(1)

S. Sahoo & Co.
Chartered Accountants

Independent Auditor's Report

To,
The Members of Board
GeoHazard Society, New Delhi

Report on the Financial Statements

Opinion

1. We have audited the accompanying financial statements of GeoHazard Society **[Registration No. S-60672, PAN: AABTG1522G]**, which comprise the Balance Sheet as at 31 March 2025, the Income and Expenditure Account, significant accounting policies and notes to the financial statements.

2. 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 Trust 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 Trust as at 31 March 2025, and its surplus for the year ended on that date.

Basis of Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs). 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 Trust in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('ICAI') 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 the management for the Financial Statements

4. The Trust ('management') is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Trust in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Trust 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.

5. In preparing the financial statements, management is responsible for assessing the Trust'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 Trust or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

6. 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 Standards on Auditing 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.

7. As part of an audit in accordance with Standards on Auditing, 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 including the utilization certificates submitted by the sub-recipients, 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.

   - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

   - Conclude on the appropriateness of Trust'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 Trust'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 Trust 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.

8. We communicate with the management 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.

S. Sahoo & Co.
Chartered Accountants

Other Matter

9. 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.

Report on Other Legal and Regulatory Requirements

10. We also report on the following points as under for the year ended 31 March 2025:

    a. Trust has maintained its books of accounts in electronic mode. The books of accounts are updated and maintained by the finance department of the Trust on regular basis. The books of accounts are maintained in New Delhi location. In our opinion and accordingly information provided to us, proper books of accounts are maintained by the Trust and the same is maintained in accordance with the provisions of the Act and the rules made thereunder;

    b. Receipts and disbursements are properly and correctly shown in the accounts;

    c. The cash balance, vouchers, bank book etc. are in custody of management and the same are in agreement with Books of account on the date of our audit;

    d. All books, deeds, accounts, vouchers or other documents or records required by us were produced for audit;

    e. Trust has maintained register of movable and immovable properties. In our opinion and according to the information provide to us, the changes (if any) in the register of movable and immovable properties of the Trust has been incorporated in the books of accounts properly.

    f. Trustee of the Trust appeared before us and furnished all information required for audit;

    g. In our opinion and according to the information provided to us, no property or funds of the Trust were applied for any object or purpose other than the object or purpose of the Trust;

    h. Trust has invested its surplus in fixed deposit of scheduled Bank as defined in Reserve Bank of India Act, 1934 as well as under the provisions of section 11(5) of the Income Tax Act.

    i. In our opinion and according to the information provided to us, in this year there is no alienation in the immovable property of the Trust wherever applicable;

    j. There is no special matter which we may think fit or necessary to bring to the notice of Board Members or any other user of the financial statement, status of major compliance is as under;

a. Trust has filed its Income Tax Return for the Financial Year 2023-24 on or before the due date prescribed under section 139(1) of the Income Tax Act.

b. Trust has filed its FC Return for the financial year 2023-24 on or before the due date prescribed un the FCRA 2010.

k. In our opinion and according to the information provided to us, no cases of irregular, illegal or improper expenditure or failure or omission to recover moneys or other property belonging to the Trust or of loss, or waste of moneys or other property thereof, and whether such expenditure, failure, omission, loss or waste was caused in consequence of breach of trust or misapplication or any other misconduct on the part of the board members or any other person while in the management of the Trust were identified;

l. In our opinion and according to the information provided to us, no board member has any interest in the investment of the Trust;

m. In our opinion and according to the information provided to us, no board member is a debtor or creditor of the Trust. Further, Trust only has investment in the form of fixed deposits and bonds of government of India and all fixed deposits/investments are in name of the Trust;

n. In our opinion and according to the information provided to us, no irregularities were pointed out in the books of accounts of previous year.

For & on Behalf:
S. Sahoo & Co.
Chartered Accountants
F.R.N.: 0322952E

CA. (Dr.) Subhajit Sahoo, FCA, LLB
Partner
M. M. No. 057426
UDIN: 25057426BMIBZI9390

Date: 05-09-2025
Place: New Delhi

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S. Sahoo & Co.

Chartered Accountants

Independent Auditor's Report

To,
The Members of Board
GeoHazard Society, New Delhi

Report on the Financial Statements

Opinion

1. We have audited the accompanying financial statements of GeoHazard Society, pertaining to foreign contribution **[FCRA Registration No.231661448]**, which comprise the Balance Sheet as at 31 March 2025, the Income and Expenditure Account, Receipt and Payment Account, significant accounting policies and notes to the financial statements.

2. 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 Trust 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 Trust as at 31 March 2025, and its surplus for the year ended on that date.

Basis of Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs). 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 Trust in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('ICAI') 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 the management for the Financial Statements

4. The Trust ('management') is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Trust in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Trust 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.

5. In preparing the financial statements, management is responsible for assessing the Trust'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 Trust or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

6. 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 Standards on Auditing 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.

7. As part of an audit in accordance with Standards on Auditing, 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 including the utilization certificates submitted by the sub-recipients, 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.

   - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

   - Conclude on the appropriateness of Trust'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 Trust'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 Trust 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.

8. We communicate with the management 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.

Other Matter

9. 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.

Report on Other Legal and Regulatory Requirements

10. We also report on the following points as under for the year ended 31 March 2025:

    a. Trust has maintained its books of accounts in electronic mode. The books of accounts are updated and maintained by the finance department of the Trust on regular basis. The books of accounts are maintained in New Delhi location. In our opinion and accordingly information provided to us, proper books of accounts are maintained by the Trust and the same is maintained in accordance with the provisions of the Act and the rules made thereunder;

    b. Receipts and disbursements are properly and correctly shown in the accounts;

    c. The cash balance, vouchers, bank book etc. are in custody of management and the same are in agreement with Books of account on the date of our audit;

    d. All books, deeds, accounts, vouchers or other documents or records required by us were produced for audit;

    e. Trust has maintained register of movable and immovable properties. In our opinion and according to the information provide to us, the changes (if any) in the register of movable and immovable properties of the Trust has been incorporated in the books of accounts properly.

    f. Trustee of the Trust appeared before us and furnished all information required for audit;

    g. In our opinion and according to the information provided to us, no property or funds of the Trust were applied for any object or purpose other than the object or purpose of the Trust;

    h. Trust has invested its surplus in fixed deposit of scheduled Bank as defined in Reserve Bank of India Act, 1934 as well as under the provisions of section 11(5) of the Income Tax Act.

    i. In our opinion and according to the information provided to us, in this year there is no alienation in the immovable property of the Trust wherever applicable;

    j. There is no special matter which we may think fit or necessary to bring to the notice of Board Members or any other user of the financial statement, status of major compliance is as under;

        a. Trust has filed its Income Tax Return for the Financial Year 2023-24 on or before the due date prescribed under section 139(1) of the Income Tax Act.

