

A. K. VIRMANI & CO.

CHARTERED ACCOUNTANTS

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63B, BONDEL ROAD

GROUND FLOOR

KOLKATA-700019

INDEPENDENT AUDITOR'S REPORT

To

The Members of Sri Aurobindo Society
8, Shakespeare Sarani,
Kolkata – 700 071

Opinion

We have audited the Financial Statements of **SRI AUROBINDO SOCIETY**, having its Registered Office at 8, Shakespeare Sarani, Kolkata – 700071 and Administrative-cum-Head Office at 11, Saint Martin Street, Pondicherry – 605 001, which comprise the Balance Sheet as at March 31, 2025, the Income & Expenditure Account and Receipts and Payments Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies. The financial statements of **3** branches and units audited by us are incorporated in these financial statements and also **100** branches and units audited by Statutory Branch Auditors. The branches and units and audited by us and those audited by other auditors have been selected by the Society. Also incorporated are Financial Statements of **3** branches and units which have not been subjected to audit, but have been signed by Office Bearers.

In our opinion, the accompanying financial statements of the Society are prepared, in all material respects, in accordance with the generally accepted accounting procedures and norms.

Basis for Opinion

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

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

Management is responsible for the preparation of the financial statements in accordance with the Standards of Auditing issued by the Institute of Chartered Accountants of India and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Those charged with governance are responsible for overseeing the Society's financial reporting process.



Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Identify and assess the risks of material misstatement of the Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.

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. Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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.



Report on Other Legal and Regulatory Requirements

We have obtained, all the information and explanations, which, to the best of our knowledge and belief, were necessary for the purposes of our Audit subject to the notes on accounts as per Schedule X annexed;

- i) Depreciation has been provided at rates prescribed under the Income Tax Act 1961, as prevalent for the Assessment year 2025-26.
- ii) In our opinion, proper books of account have been kept by the Society so far as appears from our examination of those books.
- iii) The Balance Sheet and the Income & Expenditure Account dealt with by this Report are in agreement with the books of account;
- iv) In our opinion, the Balance Sheet and the Income & Expenditure Account dealt with by this Report comply, to the extent applicable, with the Accounting Standards issued by the Institute of Chartered Accountants of India and the Society is following Cash System of Accounting for Incomes and Mercantile System of Accounting for Expenditures ;
- v) Subject to our comments above, in our opinion and to the best of our information and according to the explanations given to us, the said accounts read with Notes on Accounts, give a true and fair view in conformity with the Accounting Principles generally accepted in India:
 - a) In the case of the Balance Sheet, of the State of Affairs of the Society as at 31st March, 2025 and
 - b) In the case of Income & Expenditure Account of the Excess of Income over Expenditure of the Society for the year ended on that date.
 - c) In the case of Receipts & Payments Account, of the movement of cash for the year ended on that date.

Place: Kolkata

Date : 27 AUG 2025



For A.K. VIRMANI & CO.
Chartered Accountants
Firm Regn. No: 305160E

(Soma Gana)
Proprietor

Membership No. 060088

UDIN:

25060088 BNGAYU3951

SRI AUROBINDO SOCIETY

BALANCE SHEET AS ON 31st MARCH 2025

	SCHEDULE		AS AT 31.03.2025		AS AT 31.03.2024
I. SOURCES OF FUNDS			Rs. P.		Rs. P.
1. Reserves					
a) Capital Reserve	A		2,110,648,563.97		2,113,752,951.78
b) General Reserve	B		1,264,857,719.44		1,091,288,645.83
2. CSR & Specific Funds	C		351,387,837.32		319,513,076.99
3. Loan: Secured & Unsecured	D		7,677,601.12		4,611,927.44
4. Advances & Deposits	E		36,755,042.99		28,945,695.96
		TOTAL	3,771,326,764.84		3,558,112,298.00
II. APPLICATIONS OF FUNDS					
1. Fixed Assets (Net Block)	F	2,418,466,118.95		2,396,153,885.92	
			2,418,466,118.95		2,396,153,885.92
2. Live Stock			267,000.00		267,000.00
3. Investments	G		804,732,622.43		770,069,254.39
4. Current Assets					
a) Current Assets	H	48,026,872.07		32,409,264.25	
b) Loans, Advance & Deposits	I	18,315,605.08		16,602,063.28	
c) Cash & Bank Balances	J	504,115,661.84		398,875,978.28	
		570,458,138.99		447,887,305.81	
LESS:					
5. Current Liabilities	K	22,597,115.53		56,265,148.12	
Net Current Assets			547,861,023.46		391,622,157.69
		TOTAL	3,771,326,764.84		3,558,112,298.00

Notes: (1) Notes to Accounts Schedule 'X'
AS PER OUR REPORT OF EVEN DATE

By Order of the Executive Committee
Dated: **20 AUG 2025**

A.K. VIRMANI & CO
CHARTERED ACCOUNTANTS
FIRM REGN. NO.305160E



(SOMA GANA)
PROPRIETOR

Member No. 060088

UDIN: **25060088 DNGAYU3951**

Place: Kolkata

Date: **27 AUG 2025**

(PRADEEP NARANG)
CHAIRMAN

(KAUSHAL SHARMA)
MEMBER-SECRETARY

(V. KANNAN)
CHIEF MANAGER-ACCOUNTS

SRI AUROBINDO SOCIETY			
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2025			
PARTICULARS	SCH.	2024-25	2023-24
		Rs. P.	Rs. P.
I. INCOME			
a. Members	L	3,143,945.75	3,412,080.45
b. Donations		118,964,621.55	65,824,902.89
c. Contribution under CSR & Sp. Fund		276,371,827.17	379,980,973.63
d. Education Projects		287,753,049.00	275,608,469.72
e. Research		55,045,248.02	45,484,827.19
f. Advertisement		2,800,000.00	2,948,330.00
g. Rent		44,154,193.00	36,207,889.00
h. Investment & Deposits		50,613,061.87	41,431,599.52
i. Surplus from promotional Literature		1,001,782.62	972,988.11
j. Surplus from activities		1,589,298.00	1,472,969.00
k. Surplus from Sale of Fixed Assets		11,643,535.89	20,916,654.43
l. Other Receipts	M	671,942.19	1,002,867.51
m. Contribution from Centres		206,082.00	318,866.00
n. Prior Year Adjustment		-	2,566,529.00
TOTAL		853,958,587.06	878,149,946.45
II. EXPENDITURE			
Expenses on Education based on the Philosophy of Sri Aurobindo and The Mother			
a. Promotional Literature	N	5,432,063.60	4,979,623.65
b. Donations	O	36,443,000.80	220,000.00
c. Expenses out of CSR & Sp. Fund		276,371,827.17	379,980,973.63
d. Education		224,475,479.40	210,294,790.72
e. Research		29,809,719.86	24,681,440.10
f. Inmates Maintenance		1,678,318.00	1,629,886.00
g. Contribution to Centres		153,630.00	922,645.00
h. Other Administrative Expenditure	P	58,558,147.85	64,594,957.98
i. Deficit on activities		564,565.00	4,160.00
j. Assets written off		208,861.00	17,458.45
k. Depreciation		46,042,700.77	41,361,120.25
l. Loss on sale of fixed assets		-	-
Excess of Income over Expenditure transferred to General Reserve		174,220,273.61	149,462,890.67
TOTAL		853,958,587.06	878,149,946.45

