



Office Copy

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 2024, 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 2024, 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 2024:

- 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 2022-23 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 2022-23 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 for the 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:

Date: 15-06-2024
Place: New Delhi

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

Balance Sheet as on 31st March 2024

Foreign Programme

Foreign Programme	Schedule	2023-24	2022-23
Sources of Funds			
I. General Fund			
Opening Balance		1,623,589.67	1,620,230.93
Add : Surplus transferred from Income & Expenditure A/C		2,928,024.44	3,358.74
		4,551,614.11	1,623,589.67
II. Loan Funds:			
a. Secured Loans		-	-
b. Unsecured Loans		-	-
Total	[I + II]	4,551,614.11	1,623,589.67
Application Of Funds			
I. Fixed Assets			
Gross Block		69,401.00	69,401.00
Less : Depreciation		38,869.57	24,713.20
Closing Book Value		30,531.43	44,687.80
A. Current Assets, Loans & Advance			
Loan and Advances		31,375.00	89,592.00
Cash in Hand		572.00	261.62
Cash at Bank		4,699,955.86	1,578,380.65
	A	4,731,902.86	1,668,234.27
B. Current Liabilities & Provisions			
Expenses Payable		210,820.00	89,332.00
Inter- Project Transfer			
	B	210,820.00	89,332.00
II. Net Current Assets	[A - B]	4,521,082.86	1,578,902.27
Total	[I + II]	4,551,614.29	1,623,590.07
Significant Accounting Policies and Notes to Accounts		[1]	-

For & on Behalf:
S.Sahoo & Co.
Chartered Accountants

CA. (Dr.) Subhajit Sahoo, FCA, LLB
Partner
MM No.57426
FRN:322952E
UDIN:



For:
Geohazards Society

For GeoHazards Society

(Hari Kumar)
President

President
Hari Kumar

For GeoHazards Society

(Sabita K)
Treasurer

Place: New Delhi
Date: - 15-06-2024

12

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

Income & Expenditure Account for the Year ended 31st March 2024

Foreign Programme

INCOME	Schedule	2023-24	2022-23
Grant and Donation		6,531,884.21	5,062,856.94
Bank Interest		97,365.00	60,251.00
Liability Written Back		20,710.00	-
Total		6,649,959.21	5,123,107.94

EXPENDITURE

Programme Expenses

Salary to Project Staff	1,758,619.00	2,636,462.00
Consultancy Charges	1,542,900.00	1,657,000.00
Travelling and Accomodation Expense	137,895.00	404,794.00
Printing & Photo Copy	9,689.00	-

Administrative Expenses

Audit Fee	-	70,800.00
Bank charges	1,885.40	2,363.00
Electricity Expenses	14,160.00	18,300.00
Internet & Telephone Expenses	10,534.00	12,462.00
Office Expense	58,216.00	127,418.00
Rent	173,880.00	167,650.00

Depreciation	14,156.37	22,500.20
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Total	3,721,934.77	5,119,749.20
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Excess of Income over Expenditure transferred to General Fund	2,928,024.44	3,358.74
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Significant Accounting Policies and Notes to Accounts

[1]

In terms of our report of even date

For & on Behalf:

S.Sahoo & Co.

Chartered Accountants

CA. (Dr.) Subhajit Sahoo, FCA, LLB

Partner

MM No.57426

FRN:322952E

UDIN:

Place: New Delhi

Date:- 15-06-2024

For

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 31 March 2024

Foreign Programme

RECEIPT	2023-24	2022-23
Opening Balance		
Cash in Hand	261.62	69.00
Cash at Bank	1,578,380.65	1,562,913.71
Grant and Donation	6,531,884.21	5,062,856.94
Bank Interest	97,365.00	129,583.00
Loan and Advances	200,414.78	
Total	8,408,306.26	6,755,422.65
PAYMENT		
Programme Expenses		
Salary to Project Staff	1,758,619.00	2,636,462.00
Consultancy Charges	1,542,900.00	1,657,000.00
Travelling and Accommodation Expense	137,895.00	404,794.00
Printing & Photo Copy	9,689.00	-
Administrative Expenses		
Audit Fee	-	70,800.00
Bank charges	1,885.40	2,363.00
Electricity Expenses	14,160.00	18,300.00
Internet & Telephone Expenses	10,534.00	12,462.00
Office Expense	58,216.00	127,418.00
Rent	173,880.00	167,650.00
Fixed assets purchased	-	58,332.00
Loan and Advances	-	21,200.00
Closing Balance		
Cash in Hand	572.00	261.62
Cash at Bank	4,699,955.86	1,578,380.65
Total	8,408,306.26	6,755,422.65

