



INDEPENDENT AUDITOR'S REPORT

TO OISCA INTERNATIONAL SOUTH INDIA CHAPTER, KOZHIKODE – 673 001.

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying Financial Statements of OISCA INTERNATIONAL SOUTH INDIA CHAPTER, KOZHIKODE – 673 001. which comprises the Balance Sheet as on March 31,2025, the Income and Expenditure account and the Receipts and Payments accounts for the period 01.04.2024 to 31.03.2025 and a summary of significant accounting policies and other explanatory information (hereinafter referred to as “Financial Statements”)

OISCA INTERNATIONAL SOUTH INDIA CHAPTER'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

OISCA INTERNATIONAL SOUTH INDIA CHAPTER'S Management is responsible for the preparation of these Financial Statements that give a true and fair view of the financial position, financial performance in accordance with the accounting standards as prescribed by the Institute of Chartered Accountant of India (ICAI). This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

AUDITOR'S RESPONSIBILITY

Our responsibility is to express an opinion on these financial statements based on our Audit. We conducted our Audit in accordance with the standard on auditing issued by the Institute of Chartered Accountant of India (ICAI). Those standards require that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the OISCA INTERNATIONAL SOUTH INDIA CHAPTER'S preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the said internal controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the OISCA INTERNATIONAL SOUTH INDIA CHAPTER, as well as evaluating the overall presentation of the financial statements.

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



OPINION

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 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India.

- a) In the case of Balance Sheet, of the state of affairs of OISCA INTERNATIONAL SOUTH INDIA CHAPTER as on 31st March 2025.
- b) In the case of Income and Expenditure account, of the deficit for the year ended on that date.
- c) In the case of the Receipts and Payments account of the Receipt and Payments for the period ended on that date.

REPORT ON OTHER LEGAL AND REGULATORY REQUIRMENTS

1. We report that :

- a) 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, Excepting in case of 1) ECO RESOURCE CENTRE, AVAYAL, KOLAGAPPARA, WAYANAD, 2) OISCA IDU SURAKSHA PROJECT, KOZHICODE AND 3) OISCA MIGRANT SURAKSHA PROJECT, KOZHICODE. The first one were audited by M/s V. SURESH & ASSOCIATES, CHARTERED ACCOUNTANTS, SULTHAN BATHERI with FRN :013056 S and the next two were Audited by M/s. RSM & ASSOCIATES, COCHIN with FRN:0028138.
- b) In our opinion proper books of accounts have been kept by the OISCA INTERNATIONAL SOUTH INDIA CHAPTER so far as appears from our examination of those books, subject to some of the payment of self-attested vouchers.
- c) The Balance Sheet, the Income and Expenditure Account and the Receipt and Payments Account dealt with by this Report are in agreement with the books of accounts.
- d) In our opinion the Balance Sheet, the Income and Expenditure Account comply with the Accounting Standards issued by the Institute of Chartered Accountant of India (ICAI).

C. MOHAN, B.Sc., F.C.A.
CHARTERED ACCOUNTANT
M. No: 022577

C.MOHAN & Co.
CHARTERED ACCOUNTANTS
FRN : 026764S
UDIN: 25022577BMHXPC5757
PLACE: CALICUT
DATE: 05-11-2025



OISCA INTERNATIONAL SOUTH INDIA CHAPTER
U.K.S ROAD
KOZHIKODE - 673 001.