AS PER OUR REPORT OF EVEN DATE

A.K. VIRMANI & CO
CHARTERED ACCOUNTANTS
FIRM REGN. NO.305160E

(SOMAGANA)
PROPRIETOR

Member No. 060088

UDIN: 25060088 DNGAY U3951

Place: Kolkata

Date: 27 AUG 2025



By Order of the Executive Committee

Dated: 20 AUG 2025

(PRADEEP NARANG)
CHAIRMAN

(KAUSHAL SHARMA)
MEMBER-SECRETARY

(V. KANNAN)

CHIEF MANAGER-ACCOUNTS

SRI AUROBINDO SOCIETY
SCHEDULES REFERRED TO AND FORMING PART OF THE BALANCE SHEET AS AT 31-03-2025

PARTICULARS		AS AT 31-03-2025		AS AT 31-03-2024
SCHEDULE - 'A' CAPITAL RESERVE		Rs. P.		Rs. P.
Opening Balance		2,113,752,951.78		432,646,472.59
ADDITIONS DURING THE YEAR				
Asset acquired on dissolution of Trust	-		1,668,545,985.00	
For Donations in Kind	1,370.00		795,096.86	
Paisa Adjustment	-		0.90	
For New Branches	-		-	
For Donation to Corpus	-		-	
Transfer from Specific Funds	13,596,803.00		25,851,213.00	
For Revaluation of Live Stock	-		102,000.00	
Transfer from General Reserve	-		225,013.04	
Donor Membership	93,641.00		290,681.90	
		13,691,814.00		1,695,809,990.70
DEDUCTIONS DURING THE YEAR				
Non Incorporation of Branch / Unit	-		330,000.00	
Transfer to Specific fund-Rupantar	-		-	
Depreciation on assets created out of Specific Funds	16,796,201.81		14,373,511.51	
		16,796,201.81		14,703,511.51
		2,110,648,563.97		2,113,752,951.78
SCHEDULE - 'B' GENERAL RESERVE				
Opening Balance		1,091,288,645.83		947,610,547.92
ADDITIONS DURING THE YEAR				
Transferred from Income & Expenditure A/c	174,220,273.61		149,462,890.67	
Transferred from Specific Fund	7,698,800.00		1,751,470.00	
For Incorporation of New Branches/Units	-		-	
For Branches - Paisa Adjustments	-		6.00	
		181,919,073.61		151,214,366.67
DEDUCTIONS DURING THE YEAR				
Transfer to Specific Funds	8,350,000.00		7,000,000.00	
Transfer to Capital Reserve	-		225,013.04	
For Branches - Paisa Adjustments	-		0.72	
For Branches - Non incorporation	-		311,255.00	
		8,350,000.00		7,536,268.76
		1,264,857,719.44		1,091,288,645.83
SCHEDULE -C-CSR & SPECIFIC FUNDS <i>Refer Annexure-A</i>				
Opening Balance		319,513,076.99		241,608,170.84
ADDITIONS DURING THE YEAR				
Funds received during the year	307,037,654.30		466,078,072.14	
Interest on investments out of Sp. Funds	14,154,536.20		12,410,490.64	
Transfer from Other Funds	-		176,288,044.00	
Transfer from General Reserve	8,350,000.00		7,000,000.00	
		329,542,190.50		661,776,606.78
		649,055,267.49		903,384,777.62
DEDUCTIONS DURING THE YEAR				
Utilisation	276,371,827.17		379,980,973.63	
Paise Adjustment	-		-	
Transfer to Other Funds-Rupantar	-		176,288,044.00	
Transfer to Capital Reserve	13,596,803.00		25,851,213.00	
Transfer to General Reserve	7,698,800.00		1,751,470.00	
		297,667,430.17		583,871,700.63
		351,387,837.32		319,513,076.99



SRI AUROBINDO SOCIETY					(ANNEXURE - I)
SCHEDULES REFERRED TO AND FORMING PART OF THE BALANCE SHEET AS AT 31-03-2025					
PARTICULARS		AS AT 31-03-2025		AS AT 31-03-2024	
	Rs. P.	Rs. P.	Rs. P.	Rs. P.	
SCHEDULE - A CAPITAL RESERVE					
Amount as per Last Balance Sheet		2,113,752,951.78		432,646,472.59	
ADDITIONS					
Corpus Donation- Nagpur	-		-		
Asset acquired on dissolution of Trust	-		1,668,545,985.00		
Donation in Kind	1,370.00	1,370.00	795,096.86		1,669,341,081.86
FOR Paisa Adjustment					
		-	0.90		0.90
FOR New Branches					
Purnea Branch	-		-		
Jankop Branch	-		-		
Gwalior	-		-		
Navi Mumbai Branch	-		-		
Paigamberpur Branch	-		-		
Agra Branch	-		-		
For addition to Assets from Specific Fund:					
Rupantar	1,113,072.00		3,771,193.00		
Raipur	-		5,595,462.00		
Ratlam	2,245,000.00		-		
Agartala	344,342.00		45,240.00		
Purchase of Assets - SAIRSS	9,894,389.00	13,596,803.00	16,439,318.00		25,851,213.00
Revaluation of Live Stock		-			102,000.00
Transfr from Generl Reserve					
-Hesal			175,000.00		
-Asansol			50,013.04		
					225,013.04
Donor Membership					
Donor Member	93,641.00	93,641.00	290,681.90		
			290,681.90		290,681.90
		2,127,444,765.78			2,128,456,463.29
Non Incorporation of Branch / Unit					
Gwalior	-		330,000.00		
					330,000.00
DEDUCTION:					
Depreciation on Fixed Assets of SAIRSS Projects	16,796,201.81	16,796,201.81	14,373,511.51		14,373,511.51
		2,110,648,563.97			2,113,752,951.78



SRI AUROBINDO SOCIETY

(ANNEXURE - II)

SCHEDULES REFERRED TO AND FORMING PART OF THE BALANCE SHEET AS AT 31-03-2025

PARTICULARS	Rs. P.	AS AT	Rs. P.	AS AT
		31-3-2025		31-3-2024
SCHEDULE-'B' GENERAL RESERVE				
Amount as per Last Balance Sheet		1,091,288,645.83		947,610,547.92
<u>Additions during the Year</u>				
Incorporation of O/B of New Branches / Units - Gwalior	-		-	
Non Incorporation of Branch / Unit	-			
Amount Transferred from I & E a/c	174,220,273.61		149,462,890.67	
Paisa Adjustments	-		6.00	
<u>Amount Transferred from Specific Fund</u> - SAIRSS	7,698,800.00		1,751,470.00	
	7,698,800.00		151,214,366.67	
		181,919,073.61		151,214,366.67
		1,273,207,719.44		1,098,824,914.59
DEDUCTIONS:				
Transferred to Specific Fund				
- Hyderabad	1,100,000.00		-	
- Indore	-		2,000,000.00	
- Pondy Office	1,000,000.00		-	
- Ratlam	6,250,000.00		-	
- Navi Mumbai	-		5,000,000.00	
		8,350,000.00		7,000,000.00
Transferred to Capital Reserve				
- Hesal	-		175,000.00	
- Asansol	-		50,013.04	
				225,013.04
Non Incorporation of Branch / Unit - Gwalior	-		311,255.00	
Paisa Adjustments	-		0.72	
		8,350,000.00		311,255.72
		1,264,857,719.44		1,091,288,645.83



