar
Date: 08.09.2026



FOR RDA & ASSOCIATES
CHARTERED ACCOUNTANTS

Bhabani Prasad Padhi
(CA BHABANI PRASAD PADHI)
PARTNER
M. NO. 069840



Schedules forming part of the Financial Statement for the year ended 31st March 2026
(all amounts are in Indian Rupees)

Schedule 17: Other Current Assets - Loans and Advance

Amount in Rupees.

SL	Project	Opening Balance Debit As on 31.03.2025	Opening Balance Credit As on 31.03.2025	Debited during the year	Credited during the year	Closing Balance Debit As on 31.03.2026	Closing Balance Credit As on 31.03.2026
8	Sustainable resource management and enhanced livelihoods of forest-dwelling indigenous communities (BMZ 6623) -100020 Sri Ram Murty Engineering & Fabrication VHN Solar energy Pvt Ltd	39,550.00 8,989.00	-		39,550.00 8,989.00	- -	
9	Strengthening livelihood security (THF-USA) - 100022 Nanda Bhoi	55,404.00			55,404.00		
10	NIRMAN FC General - 10114 Rajendra Prasad Sahoo NIRMAN General -10111 VHN Solar Energy Pvt Ltd	3,200.00	- 1,980.00	1,980.00 8,989.00		3,200.00 8,989.00	
11	SHIVIA - 100017 K EGG FARM Pvt Ltd Central Poultry Development Organization	48,160.00 -	186.00		48,160.00		186.00
12	NABARD Watershed - 10100 Jyoti Bikash Mohanty Flexible funding to best serve their local communities [TID-100019] Debasis Mohapatra	200.00		1,725.00		200.00 1,725.00	
Total		446,519.00	2,166.00	47,328.00	342,170.00	149,697.00	186.00

FOR NIRMAN

Prasant Mohanty
(PRASANT MOHANTY)
EXECUTIVE DIRECTOR

Place : Bhubaneswar
Date: 08.09.2026



FOR RDA & ASSOCIATES
CHARTERED ACCOUNTANTS

Bhabani Prasad Padhu
(CA BHABANI PRASAD PADHU)
PARTNER
M. NO. 069840



NIRMAN

AT/PO- BIRUDA, VIA- ITAMATI, DIST- NAYAGARH, ODISHA, PIN-752068

Schedules forming part of the Financial Statement for the year ended 31st March 2026

Schedule 18: NPO Fund - Unrestricted and Restricted Fund

Particular	Opening 01.04.2025		Net income transferred to General fund from I & E Acc		Expenditure out of Earlier year accumulation		Expenses not allowed as application adusted in opening fund (15%)	Own fund Closing Balance as on 31.03.2026	
	Income accumulated - non-mandatory application up to 15%	Income accumulated under third proviso to section 11(2)	Income accumulated - non-mandatory application up to 15%	Income accumulated under third proviso to section 11(2)	Income accumulated - non-mandatory application up to 15%	Income accumulated under third proviso to section 11(2)		Income accumulated - non-mandatory application up to 15%	Income accumulated under third proviso to section 11(2)
Special Prog. for Promotion of Millets - Kotagarh [TID 100000]	1,458,465.70	-	454,241.70	-	1,458,465.70	-	-	454,241.70	-
Special Prog. for Promotion of Millets - Tumudibandha [TID 100001]	1,508,048.32	-	321,948.52	-	1,508,048.32	-	-	321,948.52	-
Special Prog. for Promotion of Millets - Kalyansingpur [TID 100002]	701,507.77	-	142,282.30	-	701,507.77	-	-	142,282.30	-
Sitalamma Watershed Project - Kalyansingpur [TID-100003]	482,309.96	-	(243,803.04)	-	482,309.96	-	-	(243,803.04)	-
Special Prog. for Promotion of Integrated Farming (SPPIF) Tumudibandha - [TID - 100006]	371,779.95	-	0.00	-	371,779.95	-	-	0.00	-
Special Prog. for Millets -Daspalla [TID 100007]	316,819.23	-	161,223.08	-	316,819.23	-	-	161,223.08	-
Springset Programme -Nagapalli, Rayagada [TID - 100014]	(40,926.00)	-	-	-	-	-	-	(40,926.00)	-
Upscaling of pulses varieties, technologies, and seed-input-market systems - Keonjhar [TID -100041]	(138,987.00)	-	138,987.00	-	-	-	-	-	-
Upscaling of pulses varieties, technologies, and seed-input-market systems to promote Climate Smart Crop Intensification in Odisha [TID-100004]	-	-	(84,916.00)	-	-	-	-	(84,916.00)	-
Intensive Agriculture Programme Including Revival and Sustainable Intensification of Forgotten Crops- [TID-100045]	754,272.02	-	(754,272.02)	-	-	-	-	-	-
Intensive Agriculture Programme Including Revival and Sustainable Intensification of Forgotten Crops- [TID-100025]	-	-	332,354.00	-	-	-	-	332,354.00	-
Rice Fallow Management -Deogarh, Bouda and Rayagada [TID-100010]	(1,887,616.00)	-	-	-	-	-	-	(1,887,616.00)	-