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k. In our opinion and according to the information provided to us, no cases of irregular, illegal or improper expenditure or failure or omission to recover moneys or other property belonging to the Trust or of loss, or waste of moneys or other property thereof, and whether such expenditure, failure, omission, loss or waste was caused in consequence of breach of trust or misapplication or any other misconduct on the part of the board members or any other person while in the management of the Trust were identified;

l. In our opinion and according to the information provided to us, no board member has any interest in the investment of the Trust;

m. In our opinion and according to the information provided to us, no board member is a debtor or creditor of the Trust. Further, Trust only has investment in the form of fixed deposits and bonds of government of India and all fixed deposits/investments are in name of the Trust;

n. In our opinion and according to the information provided to us, no irregularities were pointed out in the books of accounts for the previous year.

For & on Behalf:
S. Sahoo & Co.
Chartered Accountants
F.R.N.: 0322952E

S. Sahoo

CA. (Dr.) Subhajit Sahoo, FCA, LLB
Partner
M. M. No. 057426
UDIN: 25057426BMIBZJ5905

Date: 05-09-2025
Place: New Delhi

S. Sahoo & Co.
Chartered Accountants

Independent Auditor's Report

To,
The Members of Board
GeoHazard Society, New Delhi

Report on the Financial Statements

Opinion

1. We have audited the accompanying financial statements of GeoHazard Society, pertaining to Contributions form Indian Sources **[Registration No. S-60672, PAN: AABTG1522G]**, which comprise the Balance Sheet as at 31 March 2025, the Income and Expenditure Account, significant accounting policies and notes to the financial statements.

2. 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 Trust 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 Trust as at 31 March 2025, and its surplus for the year ended on that date.

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3. We conducted our audit in accordance with the Standards on Auditing (SAs). 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 Trust in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('ICAI') 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.

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   - Conclude on the appropriateness of Trust'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 Trust'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 Trust to cease to continue as a going concern.

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b. Receipts and disbursements are properly and correctly shown in the accounts;

c. The cash balance, vouchers, bank book etc. are in custody of management and the same are in agreement with Books of account on the date of our audit;

d. All books, deeds, accounts, vouchers or other documents or records required by us were produced for audit;

e. Trust has maintained register of movable and immovable properties. In our opinion and according to the information provide to us, the changes (if any) in the register of movable and immovable properties of the Trust has been incorporated in the books of accounts property.

f. Trustee of the Trust appeared before us and furnished all information required for audit;

g. In our opinion and according to the information provided to us, no property or funds of the Trust were applied for any object or purpose other than the object or purpose of the Trust;

h. Trust has invested its surplus in fixed deposit of scheduled Bank as defined in Reserve Bank of India Act, 1934 as well as under the provisions of section 11(5) of the Income Tax Act.

i. In our opinion and according to the information provided to us, in this year there is no alienation in the immovable property of the Trust wherever applicable;

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a. Trust has filed its Income Tax Return for the Financial Year 2023-24 on or before the due date prescribed under section 139(1) of the Income Tax Act.

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k. In our opinion and according to the information provided to us, no cases of irregular, illegal or improper expenditure or failure or omission to recover moneys or other property belonging to the Trust or of loss, or waste of moneys or other property thereof, and whether such expenditure, failure, omission, loss or waste was caused in consequence of breach of trust or misapplication or any other misconduct on the part of the board members or any other person while in the management of the Trust were identified;

l. In our opinion and according to the information provided to us, no board member has any interest in the investment of the Trust;

m. In our opinion and according to the information provided to us, no board member is a debtor or creditor of the Trust. Further, Trust only has investment in the form of fixed deposits and bonds of government of India and all fixed deposits/investments are in name of the Trust;

n. In our opinion and according to the information provided to us, no irregularities were pointed out in the books of accounts of previous year.

For & on Behalf:
S. Sahoo & Co.
Chartered Accountants
F.R.N.: 0322952E

S Sahoo

CA. Subhajit Sahoo, FCA, LLB
Partner
M. M. No. 057426
UDIN: 25057426BMIBZK4677

Date: 05-09-2025
Place: New Delhi

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Geohazards Society
71, B-Floor, Vinobapuri, Lajpat Nagar - II, New Delhi - 110024
Balance Sheet as at 31St March 2025

Consolidated *(Amount in INR)*

	Particulars	Note	31 March 2025	31 March 2024
I	**Sources of Funds**			
1	**NPO Funds**	3		
(a)	Reserve Funds		12,378,346	13,322,660
(b)	Assets Funds		-	-
(c)	Project Funds		-	-
			12,378,346	13,322,660
2	**Non-current liabilities**			
(a)	Long-term borrowings			
(b)	Other long-term liabilities			
(c)	Long-term provisions			
			-	-
3	**Current liabilities**			
(a)	Short-term borrowings			
(b)	Unspent Grant Balance			
(c)	Other current liabilities	4	177,639	433,526
(d)	Short-term provisions	5	13,650	-
			191,289	433,526
	Total		**12,569,635**	**13,756,186**
II	**Application of Funds**			
1	**Non-current assets**			
(a)	Property, Plant and Equipment and Intangible assets	6	109,526	137,473
(i)	Property, Plant and Equipment			
(ii)	Intangible assets			
(iii)	Capital work in progress			
(iv)	Intangible asset under development			
(b)	Non-current investments			
(c)	Long Term Loans and Advances			
(d)	Other non-current assets			
			109,526	137,473
2	**Current assets**			
(a)	Current investments			
(b)	Inventories			
(c)	Receivables			
(d)	Cash and bank balances	7	11,682,681	12,223,614
(e)	Short Term Loans and Advances	8	777,429	1,395,099
(f)	Other current assets			
			12,460,110	13,618,713
	Total		**12,569,635**	**13,756,186**

Brief about the Entity & Summary of significant accounting policies 1&2 - -

The accompanying notes are an integral part of the financial statements.

For & on behalf :
S. Sahoo & Co
Chartered Accountants
Firm No. 322952E

CA (Dr.) Subhajit Sahoo, FCA, LLB
Partner
MM No. 057426
UDIN:
Place: New Delhi
Date: 05-09-2025

For & on behalf :
Geohazards Society

For GeoHazards Society
(Hari Kumar)
President

President
Hari Kumar

For GeoHazards Society
(Sabita K)
Treasurer

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Geohazards Society
71, B-Floor, Vinobapuri, Lajpat Nagar - II, New Delhi - 110024
Income and Expenditure for the year ended on 31st March 25

Consolidated *(Amount in INR)*

	Particulars	Note	31 March 2025	31 March 2024
I	**Income**			
(a)	Donations and Grants	9	4,631,645	7,681,884
(b)	Other Income	10	544,431	4,072,993
II	**Total**		**5,176,076**	**11,754,877**
III	**Expenses:**			
(a)	Expenditure on Objects of Organization-Program Expenses	11	5,621,016	6,025,575
(b)	Donations/Contributions Paid- Amount Sub Grant		-	-
(c)	Establishment Expenses	12	465,127	644,506
(f)	Depreciation and amortization expense	6	34,246	51,168
	Total		**6,120,389**	**6,721,249**
IV	Excess of Income over Expenditure before exceptional and extraordinary items (III- IV)		-944,313	5,033,628
V	Exceptional Items		-	-
VI	Excess of Income over Expenditure for the year before extraordinary items (V-VI)		-944,313	5,033,628
VII	Extraordinary Items		-	-
VIII	**Excess of Income over Expenditure for the year (VII-VIII)**		**-944,313**	**5,033,628**
	Appropriations Transfer to funds:			
	Transfer to/(from) Project fund:		-	-
	Balance transferred to General Fund:		-	-