SRI AUROBINDO SOCIETY					(ANNEXURE - III)
SCHEDULES REFERRED TO AND FORMING PART OF THE BALANCE SHEET AS AT 31-03-2025					
PARTICULARS		AS AT 31-03-2025		AS AT 31-03-2024	
	Rs. P.	Rs. P.	Rs. P.	Rs. P.	
SCHEDULE - 'C' SPECIFIC FUND					
Amount as per Last Balance Sheet		319,513,076.99		241,608,170.84	
Additions during the year		307,037,654.30		466,078,072.14	
Interest on investments out of Sp. Funds		14,154,536.20		12,410,490.64	
Transferred from Other Funds		-		176,288,044.00	
Transferred from General Reserve		8,350,000.00		7,000,000.00	
		649,055,267.49		903,384,777.62	
Deduction during the year					
Transferred to Capital Reserve					
- Raipur			5,595,462.00		
- Rupantar	1,113,072.00		3,771,193.00		
- Ratlam	2,245,000.00		-		
- SAIRSS	9,894,389.00		16,439,318.00		
- Agartala	344,342.00		45,240.00		
		13,596,803.00	25,851,213.00		
Transferred to General Reserve					
- SAIRSS	7,698,800.00		1,751,470.00		
- Hindi Zonal Com.	-		-		
- Paisa Adjustments	-		-		
	7,698,800.00				27,602,683.00
Transferred to Other Funds-SAIRSS	-		167,288,044.00		
Transferred to Other Funds-SAS	-		9,000,000.00		
Utilisation of Specific Fund	276,371,827.17		379,980,973.63		
		284,070,627.17			556,269,017.63
		351,387,837.32			319,513,076.99



**SRI AUROBINDO SOCIETY
CSR & SPECIFIC FUND DETAILS**

Annexure-A to Schedule- C

PARTICULARS-2024-25	SAS-SAIRSS	SAS-PONDICHERRY OFFICE	SAS-OTHER BRANCHES	TOTAL
Opening Balance	51,489,085.06	-	268,023,992.66	319,513,076.99
Contributions	98,345,459.39	-	208,692,194.91	307,037,654.30
Tr. From Other Funds	-	-	-	-
Tr. From General Reserve	-	1,000,000.00	7,350,000.00	8,350,000.00
Interest	545,955.20	-	13,608,581.00	14,154,536.20
Total-A	150,380,499.65	1,000,000.00	497,674,768.57	649,055,267.49
Tr. To Other funds	-	-	-	-
Tr. To General Reserve	7,698,800.00	-	-	7,698,800.00
Utilisation-Revenue	90,596,665.17	100,000.00	185,675,162.00	276,371,827.17
Utilisation-Capital	9,894,389.00	-	3,702,414.00	13,596,803.00
Total-B	108,189,854.17	100,000.00	189,377,576.00	297,667,430.17
Closing Balance-(A-B)	42,190,645.48	900,000.00	308,297,192.57	351,387,837.32

PARTICULARS-2023-24	SAS-SAIRSS	SAS-PONDICHERRY OFFICE	SAS-OTHER BRANCHES	TOTAL
Opening Balance	176,180,672.35	8,888,831.56	56,538,687.66	241,608,171.57
Contributions	145,689,826.14	-	320,388,246.00	466,078,072.14
Tr. From Other Funds & General Reserve	-	-	176,288,044.00	176,288,044.00
Tr. From General Reserve	-	-	7,000,000.00	7,000,000.00
Interest	242,827.20	111,168.44	12,056,495.00	12,410,490.64
Total-A	322,113,325.69	9,000,000.00	572,271,452.66	903,384,777.62
Tr. To Other funds & General Reserve	167,288,044.00	9,000,000.00	-	176,288,044.00
Tr. To General Reserve	1,751,470.00	-	-	1,751,470.00
Utilisation-Revenue	85,145,408.63	-	294,835,565.00	379,980,973.63
Utilisation-Capital	16,439,318.00	-	9,411,895.00	25,851,213.00
Total-B	270,624,240.63	9,000,000.00	304,247,460.00	583,871,700.63
Closing Balance-(A-B)	51,489,085.06	-	268,023,992.66	319,513,076.99

BREAK UP OF CONTRIBUTIONS		
PARTICULARS	2024-25	2023-24
CSR FUNDS		
SBML Fund	933,000.00	2,000,000.00
Tata Sons P Ltd Fund	60,621,976.00	100,000,000.00
GAIL Fund	-	1,400,025.85
Heart Valve Fund-General	-	659,521.00
Sanjeevan-Tata Social Welfare	-	9,497,000.00
HDFC Bank (Rupantar)	-	-
Chennai Petroleum Corpn.	-	1,625,000.00
Seshaasai Business Forms	-	5,000,000.00
Balki Advisory Services	-	2,500,000.00
Oswal Fibrotex Mills	-	435,000.00
Osian Star Exports	-	500,000.00
TBAL Fund	2,965,000.00	-
MHRI Fund	2,520,000.00	-
GD Birla Fund	2,993,000.00	-
MARICO Fund	5,480,000.00	-
Benzo Chem Industries Pvt Ltd.	-	200,000.00
ECGC Limited	1,539,563	1,539,563.00
FEDBANK FINANCIAL SERVICES LIMITED	-	6,516,300.00
HDFC BANK LIMITED	-	237,640,489.00
LEA Associates South Asia Pvt. Ltd.	-	300,000.00
MALLADI DRUGS & PHARMA LIMITED	-	3,966,900.00
Unitop Chemicals Private Limited	-	500,000.00
ZARHAK STEELS PRIVATE LIMITED	-	1,000,000.00
Chryso India Private Limited	1,000,000	1,000,000.00
AAPC India Hotel Management Pvt. Ltd.	-	1,700,000.00
SBI FOUNDATION	8,984,745	11,794,700.00
SVF Investment Advisers (India) P Ltd	1,900,000	1,000,000.00
AXIS Bank Ltd	82,875,800	-
HCL Foundation	2,500,000	-
MODEL ECONOMIC TOWNSHIP LIMITED	642,097	-
AZIM PREMJI PHILANTHROPIC INITIATIVES P Ltd	79,556,000	-
AURIONPRO Solutions Limited	1,000,000	-
CTRL	-	2,500,000.00
REC LIMITED	10,257,054	9,961,800.00
CSR FUND TOTAL	265,768,235.00	403,236,098.85
GOVT. GRANT		
ACPN-Bangalore Fund	6,344,462.39	3,868,876.00
DST-IT D&D	1,267,272.00	6,094,500.00
GOVT GRANT TOTAL	7,611,734.39	9,963,376.00
FCRA SPECIFIC FUNDS	499,115.00	4,102,433.29
OTHER SPECIFIC FUNDS	33,158,569.91	48,776,164.00
GRAND TOTAL	307,037,654.30	466,078,072.14