FOR NIRMAN

Prasant Mohanty
(PRASANT MOHANTY)
EXECUTIVE DIRECTOR
Place : Bhubaneswar
Date: 08.09.2026

FOR RDA & ASSOCIATES
CHARTERED ACCOUNTANTS

[Signature]
(CA BHABANI PRASAD PADHI)
PARTNER
M NO. 069840

NIRMAN

AT/PO- BIRUDA, VIA- ITAMATI, DIST- NAYAGARH, ODISHA, PIN-752068

SCHEDULES FORMING PART OF BALANCE SHEET

Schedule 18: NPO Fund - Unrestricted and Restricted Fund

Particular	Opening 01.04.2025		Net income transferred to General fund from I & E Acc		Expenditure out of Earlier year accumulation		Payable for expenses as on 31.03.2025	Own fund Closing Balance as on 31.03.2026	
	Income accumulated - non-mandatory application up to 15%	Income accumulated under third proviso to section 11(2)	Income accumulated - non-mandatory application up to 15%	Income accumulated under third proviso to section 11(2)	Income accumulated - non-mandatory application up to 15%	Income accumulated under third proviso to section 11(2)		Income accumulated - non-mandatory application up to 15%	Income accumulated under third proviso to section 11(2)
Intensification of Pulses and Oilseed - Jajpur-[TID-100012]	(811,446.43)	-	-	-	-	-	-	(811,446.43)	-
Developing a comprehensive community-led water management programme - Dasapalla [TID-100018]	5,376,759.00	-	-	-	260,309.00	-	-	5,116,450.00	-
Inclusive, informed and ecologically sound governance of natural resources and resilient livelihoods in Jharkhand/Odisha - [TID-100026]	366,902.00	-	-	-	366,902.00	-	-	-	-
Sustainable resource mgt. and enhanced livelihoods - Nayagarh (BMZ 6623 Local) [TID-100008]	137,339.35	-	-	-	137,339.35	-	-	-	-
Sustainable resource management and enhanced livelihoods Programme - Nayagarh (BMZ 6623) -[TID - 100020]	82,897.06	-	0.00	-	82,897.06	-	-	0.00	-
Economic Empowerment of Farmers through Collective Enterprise - Dasapalla and Tumudibandha [TID - 100023]	447,850.44	-	-	-	447,850.44	-	-	-	-
Poultry development services training and distribution supported by SHIVIA - [TID-100017]	4,094.81	-	201,992.44	-	-	-	-	206,087.25	-
Poultry development services training and distribution supported by SHIVIA - [TID-100035]	-	-	163.00	-	-	-	-	163.00	-
Ultra Poor Market Access Project (UPMA) - [TID - 100031]	(458.00)	-	458.00	-	-	-	-	-	-
Smart Skills for Village Watershed Committee - Kalyansingpur, [TID-100027]	166,673.44	-	-	-	166,673.44	-	-	-	-
Strengthening FPO for Farmers Empowerment-Kalyansingpur TID-100028]	171,771.98	-	-	-	171,771.98	-	-	-	-
Flexible funding to best serve their local communities [TID-100019]	913,931.97	-	12,810.50	-	-	-	-	926,742.47	-
Consolidating a PLA to Conservation And Livelihood in Rayagada and Nayagarh [TID-100024]	766,421.15	-	601,340.00	-	-	-	-	1,367,761.15	-
Strengthening traditional seed system of forest dwelling Tribal communities through conservation and production of indigenous seeds in Nayagarh district of Odisha [TID - 100043]	-	-	4,188,892.00	-	-	-	-	4,188,892.00	-
NIRMAN FC General - [TID-100029]	956,120.68	-	-	-	137,892.03	-	-	818,228.65	-
Sub total of Restricted Fund	12,104,531.40	-	5,473,701.48	-	6,610,566.23	-	-	10,967,666.65	-
Unrestricted Fund (General fund)									
Nirman General - [100015]	5,225,077.71	-	336,902.20	-	-	-	393,675.00	5,168,304.91	-
Grand Total	17,329,609.11	-	5,810,603.68	-	6,610,566.23	-	393,675.00	16,135,971.56	-