Significant Accounting Policies and Notes to Accounts
In terms of our report of even date

[1]

For & on Behalf:
S.Sahoo & Co.
Chartered Accountants

CA. (Dr.) Subhajit Sahoo, FCA, LLB
Partner
MM No.57426
FRN:322952E
UDIN:



For
Geohazards Society

For GeoHazards Society

(Hari Kumar)
President
Hari Kumar

For GeoHazards Society

(Sabita K)
Treasurer

Place: New Delhi
Date: 15-06-2024

15

FCRA Programme SCHEDULE [01] : FIXED ASSETS												Amount In Rs.	
PARTICULARS	GROSS BLOCK					DEPRECIATION					NET BLOCK		
	As at	Addition		Deletion	As at	Rate of Dep.	Upto	During the year		Upto	As on	As on	
	01.04.2023	> 6 months	< 6 months		31.03.2024		01.04.2023	Addition	Deletion	31.03.2024	31.03.2024	31.03.2023	
Printer	11,069	-	-	-	11,069	40%	5,755	2,125	-	7,881	3,188	5,314	
Laptop	40,832				40,832	40%	16,333	9,800	-	26,132	14,700	24,499	
Television	17,500				17,500	15%	2,625	2,231	-	4,856	12,644	14,875	
TOTAL [A]	69,401	-	-	-	69,401		24,713	14,156	-	38,870	30,531	44,688	

For GeoHazards Society
(Hari Kumar)
President

For GeoHazards Society
(Sabita K)
Treasurer



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 2024.**

A. SIGNIFICANT NOTES ON ACTIVITIES

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 neighboring countries as well as the World Bank, WHO, bilateral and UN agencies.

B. 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 cost of acquisition including taxes, duties and other incidental expenses relating to acquisition and installation.
 - 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:** All the investments were in form of term deposit with schedule bank i.e. ICICI BANK Lajpat nagar Branch New Delhi, in compliance with section 11(5) of the Income Tax Act 1961 and FCRA, 2010.
5. **Loan and Advances:** Amount disclosed under the Loan and represented the amount of advance with the vendors/Service Providers for the procurement of services/goods in normal course of activities and 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 where as 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 01.04.2023 to 31.03.2024 in the savings bank account and fixed deposits.
9. **Expenditure:** Expenses are recorded on accrual basis.

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 2022-23 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 2022-23 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 2022-23 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




CA. (Dr.) Subhajit Sahoo, FCA, LLB
Partner
MM No. 57426
Firm No. 322952E

Place: New Delhi
Date: 15-06-2024

For & on behalf:
GEOHAZARDS SOCIETY

For GeoHazards Society


(Hari Kumar)
President

Hari Kumar
President

16

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

Particulars	Amount	Amount
Opening Balance		
Cash in hand	262	
FC designated bank account	505,199	
FC Utilization bank account	1,073,181	
Loan and Advances	89,592	
Total (A)		1,668,234
Receipts		
Foreign Source	6,531,884	
Interest	97,365	
Other Income (Sale of Assets)	-	
Total (B)		6,629,249
Total Fund Available (C=A+B)		8,297,483
Utilization		
Utilization As per R & P Account	3,707,778	
Less: Change in Liabilities	(142,198)	
Total (D)		3,565,580
Closing Balance		
Cash in hand	572	
FC designated bank account	583,868	
FC Utilization bank account	4,116,088	
Loan and Advances	31,375	
Total (E=C-D)		4,731,903

For GeoHazards Society

(Hari Kumar)
President

For GeoHazards Society

(Sabita K)
Treasurer



17

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

Reconciliation Statement of FC-4 and Audited Financial Statements as on 31-03-2024
 Annexure-I Forming Part of Certificate of Chartered Accountant
 FCRA Registration No. :

Particulars	Amount
Closing Balance as per Book of Accounts	4,731,903
Closing Balance as per FC-4	4,700,528
Difference	31,375
Breakup of Difference (Note-I)	Amount
Loan and Advances	31,375
Total	31,375

Note-I: This is the sum of various receivable created/accrued out of the foreign contribution (like TDS deducted on interest earned on fixed deposit and refundable rent security paid out of foreign contribution) and will flow back to the organization in due course.