SRI AUROBINDO SOCIETY
SCHEDULES REFER TO AND FORMING PART OF THE BALANCE SHEET AS AT 31.03.2025
Specific Fund Details for the year 2024-25

SCHEDULE-C- CSR & SPECIFIC FUNDS

(Annexure -III(A))

	Particulars	Opening Balance	Contribution	RECEIPTS			Tr. To other fund	UTILISATION			Closing Balance
				Trfd. From other funds	Trfd. From General Reserve	Interest		Tr. To General Reserve	Revenue	Capital	
1	Education	10,736,515.69	-						-		10,736,515.69
2	Education at coimbatore	-	-								-
3	SBML Fund	1,935,167.00	933,000.00						2,868,167.00		-
4	New Initiatives	7,775,000.00	5,815,001.00						6,490,000.00		7,100,001.00
5	Tata Sons P Ltd Fund	-	60,621,976.00						50,794,847.00	9,827,129.00	-
6	SANJEEVAN Fund-General	-	742,102.00								742,102.00
7	TBAL Fund	-	2,965,000.00						2,897,740.00	67,260.00	-
8	Animation Film Project	351,842.00	7,994,530.00					7,698,800.00	647,572.00		-
9	ACPN-Bangalore Fund	679,254.00	6,344,462.39			38,519.20			4,944,162.17		2,118,073.42
10	Sanjeevan-Tata Social Welfare	10,377,744.00				507,436.00			6,403,689.00		4,481,591.00
11	MHRI Fund	-	2,520,000.00						2,520,000.00		-
12	Animation Film Project-FCRA	584,261.01	499,115.00						800,746.00		282,630.01
13	Sarvam General	3,924,864.00	170,001.00								4,094,865.00
14	Gg.d. Birla Fund	0.00	2,993,000.00						2,993,000.00		-
15	Sarvam Trust - London	11,459,432.07									11,459,432.07
16	Heart Valve Fund-FCRA	2,040,005.29							864,570.00		1,175,435.29
17	MARICO Fund	-	5,480,000.00						5,480,000.00		-
18	Chennai Petroleum Corpn.	1,625,000.00							1,625,000.00		-
19	Govt. Grant-DST	-	1,267,272.00						1,267,272.00		-
A	SAS-SAIRSS (1-19)	51,489,085.06	98,345,459.39	-	-	545,956.20	-	7,698,800.00	90,596,665.17	9,894,389.00	42,190,646.48
B	SAS- Pondicherry Office	-	-			1,000,000.00			100,000.00		900,000.00
C	SAS-Other Branches	268,023,992.66	208,692,194.91	-	-	7,350,000.00	13,608,581.00	-	185,675,162.00	3,702,414.00	308,297,192.57
	GRAND TOTAL (A+B+C)	319,513,076.99	307,037,654.30	-	-	8,350,000.00	14,154,536.20	7,698,800.00	276,371,827.17	13,596,803.00	351,387,837.32

Specific Fund Details for the year 2023-24

	Particulars	Opening Balance	Contribution	RECEIPTS			Tr. To other fund	UTILISATION			Closing Balance
				Trfd. From other funds	Trfd. From General Reserve	Interest		Tr. To General Reserve	Revenue	Capital	
1	Education	10,736,515.69	-						-		10,736,515.69
2	Education at coimbatore	1,751,470.00	-					1,751,470.00	-		-
3	SBML Fund	-	2,000,000.00						64,833.00		1,935,167.00
4	New Initiatives	3,390,000.00	9,385,000.00						5,000,000.00		7,775,000.00
5	Tata Sons P Ltd Fund	-	100,000,000.00				40,000,000.00		44,200,682.00	15,799,318.00	-
6	GAIL FUND	92,207.00	1,400,025.85						1,492,232.85		-
7	AHAR-R.D. Tata	1,382,899.72				40,069.20			1,422,968.92		0.00
8	Animation Film Project	3,712,917.00	6,671,976.00						10,033,051.00		351,842.00
9	ACPN-Bangalore Fund	5,646,139.20	4,254,370.00						9,221,255.20		679,254.00
10	Sanjeevan-Tata Social Welfare	7,247,384.00	9,497,000.00			202,758.00			6,569,398.00		10,377,744.00
11	Rupantar Projects	127,288,044.00	-				127,288,044.00				-
12	Animation Film Project-FCRA	513,636.01	1,024,477.00						953,852.00		584,261.01
13	Sarvam General	3,924,864.00									3,924,864.00
14	Murthy Nayak Foundation	73,114.66							73,114.66		0.00
15	Sarvam Trust - London	10,421,481.07	1,037,951.00								11,459,432.07
16	Heart Valve Fund-FCRA	-	2,040,005.29								2,040,005.29
17	Heart Valve Fund-General	-	659,521.00						19,521.00	640,000.00	-
18	Chennai Petroleum Corpn.	-	1,625,000.00								1,625,000.00
19	Govt. Grant-IT D&D	-	6,094,500.00						6,094,500.00		-
A	SAS-SAIRSS	176,180,672.35	145,689,826.14	-	-	242,827.20	167,288,044.00	1,751,470.00	85,145,408.63	16,439,318.00	51,489,085.06
B	SAS- Pondicherry Office	8,898,831.56	-			111,168.44	9,000,000.00				(0.00)
C	SAS-Other Branches	56,538,667.66	320,388,246.00	176,288,044.00	7,000,000.00	12,056,495.00		-	294,835,565.00	9,411,895.00	268,023,992.66
	GRAND TOTAL (A+B+C)	241,608,171.57	466,078,072.14	176,288,044.00	7,000,000.00	12,410,490.64	176,288,044.00	1,751,470.00	379,980,973.63	25,851,213.00	319,513,076.99



PARTICULARS	2024-25	2023-24
CSR FUNDS		
SBML Fund	933,000.00	2,000,000.00
Tata Sons P Ltd Fund	60,621,976.00	100,000,000.00
GAIL Fund	-	1,400,025.85
Heart Valve Fund-General	-	659,521.00
Sanjeevan-Tata Social Welfare	-	9,497,000.00
HDFC Bank (Rupantar)	-	-
Chennai Petroleum Corpn.	-	1,625,000.00
Seshaasai Business Forms	-	5,000,000.00
Balki Advisory Services	-	2,500,000.00
Oswal Fibrotex Mills	-	435,000.00
Osian Star Exports	-	500,000.00
TBAL Fund	2,965,000.00	-
MHRI Fund	2,520,000.00	-
GD Birla Fund	2,993,000.00	-
MARICO Fund	5,480,000.00	-
Benzo Chem Industries Pvt Ltd.	-	200,000.00
ECGC Limited	1,539,563	1,539,563.00
FEDBANK FINANCIAL SERVICES LIMITED	-	6,516,300.00
HDFC BANK LIMITED	-	237,640,489.00
LEA Associates South Asia Pvt. Ltd.	-	300,000.00
MALLADI DRUGS & PHARMA LIMITED	-	3,966,900.00
Unitop Chemicals Private Limited	-	500,000.00
ZARHAK STEELS PRIVATE LIMITED	-	1,000,000.00
Chryso India Private Limited	1,000,000	1,000,000.00
AAPC India Hotel Management Pvt. Ltd.	-	1,700,000.00
SBI FOUNDATION	8,984,745	11,794,700.00
SVF Investment Advisers (India) P Ltd	1,900,000	1,000,000.00
AXIS Bank Ltd	82,875,800	-
HCL Foundation	2,500,000	-
MODEL ECONOMIC TOWNSHIP LIMITED	642,097	-
AZIM PREMJI PHILANTHROPIC INITIATIVES P Ltd	79,556,000	-
AURIONPRO Solutions Limited	1,000,000	-
CTRL	-	2,500,000.00
REC LIMITED	10,257,054	9,961,600.00
CSR FUND TOTAL	265,768,235.00	403,236,098.85
GOVT. GRANT		
ACPN-Bangalore Fund	6,344,462.39	3,868,876.00
DST-IT D&D	1,267,272.00	6,094,500.00
GOVT GRANT TOTAL	7,611,734.39	9,963,376.00
FCRA SPECIFIC FUNDS	499,115.00	4,102,433.29
OTHER SPECIFIC FUNDS	33,158,569.91	48,776,164.00
GRAND TOTAL	307,037,654.30	466,078,072.14

