ꯑ꯭ ꯀꯥꯌꯤꯑꯤꯈꯣ ꯀꯥꯌꯤꯅꯥ ꯑꯦꯟꯗ ꯑꯁ�started꯭ꯁꯤꯑꯦꯠꯁ꯭
A KAIYIKHO KAYINA & ASSOCIATES
Chartered Accountants

Office Address:
Rikhumai, Taphou,
Senapati,
Manipur - 795106
Email:cakaiyikho@gmail.com

Independent Auditors' Report

To
The Members of,
SWANG DWANG(SD)

Opinion

We have audited the accompanying financial statements of **SWANG DWANG(SD)**, which comprise the Balance Sheet as at **31st March, 2026**, and the Income & Expenditure Account and Receipts & Payments Account for the year then ended, along with a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give a true and fair view in conformity with the cash basis of accounting followed by the Society and the accounting principles generally accepted in India:

(i) in the case of the Balance Sheet, of the state of affairs of the Society as at **31st March, 2026**;
(ii) in the case of the Income & Expenditure Account, of the Deficit for the year ended on that date; and
(iii) in the case of the Receipts & Payments Account, of the actual receipts and payments for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) generally accepted in 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 ethical requirements that are relevant to our audit of the financial statements in India, and we have fulfilled our other ethical responsibilities in accordance with such requirements. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibility for the Financial Statements

The Society's Management is responsible for the preparation and presentation of these financial statements that give a true and fair view in accordance with the accounting principles generally accepted in India and in conformity with the cash basis of accounting followed by the Society. Under this basis, income and related assets are recognised when actually received and expenses are recognised when actually paid.

This responsibility includes maintenance of adequate accounting records for safeguarding the assets of the Society and for preventing and detecting frauds and other irregularities; selection and

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application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of internal controls relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the 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 the Management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so. The Management has informed us that the Society is a going concern and intends to continue its operations in the foreseeable future.

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 the Standards on Auditing ("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 the SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

1. 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.

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

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

4.Conclude on the appropriateness of the Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists

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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.

5.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) evaluating 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 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

Based on our audit and according to the information and explanations given to us, we report that the books of account and other relevant records of the Society have been properly maintained in accordance with the applicable provisions of law and the rules governing the Society.

For A KAIYIKHO KAYINA & CO.
Chartered Accountants

A KAIYIKHO KAYINA & ASSOCIATES
Chartered Accountants
FRN No. 334136E

A. Kaiyikho

A Kaiyikho Kayina Mao
Proprietor
M. No. 323116

A KAIYIKHO KAYINA & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ SENAPATI

Date: 03-06-2026
Place: SENAPATI

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SWANG DWANG(SD)
TAMENGLONG HEADQUARTER
MANIPUR, 795141

BALANCE SHEET AS AT 31/03/2026

(Amount in Rs.)

	Particulars	Note	F.Y.2025-26	F.Y.2024-25
I	**EQUITY & LIABILITIES**			
1	**General Funds**			
a)	General Funds	3	3,17,257.76	3,87,807.22
2	**Secured Loan**			-
	Total		**3,17,257.76**	**3,87,807.22**
II	**ASSETS**			
1	**Non Current Assets**			
a)	Fixed Assets	4	1,98,823.00	1,33,599.00
b)	Investment	6	-	-
2	**Current Assets**			
	Cash & Bank Balances	7	1,18,434.76	2,54,208.22
3	**LOANS AND ADVANCES**		-	-
	Total		**3,17,257.76**	**3,87,807.22**
	Brief about the Entity	1		
	Summary of significant accounting policies	2		

Note: All the Notes and Annexures as mentioned above and annexed to the accounts are forming an integral part of the accounts.

DATE:: 03-06-2026
PLACE:: SENAPATI
UDIN :: 26323416KDSSCO2904

A KAIYIKHO KAYINA & ASSOCIATES
Chartered Accountants
FRN No. 334136E

A. Kaiyikho

A Kaiyikho Kayina Mao
Proprietor
M. No. 323416

A KAIYIKHO KAYINA & ASSOCIATES ★ SENAPATI ★ CHARTERED ACCOUNTANTS

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INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2026

(Amount in Rs.)