Brief about the Entity & Summary of significant accounting policies 1&2
The accompanying notes are an integral part of the financial statements

For & on behalf :
S. Sahoo & Co
Chartered Accountants
Firm No. 322952E

SAHOO & CO
FRN - 322952E
NEW DELHI
Chartered Accountants

CA (Dr.) Subhajit Sahoo, FCA, LLB
Partner
MM No. 057426
UDIN:

Place: New Delhi
Date: 05-09-2025

For & on behalf :
Geohazards Society

For GeoHazards Society
(Hari Kumar)
President

For GeoHazards Society
(Sabita K)
Treasurer

President
Hari Kumar

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Geohazards Society
71, B-Floor, Vinobapuri, Lajpat Nagar - II, New Delhi - 110024
Receipts & Payment Account For The Year Ended 31St March 2025

(Amount in INR)

Consolidated

RECEIPTS	Note	31 March 2025	31 March 2024
Opening Balance :			
Cash and Bank Balances		12,223,614	5,733,433
Investment		-	2,000,000
Donation & Grants		4,631,645	7,681,884
Other Income		511,915	3,385,875
Loan & Advances Received		599,943	200,415
Total		**17,967,116**	**19,001,607**
PAYMENT			
Expenditure on Objects of Organization-Program Expenses	11	5,621,016	6,025,575
Donations/Contributions Paid- Amount Sub Grant		-	-
Establishment Expenses	12	465,127	644,506
Purchase of Fixed Assets		6,299	-
Last Year Liability Paid		168,401	-
Loan and Advances Paid		23,593	107,912
Closing Balance			
Cash and Bank Balances		11,682,681	12,223,614
Total		**17,967,116**	**19,001,607**
Brief about the Entity & Summary of significant accounting policies	1&2	-	-

The accompanying notes are an integral part of the financial statements

For & on behalf :
S. Sahoo & Co
Chartered Accountants
Firm No. 322952E

S. SAHOO & CO. Chartered Accountants FRN: 322952E NEW DELHI

Sahoo

CA (Dr.) Subhajit Sahoo, FCA, LLB
Partner
MM No. 057426
UDIN:

Place: New Delhi
Date: 05-09-2025

For & on behalf :
Geohazards Society

For GeoHazards Society
(Hari Kumar)
President

President
Hari Kumar

For GeoHazards Society
Sabita
(Sabita K)
Treasurer

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Geohazards Society
71, B-Floor, Vinobapuri, Lajpat Nagar - II, New Delhi - 110024
Notes forming part of the Financial Statements for the year ended, 31st March, 2025

(Amount in INR)

Consolidated	31 March 2025	31 March 2024
3 Fund Details		
Unrestricted Funds		
General Fund (Non FCRA)		
Opening balance	8,771,045	6,665,442
Add: Excess of Income Over Expenditure	-944,313	2,105,603
	7,826,732	8,771,045
General Fund (FCRA)		
Opening balance	4,551,614	1,623,590
Add: Excess of Income Over Expenditure		2,928,024
	4,551,614	4,551,614
Total	12,378,346	13,322,660

4 Other current liabilities	31 March 2025	31 March 2024
(a) Current maturities of finance lease obligations	-	-
(b) Interest accrued but not due on borrowings	-	-
(c) Interest accrued and due on borrowings	-	-
(d) Income received in advance	-	-
(e) Unearned revenue	-	-
(f) Goods and Service tax payable	-	-
(g) Sundry Creditors	177,639	433,526
(h) Other payables (Inter Project)		
Total	177,639	433,526

5 Short term Provisions	31 March 2025	31 March 2024
(a) Provision for employee benefits		
(i) Provision for gratuity	-	-
(ii) Provision for leave Encashment	-	-
(b) Salary Payable	13,650	-
Other (specify nature)	-	-
Total	13,650	-

S. SAHOO & CO. Chartered Accountants NEW DELHI

This space has been left blank intentionally

For GeoHazards Society
(Hari Kumar)
President

For GeoHazards Society
(Sabita K)
Treasurer

7	Cash and Bank Balances	31 March 2025	31 March 2024
A	**Cash and cash equivalents**		
(a)	On current accounts	9,408,075	10,221,945
(b)	Cash credit account (Debit balance)	-	-
(c)	Fixed Deposits	2,274,054	2,000,000
	Deposits with original maturity of less than three months	-	-
(d)	Cheques, drafts on hand	-	-
(e)	Cash on hand	552	1,669
	Total	**11,682,681**	**12,223,614**

8	Short Term Loans and advances	31 March 2025	31 March 2024
(a)	Other loans and advances (Staff or Vendor Advance)	25,415	30,000
(b)	Security Deposit - Rent	45,360	45,360
(c)	Balance with government authorities (TDS Receivable)	705,748	657,459
(d)	Accounts Receivable	-	537,898
(e)	Accrued Interest	906	124,382
	Total	**777,429**	**1,395,099**
	Sub-classification:		
	Secured, considered good;	777,429	1,395,099
	Unsecured, considered good;	-	-
	Doubtful	-	-
		777,429	1,395,099
	Total	**777,429**	**1,395,099**

9	Donations and Grants	31 March 2025	31 March 2024
(a)	Donation (Non FCRA)	3,791,028	1,150,000
(b)	Grants & Donation (FCRA)	840,617	6,531,884
	Total	**4,631,645**	**7,681,884**

10	Other income	31 March 2025	31 March 2024
(a)	Interest income	507,328	389,983
(b)	Interest on Income Tax Refund	4,090	-
(c)	Professional Income	-	3,656,350
(d)	Other non-operating income (Liability Written Back)	33,013	26,660
	Total	**544,431**	**4,072,993**

11 Charitable Expenses-Program Expenses	31 March 2025	31 March 2024
Out of Non FCRA Fund		
Environmental Awareness Programme		
Accommodation and Fooding	35,073	19,542
Consultancy Others	302,500	-
Salary	219,698	1,840,102
Printing and Stationery	3,160	2,950
Travelling	164,347	489,576

For GeoHazards Society

(Hari Kumar)
President

For GeoHazards Society

(Sabita K)
Treasurer

MHF Program		
Audit Fees	82,600	-
Electricity	7,220	-
Fire Extinguisher	279,599	-
Food Expense	11,781	-
Rent	52,980	-
Salary	1,286,956	-
Stationery	5,316	-
Travelling	207,647	-
Disaster Management Programme	75,514	224,302
Out of FCRA Fund		
Programme Expenses		
Salary to Project Staff	292,500	1,758,619
Consultancy Charges	2,095,845	1,542,900
Travelling and Accommodation Expense	439,678	137,895
Printing & Photo Copy	58,602	9,689
Total	**5,621,016**	**6,025,575**

12 Establishment Expenses	31 March 2025	31 March 2024
Out of Non FCRA Fund		
Audit Fee	-	70,800
Bank Charges	-	531
Electricity Exp.	-	16,630
Insurance Expenses	-	-
Office Exp.	133,124	204,196
Office Rent	1,040	89,640
Telephone & Internet Exp.	-	4,034
Out of FCRA Fund		
Bank charges	1,690	1,885
Electricity Expenses	26,870	14,160
Internet & Telephone Expenses	1,377	10,534
Office Expense	85,566	58,216
Rent	215,460	173,880
Total	**465,127**	**644,506**