PARTICULARS-2024-25	SAS-SAIRSS	SAS-PONDICHERRY OFFICE	SAS-OTHER BRANCHES	TOTAL
Opening Balance	51,489,085.06	-	268,023,992.66	319,513,076.99
Contributions	98,345,459.39	-	208,692,194.91	307,037,654.30
Tr. From Other Funds	-	-	-	-
Tr. From General Reserve	-	1,000,000.00	7,350,000.00	8,350,000.00
Interest	545,955.20	-	13,608,581.00	14,154,536.20
Total-A	150,380,499.65	1,000,000.00	497,674,768.57	649,055,267.49
Tr. To Other funds	-	-	-	-
Tr. To General Reserve	7,698,800.00	-	-	7,698,800.00
Utilisation-Revenue	90,596,665.17	100,000.00	185,675,162.00	276,371,827.17
Utilisation-Capital	9,894,389.00	-	20,296,199.38	30,190,588.38
Total-B	108,189,854.17	100,000.00	205,971,361.38	314,261,215.55
Closing Balance-(A-B)	42,190,645.48	900,000.00	291,703,407.19	334,794,051.94

PARTICULARS-2023-24	SAS-SAIRSS	SAS-PONDICHERRY OFFICE	SAS-OTHER BRANCHES	TOTAL
Opening Balance	176,180,672.35	8,888,831.56	56,538,667.66	241,608,170.84
Contributions	145,689,826.14	-	320,388,246.00	466,078,072.14
Tr. From Other Funds	-	-	176,288,044.00	176,288,044.00
Tr. From General Reserve	-	-	7,000,000.00	7,000,000.00
Interest	242,827.20	111,168.44	12,056,495.00	12,410,490.64
Total-A	322,113,325.69	9,000,000.00	572,271,452.66	903,384,777.62
Tr. To Other funds	167,288,044.00	9,000,000.00	-	176,288,044.00
Tr. To General Reserve	1,751,470.00	-	-	1,751,470.00
Utilisation-Revenue	85,145,408.63	-	294,835,565.00	379,980,973.63
Utilisation-Capital	16,439,318.00	-	9,411,895.00	25,851,213.00
Total-B	270,624,240.63	9,000,000.00	304,247,460.00	583,871,700.63
Closing Balance-(A-B)	51,489,085.06	-	268,023,992.66	319,513,076.99



SRI AUROBINDO SOCIETY

SCHEDULES REFERRED TO AND FORMING PART OF THE BALANCE SHEET AS AT 31-03-2025

PARTICULARS	AS AT 31-03-2025 Rs. P.	AS AT 31-03-2024 Rs. P.
SCHEDULE - 'D' SECURED & UNSECURED LOANS		
Secured Loan	2,905,139.45	1,179,152.98
Loan from others	4,772,461.67	3,432,774.46
	7,677,601.12	4,611,927.44
SCHEDULE - 'E'		
ADVANCES & DEPOSITS (Liability)		
Advances	21,099,720.99	14,214,123.96
Deposits	15,655,322.00	14,731,572.00
	36,755,042.99	28,945,695.96
SCHEDULE - 'F' FIXED ASSETS		
As per Schedule of Fixed Assets	2,338,257,247.67	2,298,690,146.02
Add: Work In Progress (Refer Page No.8)	80,208,871.28	97,463,739.90
	2,418,466,118.95	2,396,153,885.92
SCHEDULE - 'G' INVESTMENTS U/S 11 (5)		
Mutual Funds, Bonds & Others	174,544,684.52	173,714,344.50
Fixed Deposits with Banks	630,187,937.91	596,354,909.89
	804,732,622.43	770,069,254.39
SCHEDULE - 'H' CURRENT ASSETS		
Inventories	5,805,665.33	6,035,767.80
Sundry Debtors	3,648,462.50	2,449,272.50
Tax Deducted at Source	26,781,567.76	19,150,189.94
Others	11,791,176.48	4,774,034.01
	48,026,872.07	32,409,264.25
SCHEDULE-'I' LOANS, ADVANCES & DEPOSITS		
Loans & Advances	11,201,452.08	7,452,253.89
Deposits	7,114,153.00	9,149,809.39
	18,315,605.08	16,602,063.28



SRI AUROBINDO SOCIETY

SCHEDULES REFERRED TO AND FORMING PART OF INCOME & EXPENDITURE AS AT 31-03-2025

PARTICULARS	AS AT 31-03-2025	AS AT 31-03-2024
	Rs. P.	Rs. P.
<u>SCHEDULE - 'J' CASH & BANK BALANCES</u>		
Cash in Hand	2,794,983.57	2,535,868.61
Cash at Bank		
In Current Account	2,661,323.65	22,747,588.23
In Savings Account	498,659,354.62	373,592,521.44
	504,115,661.84	398,875,978.28
<u>SCHEDULE - 'K' CURRENT LIABILITIES</u>		
Sundry Creditors	4,799,796.24	16,512,119.58
Outstanding Liabilities	17,797,319.29	39,753,028.54
	22,597,115.53	56,265,148.12
<u>SCHEDULE - 'L' MEMBERS</u>		
Membership Fees	2,318,867.32	2,735,843.45
Magazine Subscription/Receipts	825,078.43	676,237.00
	3,143,945.75	3,412,080.45
<u>SCHEDULE - 'M' OTHER RECEIPTS</u>		
Miscellaneous Receipts	599,153.19	920,007.51
Liabilities written back	-	-
Royalty	72,789.00	82,860.00
	671,942.19	1,002,867.51
<u>SCHEDULE - 'N' PROMOTIONAL LITERATURE</u>		
Printing of Magazine & Literature	5,068,393.60	4,687,023.00
Deficit from Promotional Literature	-	-
Free Distribution of Literature & Articles	363,670.00	292,600.65
	5,432,063.60	4,979,623.65
<u>SCHEDULE - 'O' DONATIONS</u>		
Donations to Sri Aurobindo Ashram	43,000.80	30,000.00
Donations to Other Trusts	36,400,000.00	190,000.00
	36,443,000.80	220,000.00