Sl.No.	Particulars	Notes	F.Y.2025-26	F.Y.2024-25
A	**Income :**			
i)	Gross Income	8	18,00,850.00	17,36,350.00
ii)	Other Income	9	5,550.00	2,932.10
	Total (A)		**18,06,400.00**	**17,39,282.10**
B	**Expenditure :**			
i)	Recurring Expenditure	10	13,80,127.00	11,44,181.00
ii)	Employee benefit expense (salaries, wages, others)	12	2,44,000.00	1,85,000.00
iii)	Other Expenditure	13	1,98,046.46	1,38,021.62
iv)	Depreciation	4	54,776.00	27,921.00
	Total (B)		**18,76,949.46**	**14,95,123.62**
C	**Surplus/(Deficit) during the year (A-B)**		(70,549.46)	2,44,158.48
	TOTAL (B+C)		**18,06,400.00**	**17,39,282.10**

Note: All the Notes and Annexures as mentioned above and annexed to the accounts are forming an integral part of the accounts.

DATE:: 03-06-2026
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A. Kaiyikho

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SWANG DWANG(SD)
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RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31/03/2026

(Amount in Rs.)

Sl.No.	Receipts	Notes	F.Y.2025-26	F.Y.2024-25
A	**Opening Balance :**			
	Cash in Hand & at Bank	5	2,54,208.22	69,628.74
B	Gross Receipts	8	18,00,850.00	17,36,350.00
C	Other Receipts	9	5,550.00	2,932.10
	TOTAL		**20,60,608.22**	**18,08,910.84**

(Amount in Rs.)

Sl.No.	Payments	Notes	F.Y.2025-26	F.Y.2024-25
A	Recurring Expenditure	10	13,80,127.00	11,44,181.00
B	Non-recurring expenditure	11	1,20,000.00	87,500.00
C	Employee benefit expense (salaries, wages, others)	12	2,44,000.00	1,85,000.00
D	Other Expenditure	13	1,98,046.46	1,38,021.62
F	**Closing Balance:**			
	Cash in Hand & at Bank	7	1,18,434.76	2,54,208.22
	TOTAL		**20,60,608.22**	**18,08,910.84**

Note: All the Notes and Annexures as mentioned above and annexed to the accounts are forming an integral part of the accounts.

DATE:: 03-06-2026
PLACE:: SENAPATI
UDIN :: 26323416KDSSCO2904

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Note - 1 :: Brief about the Entity

Pan No. (Organisation):-	AARAS2475D
Address:	TAMENGLONG HEAD QUARTER,PO/PS, TAMENGLONG, 795141
Nature of Activity:-	Relief of the Poor Education Medical Relief Yoga Preservation of Environment
Regd. Details:-	Manipur Societies Registration Act 1989
Society Registration No:-	No. 101/SR/TD/2014-15
Date of Registration:-	28TH APRIL 2014
12A Registration Details:-	AARAS2475D25KL01

Details of the existing office bearer

	Founder/Board Member	President	Treasurer
Name	P.G CHUNHEMLUNG	R. KENNING	DR. DIMDIM GANGMEI
Address	VIEWLAND COLONY, MAKHRELUI,SENAPATI	GUIGAILONG IMPHAL MUNICIPAL COUNCIL	GUIGAILONG IMPHAL MUNICIPAL COUNCIL
Pan No	ACRPC2287P	IHBPK8292J	ATRPG4846J
Aadhaar No	8429 7634 8161	4721 6148 6343	4719 8747 4436
Phone No	9402882026	7005442648	8413974234
Email ID	HIPGJEN@GMAIL.COM	RONGMEIKENNING87@GMAIL.COM	DIMDIMGANGMEI@GMAIL.COM

Note - 2 :: SIGNIFICIENT ACCOUNT POLICIES

Accounting Standards as Applicable to Non-Corporate Entities :

Classification of the entity for applicability of AS (Level IV)