For GeoHazards Society

(Hari Kumar)
President

For GeoHazards Society

(Sabita K)
Treasurer





S. Sahoo & Co.

Chartered Accountants

(Certificate to be given by Chartered Accountant)

We have audited the accounts of GEOHAZARDS SOCIETY, 71, B-Floor, Vinobapuri, Lajpat Nagar - II New Delhi -110024, Registration No. 231661448, Unique ID- DL/2017/0165608, PAN: AABTG1522G, for the year ending 31st March, 2024 and examined all relevant books and voucher and certify that according to the audited account:

- i. The brought forward foreign contribution at the beginning of the financial year was Rs 16,68,234/-
- ii. Foreign contribution worth Rs. 65,31,884 /- was received by the association during the financial year 2023-24.
- iii. Interest received on foreign contribution or other receipts derived from foreign contribution or interest thereon worth Rs. 97,365 /- was received by the Association during the financial year 2023-24.
- iv. The balance of unutilized foreign contribution with the association at the end of the financial year 31.03.2024 was Rs. 47,31,903 /- including Cash, Bank, Investment, TDS Receivables, Deposits and Other Advances.
- v. Certified that the Association has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.
- vi. The information in this certificate and in the enclosed Balance Sheet and statement of Receipt and Payment and Income and Expenditure Account is correct as checked by us.
- vii. The association has utilized the foreign contribution received for the purpose(s) it is registered/ granted prior permission under Foreign Contribution (Regulation) Act, 2010

For and on behalf of:

S. Sahoo & Co.

Chartered Accountants

FR No. 322952E



Place: New Delhi
Date: 15-06-2024

CA (Dr.) Subhajit Sahoo, FCA, LLB
Partner
M No: 057426
UDIN: 24057426BKATSW7068

ANNEXURE -1

Particulars	Amount
Closing Balance as per Book of Accounts	47,31,903
Closing Balance as per FC-4	47,00,528
Difference	31,375
Breakup of Difference (Note-I)	Amount
Loan and Advances	31,375
Total	31,375

Note-I: This is the sum of various receivable created/accrued out of the foreign contribution (like TDS deducted on interest earned on fixed deposit and refundable rent security paid out of foreign contribution) and will flow back to the organization in due course.





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 2024, 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 2024, 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 2024:

- 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 2022-23 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 2022-23 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: 24057426BKATST9641

Date: 15-06-2024
Place: New Delhi

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

Balance Sheet as on 31st March 2024

	Schedule	2023-24	2022-23
Sources of Funds			
I. General Fund			
Opening Balance		8,289,032	8,770,003
Add : Surplus transferred from Income & Expenditure A/C		5,033,628	(480,971)
		13,322,660	8,289,032
II. Loan Fund			
a. Secured Loans		-	-
b. Unsecured Loans		-	-
		-	-
Total	[I + II]	13,322,660	8,289,032
Application of Funds			
I. Fixed Assets			
Gross Block	[01]	362,316	362,316
Less : Depreciation		224,842	173,674
Closing Book Value		137,473	188,641
II. Investment			
		2,000,000	2,000,000
		2,000,000	2,000,000
A. Current Assets, Loans & Advance			
Cash in Hand		1,669	802
Cash at Bank		10,221,945	5,732,631
Loans & Advances	[02]	1,395,099	663,423
	A	11,618,713	6,396,856
B. Current Liabilities & Provisions			
Audit Fees Payable			
Expenses Payable	[03]	433,526	296,465
	B	433,526	296,465
II. Net Current Assets	[A - B]	11,185,187	6,100,391
Total	[I + II]	13,322,660	8,289,032
Significant Accounting Policies and Notes to Accounts	[10]	-	-
In terms of our report of even date			

For & on Behalf:
S.Sahoo & Co.
Chartered Accountants

CA. (Dr.) Subhajit Sahoo, FCA, LLB
Partner
MM No. 57426
FRN: 322952E
UDIN:

Place: New Delhi
Date:- 15-06-2024

For:
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

2

Income & Expenditure Account for the Year ended 31st March 2024

INCOME	Schedule	2023-24	2022-23
Professional Fees		3,656,350	695,100
Grant and Donation		7,681,884	5,097,863
Interest Income		389,983	268,111
Interest on Income Tax Refund		-	7,650
Liability Written Back		26,660	64,900
Total		11,754,877	6,133,624

EXPENDITURE

Programme Expenditure

Environmental Awareness Programme	[04]	2,352,170	1,153,596
Thales Project	[05]	3,707,778	5,097,249
Administrative Expenditure	[06]	385,831	302,898
Disaster Management Programme		224,302	-
Depreciation	[01]	51,168	60,852
Total		6,721,249	6,614,595

Excess of Income over Expenditure transferred to General Fund	5,033,628	(480,971)
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Significant Accounting Policies and Notes to Accounts [10]
In terms of our report of even date

For & on Behalf:
S.Sahoo & Co.
Chartered Accountants

CA. (Dr.) Subhajit Sahoo, FCA, LLB
Partner
MM No. 57426
FRN: 322952E
UDIN:



For:
Geohazards Society

For GeoHazards Society
(Hari Kumar) President
President
Hari Kumar

For GeoHazards Society
(Sabita K) Treasurer
Treasurer
Sabita K

Place: New Delhi
Date:- 15-06-2024

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

Receipts & Payment Account for the Year ended 31 March 2024

RECEIPT	Schedule	2023-24	2022-23
Opening Balance			
Cash in Hand		802	2,400
Cash at Bank		5,732,631	8,323,471
Investment		2,000,000	-
Professional Fees		3,118,452	695,100
Donation		7,681,884	5,097,863
Interest Income		267,423	337,443
Interest of Income Tax Refund		-	7,650
Liability Written Back		-	64,900
Increase or Decrease CA/CL		200,415	88,003
Total		19,001,607	14,616,830
PAYMENT			
Programme Expenditure			
Environmental Awareness Programme	[07]	2,352,170	1,153,596
Thales Project	[08]	3,707,778	4,293,462
Administrative Expenditure	[09]	385,831	1,106,685
Disaster Management Programme		224,302	
Fixed assets purchased	[01]	-	150,994
Loan & Advances		107,912	178,660
Closing Balance			
Cash in Hand		1,669	802
Cash at Bank		10,221,945	5,732,631
Investment		2,000,000	2,000,000
Total		19,001,607	14,616,830
Significant Accounting Policies and Notes to Accounts	[10]	-	-
In terms of our report of even date			

For & on Behalf:
S.Sahoo & Co.
Chartered Accountants

CA. (Dr.) Subhajit Sahoo, FCA, LLB
Partner
MM No. 57426
FRN: 322952E
UDIN:
Place: New Delhi
Date:- 15-06-2024



For:
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

Notes to financial statements for the year ended March 31, 2024

SCHEDULES	2023-24	2022-23
Schedule 02: Loan & Advances		
TDS Receivable	657,459	543,024
Security Deposit - Rent	22,000	42,066
Accounts Receivable	563,080	16,133
Accrued Interest	122,560	-
TDS Payable	-	62,200
Other Advance	30,000	
TOTAL	1,395,099	663,423
Schedule 03: Expenses Payable		
Other Payable	433,526	296,465
TOTAL	433,526	296,465
Schedule 04: Environmental Awareness Programme		
Accommodation and Fooding	19,542.00	-
Consultancy Others	-	40,000.00
Salary	1,840,102.00	1,053,500.00
Printing and Stationery	2,950.00	-
Travelling	489,575.75	60,096.00
TOTAL	2,352,170	1,153,596
Schedule 05: THALES project		
Programme Expenses		
Salary to Project Staff	1,758,619	2,636,462
Consultancy Charges	1,542,900	1,657,000
Travelling and Accommodation Expense	137,895	404,794
Printing & Photo Copy	9,689	-
Administrative Expenses		
Audit Fee	-	70,800
Bank charges	1,885	2,363
Electricity Expenses	14,160	18,300
Internet & Telephone Expenses	10,534	12,462
Office Expense	58,216	127,418
Rent	173,880	167,650
TOTAL	3,707,778	5,097,249