SRI AUROBINDO SOCIETY
SCHEDULES REFERRED TO AND FORMING PART OF INCOME & EXPENDITURE AS AT 31-03-2025

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
	Rs. P.	Rs. P.
<u>SCHEDULE- 'P' OTHER ADMINISTRATIVE EXPENDITURE</u>		
Travelling - Domestic	1,250,624.00	1,653,186.00
Meeting, Seminars, Training Camps	7,517,288.21	5,897,357.45
Salaries and Wages & Staff Welfare	14,526,180.00	11,917,992.00
Garden Maintenance	1,933,090.00	1,992,215.00
Security Expenses	1,337,958.20	1,243,592.00
Office Maintenance	6,652,799.00	6,657,268.20
Printing & Stationery	466,589.00	1,069,604.06
Telephone Expenses	316,459.18	331,011.26
Postage & Stamps	322,796.70	408,378.95
Miscellaneous Expenses	574,648.82	784,905.53
Rent, Taxes, Electricity and Water	4,733,627.54	5,541,383.68
Repairs and Maintenance	14,310,268.98	21,580,518.05
Conveyance and Vehicle Maintenance	487,481.00	570,186.80
Legal Expenses and Consultancy	236,630.00	1,231,947.00
Bank Charges	55,611.24	62,318.66
Interest on Loan	540,455.47	396,885.98
Computer Running Expenses	468,517.50	612,153.00
Insurance	430,053.00	424,998.00
Audit Fees	523,140.00	452,890.00
Auditors Travelling & Other Expenses	114,981.00	197,911.50
Newspaper & Periodicals	45,641.01	87,693.36
Visitor's service Expenses	416,078.00	314,601.50
Employer's contribution for P.F, EDLI., etc.,	1,297,230.00	1,165,960.00
TOTAL	58,558,147.85	64,594,957.98

Note: Reallocation and Rearrangement of Expenses made in suitable heads wherever found necessary.



SRI AUROBINDO SOCIETY

SCHEDULE - F -FIXED ASSETS FOR THE YEAR ENDING 31ST MARCH 2025

PARTICULARS	COST				DEPRECIATION					WRITTEN DOWN VALUE	
	AS ON 01.04.2024	ADTN. DURING THE YEAR	SALES/ ADJUSTMENT	AS ON 31-03-2025	UPTO 01.04.2024	DEP. DURING THE YEAR	ADJUSTMENT	DEBITED TO CAP. RESERVE	AS ON 31-03-2025	AS ON 31-03-2025	AS ON 31-03-2024
	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.		RS. P.	RS. P.	RS. P.
LAND	1,820,554,979.86	910,567.00	2,836,092.00	1,818,629,454.86	-	-	-	-	-	1,818,629,454.86	1,820,554,979.86
BUILDING	866,321,140.01	88,084,380.00	11,181,429.01	943,224,091.00	480,035,564.52	32,962,668.02	0.95	11,578,446.00	524,576,677.59	418,647,413.41	386,285,575.49
EDUCATIONAL EQUIPMENT & LIBRARY	27,888,985.99	2,777,272.43	24,380.85	30,641,877.57	19,404,096.48	1,528,056.40	1.30	63,667.00	20,995,818.58	9,646,058.99	8,484,889.51
FURNITURE & FIXTURE, OFFICE & OTHER EQUIPMENT	151,880,698.45	18,423,658.74	231,412.35	170,072,944.84	95,765,583.81	7,468,393.81	161,721.65	1,331,564.00	104,403,819.97	65,669,124.87	56,115,114.64
COMPUTER SYSTEMS AND ACCESSORIES	56,995,499.29	2,209,189.69	9,288.00	59,195,400.98	45,909,246.33	2,254,194.80	1.01	2,767,973.00	50,931,413.12	8,263,987.86	11,086,252.96
VEHICLE	30,075,462.25	5,150,130.00	2,728,335.00	32,497,257.25	13,912,128.69	1,829,387.74	2,023,271.86	1,377,805.00	15,096,049.57	17,401,207.68	16,163,333.56
TOTAL A	2,953,716,765.85	117,555,197.86	17,010,937.21	3,054,261,026.50	655,026,619.83	46,042,700.77	2,184,996.77	17,119,455.00	716,003,778.83	2,338,257,247.67	2,298,690,146.02
WORK IN PROGRESS:											
BUILDING	85,487,297.90	41,990,759.38	58,855,944.00	68,622,113.28	-	-	-	-	-	68,622,113.28	85,487,297.90
CAPITAL ADVANCE	11,976,442.00	-	389,684.00	11,586,758.00	-	-	-	-	-	11,586,758.00	11,976,442.00
TOTAL B	97,463,739.90	41,990,759.38	59,245,628.00	80,208,871.28	-	-	-	-	-	80,208,871.28	97,463,739.90
TOTAL A+B	3,051,180,505.75	159,545,957.24	76,256,565.21	3,134,469,897.78	655,026,619.83	46,042,700.77	2,184,996.77	17,119,455.00	716,003,778.83	2,418,466,118.95	2,396,153,885.92
PREVIOUS YEAR	1,252,230,829.62	1,811,063,464.34	12,113,788.21	3,051,180,505.75	601,591,537.27	41,361,120.25	2,281,434.69	14,355,397.00	655,026,619.83	2,396,153,885.92	650,639,292.35



SRI AUROBINDO SOCIETY
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR 2024-25