FOR NIRMAN

Prasant Mohanty
(PRASANT MOHANTY)
EXECUTIVE DIRECTOR

Place : Bhubaneswar
Date: 08.09.2026



FOR RDA & ASSOCIATES
CHARTERED ACCOUNTANTS

Abhishek
(CA BHABANI PRASAD PADHI)
PARTNER
M. NO. 069840



NIRMAN
AT/PO- BIRUDA, VIA- ITAMATI, DIST- NAYAGARH, ODISHA, PIN-752068

Schedules forming part of the Financial Stateemnt for the year ended 31st March 2026

Excess of Income over expenditure

Schedule 19:Project Wise income over Expenditure

Amount in Rupees.

Particular	Excess of Income over expenditure FY 2025-2026	Income accumulated - non-mandatory application up to 15%	Income accumulated under third proviso to section 11(2)
Special Prog. for Promotion of Millets - Kotagarh [TID 100000]	454,241.70	454,241.70	-
Special Prog. for Promotion of Millets -Tumudibandha [TID 100001]	321,948.52	321,948.52	-
Special Prog. for Promotion of Millets - Kalyansingpur [TID 100002]	142,282.30	142,282.30	-
Sitalamma Watershed Project - Kalyansingpur [TID-100003]	(243,803.04)	(243,803.04)	-
Special Prog. for Millets -Daspalla [TID 100007]	161,223.08	161,223.08	-
Upscaling of pulses varieties, technologies, and seed-input-market systems - Keonjhar [TID -100041]	138,987.00	138,987.00	-
Upscaling of pulses varieties, technologies, and seed-input-market systems to promote Climate Smart Crop Intensification in Odisha [TID- 100004]	(84,916.00)	(84,916.00)	-
Intensive Agriculture Programme Including Revival and Sustainable Intensification of Forgotten Crops,- [TID-100045]	(754,272.02)	(754,272.02)	-
Intensive Agriculture Programme Including Revival and Sustainable Intensification of Forgotten Crops,- [TID-100025]	332,354.00	332,354.00	-
Poultry development services training and distribution supported by SHIVIA - [TID-100017]	201,992.44	201,992.44	-
Poultry development services training and distribution supported by SHIVIA - [TID-100035]	163.00	163.00	-
Ultra Poor Market Access Project (UPMA)- [TID - 100031]	458.00	458.00	-
Flexible funding to best serve their local communities [TID-100019]	12,810.50	12,810.50	-
Consolidating a PLA to Conservation And Livelihood in Rayagada and Nayagarh [TID-100024]	601,340.00	601,340.00	-
Strengthening traditional seed system of forest dwelling Tribal communities through conservation and production of Indigenous seeds in Nayagarh district of Odisha [TID - 100043]	4,188,892.00	4,188,892.00	-
Subtotal restricted fund	5,473,701.48	5,473,701.48	-
Nirman General - [100015]	336,902.20	336,902.20	-
	5,810,603.68	5,810,603.68	-