Accounting Standard	Applicable Accounting Standards	Requirements	Applicabiity to entity and compliance observations
AS 1	Applicable	Disclosure of Accounting Policies	Cash basis of accounting
AS 2	Applicable	Inventory valuation	Not applicable
AS 4	Not Applicable	Contingencies and Events Occurring After the Balance Sheet Date	Reviewed and accessed while finalising the accounts through not reported anywhere as cash basis of accounting is followed
AS 5	Applicable	Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies	Surplus or deficit based on cash basis of accounting
AS 7	Applicable	Construction Contracts	Not applicable
AS 9	Applicable	Revenue Recognition	On cash basis
AS 10	Applicable with disclose exemption	Property, Plant and Equipment	Fixed Assets are stated at cost of acquisition or construction including directly attributable cost of bringing the assets to its working condition for intended use Depreciation is provided on the basis of block of assets on Written Down Value (WDV) method in accordance with rates prescribed in the Income-Tax Act, 1961.
AS 11	Applicable with disclose exemption	The Effects of Changes in Foreign Exchange Rates	Transactions in foreign Currency are accounted at the exchange rate prevailing on
AS 12	Applicable with disclose exemption	Accounting for Government Grants	Grants have been recoginsed as income to the extent it was received.
AS 13	Applicable with disclose exemption	Accounting for Investments	Investment are recognized at cost when acquired
AS 15	Applicable with disclose exemption	Employee Benefits	Employee benefits like bonus,EPF, PPF have been duly disclosed in the accounts.
AS 16	Applicable	Borrowing costs	No borrowings cost has been incurred
AS 19	Applicable with disclose exemption	Accounting for Lease	Not applicable
AS 22	Applicable only for current tax related provisions	Accounting for taxes on income	No provision for income tax has been made as there is exemption under the Income Tax Act.
AS 26	Applicable with disclose exemption	Intangible Assets	There is no Intangible Assets
AS 29	Applicable	Provision for contingent liabilities & contingent assets	Not applicable and contingent liabilities though reviewed and accessed on yearly basis, no disclosure is made as cash basis of

UDIN :: 26323416KDSSCO2904

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Note - 3 : General Fund : **(Amount in Rs.)**

Sr.No.	Particulars	F.Y.2025-26		F.Y.2024-25	
	Opening Balance	3,87,807.22		1,43,648.74	
	Add: Surplus as per Income & Expenditure	-70,549.46		2,44,158.48	
	Closing balance		3,17,257.76		3,87,807.22
			3,17,257.76		**3,87,807.22**

Note - 5 : Details of Opening Cash in Hand & at Bank : **(Amount in Rs.)**

Sr.No.	Particulars	F.Y.2025-26	F.Y.2024-25
	Punjab & Sind A/C NO. 06751000021028	2,31,399.22	52,543.74
	Cash in Hand (As certified)	22,809.00	17,085.00
		2,54,208.22	**69,628.74**

Note - 6 : Details of Investment : **(Amount in Rs.)**

Sr.No.	Particulars	F.Y.2025-26	F.Y.2024-25
		-	-

Note - 7 : Details of Closing Cash in Hand & at Bank : **(Amount in Rs.)**

Sr.No.	Particulars	F.Y.2025-26	F.Y.2024-25
	Punjab & Sind A/C NO. 06751000021028	57,280.76	2,31,399.22
	Cash in Hand (As certified)	61,154.00	22,809.00
		1,18,434.76	**2,54,208.22**

UDIN :: 26323416KDSSCO2904

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SWANG DWANG(SD)
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MANIPUR, 795141

Note - 8: Gross Receipts : (Amount in Rs.)

Sr.No.	Particulars	F.Y.2025-26	F.Y.2024-25
	DONATION/VOLUNTARY CONTRIBUTION:		
	Members Subscription	2,45,000.00	1,65,000.00
	Grant from National Foundation of India	4,11,500.00	3,94,500.00
	Members and Other Local Contribution	5,33,000.00	5,10,000.00
		11,89,500.00	**10,69,500.00**
	RECEIPT FROM :-		
	Agriculture & Horticulture products	95,720.00	1,42,560.00
	Pigs,Piglets,Chicks	1,25,630.00	1,55,180.00
	Mushrooms	3,90,000.00	3,69,110.00
		6,11,350.00	**6,66,850.00**
		18,00,850.00	**17,36,350.00**

Note-9 : Other Receipts : (Amount in Rs.)

Sr.No.	Particulars	F.Y.2025-26	F.Y.2024-25
	Other Receipts :-		
	Bank interest/Misc Receipts	5,550.00	2,932.10
		5,550.00	**2,932.10**
		5,550.00	**2,932.10**

UDIN :: 26323416KDSSCO2904

Note - 10 : Recurring Expenditure : (Amount in Rs.)