For GeoHazards Society

(Hari Kumar)
President

For GeoHazards Society

(Sabita K)
Treasurer

Geohazards Society
71, B-Floor, Vinobapuri, Lajpat Nagar - II, New Delhi - 110024

Balance Sheet as at 31St March 2025

Indian Projects *(Amount in INR)*

	Particulars	Note	31 March 2025	31 March 2024
I	**Sources of Funds**			
1	**NPO Funds**	3		
(a)	Reserve Funds		10,076,513	8,771,045
(b)	Assets Funds		-	-
(c)	Project Funds		-	-
			10,076,513	8,771,045
2	**Non-current liabilities**			
(a)	Long-term borrowings			
(b)	Other long-term liabilities			
(c)	Long-term provisions			
			-	-
3	**Current liabilities**			
(a)	Short-term borrowings			
(b)	Unspent Grant Balance			
(c)	Other current liabilities	4	173,023	228,899
(d)	Short-term provisions	5	13,650	-
			186,673	228,899
	Total		**10,263,186**	**8,999,945**
II	**Application of Funds**			
1	**Non-current assets**			
(a)	Property, Plant and Equipment and Intangible assets	6	88,047	106,942
(i)	Property, Plant and Equipment			
(ii)	Intangible assets			
(iii)	Capital work in progress			
(iv)	Intangible asset under development			
(b)	Non-current investments			
(c)	Long Term Loans and Advances			
(d)	Other non-current assets			
			88,047	106,942
2	**Current assets**			
(a)	Current investments			
(b)	Inventories			
(c)	Receivables			
(d)	Cash and bank balances	7	9,447,392	7,523,086
(e)	Short Term Loans and Advances	8	727,748	1,369,917
(f)	Other current assets			
			10,175,140	8,893,003
	Total		**10,263,186**	**8,999,945**

Brief about the Entity & Summary of significant accounting policies 1&2
The accompanying notes are an integral part of the financial statements.

For & on behalf :
S. Sahoo & Co
Chartered Accountants
Firm No. 322952E

S. SAHOO & CO. FRN: 322952E NEW DELHI Chartered Accountants

CA (Dr.) Subhajit Sahoo, FCA, LLB
Partner
MM No. 057426
UDIN:
Place: New Delhi
Date: 05-09-2025

For & on behalf :
Geohazards Society

For GeoHazards Society
(Hari Kumar)
President
President
Hari Kumar

For GeoHazards Society
(Sabita K)
Treasurer

Geohazards Society
71, B-Floor, Vinobapuri, Lajpat Nagar - II, New Delhi - 110024

Income and Expenditure for the year ended on 31st March 25

Indian Projects *(Amount in INR)*

	Particulars	Note	31 March 2025	31 March 2024
I	**Income**			
(a)	Donations and Grants	9	3,791,028	1,150,000
(b)	Other Income	10	408,189	3,954,918
II	**Total**		4,199,217	5,104,918
III	**Expenses:**			
(a)	Expenditure on Objects of Organization-Program Expenses	11	2,734,391	2,576,472
(b)	Donations/Contributions Paid- Amount Sub Grant		-	-
(c)	Establishment Expenses	12	134,164	385,831
(f)	Depreciation and amortization expense	6	25,195	37,012
	Total		**2,893,749**	**2,999,314**
IV	Excess of Income over Expenditure before exceptional and extraordinary items (III- IV)		1,305,468	2,105,603
V	Exceptional items		-	-
VI	Excess of Income over Expenditure for the year before extraordinary items (V-VI)		1,305,468	2,105,603
VII	Extraordinary items		-	-
VIII	**Excess of Income over Expenditure for the year (VII-VIII)**		**1,305,468**	**2,105,603**
	Appropriations Transfer to funds:			
	Transfer to/(from) Project fund:		-	-
	Balance transferred to General Fund:		-	-

Brief about the Entity & Summary of significant accounting policies 1&2
The accompanying notes are an integral part of the financial statements

For & on behalf :
S. Sahoo & Co
Chartered Accountants
Firm No. 322952E

CA (Dr.) Subhajit Sahoo, FCA, LLB
Partner
MM No. 057426
UDIN:

Place: New Delhi
Date: 05-09-2025

For & on behalf :
Geohazards Society

For GeoHazards Society
(Hari Kumar)
President

President
Hari Kumar

For GeoHazards Society
(Sabita K)
Treasurer

Geohazards Society
71, B-Floor, Vinobapuri, Lajpat Nagar - II, New Delhi - 110024

Receipts & Payment Account For The Year Ended 31St March 2025

Indian Projects

(Amount in INR)

RECEIPTS	Note	31 March 2025	31 March 2024
Opening Balance :			
Cash and Bank Balances		7,523,086	4,154,791
Investment		-	2,000,000
Donation & Grants		3,791,028	1,150,000
Other Income		408,189	3,288,510
Loan & Advances Received		599,943	-
Total		**12,322,246**	**10,593,301**
PAYMENT			
Expenditure on Objects of Organization-Program Expenses	11	2,734,391	2,576,472
Donations/Contributions Paid- Amount Sub Grant		-	-
Establishment Expenses	12	134,164	385,831
Purchase of Fixed Assets		6,299	
Loan and Advances Paid			107,912
Closing Balance			
Cash and Bank Balances		9,447,392	7,523,086
Investment			
Total		**12,322,246**	**10,593,301**

Brief about the Entity & Summary of significant accounting policies 1&2

The accompanying notes are an integral part of the financial statements

For & on behalf :
S. Sahoo & Co
Chartered Accountants
Firm No. 322952E

S. SAHOO & CO. Chartered Accountants

CA (Dr.) Subhajit Sahoo, FCA, LLB
Partner
MM No. 057426
UDIN:

Place: New Delhi
Date: 05-09-2025

For & on behalf :
Geohazards Society

For GeoHazards Society
(Hari Kumar)
President

President
Hari Kumar

For GeoHazards Society
(Sabita K)
Treasurer

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Geohazards Society
71, B-Floor, Vinobapuri, Lajpat Nagar - II, New Delhi - 110024
Notes forming part of the Financial Statements for the year ended, 31st March, 2025
Indian Projects

(Amount in INR)

3 Fund Details	31 March 2025	31 March 2024
Unrestricted Funds		
General Fund		
Opening balance	8,771,045	6,665,442
Add: Excess of Income Over Expenditure	1,305,468	2,105,603
Total	10,076,513	8,771,045

4 Other current liabilities	31 March 2025	31 March 2024
(a) Current maturities of finance lease obligations	-	-
(b) Interest accrued but not due on borrowings	-	-
(c) Interest accrued and due on borrowings	-	-
(d) Income received in advance	-	-
(e) Unearned revenue	-	-
(f) Goods and Service tax payable	-	-
(g) Sundry Creditors	166,830	222,706
(h) Other payables (Inter Project)	6,193	6,193
Total	173,023	228,899