Schedule 06: Administrative Expenditure

Audit Fee	70,800	-
Bank Charges	531	-

For GeoHazards Society

(Har Kumar)
President

For GeoHazards Society

(Sabita K)
Treasurer



5

Electricity Exp.	16,630	8,490
Insurance Expenses	-	11,476
Office Exp.	204,196	116,065
Office Rent	89,640	83,310
Telephone & Internet Exp.	4,034	3,856
Video Editing Charges	-	54,001
Car Rent	-	19,700
Repair and Maintanance	-	6,000
TOTAL	385,831	302,898

Schedule 07: Environmental Awareness Programme

Accomodation and Fooding	19,542	-
Consultancy Others	-	40,000
Salary	1,840,102	1,053,500
Printing and Stationery	2,950	-
Travelling	489,576	60,096
TOTAL	2,352,170	1,153,596

Schedule 08: THALES project

Programme Expenses

Salary to Project Staff	1,758,619	2,636,462
Consultancy Charges	1,542,900	1,657,000
Travelling and Accomodation Expense	137,895	
Printing & Photo Copy	9,689	

Administrative Expenses

Bank charges	1,885	-
Electricity Expenses	14,160	-
Internet & Telephone Expenses	10,534	-
Office Expense	58,216	-
Rent	173,880	-

TOTAL	3,707,778	4,293,462
--------------	------------------	------------------

Schedule 09: Administrative Expenditure

Audit Fee	70,800	70,800
Bank Charges	531	2,363
Electricity Exp.	16,630	26,790
Insurance Expenses	-	11,476
Office Exp.	204,196	243,483
Office Rent	89,640	250,960
Telephone & Internet Exp.	4,034	16,318
Video Editing	-	54,001
Car Rent	-	19,700
Repair and Maintanance	-	6,000
Travelling and accomodation Charges	-	404,794
TOTAL	385,831	1,106,685

For GeoHazards Society

(Hari Kumar)
President

For GeoHazards Society

(Sabita K)
Treasurer



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 2024.**

A. SIGNIFICANT NOTES ON ACTIVITIES

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 neighboring countries as well as the World Bank, WHO, bilateral and UN agencies.

B. 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 cost of acquisition including taxes, duties and other incidental expenses relating to acquisition and installation.
 - 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:** All the investments were in form of term deposit with schedule bank i.e. ICICI Bank, Lajpat Nagar, New Delhi, in compliance with section 11(5) of the Income Tax Act 1961.
5. **Loan and Advances:** Amount disclosed under the Loan and represented the amount of advance with the vendors/Service Providers for the procurement of services/goods in normal course of activities and 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 01.04.2023 to 31.03.2024 in the savings bank account and fixed deposits.
9. **Expenditure:** Expenses are recorded on accrual basis.

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.



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 2022-23 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 2022-23 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 2022-23 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



CA. (Dr.) Subhajit Sahoo, FCA, LLB
Partner
MM No. 57426
Firm No. 322952E

Place: New Delhi
Date: 15-06-2024

A handwritten signature in blue ink, appearing to read 'S. Sahoo', written over a horizontal line.

For & on behalf:
GEOHAZARDS SOCIETY

Hari Kumar
President



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 2024, 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 2024, 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 2024:
- 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 2022-23 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 2022-23 on or before the due date prescribed under 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



CA. Subhajit Sahoo, FCA, LLB
Partner
M. M. No. 057426
UDIN:
F.R.N.: 0322952E

Date: 15-06-2024
Place: New Delhi

6

Balance Sheet as on 31st March 2024

Indian Programme

	Schedule	2023-24	2022-23
Sources of Funds			
I. General Fund			
Opening Balance		6,665,442	7,149,772
Add : Surplus transferred from Income & Expenditure A/C		2,105,603	(484,330)
		8,771,045	6,665,442
II. Loan Funds			
a. Secured Loans		-	-
b. Unsecured Loans		-	-
Total	[I + II]	8,771,045	6,665,442
Application of Funds			
I. Fixed Assets			
Gross Block	[01]	292,915	292,915
Less : Depreciation		185,973	148,961
Closing Book Value		106,942	143,953
II. Investment			
		2,000,000	2,000,000
		2,000,000	2,000,000
A. Current Assets, Loans & Advance			
Cash in Hand		1,097	540
Cash at Bank		5,521,989	4,154,251
Loans & Advances	[02]	1,369,917	643,357
	A	6,893,003	4,798,148
B. Current Liabilities & Provisions			
Audit Fees Payable	[03]	228,899	276,659
Expenses Payable	B	228,899	276,659
II. Net Current Assets	[A - B]	6,664,104	4,521,489
Total	[I+II]	8,771,045	6,665,442