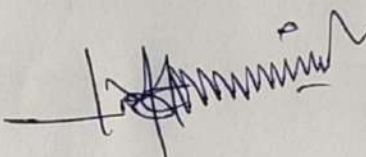
BALANCE SHEET AS AT 31ST MARCH , 2025

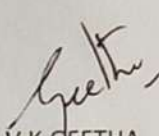
<u>SOURCES OF FUNDS:</u>	<u>SCHEDULE NO.</u>	<u>AMOUNT</u> Rs. P
CAPITAL FUND	I	35,55,698.84

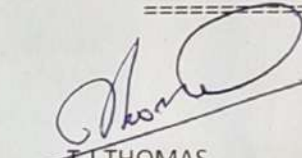
	TOTAL	35,55,698.84
		=====
<u>APPLICATION OF FUNDS:</u>		
FIXED ASSETS	II	19,74,135.80
CURRENT ASSETS LOANS AND ADVANCES	IV	16,57,449.04
LESS: CURRENT LIABILITIES AND PROVISIONS	III	75,886.00

	TOTAL	35,55,698.84
		=====

CALICUT
05-11-2025


M. ARAVIND BABU
 (SECRETARY GENERAL)


V.K.GEETHA
 (TREASURER)


T.J.THOMAS
 (PRESIDENT)

AS PER OUR REPORT OF EVEN DATE ANNEXED

C. MOHAN, B.Sc., F.C.A.
CHARTERED ACCOUNTANT
 M. No: 022577

CALICUT
05-11-2025

C. MOHAN&CO.
 CHARTERED ACCOUNTANTS
 FRN : 026764S
 UDIN:25022577BMHXPC5757



OISCA INTERNATIONAL SOUTH INDIA CHAPTER
U.K.S ROAD,
KOZHIKODE - 673 001.

SCHEDULE -I CAPITAL FUND

AS ON 01-04-2024

LESS: EXCESS OF EXPENDITURE OVER INCOME

35,91,604.70
35,905.86

TOTAL

35,55,698.84
=====

SCHEDULE -III CURRENT LIABILITIES AND PROVISIONS

MIGRANT SURAKSHA PROJECT - STI REVOLVING FUND

ADVANCE FROM THOMAS STEPHAN

ADVANCE FROM DIRECTOR

UN CLEARED FUND

42,279.00
21,885.00
7,946.00
3,776.00

TOTAL

75,886.00
=====

SCHEDULE -IV CURRENT ASSETS, LOANS AND ADVANCES

LOAN TO NALINAKSHAN

TAX DEDUCTED AT SOURCE 2014-2015(MANIYUR)

TAX DEDUCTED AT SOURCE A Y -2025-26

RECEIVABLE FROM CHORODE PANJAYATH FOR TDS

LOANS AND ADVANCES(CFP)

SBI SWEEP ACCOUNT

45,000.00
24,500.00
12,251.00
89,470.00
4,065.00
10,82,745.00

CFP - STATE BANK OF INDIA A/C. NO. 57023931293

STATE BANK OF INDIA A/C NO.40157676742

7,220.85
279.86

7,500.71

CFP KARNATAKA - STATE BANK OF INDIA, A/C. NO. 67092462802

1,374.00

MINISTRY OF TEXTILES - AHVY PROJECT- BANK(HDFC A/C NO.50100003096620)

2,824.00

IDU SURAKSHA PROJECT- BANK SMC

11,017.63

MIGRANT SURAKSHA PROJECT- BANK SMC

33,134.58

ECO RESOURCE CENTRE - FEDERAL BANK, MEENANGADI A/C No.1771010008368

1,08,284.00

HERBAL PLANTS & HOME REMEDIES -KERALA GRAMIN BANK A/C 40120101021994

2,596.50

CASH IN HAND

2,324.51

STATE BANK OF INDIA, KOZHIKODE - A/C. NO. 57023946732

2,30,362.11

TOTAL

16,57,449.04
=====

OISCA INTERNATIONAL SOUTH INDIA CHAPTER
U.K.S ROAD,
KOZHIKODE - 673 001.

CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH , 2025

<u>INCOME</u>	<u>AMOUNT</u>
ACCOMMODATION CHARGES	1,72,600.00
AGRICULTURAL INCOME	7,755.00
BADGES	3,800.00
CHILDREN FORESTRY PROGRAMME FUND	5,32,022.00
COMMUNITY DEVELOPMENT PROJECTS	31,16,950.00
DONATION	1,01,971.00
DONATION FOR OISCA GLOBAL MEET	1,98,500.00
DONATION FOR WAYANAD RELIEF	3,58,501.00
FACILITATION FEES FOR INTERNSHIP PRAGRAMME	60,000.00
FD INTEREST	82,392.00
GRANT KSACS	41,56,689.00
GREEN AUDIT CHARGE	50,000.00
INTEREST ON IT REFUND	851.00
INTEREST-SB	13,419.00
LIC MICRO INSURANCE COMMISSION	1,670.00
MEMBERSHIP SUBSCRIPTION	2,49,800.00
OISCA BUSINESS MEET	25,000.00
OISCA GLOBAL SUMMIT	10,39,971.00
OISCA IDU SURAKSHA PROJECT	4,56,500.00
OISCA MIGRANT SURAKSHA PROJECT	4,48,600.00
OISCA MILMA TOP TEEN CONTEST	2,00,000.00
OTHER INCOME	4,640.00
RENT RECEIVED	43,000.00
VYK TRANING PROGRAMME	2,21,000.00
EXCESS OF EXPENDITURE OVER INCOME	35,905.86
TOTAL	1,15,81,536.86

EXPENDITURE

AGRICULTURE EXPENSES	4,915.00
ALLOWANCE	7,19,100.00
AUDIT CHARGE	50,150.00
AWARENESS PROGRAMME EXPENSE	30,232.00
BANK CHARGE	4,143.86
CLINICAL SERVICES	2,03,628.00
COMMODITIES	6,20,779.00
COMMUNITY DEVELOPMENT PROJECTS -EXPENSES	31,16,950.00
COMPETITION FOR CHILDRENS	68,350.00
DONATION FOR WAYANAD RELIEF - EXPENSES	1,24,850.00
ELECTRICITY CHARGE	12,737.00
FOOD AND REFRESHMENT	5,410.00
GLOBAL MEET	19,000.00
GREEN AUDIT FEES	9,500.00
HONORARIUM	10,000.00
HUMAN RESOURCES COST	21,90,500.00
INFRASTRUCTURE AND ADMINISTRATIVE COST	6,81,049.00
ISO REGISTRATION FEES	6,490.00
LABOUR CHARGE	51,300.00
MEETING EXPENSE	16,903.00
MISCELLANEOUS EXPENSES	22,205.00
NABET AFFILIATION FEES	1,59,310.00

OISCA GLOBAL SUMMIT- EXPENSES	11,55,002.00
OISCA IDU SURAKSHA PROJECT - EXPENSES	4,56,500.00
OISCA MIGRANT SURAKSHA PROJECT- EXPENSES	4,48,600.00
OISCA MILMA TOP TEEN CONTEST- EXPENSES	62,173.00
PHOTO AND VIDEO CHARGES	3,000.00
POSTAGE	12,258.00
PRINTING AND STATIONARY	10,748.00
PROGRAMME DELIVERY	2,12,133.00
PROMOTION AND COORDINATION EXPENSES	18,840.00
PROPERTY TAX	6,802.00
REPAIRS AND MAINTENANCE	48,317.00
SAPLING EXPENSE	86,680.00
SOCIAL MARKETING OF CONDOMS	3,720.00
TELEPHONE ALLOWANCE	4,040.00
TRAINING PROGRAM FOR TEACHERS	72,875.00
TRAVELLING ALLOWANCE	3,11,760.00
TREE PLANTING EXPENSES	2,00,110.00
VYK MEMBERSHIP FEES	7,080.00
VYK TRAINING PROGRAMME - EXPENSES	2,25,000.00
WASHING& CLEANING EXPENSES	700.00
WEBSITE DEVELOPMENT CHARGES	18,000.00
DEPRECIATION	89,697.00

TOTAL

1,15,81,536.86

CALICUT
05-11-2025

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AS PER OUR REPORT OF EVEN DATE ANNEXED

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