Sr.No.	Particulars	F.Y.2025-26	F.Y.2024-25
	Self Help Group Awareness Programme	70,500.00	68,550.00
	Financial Literacy Awareness Programme	1,25,000.00	92,000.00
	Seminar & Workshops	48,200.00	30,100.00
	Financial Support for Individual Entrepreneurs	1,54,000.00	1,35,000.00
	Financial Assistance for the Merit,Orphan & Old age person	1,51,000.00	1,10,000.00
	Piggery and Poultry Farming	95,800.00	1,04,240.00
	Agriculture & Horticulture Development Programme	82,560.00	90,980.00
	Career Counselling for Students and Youth	47,200.00	31,500.00
	Market Linkage Training	61,150.00	30,435.00
	Skill Development Training	29,894.00	19,789.00
	Development of Mushroom Cultivation/Processing/Fermenting Programme	1,55,263.00	95,987.00
	Development of Bamboo Shoots Processing Programme	3,59,560.00	3,35,600.00
	Total::	**13,80,127.00**	**11,44,181.00**

Note - 11 : Non-Recurring Expenditure : (Amount in Rs.)

Sr.No.	Particulars	F.Y.2025-26	F.Y.2024-25
	Construction of Workshed	1,20,000.00	-
		-	87,500.00
		1,20,000.00	**87,500.00**

Note - 12 : Employee benefit expense(salaries, wages, others) : (Amount in Rs.)

Sr.No.	Particulars	F.Y.2025-26	F.Y.2024-25
	Staff Salary	2,44,000.00	1,85,000.00
		2,44,000.00	**1,85,000.00**

Note - 13 : Other Expenditure : (Amount in Rs.)

Sr.No.	Particulars	F.Y.2025-26	F.Y.2024-25
	Office Rent	42,000.00	42,000.00
	Audit Fee	10,000.00	-
	Printing & Stationery	13,113.00	11,412.00
	Travelling & Conveyances	41,560.00	18,500.00
	Meeting & Refreshment	22,698.00	15,620.00
	Telephone and Electricity Bill	41,256.00	38,299.00
	Contigencies	1,145.00	2,570.00
	Newspaper & Journals	8,600.00	9,600.00
	Bank & Other Charges	174.46	20.62
	Registration, Certification and Compliance Expenses	15,000.00	-
	Miscellaneous	2,500.00	-
		1,98,046.46	**1,38,021.62**

UDIN :: 26323416KDSSCO2904

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SWANG DWANG(SD)
TAMENGLONG HEADQUARTER
MANIPUR, 795141

Note - 4 : Property, Plant & Equipment(Tangible Assets) **(Amount in Rs.)**

Particulars/Assets	Furniture & Fixtures	Tools & Equipments	Computer & Accessories	Agriculture & Horticulture Equipments	Workshed	Total
Gross Block						
At 1 April 2024	26,207.00	19,369.00	3,307.00	23,563.00	14,067.00	86,513.00
Additions		-	87,500.00			87,500.00
Deductions/Adjustments						-
At 1 April 2025	26,207.00	19,369.00	90,807.00	23,563.00	14,067.00	1,74,013.00
Additions				-	1,20,000.00	1,20,000.00
Deductions/Adjustments						-
At 31 March 2025	26,207.00	19,369.00	90,807.00	23,563.00	14,067.00	**1,74,013.00**
At 31 March 2026	26,207.00	19,369.00	90,807.00	23,563.00	1,34,067.00	**2,94,013.00**
Rate	10%	15%	40%	15%	15%	
Depreciation/Adjustments						
At 1 April 2024	2,621.00	2,905.00	1,323.00	3,534.00	2,110.00	**12,493.00**
Additions	2,359.00	2,470.00	18,294.00	3,004.00	1,794.00	**27,921.00**
Deductions/Adjustments						-
At 1 April 2025	4,980.00	5,375.00	19,617.00	6,538.00	3,904.00	**40,414.00**
Additions	2,123.00	2,099.00	28,476.00	2,554.00	19,524.00	**54,776.00**
Deductions/Adjustments						-
At 31 March 2025	4,980.00	5,375.00	19,617.00	6,538.00	3,904.00	**40,414.00**
At 31 March 2026	7,103.00	7,474.00	48,093.00	9,092.00	23,428.00	**95,190.00**
Net Block						
At 31 March 2025	21,227.00	13,994.00	71,190.00	17,025.00	10,163.00	**1,33,599.00**
At 31 March 2026	19,104.00	11,895.00	42,714.00	14,471.00	1,10,639.00	**1,98,823.00**

UDIN :: 26323416KDSSCO2904

A KAIYIKHO KAYINA & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ A·K SENAPATI

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A KAIYIKHO KAYINA & ASSOCIATES

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