FOR NIRMAN

Prasant Mohanty
(PRASANT MOHANTY)
EXECUTIVE DIRECTOR

Place : Bhubaneswar
Date: 08.09.2026



FOR RDA & ASSOCIATES
CHARTERED ACCOUNTANTS

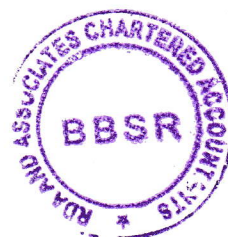
Bhabani Prasad Padhi
(CA BHABANI PRASAD PADHI)
PARTNER
M. NO. 069840



SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED ON 31st MARCH 2026.

A. SIGNIFICANT ACCOUNTING POLICIES

1. **Background:** NIRMAN is a leading grassroots organization of Odisha in India trusted for its low-profile and committed civil society services that it has been rendering since its inception. It works for livelihood improvement of indigenous people, smallholder farmers, and traditional fishers through conservation of bio-diversity, ecological agriculture, land tenure & sustainable management of natural resources. The loss of biodiversity poses a serious threat to the key resource base of the natural-resource dependent poor; and with its firm belief in the ability of the local community to preserve biodiversity and manage natural resources sustainably, NIRMAN has made constant efforts for the conservation of bio-diversity through its custodians – the farmers – who have nurtured crops & plants, livestock and fisheries for millennia. Its specific objective is to ensure sovereignty over seeds, soil, land, indigenous knowledge systems and natural resources all of which have been in a depleting state pushing its custodians in an apparently never ending resource crisis.
2. **Basis of Accounting:** The Accounts of NIRMAN are prepared under historical cost convention method and on-going concern concept. Items of Income and Expenses are accounted for on accrual basis unless for the cases where there is specific grant condition to make provision for the expenses and is as per the generally accepted accounting principles and practices and Accounting Standards issued by the Institute of Chartered Accountants of India for NGOs, where applicable, except otherwise stated.
3. **Fixed Assets:** Assets are stated at cost of acquisition including taxes, duties and other incidental expenses relating to acquisition and installation.
 - a) Assets purchased during the year are charged to the Income & Expenditure Account under the Capital Expenses head. Simultaneously Asset Fund is created against the value of the Fixed Assets charged to the Income & Expenditure Account.
 - b) Fixed Assets are shown as written down in the Balance Sheet, No Reevaluation was made during the Financial Year
 - c) Depreciation on depreciable assets is charged on a written down value method as per the rates and manner prescribed under Appendix 1 to the Income Tax Rule 1962. The assets value after depreciation has been shown as Asset Fund in the Balance Sheet.
- 4) **Revenue Recognition:** Grants received from funding agencies are accounted for based on the terms of the Memorandum of Understanding (MoU) signed with the respective agencies. Accordingly, such grants are recorded in the books of accounts on a receipts basis.
- 5) **Foreign Contribution:** Foreign Contributions are accounted for on the basis of the credit advice received from the Bank.
- 6) **Restricted Project Grant:** The expenditure on projects taken up with the support of donor agencies is, as far as possible, incurred according to the plans and budgets agreed upon.
- 7) **FCRA Compliance:** The accounts prepared for submission under FCRA are compiled on a cash basis.
- 8) **Membership Fees:** Membership fees received during the year from its members has been accounted for on receipt basis