5 Short term Provisions	31 March 2025	31 March 2024
(a) Provision for employee benefits		
(i) Provision for gratuity	-	-
(ii) Provision for leave Encashment	-	-
(b) Salary Payable	13,650	-
Other (specify nature)	-	-
Total	13,650	-

SAHOO & CO. Chartered Accountants NEW DELHI

This space has been left blank intentionally

For GeoHazards Society
(Hari Kumar)
President

For GeoHazards Society
(Sabita K)
Treasurer

7	Cash and Bank Balances	31 March 2025	31 March 2024
A	**Cash and cash equivalents**		
(a)	On current accounts	7,173,305	5,521,989
(b)	Cash credit account (Debit balance)	-	-
(c)	Fixed Deposits	2,274,054	2,000,000
	Deposits with original maturity of less than three months	-	-
(d)	Cheques, drafts on hand	-	-
(e)	Cash on hand	33	1,097
	Total	**9,447,392**	**7,523,086**

8	Short Term Loans and advances	31 March 2025	31 March 2024
(a)	Other loans and advances (Vendor Advance)	-	30,000
(b)	Security Deposit - Rent	22,000	22,000
(c)	Balance with government authorities (TDS Receivable)	705,748	657,459
(d)	Accounts Receivable	-	537,898
(e)	Accrued Interest	-	122,560
	Total	**727,748**	**1,369,917**
	Sub-classification:		
	Secured, considered good;	727,748	1,369,917
	Unsecured, considered good;	-	-
	Doubtful	-	-
		727,748	1,369,917
	Total	**727,748**	**1,369,917**

9	Donations and Grants	31 March 2025	31 March 2024
(a)	Grants	-	-
(b)	Donation	3,791,028	1,150,000
	Total	**3,791,028**	**1,150,000**

10	Other income	31 March 2025	31 March 2024
(a)	Interest income	402,696	292,618
(b)	Interest on Income Tax Refund	4,090	-
(c)	Professional Income	-	3,656,350
(d)	Other non-operating income (Liability Written Back)	1,403	5,950
	Total	**408,189**	**3,954,918**

For GeoHazards Society

(Hari Kumar)
President

For GeoHazards Society

(Sabita K)
Treasurer

11 Charitable Expenses-Program Expenses	31 March 2025	31 March 2024
Environmental Awareness Programme		
Accommodation and Fooding	35,073	19,542
Consultancy Others	302,500	-
Salary	219,698	1,840,102
Printing and Stationery	3,160	2,950
Travelling	164,347	489,576
MHF Program		
Audit Fees	82,600	-
Electricity	7,220	-
Fire Extinguisher	279,599	-
Food Expense	11,781	-
Rent	52,980	-
Salary	1,286,956	-
Stationery	5,316	-
Travelling	207,647	-
Disaster Management Programme	75,514	224,302
Total	**2,734,391**	**2,576,472**

12 Establishment Expenses	31 March 2025	31 March 2024
Audit Fee	-	70,800
Bank Charges	-	531
Electricity Exp.	-	16,630
Insurance Expenses	-	-
Office Exp.	133,124	204,196
Office Rent	1,040	89,640
Telephone & Internet Exp.	-	4,034
Total	**134,164**	**385,831**

For GeoHazards Society

(Hari Kumar)
President

For GeoHazards Society

(Sabita K)
Treasurer

S. SAHOO & CO.
NEW DELHI
Chartered Accountants

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Geohazards Society
71, B-Floor, Vinobapuri, Lajpat Nagar - II, New Delhi - 110024

Balance Sheet as at 31St March 2025

Foreign Contribution Projects

(Amount in INR)

	Particulars	Note	31 March 2025	31 March 2024
I	**Sources of Funds**			
1	**NPO Funds**			
(a)	Reserve Funds	3	2,301,833	4,551,614
(b)	Assets Funds		-	-
(c)	Project Funds		-	-
			2,301,833	4,551,614
2	**Non-current liabilities**			
(a)	Long-term borrowings		-	-
(b)	Other long-term liabilities		-	-
(c)	Long-term provisions		-	-
			-	-
3	**Current liabilities**			
(a)	Short-term borrowings		-	-
(b)	Unspent Grant Balance		-	-
(c)	Other current liabilities	4	10,809	210,820
(d)	Short-term provisions	5	-	-
			10,809	210,820
	Total		**2,312,642**	**4,762,434**
II	**Application of Funds**			
1	**Non-current assets**			
(a)	Property, Plant and Equipment and Intangible assets	6	21,480	30,531
(i)	Property, Plant and Equipment		-	-
(ii)	Intangible assets		-	-
(iii)	Capital work in progress		-	-
(iv)	Intangible asset under development		-	-
(b)	Non-current investments		-	-
(c)	Long Term Loans and Advances		-	-
(d)	Other non-current assets		-	-
			21,480	30,531
2	**Current assets**			
(a)	Current investments		-	-
(b)	Inventories		-	-
(c)	Receivables		-	-
(d)	Cash and bank balances	7	2,235,289	4,700,528
(e)	Short Term Loans and Advances	8	55,874	31,375
(f)	Other current assets		-	-
			2,291,163	4,731,903
	Total		**2,312,642**	**4,762,434**
	Brief about the Entity & Summary of significant accounting policies	1 & 2	-	-

The accompanying notes are an integral part of the financial statements.

For & on behalf :
S. Sahoo & Co
Chartered Accountants
Firm No. 322952E

CA (Dr.) Subhajit Sahoo, FCA, LLB
Partner
MM No. 057426
UDIN:

Place: New Delhi
Date: 05-09-2025

For & on behalf :
Geohazards Society

For GeoHazards Society
(Hari Kumar)
President

Mr. Hari Kumar
President

For GeoHazards Society
(Sabita K)
Treasurer

Geohazards Society

71, B-Floor, Vinobapuri, Lajpat Nagar - II, New Delhi - 110024

Income and Expenditure for the year ended on 31st March 25

Foreign Contribution Projects *(Amount in INR)*

	Particulars	Note	31 March 2025	31 March 2024
I	**Income**			
(a)	Donations and Grants	9	840,617	6,531,884
(b)	Other Income	10	136,242	118,075
II	**Total**		976,859	6,649,959
III	**Expenses:**			
(a)	Expenditure on Objects of Organization-Program Expenses	11	2,886,625	3,449,103
(b)	Donations/Contributions Paid- Amount Sub Grant		-	-
(c)	Establishment Expenses	12	330,963	258,675
(f)	Depreciation and amortization expense	6	9,052	14,156
	Total		3,226,639	3,721,935
IV	Excess of Income over Expenditure before exceptional and extraordinary items (III- IV)		-2,249,781	2,928,024
V	Exceptional items		-	-
VI	Excess of Income over Expenditure for the year before extraordinary items (V-VI)		-2,249,781	2,928,024
VII	Extraordinary Items		-	-
VIII	**Excess of Income over Expenditure for the year (VII-VIII)**		**-2,249,781**	**2,928,024**
	Appropriations Transfer to funds:			
	Transfer to/(from) Project fund:		-	-
	Balance transferred to General Fund:		-	-

Brief about the Entity & Summary of significant accounting policies 1 & 2

The accompanying notes are an integral part of the financial statements

For & on behalf :
S. Sahoo & Co
Chartered Accountants
Firm No. 322952E

CA (Dr.) Subhajit Sahoo, FCA, LLB
Partner
MM No. 057426
UDIN:

Place: New Delhi
Date: 05-09-2025

For & on behalf :
Geohazards Society

For GeoHazards Society
(Hari Kumar)
President

For GeoHazards Society
(Sabita K)
Treasurer

Mr. Hari Kumar
President

27

Geohazards Society

71, B-Floor, Vinobapuri, Lajpat Nagar - II, New Delhi - 110024

Receipts & Payment Account For The Year Ended 31St March 2025

Foreign Contribution Projects

(Amount in INR)

RECEIPTS	Note	31 March 2025	31 March 2024
Opening Balance :			
Cash and Bank Balances		4,700,528	1,578,642
Donation & Grants		840,617	6,531,884
Interest Income		103,726	97,365
Loan & Advances Received		-	200,415
Total		**5,644,870**	**8,408,306**
PAYMENT			
Expenditure on Objects of Organization-Program Expenses	11	2,886,625	3,449,103
Donations/Contributions Paid- Amount Sub Grant		-	-
Establishment Expenses	12	330,963	258,675
Purchase of Fixed Assets		-	-
Last Year Liability Paid		168,401	
Loan and Advances Paid		23,593	-
Closing Balance			
Cash and Bank Balances		2,235,289	4,700,528
Total		**5,644,870**	**8,408,306**
Brief about the Entity & Summary of significant accounting policies	1 & 2	-	-

The accompanying notes are an integral part of the financial statements

For & on behalf :
S. Sahoo & Co
Chartered Accountants
Firm No. 322952E

S. SAHOO & CO. FRN: 322952E NEW DELHI Chartered Accountants

CA (Dr.) Subhajit Sahoo, FCA, LLB
Partner
MM No. 057426
UDIN:

Place: New Delhi
Date: 05-09-2025

For & on behalf :
Geohazards Society

For GeoHazards Society
(Hari Kumar)
President

Mr. Hari Kumar
President

For GeoHazards Society
(Sabita K)
Treasurer

Geohazards Society
71, B-Floor, Vinobapuri, Lajpat Nagar - II, New Delhi - 110024
Notes forming part of the Financial Statements for the year ended, 31st March, 2025

Foreign Contribution Projects (Amount in INR)

3 Fund Details	31 March 2025	31 March 2024
Unrestricted Funds		
General Fund		
Opening balance	4,551,614	1,623,590
Add: Excess of Income Over Expenditure	-2,249,781	2,928,024
Total	**2,301,833**	**4,551,614**

4 Other current liabilities	31 March 2025	31 March 2024
(a) Current maturities of finance lease obligations	-	-
(b) Interest accrued but not due on borrowings	-	-
(c) Interest accrued and due on borrowings	-	-
(d) Income received in advance	-	-
(e) Unearned revenue	-	-
(f) Goods and Service tax payable	-	-
(g) Sundry Creditors	10,809	210,820
(h) Other payables (Inter Project)	-	-
Total	**10,809**	**210,820**

5 Short term Provisions	31 March 2025	31 March 2024
(a) Provision for employee benefits		
(i) Provision for gratuity	-	-
(ii) Provision for leave Encashment	-	-
(b) Salary Payable		-
Other (specify nature)	-	-
Total	-	-

This space has been left blank intentionally

For GeoHazards Society
(Hari Kumar)
President

For GeoHazards Society
(Sabita K)
Treasurer

7 Cash and Bank Balances	31 March 2025	31 March 2024
A Cash and cash equivalents		
(a) On Saving/Current accounts (Designated Bank Account)	2,040,283	4,699,956
(b) On Saving/Current accounts (Utilization Bank Account	194,487	-
(c) Fixed Deposits		
Deposits with original maturity of less than three months	-	-
(d) Cheques, drafts on hand	-	-
(e) Cash on hand	519	572
Total	**2,235,289**	**4,700,528**

8 Short Term Loans and advances	31 March 2025	31 March 2024
(a) Other loans and advances (Staff Advance)	25,415	-
(b) Security Deposit - Rent	23,360	23,360
(c) Balance with government authorities (TDS Receivable)	-	-
(d) Accounts Receivable	6,193	6,193
(e) Accrued Interest	906	1,822
Total	**55,874**	**31,375**
Sub-classification:		
Secured, considered good;	55,874	31,375
Unsecured, considered good;	-	-
Doubtful	-	-
	55,874	31,375
Total	**55,874**	**31,375**

9 Donations and Grants	31 March 2025	31 March 2024
(a) Grants & Donation	840,617	6,531,884
Total	**840,617**	**6,531,884**

10 Other income	31 March 2025	31 March 2024
(a) Interest income	104,632	97,365
(b) Interest on Income Tax Refund	-	-
(c) Professional Income	-	-
(d) Other non-operating income (Liability Written Back)	31,610	20,710
Total	**136,242**	**118,075**

11 Charitable Expenses-Program Expenses	31 March 2025	31 March 2024
Programme Expenses		
Salary to Project Staff	292,500	1,758,619
Consultancy Charges	2,095,845	1,542,900
Travelling and Accommodation Expense	439,678	137,895
Printing & Photo Copy	58,602	9,689
Total	**2,886,625**	**3,449,103**

12 Establishment Expenses	31 March 2025	31 March 2024
Administrative Expenses		
Bank charges	1,690	1,885
Electricity Expenses	26,870	14,160
Internet & Telephone Expenses	1,377	10,534
Office Expense	85,566	58,216
Rent	215,460	173,880
Total	**330,963**	**258,675**

For GeoHazards Society

(Hari Kumar)
President

For GeoHazards Society

(Sabita K)
Treasurer

Geohazards Society
71, B-Floor, Vinobapuri, Lajpat Nagar - II, New Delhi - 110024
Notes forming part of the Financial Statements for the year ended, 31st March, 2025
Non FCRA Assets

S. No	Particulars	GROSS BLOCK					DEPRECIATION					NET BLOCK	
		As at	Addition		Deletion	As at	Rate of Dep.	Upto	During the year		Upto	As on	As on
		01.04.2024	More than 180 days	Less than 180 days		31.03.2025		01.04.2024	Addition	Deletion	31.03.2025	31.03.2025	31.03.2024
1	Land	-				-	-		-	-	-	-	-
2	Buildings	-				-	5.00%		-	-	-	-	-
3	Computer	131,253.50				131,253.50	40.00%	90,914.82	16,135.47	-	107,050.29	24,203.21	40,338.68
4	Furniture and Fixtures.	60,039.00				60,039.00	10.00%	21,962.50	2,807.20	-	24,769.70	35,269.30	38,077.00
5	Office equipment.	111,622.62		6,299.00		117,921.62	15.00%	73,096.24	6,251.38	-	79,347.62	38,574.00	38,526.38
	Total	292,915.12	-	6,299.00	-	299,214.12		185,973.06	25,194.55	-	211,167.61	88,046.51	106,942.06
P.Y.	Total	292,914.67	-	-	-	292,914.67		148,961.21	37,011.64	-	185,972.85	106,941.82	143,953.46