Particulars	Amount	Amount	Particulars	Amount	Amount
Opening Balances			Payments during the year		
Opening Cash Balance	2,535,868.61		Advances-Payment	89354678.72	
Opening Current Bank A/c	22,747,588.23		Audit Fees	429250.00	
Opening Savings Bank A/c	373,592,521.44	398,875,978.28	Audit Other Expenses	115481.00	
			Bank Charges	196642.00	
Receipts during the year			Books & Periodicals	42690.00	
Advances Received	20335353.00		Building Purchases	9872488.00	
Advertisement Receipts	3356600.00		Computer Purchase	2209174.69	
Capital Membership Fees	92256.00		Computer Running Expenses	136728.50	
Contribution From Br/cr	7098383.00		Contribution to H.O	852500.00	
Contribution From H.O	15053700.00		Contribution to Branches	22506525.00	
Deposits Received	1659322.90		Contribution to Centres	156680.00	
Donations- General	94079079.46		Conveyance & Veh. Maintenance	404855.00	
Donations- Offering Box	3717294.00		Deposits-Payments	14861854.00	
Education Proj Receipts	488033663.45		Donations to S.A.A Ashram	1455100.00	
Encashment of Investments	197436761.18		Donation to Others	353500.00	
Income From Mutual Funds/ Bonds	854203.89		Education Proj Expenses	427558646.49	
Income Tax Refund	1790.00		Edu. Equipment Purchase	1174110.00	
Interest on SB A/c	21220594.86		Electrical Equipment Purchase	10750.00	
Interest on STD	31246822.48		Free Distribution of I.&A	288886.00	
Inter Unit Receivable	39907557.00		Furniture & Fixtures Purchase	11154555.00	
Loans Received	3693967.21		Garden Maintenance	2194869.00	
Magazine Subscriptions	2775771.75		Insurance	424040.00	
Membership Fees/subs. Receipts	2754271.00		Interest on Loan	227766.00	
Other Misc. Receipts	1811842.29		Investment in Mutual Fund/ Bonds	38300000.00	
Receipts From Books & Articles	1710868.66		Investment in STD	180247855.18	
Rent Receipts	4980568.00		Legal & Consultancy Expenses	139650.00	
Research Receipts	127058071.33		Loan-Payment	3255496.53	
Sale of Fixed Assets	409478.00		Magazine Expenses	2423429.60	
Sundry Dr. Payments	39263401.00	1,108,551,620.46	Meeting Seminar & Camp Expenses	6012480.21	
			Membership Fees & Subs. Expenses	792455.00	
			Misc. Expenses	1825987.75	
			Municipality Tax	1090743.46	
			Office Maintenance Exp	6403173.00	
			Outstanding Liabilities Paid	12131362.17	
			Payment to Sundry Creditors	6403609.00	
			Postage & Telegram	279244.50	
			Printing & Stationery	529399.45	
			Purchase of Books & Articles	908959.97	
			Rent, Ele & Water Charges	3620367.07	
			Repairs & Maintenance	13190853.98	
			Research Expenses	85693957.06	
			Sadhaks/inmates Maint.	1643336.00	
			Salaries & Wages	21504937.00	
			Security Expenses	1267458.00	
			Staff Welfare	769803.00	
			Tax Deducted at Source	2742310.69	
			Telephone Expenses	274699.30	
			Travelling & Conveyance -Domestic	1174372.00	
			Vehicle Purchase	3047803.00	
			Visitor Service & Accomodaion Exp	404554.00	
			Wip- Building	21252070.58	1,003,311,936.90
			Closing Balances		
			Closing Cash in Hand	2794983.57	
			Closing Current Bank A/c	2661323.65	
			Closing Savings Bank A/c	498659354.62	504,115,661.84
Total		1,507,427,598.74	Total		1,507,427,598.74



AS PER OUR REPORT OF EVEN DATE

A.K. VIRMANI & CO
CHARTERED ACCOUNTANTS
FIRM REGN. NO.305160E

(SOMA GANA)
PROPRIETOR

Member No. 060088

UDIN:
Place: Kolkata

Date: 27 AUG 2025

By Order of the Executive Committee

Dated: 20 AUG 2025

(PRADEEP NARANG)
CHAIRMAN

(KAUSHAL SHARMA)
MEMBER-SECRETARY

(V. KANNAN)
CHIEF MANAGER-ACCOUNTS

SRI AUROBINDO SOCIETY

SCHEDULE-X

NOTES ON ACCOUNTS FOR THE FINANCIAL YEAR 2024-2025

1. ACCOUNTING POLICIES

Incomes and Expenditures are accounted for generally on Mercantile Basis of Accounting.

2. INVENTORIES

Inventories are valued at cost or net realizable value whichever is lower and is as certified by management.

3. FIXED ASSETS

a) Fixed Assets are stated at cost of acquisition less depreciation. In respect of assets gifted, the cost is considered at the value as per gift deed.

b) Expenditure incurred during the period of construction is charged to capital work in progress and upon completion, the costs are allocated to the respective fixed assets.

4. DEPRECIATION

Depreciation has been charged generally at the rates prescribed in the Income Tax Act 1961. Depreciation on assets acquired out of specific research projects is deducted from Capital Reserve.

5. FOREIGN EXCHANGE

The receipts in foreign exchange are accounted for at the exchange rates prevailing on the date of realization.

6. INVESTMENTS

Investments are stated at cost.

7. GRATUITY

Gratuity is accounted for as and when paid.

8. GOVERNMENT GRANTS

Government grants are accounted on receipt basis by crediting to separate funds. Interest earned on unutilised balances, wherever applicable, is credited to the respective funds. Utilisation of the grants, as per the terms, is deducted from the funds.

**9. ACCOUNTING POLICY FOR RESEARCH AND DEVELOPMENT EXPENDITURE
SRI AUROBINDO INSTITUTE OF RESEARCH IN SOCIAL SCIENCES**

a. Direct Expenditure is allocated to the Concerned Project.

b. Indirect Expenditure is allocated to projects, where ever considered necessary.

c. All projects are reviewed annually to determine the period of amortization.

d. Fixed Assets and Depreciation: Fixed Assets are stated at cost. In respect of Fixed Assets acquired out of Specific Funds, an equal amount is transferred to Capital Reserve. Depreciation is charged at the rates prescribed in the Income Tax Act 1961 under the Diminishing Value Method. Depreciation of assets acquired out of Specific Funds is charged to Capital Reserve.

e. Funds received under the CSR and also Specific Funds / Grants are maintained and accounted for as per the specifications of the Donors and / or as agreed in the MOUs entered with the donor / collaborator to the projects, in accordance with the generally accepted Accounting Standards and Principles.



1. PONDICHERRY OFFICE, BRANCHES AND UNITS

1.1 The list of Branches and Units of the Society incorporated in the Consolidated Accounts is as certified by the management.

1.2 Land at Branches

1.2.1. **Ompuri:** A small portion of the land of the Society at Ompuri Branch has been occupied by encroachers. The Civil Court at Matar had passed an order in favour of the Society for vacating the occupied premises. As informed by the management the encroachers have been convicted under The Gujarat Land Grabbing (Prohibition) Act, 2020.

2. FIXED ASSETS & DEPRECIATION

- 2.1) Depreciation on Fixed Assets in branches has generally been charged at Income Tax rates.
- 2.2) During the financial year 2014-15 the Society handed over the building, previously being used by Auro Trust to run a guest house in the name of Good Guest House, to Chettinad Hotels Pvt Ltd (Supplementary deed reading Chettinad Hotels and Resorts Pvt Ltd) on lease for 29 years under a registered lease deed, for renovation addition and maintenance of the heritage status.

3. CLOSING STOCK

The closing stock of **Rs.58,05,665.33 (P.Y.Rs.60,35,767.80)** has been taken as per valuation certified by the management.

4. OTHERS

- 4.1 Income received in the Designated Foreign Contribution Bank Account from Foreign sources in respect of Contributions / Donations and Others are included under the relevant income heads. Foreign Contribution utilization Bank Accounts have been opened for utilization of such incomes.
- 4.2 Research Expenses of Rs.2,98,09,719.86 (P.Y. Rs.2,46,81,440.10) appearing in the Income & Expenditure A/c is taken net of total Research Expenses Rs. 12,73,44,769.67 (P.Y. Rs.11,67,10,530.10) as reduced by the aggregate of depreciation of Rs. 69,38,384.64 (P.Y. Rs.68,83,681.37) and Expenses out of CSR & Specific fund of Rs.9,05,96,665.17 (P.Y.Rs.8,51,45,408.63)
- 4.3 Contributions under Corporate Social Responsibility (CSR) & Specific Fund received during the year aggregating Rs.30,70,37,654.30 (P.Y. Rs. 46,60,78,072.14) out of which expenses of Revenue nature amounting to Rs.27,63,71,827.17 (P.Y. Rs.37,99,80,973.63) have been recognized as income in the Income & Expenditure account and expenses of Capital nature, being Fixed Assets, amounting to Rs.1,35,96,803.00 (P.Y. Rs.2,58,51,213.00) have been capitalized.