- 9) **Income and Expenditure Statement:** The Statement of Income and Expenditure has been prepared in accordance with the requirements of the Income Tax Act, 1961. It reflects expenditure incurred in the current year, excluding (a) expenses paid from previous years' accumulations and (b) payables accrued in the current year but not actually paid, while including expenses accrued in earlier years that were not claimed as application but were paid in the current year.
- 10) **Income accumulated under section 11(2):** Amounts accumulated / Set apart within the meaning of sec 11(2) shown separately in Balance Sheet under Own Fund
- 11) **Remuneration to Member:** Amount paid to Board Members as remuneration, if any, has been disclosed separately in the annexure to the Audit Report in the Form 10B.
- 12) **Income Taxes:** NIRMAN is registered under Section 12A of the Income Tax Act, 1961 ('the Act') which exempts from taxes on income from property held under trust and voluntary contributions received. Accordingly, the income of a society is exempt from tax, subject to the compliance of terms and conditions specified in the Income Tax Act, 1961.
- 13) **Employee Benefit:** The organisation is registered with Employees Provident Fund Organisation (EPFO) and such EPF benefits have been provided to all eligible employees of the organisation. The organisation is registered with ESIC and such ESI benefits have been provided to all eligible employees of the organisation.

B. NOTE TO ACCOUNTS

1. Separate accounts are maintained for the gross receipts and payments of each Project. The Net receipts/surplus/ deficit from such projects are transferred to the consolidated Receipts and Payments / Income and Expenditure Account.
- 2) Pending Legal Case/Contingent Liabilities: There are no legal cases pending or initiated during the year either by any individual or organization against NIRMAN.

- 3) CSR Contribution Received & Compliance under Section 80G

This is to certify that the Organisation has received Corporate Social Responsibility (CSR) contributions during the Financial Year 2025-26 from corporate donors including, inter alia, HDFC Bank.

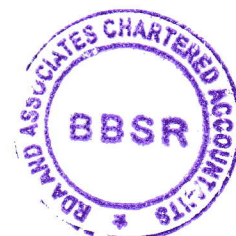
- 4) Unspent balances of project grants

Unspent balances of project grants are subject to utilization as per donor/government conditions and therefore treated as restricted funds/current liabilities.

- 5) As noted during the audit as well as informed to us by the Management, benefit in the form of Salary/Honorarium passed on to any board members amounting to Rs. 20,57,856.00/- during the year 20025-26 as given below

The following mentioned table shows the disclosure on related party transaction

SI No	Name	Relation with rhe Board Member	Transactio n Tyle	Capacity	Amount
01	Prasant Mohanty	Secretary Appointed as Executive Director	Salary	Executive Director part salary from difference Project	20,57,856.00



6) The Organisation is registered under :

- a) Under section 12AB under 01-Sub clause (i) of clause (ac) of sub -section (1) of the Income Tax Act, 1961 vide registration No -AAAAN2451P25HY01 on dated 17/02/2026. The Organisation has submitted the Income Tax Return for the year 2023-24 before the due date.
- b) Under Section 80G under Clause (ii) of 2nd proviso to Sec.80G(5) of the Income Tax Act 1961 vide registration No. AAAAN2451P25HY02 on 17/02/2026. The Organisation has submitted the Income Tax Return for the year 2024-25 before the due date.
- c) Foreign Contribution Regulation Act, 2010 vide registration no. - 105180027 with the Ministry of Home Affairs to receive foreign contributions. The organisation has submitted the FCRA Return for the year 2024-25 before the due date.
- d) PAN of the Organization is AAAAN2451P
- e) TAN of the Organization is BBNN00875A

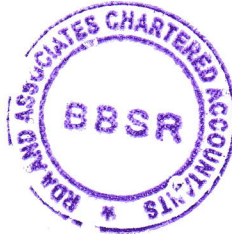
For & On behalf:

FOR RDA & ASSOCIATES
CHARTERED ACCOUNTANTS
FR NO.: 0322810E

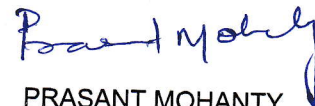


(CA BHABANI PRASAD PADHI)
PARTNER
M. NO.: 069840
UDIN -

Place: Bhubaneswar
Date: 08.09.2026



For & On behalf:
NIRMAN


PRASANT MOHANTY
EXECUTIVE DIRECTOR