Significant Accounting Policies and Notes to Accounts

In terms of our report of even date

For & on Behalf:
S.Sahoo & Co.
Chartered Accountants

CA. (Dr.) Subhajit Sahoo, FCA, LLB
Partner
MM No. 57426
FRN: 322952E
UDIN:



For:
Geohazards Society

For GeoHazards Society

(Hari Kumar)
President
Hari Kumar

For GeoHazards Society

(Sabita K)
Treasurer

Place: New Delhi
Date:- 15-06-2024

Income & Expenditure Account for the Year ended 31st March 2024

Indian Programme			
INCOME	Schedule	2023-24	2022-23
Professional Fees		3,656,350	695,100
Donation		1,150,000	35,006
Interest Income		292,618	207,860
Interest on Income Tax Refund		-	7,650
Liability Written Back		5,950	64,900
Total		5,104,918	1,010,516
EXPENDITURE			
Programme Expenditure			
Environmental Awareness Programme	[04]	2,352,170	1,153,596
Administrative Expenditure	[05]	385,831	302,898
Disaster Management Programme		224,302	
Depreciation		37,012	38,352
Total		2,999,314	1,494,846
Excess of Income over Expenditure transferred to General Fund		2,105,603	(484,330)

Significant Accounting Policies and Notes to Accounts
In terms of our report of even date

For & on Behalf:
S.Sahoo & Co.
Chartered Accountants

CA. (Dr.) Subhajit Sahoo, FCA, LLB
Partner
MM No. 57426
FRN: 322952E
UDIN:



For:
Geohazards Society

For GeoHazards Society

(Hari Kumar)
President
Hari Kumar

For GeoHazards Society

(Sabita K)
Treasurer

Place: New Delhi
Date:- 15-06-2024

8

Receipts & Payment Account for the Year ended 31 March 2024

Indian Programme		Schedule	2023-24	2022-23
RECEIPT				
Opening Balance			540	2,331
Cash in Hand				
Cash at Bank			4,154,251	6,760,557
Investment			2,000,000	
Professional Fees			3,118,452	695,100
Donation			1,150,000	35,006
Interest Income			170,058	207,860
Liability Written Back			-	64,900
Interest on Income Tax Refund			-	7,650
Increase or Decrease in CA/CL			-	88,003
Total			10,593,301	7,861,407
PAYMENT				
Programme Expenditure				
Environmental Awareness Programme	[06]		2,352,170	1,153,596
Administration Expenses	[07]		385,831	302,898
Disaster Management Programme			224,302	
Fixed assets purchased	[01]		-	92,662
Increase or Decrease in CA/CL			107,912	157,460
Closing Balance				
Cash in Hand			1,097	540
Cash at Bank			5,521,989	4,154,251
Investment			2,000,000	2,000,000
Total			10,593,301	7,861,407

Significant Accounting Policies and Notes to Accounts
In terms of our report of even date

For & on Behalf:
S.Sahoo & Co.
Chartered Accountants

CA. (Dr.) Subhajit Sahoo, FCA, LLB
Partner
MM No. 57426
FRN: 322952E
UDIN:



For:
Geohazards Society

For GeoHazards Society

(Hari Kumar)
President
President
Hari Kumar

For GeoHazards Society

(Sabita K)
Treasurer

Place: New Delhi
Date:- 15-06-2024

GEOHAZARDS SOCIETY

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

(9)