Geohazards Society
71, B-Floor, Vinobapuri, Lajpat Nagar - II, New Delhi - 110024
Notes forming part of the Financial Statements for the year ended, 31st March, 2025
FCRA Assets

S. No	Particulars	GROSS BLOCK					DEPRECIATION					NET BLOCK	
		As at	Addition		Deletion	As at	Rate of Dep.	Upto	During the year		Upto	As on	As on
		01.04.2024	More than 180 days	Less than 180 days		31.03.2025		01.04.2024	Addition	Deletion	31.03.2025	31.03.2025	31.03.2024
1	Printer	11,069.00				11,069	40%	7,881	1,275	-	9,156	1,913	3,188
2	Laptop	40,832.00				40,832	40%	26,132	5,880	-	32,012	8,820	14,700
3	Television	17,500				17,500	15%	4,856	1,897	-	6,753	10,747	12,644
	Total	69,401.00	-	-	-	69,401		38,870	9,052	-	47,921	21,480	30,531
P.Y.	Total	69,401.00	-	-	-	69,401.00		24,713.20	14,156.37	-	38,869.57	30,531.43	44,687.80

S. SAHOO & CO
FRN-322952E
NEW DELHI
Chartered Accountants

For GeoHazards Society

(Hari Kumar)
President

For GeoHazards Society

(Sabita K)
Treasurer

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Schedule-1 & 2

GEOHAZARDS SOCIETY
71, B-Floor, Vinobapuri, Lajpat Nagar, New Delhi - 110024 (India)

SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED ON 31st MARCH 2025.

1. Brief About the Entity

GeoHazards Society (GHS) is a not-for-profit organisation working towards disaster risk reduction and climate change adaptation by making the country´s most vulnerable communities safer from various hazards, through preparedness and mitigation. We actively seek to provide cohesive and clear assistance to build disaster resilience in hazard-prone communities on the line of global efforts and commitments such as Climate Change (COP 21), Sustainable Development Goals (SDGs) and Sendai Framework for Disaster Risk Reduction. We have worked extensively to help improve disaster resilience of the vulnerable communities in various states in the country such as Himachal Pradesh, Delhi, Assam, Maharashtra, Kerala, etc. Our experience includes substantive multi-year projects working closely with major agencies national and subnational agencies of India and neighbouring countries as well as the World Bank, WHO, bilateral and UN agencies.

2. Summary of Significant Accounting Policies

1. ***Basis of Accounting***: The accounts are prepared on historical cost basis as a 'going concern'. Income and expenses are accounted for on accrual basis following generally accepted accounting principles and practices and Accounting Standards issued by the Institute of Chartered Accountants of India for NGOs, wherever applicable, except where otherwise stated.

2. ***Fixed Assets:*** Assets are stated at their cost of acquisition, which includes taxes, duties, and other incidental expenses directly attributable to the acquisition and installation of such assets.
   a. Fixed Assets are shown at cost less accumulated depreciation in the Balance Sheet.
   b. No revaluation of fixed assets was made during the year.

3. ***Depreciation:*** Depreciation on depreciable assets is charged on written down value method as per the rates and manner prescribed under Appendix 1 to the Income Tax Rule 1961.

Item	Rate of Depreciation
Furniture & Fixture	10%
Office Equipment	15%
Computer	40%

As the total value of the Assets acquired out of the Grant fund is charged to revenue during the year of purchase, depreciation on such assets is adjusted against the Assets Fund for disclosure purpose in the Balance Sheet.

4. **Investment:** Investments with a maturity period of up to 3 months from the end of the financial year have been classified as cash and cash equivalents.

   Investments with a maturity period of more than 3 months but less than 12 months from the end of the financial year have been classified as current investments. Investments with a maturity period exceeding 12 months have been classified as non-current investments.

   All the above investments are in the form of term deposits with a scheduled bank, namely ICICI Bank, Lajpat Nagar, New Delhi, and are in compliance with Section 11(5) of the Income Tax Act, 1961

5. **Loan and Advances:** The amount disclosed under 'Loans and Advances' represents advances paid to vendors/service providers for the procurement of goods and services in the normal course of operations, as well as TDS receivable from the Income Tax Department.

6. **Current Liabilities:** Amount disclosed under the current liability represent the amount of payable to various parties towards the services/goods rendered/delivered to organization which were necessary to carry out the organization activities.

7. **Income Recognition**: Restricted project grants were recognized as income on the basis of utilization whereas unrestricted project grants and Donations were recognized on the basis of receipts in accordance to the guidelines on "Not for Profit Organization" issued by The Institute of Chartered Accountants of India.

8. **Bank Interest:** Interest earned on saving bank account as well as on the amount held under Fixed Deposit is reflected under the Income & Expenditure Account after allocating such interest derived on unutilized donor funds. The interest is accounted under the Receipts & Payment Account as the total interest received during the period from 01.04.2024 to 31.03.2025 in the savings bank account and fixed deposits.

9. **Expenditure:** Expenses have been accounted for on an accrual basis, in accordance with the generally accepted accounting policies. All known liabilities and obligations incurred during the reporting period have been duly recognized, irrespective of the timing of the actual cash outflow.

C. NOTES TO ACCOUNTS

1. Income and expenses are generally disclosed as per budget of the funding /donor agencies.
2. Previous year figures to the extent possible has been regrouped and rearranged wherever required.
3. As informed to us by the Management there is no pending legal case against the organization.

4. The Organization is registered under:

   a. The Provisions of Section 12A of the Income Tax Act, 1961 vide registration No. **AABTG1522GE20188**. The organization has submitted the Income Tax Return for the year 2023-24 before the due date.

   b. The Provisions of Section 80G of the Income Tax Act, 1961 vide registration No. **AABTG1522GF20210**.

   c. Foreign Contribution Regulation Act, 2010 vide registration no No.- 231661448 dated 01/04/2024 and valid till 31/3/2029 The organization has submitted the information through FC-4 Return for the year 2023-24 before the due date.

   d. PAN of the Trust is AABTG1522G.

   e. TAN of the Trust is DELG12163E. All the TDS returns were duly filed within the due dates.

For & on behalf:
S. Sahoo & Co.
Chartered Accountants
ICAI Firm Reg. No.: 322952E

S. SAHOO & CO. Chartered Accountants

CA. (Dr.) Subhajit Sahoo, FCA, LLB
Partner
M. M. No. 57426

Place: New Delhi
Date: 05-09-2025

For & on behalf:
GEOHAZARDS SOCIETY

For GeoHazards Society
(Hari Kumar)
President

Mr. Hari Kumar
President

Schedule-1 & 2

GEOHAZARDS SOCIETY
71, B-Floor, Vinobapuri, Lajpat Nagar, New Delhi - 110024 (India)

SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED ON 31st MARCH 2025.

1. Brief About the Entity

GeoHazards Society (GHS) is a not-for-profit organisation working towards disaster risk reduction and climate change adaptation by making the country´s most vulnerable communities safer from various hazards, through preparedness and mitigation. We actively seek to provide cohesive and clear assistance to build disaster resilience in hazard-prone communities on the line of global efforts and commitments such as Climate Change (COP 21), Sustainable Development Goals (SDGs) and Sendai Framework for Disaster Risk Reduction. We have worked extensively to help improve disaster resilience of the vulnerable communities in various states in the country such as Himachal Pradesh, Delhi, Assam, Maharashtra, Kerala, etc. Our experience includes substantive multi-year projects working closely with major agencies national and subnational agencies of India and neighbouring countries as well as the World Bank, WHO, bilateral and UN agencies.