5. LOANS, ADVANCES & CURRENT ASSETS

In the opinion of the Management, the Investments, Current Assets, Loans and Advances will realise the value at which they are stated in the Balance Sheet. Similarly, the Loans availed and the Current Liabilities are payable as per the Balance Sheet Figures.

6. Previous year figures are regrouped and /or rearranged wherever considered necessary.
7. Schedules A to P and Notes on Account in Schedule X forms an integral part of the Accounts.



Schedule "X"

1. List of Branches & Units Audited and Incorporated

Sl. NO.	Name of the Branch	Name of Chartered Accountants
1	Hyderabad	V.S.R.A. & Associates
2	Hanumakonda	V. Ravi & Co.,
3	Guntur	B. Gopalakrishna & Co.,
4	Kakinada	V.S.R.A. & Associates
5	Tirupati	Ramraj & Co.,
6	Digboi	Ajoy Paul & Associates
7	Guwahati	B.K. Bhattacharjee & Co.,
8	Bhilai	Jain Kochar & Co.,
9	Adhchini	Goyal Bansal & Associates
10	Sri Aurobindo Centre for Arts & Communication	Goyal Bansal & Associates
11	Dhari	DDM & Associates
12	Panaji	CY Ramani & Co.,
13	Baroda	Monal A Patel
14	Surat	Gunvant C Shah & Co.
15	Jamnagar	Purohit Shah & Associates
16	Nadiad	Vishal Shah & Co.,
17	Ompuri	Arpan J. Shah & Co.,
18	Amreli	A.B. Kothiya & Co.,
19	Sirsa	Ashish Naresh Goyal & Co.,
20	Ambala	Gandhi Minocha & Co.,
21	Ranchi	P.S. Paul & Co.,
22	Hesal	J N Agrawal & Co.,
23	Bangalore	B.R.V. Goud & Co.,
24	Gauribidanur	RBV & CO.,
25	Gulbarga	Mahaveer Singhvi & Associates
26	Dharwad	Gandhi Gutti & Associates
27	Ratlam	SPNJ & Associates
28	Indore	N.C. Khabya & Co.,
29	Khandwa	Agarwal Patel & Sinhal
30	Mumbai	C.D. Jhamb & Co.,
31	Akot	Suvarna Mangle & Associates
32	Sonarpur Ganga Joara	A.K. Virmani & Co.,
33	Amravati	Tambi & Jaipurkar
34	Nagpur	P.T. Chhabria & Co.,
35	Burdwan	K.C. Ghosh & Co.,
36	Bhubaneswar	Tripathy & Co.,
37	Patiala	R.P. Bhambri & Co.,
38	Jodhpur	B.M. Kothari & Co.,
39	Mathura	Manish Agrawal & Associates
40	Agartala	Sanat & Associates
41	Chennai	S. Narasimhan & Co.,
42	Salem	R. Raveendran
43	Srirangam	K.Mahesh Manickham & Co.,



44	Kuttapalayam	MSS and Co.,
45	Lucknow	S.K. Bhatnagar & Co.,
46	Sultanpur	Ajay Goel & Co.,
47	Noida	Yogesh Bansal & Co.,
48	Coimbatore	RJC Associates
49	Rishikesh	Pratiyush Jain & Co.,
50	Dehradun	Vimal Kishore & Associates LLP
51	Chandigarh	J.R. Khanna & Co.,
52	West Bengal State Committee	A.K. Virmani & Co.
53	Maithon School	SGMR & Co.,
54	Asansol	DBSAN & Co.,
55	East Kolkata	A.K. Virmani & Co.,
56	Durgapur	Ghanty & Co.,
57	Ashok Nagar	P.Modak & Co.,
58	Konnagar	Ghosal & Ghosal
59	Tripura State Committee	Sanat & Associates
60	Chengalpattu	K. Baskaren
61	Siliguri	R. Bose & Associates
62	Kharagpur	P. Modak & Co.,
63	Bankura	D. Patra & Co.,
64	Karnataka State Committee	SSB & Associates
65	Sri Aurobindo Divine Life Education Centre – SAIRSS	Pawan Kedia & Co.,
66	Jhunjhunu	Pawan Kedia & Co.,
67	U.P. State Committee	Yogesh Bansal & Co.,
68	Gujarat State Committee	Monal A Patel
69	Jharkhand State Committee	P.S. Paul & Co.,
70	A.P. State Committee	V S R A & Associates
71	Bihar State Committee	CSP & Associates LLP
72	Hindi Zonal Committee	Yogesh Bansal & Co.,
73	Tamilnadu St.Committee	S.Narasimhan & Co.,
74	Purnea	CSP & Associates LLP
75	Dehri-on-Sone	CSP & Associates LLP
76	Sindri	K. Layek & Co.,
77	Ujjain	Toshniwal Mantri & Associates
78	Gurugram	K M G S & Associates
79	Dhar	SBA & Company
80	Navsari	A.J. Mistry & Co.,
81	Rajasthan St. Committee	G D Gargieya & Co.,
82	Porbandar	Vijay Popat & Associates
83	Udaipur	Bhadada Garg & Associates
84	Bhadrapur	SGMR & Co.,
85	Nowgong	Jayendra Tiwari & Associates
86	Port Blair	M/s. Babu & Badat
87	Yalavatti	Kulkarni Mahendrakar Patil & Co.,
88	Jaipur	G D Gargieya & Co.,



89	Raipur	Jugal Kishor Agrawal & Co.,
90	Rupantar	Arun RK Gupta & Co.,
91	Ranaghat	A. Guha & Associates
92	Paigemberpur	MRKS & Associates
93	Pyradanga	P. Modak & Co.,
94	Prayagraj	Manish Dhar & Co.,
95	Bhopal	P.K. Sharma & Co.,
96	Rudrapur	Kathuria Maheshwari & Associates
97	Cuddalore	Srinivasan Sundararaman & Co.,
98	Jankop	CSP & Associates LLP
99	Agra	Dinesh K. Agarwal & Co.,
100	Navi Mumbai	A A N & Co.,

2. List of Branches & Units signed by the office bearers and incorporated during the year:

- SAS, Maharashtra State Committee
- SAS, M.P. State Committee
- SAS, Assam State Committee

3. Offices / Units of Sri Aurobindo Society audited by A.K. Virmani & Co., Chartered Accountants.

- Pondicherry Office
- Sri Aurobindo Institute of Research in Social Sciences
- Auro Publications

For A.K. VIRMANI & Co.
Chartered Accountants
Firm Regn No. 305160E

By order of the Executive Committee

Dated: 20 AUG 2025
Place: Puducherry

(Soma Gana)
Proprietor

Membership No.060088

UDIN: 25060088 BNGAYU3951

Place: Kolkata

Date: 27 AUG 2025

(Pradeep Narang)
Chairman

Sri Aurobindo Society

(Kaushal Sharma)
Member-Secretary
Sri Aurobindo Society

(V. Kannan)
Chief Manager – Accounts