Notes to financial statements for the year ended March 31, 2024

Indian Programme

SCHEDULES	2023-24	2022-23
Schedule 02: Loan & Advances		
TDS Receivable	657,459	543,024
Security Deposit - Rent	22,000	22,000
Accounts Receivable	537,898	-
Accrued Interest	122,560	-
TDS Payable	-	62,200
Other Advance	30,000	16,133
TOTAL	1,369,917	643,357
Schedule 03: Expenses Payable		
Inter project	6,193	69,526
Other Payable	222,706	207,133
TOTAL	228,899	276,659
Schedule 04: Environmental Awareness Programme		
Accommodation and Fooding	19,542	-
Consultancy Others	-	40,000
Salary	1,840,102	1,053,500
Printing and Stationery	2,950	-
Travelling	489,576	60,096
TOTAL	2,352,170	1,153,596
Schedule 05: Administrative Expenditure		
Audit Fee	70,800	-
Bank Charges	531	-
Electricity Exp.	16,630	8,490
Insurance Expenses	-	11,476
Office Exp.	204,196	116,065
Office Rent	89,640	83,310
Telephone & Internet Exp.	4,034	3,856
Video Editing Charges	-	54,001
Car Rent	-	19,700
Repair and Maintenance	-	6,000
TOTAL	385,831	302,898
Schedule 06: Environmental Awareness Programme		
Accommodation and Fooding	19,542.00	-
Consultancy Others	-	40,000.00
Salary	1,840,102.00	1,053,500.00
Printing and Stationery	2,950.00	-
Travelling	489,575.75	60,096.00
TOTAL	2,352,170	1,153,596

For GeoHazards Society

(Hari Kumar)
President

For GeoHazards Society

(Sabita K)
Treasurer

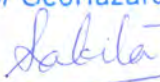
Schedule 07: Administrative Expenditure

Audit Fee	70,800.00	-
Bank Charges	531.00	-
Electricity Exp.	16,630.00	8,490.00
Insurance Expenses	-	11,476.00
Office Exp.	204,196.00	116,065.00
Office Rent	89,640.00	83,310.00
Telephone & Internet Exp.	4,034.00	3,856.00
Video Editing Charges	-	54,001.00
Car Rent	-	19,700.00
Repair and Maintenance	-	6,000.00
TOTAL	385,831	302,898

For GeoHazards Society


(Hari Kumar)
President

For GeoHazards Society


(Sabita K)
Treasurer



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

Indian Programme
SCHEDULE [01] : FIXED ASSETS

SCHEDULE [01] : FIXED ASSETS										Amount In Rs.			
PARTICULARS	GROSS BLOCK				Rate of Dep.	DEPRECIATION				NET BLOCK			
	As at	Addition	Deletion	As at		Upto	During the year	Upto	As on	As on			
	01.04.2023	> 6 months	< 6 months	31.03.2024		01.04.2023	Addition	Deletion	31.03.2024	31.03.2024	31.03.2023		
Furniture & Fixture	50,039	-	-	50,039	10%	18,842	3,120	-	21,962	28,077	31,197		
Disaster Training Equipments	3,062	-	-	3,062	15%	2,366	104	-	2,470	591	696		
Camera	26,231	-	-	26,231	15%	18,851	1,107	-	19,958	6,273	7,380		
Electric Kettle	406	-	-	406	15%	330	11	-	341	65	76		
Heater	145	-	-	145	15%	118	4	-	122	23	27		
Invertor	9,036	-	-	9,036	15%	4,869	625	-	5,494	3,542	4,167		
Printer	2,171	-	-	2,171	40%	2,171	-	-	2,171	-	-		
Presenter Logitech Cordless	5,506	-	-	5,506	15%	3,677	274	-	3,952	1,554	1,829		
Fan & Air Purifier	9,739	-	-	9,739	40%	9,056	273	-	9,329	410	683		
Fire Extinguisher	1,336	-	-	1,336	15%	972	55	-	1,027	309	364		
Refridgrator	5,107	-	-	5,107	15%	3,715	209	-	3,924	1,183	1,392		
Laptops	129,083	-	-	129,083	40%	61,852	26,892	-	88,744	40,339	67,231		
Mobile Phones	14,202	-	-	14,202	15%	7,747	968	-	8,716	5,486	6,454		
Air Conditionor	36,853	-	-	36,853	15%	14,394	3,369	-	17,763	19,090	22,458		
TOTAL [A]	292,915	-	-	292,915		148,961	37,012	-	185,973	106,942	143,953		



For GeoHazards Society

Sabita K

(Sabita K)
Treasurer

For GeoHazards Society

Hari Kumar

(Hari Kumar)
President

Date: 15-06-2024

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

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 2024, 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. 13,95,099 .



16. Organization is registered under section 12A/12AA of the Income Tax Act vide registration no. AABTG1522GE201880 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 23.09.2024 dated. 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 2023-2024 is Rs.11,50,000.

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	Mariwala Health	1150000	Donation

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 31/03/2024 , 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