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   a. Fixed Assets are shown at cost less accumulated depreciation in the Balance Sheet.
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As the total value of the Assets acquired out of the Grant fund is charged to revenue during the year of purchase, depreciation on such assets is adjusted against the Assets Fund for disclosure purpose in the Balance Sheet.

4. **Investment:** Investments with a maturity period of up to 3 months from the end of the financial year have been classified as cash and cash equivalents.

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9. **Expenditure:** Expenses have been accounted for on an accrual basis, in accordance with the generally accepted accounting policies. All known liabilities and obligations incurred during the reporting period have been duly recognized, irrespective of the timing of the actual cash outflow.

C. NOTES TO ACCOUNTS

1. Income and expenses are generally disclosed as per budget of the funding /donor agencies.
2. Previous year figures to the extent possible has been regrouped and rearranged wherever required.
3. Organization has filed FC Return for the Financial Year 2022-23 on before the due date.

4. As informed to us by the Management there is no pending legal case against the organization.

5. The Organization is registered under:

   a. The Provisions of Section 12A of the Income Tax Act, 1961 vide registration No. **AABTG1522GE20188**. The organization has submitted the Income Tax Return for the year 2023-24 before the due date.

   b. The Provisions of Section 80G of the Income Tax Act, 1961 vide registration No. **AABTG1522GF20210** The organization has submitted the Income Tax Return for the year 2023-24 before the due date.

   c. Foreign Contribution Regulation Act, 2010 vide registration no No.- 231661448 dated 01/04/2024 and valid till 31/03/2029 The organization has submitted the information through FC-4 Return for the year 2023-24 before the due date.

   d. PAN of the Trust is AABTG1522G.

   e. TAN of the Trust is DELG12163E. All the TDS returns were duly filed within the due dates.

For & on behalf:
S. Sahoo & Co.
Chartered Accountants
ICAI Firm Reg. No.: 322952E

S. Sahoo & Co. Chartered Accountants New Delhi

CA. (Dr.) Subhajit Sahoo, FCA, LLB
Partner
M. M. No. 57426

Place: New Delhi
Date: 05-09-2025

For & on behalf:
GEOHAZARDS SOCIETY

For GeoHazards Society
(Hari Kumar)
President

Mr. Hari Kumar
President

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To,
M/S S. Sahoo & Co.
Chartered Accountants
14, Palam Marg, Vasant Vihar,
New Delhi-110057

Date: 08-09-2025

Management Representation Letter

This representation letter is provided in connection with your audit assignment of the financial statements of our organization Geohazards Society, Address: 71, B-Floor, Vinobapuri, Lajpat Nagar – II, New Delhi - 110024 for the year ended on 2025, for the purpose of expressing an opinion as to whether the financial statements give a true and fair view of the financial position of our Organization as of said date and of the results of operations for the year then ended.

We acknowledge our responsibility for preparation of financial statements in accordance with the applicable legal requirements and recognized accounting policies and practices.

We confirm, to the best of our knowledge and belief, the following representations:

1. The accounting policies which are material or critical in determining the results of operations for the year or financial position are set out in the financial statements and are consistent with those adopted in the financial statements for the previous year. The financial statements are prepared on accrual basis.
2. Organization has satisfactory title to all owned assets and are duly utilized for the organizational purpose only. There are no liens or encumbrances on such assets, nor has any asset been pledged as collateral, none of the fixed assets have been revalued during the year.
3. The net book values at which fixed assets are stated in the balance sheet are arrived at:
   a.) after taking into account all capital expenditure on additions thereto, but no expenditure properly chargeable to revenue;
   b.) after providing adequate depreciation on fixed assets during the period.
4. Management has considered a sum of Rs. NIL as doubtful advances/receivable out of total advances/receivable of Rs. 51,76,076 .
5. We certify closing balance of Cash in Hand of Rs. 552/- (Rs.33/- and Rs. 519/- in Non-FC books and FC books respectively) on 31.03.2025.
6. We certify closing balance of cash in hand of Rs.NIL in the form of other then domestic currency on 31.03.2025 .
7. We also certified that all the employees of the organization are bona fide and employed during the year wholly for the benefit and management of affairs of the organization.

8. Amount recorded in the books of account as revenue is free from material misstatements and expenditure are recorded in accordance of the accrual basis on prudence basis.

9. Provision has been made in the accounts for all known losses and claims of material amounts. There have been no events subsequent to the balance sheet date which require adjustment of, or disclosure in, the financial statements or notes thereto.

10. There have been no irregularities, involving management or employees who have a significant role in the system of internal control, that could have a material effect on the financial statements.

11. The financial statements are free from material misstatements, including omissions.

12. The organization has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance. There has been no non-compliance with requirements of any law for the time being in the force that could have a material effect on the financial statements and functioning of the organization in the event of non-compliance.

13. There is no undisputed liability in the name of the organization under the Income Tax Act, Foreign Contribution Regulation Act or any other law for the time being in force.

14. We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities reflected in the financial statements.

15. Activities of the organization are covered under the following category of section 2(15) of the income tax act. (Please tick the correct head):

   - Relief of the poor
   - Education.
   - Yoga.
   - Medical Relief.
   - Preservation of Environment. ✓
   - Preservation of Monuments or Places or Objects of Artistic or Historic Interest.
   - Advancement of any Other Object of General Public Utility.

16. Organization is registered under section12A/12AA of the Income Tax Act vide registration no.AABTG1522GE2018801 dated 23.09.2021.

17. Donation made to the organization are eligible for exemption under section 80G of the Income Tax Act. Registration for the same is AABTG1522GF2021001 dated 23/09/2021. Organization has maintained records

of donors in terms of the Name, address and other information prescribed under the Income Tax Act or any other law for the time being in force.

18. Amount of anonymous donation received during the Financial Year 2024-2025 is Rs.46,31,645/-

19. Details of payments made to person specified under section 13 of the Income Tax Act are as under:

S. No.	Name & Designation	Amount	Nature of Payment
1	Hari Kumar	5421	Travelling Expenses
2			

20. Management hereby confirm that to best of believe of them, there is contravention of provision of Section 2(15) & Section 13 of the Income Tax Act.

21. Organization is registered under the Foreign Contribution Regulation Act 2010 vide registration no 231661448 dated 01-04-2024 and said registration is valid till 31/03/2029, and organization is complying with the provisions of the same act.

22. Organization is not black listed or in the negative list of any donor agency or any authority formed under any law for the time being in force. Further there is no pending case in the name of the organization in any court of the law.

23. There is no case of receiving Foreign contribution in the non-designated bank account and receiving of Non-Foreign Contribution in the designated bank account.

24. We are also herewith attaching you certified copy of financial statement of our Organization to express opinion on the same in the form of Audit Report.

For and on behalf of:

Geohazards Society (PAN: AABTG1522G)

For GeoHazards Society

(Hari Kumar)
President

Authorized Signatory