HAMN & CO
CHARTERED ACCOUNTANTS
Opp. SBI ATM ,2nd Floor, Himachal Radio Building , Chauhata Mandi Distt. Mandi (H.P)
☎94180-35602,94180-36602,,98160-15602
✉ canareshmandi@gmail.com, nareshkumar.098389@mail.ca.in

SOCIETY FOR TECHNOLOGY AND DEVELOPMENT
BaDYAL DISTT. MANDI (H.P.)

AUDITED FINANCIAL STATEMENT OF ACCOUNTS
STD MAIN

Financial Year: 2025-2026
DATE OF REPORT: 9/7/2026

Unique Document Identification Number (UDIN) for this report is : 26098389QAOPRG4449

M/S HAMN & CO

Chartered Accountants

Opp. SBI ATM ,2nd Floor, Himachal Radio Building ,
Chauhata Mandi Distt. Mandi (H.P)
☎94180-35602,94180-36602,,98160-15602
✉ canareshmandi@gmail.com, nareshkumar.098389@mail.ca.in

To,
The Management
SOCIETY FOR TECHNOLOGY AND DEVELOPMENT
BADYAL DISTT. MANDI (H.P.)
Subject: Report on Financial Statements of Accounts

We have undertaken engagement to compile the accompanying Balance Sheet of STD MAIN, as at 31st March 2026, based on information and records provided by the management.

Management's Responsibility for the Financial Statements

The management is responsible for:

The preparation and presentation of the financial statements in accordance with the applicable financial reporting framework

The design, implementation, and maintenance of such internal controls as management determines necessary

Ensuring the completeness, accuracy, and reliability of the underlying accounting records and information

Selection and consistent application of appropriate accounting policies

Making reasonable accounting estimates

The management is also responsible for providing us with all relevant information and access to records required for the purpose of this engagement.

Our's Responsibility

Our responsibility is to assist management in the preparation and presentation of financial statements based on the information provided by them.

This standard requires that we comply with relevant ethical requirements and apply professional expertise in accounting and financial reporting to compile the financial statements.

Nature and Scope of a Compilation Engagement

A compilation engagement involves:

Collecting, classifying, and summarizing financial information provided by management

Applying accounting expertise to present the information in the form of financial statements

A compilation engagement:

Does not involve verification of the accuracy or completeness of the information provided

Does not include procedures such as inquiry, analytical procedures, or testing of records

Does not constitute an audit or a review conducted in accordance with Standards on Auditing (SAs) or Standards on Review Engagements (SREs)

Accordingly, we **do not express any audit opinion or review conclusion** on the financial statements.

Basis of Accounting and Intended Use

The accompanying financial statements:

Are **provisional and unaudited**

Have been prepared for **internal management purposes / specific use** of submission to bank and financial planning.

May be subject to **adjustments, reclassification, and audit**

These financial statements may not be suitable for any other purpose.

Disclosure of Independence

We are **independent** of the entity in accordance with the Code of Ethics issued by the ICAI.

Disclaimer of Assurance

Since this is a compilation engagement:

We have not audited or reviewed the financial statements

We have not verified the accuracy or completeness of the information provided

We do not express any assurance thereon

Emphasis of Matter

Without modifying our report, we draw attention to:

The provisional nature of the financial statements

The fact that adjustments may arise upon finalization and audit

Conclusion

Based on the information and explanations provided by management, we have compiled the accompanying financial statements.

Date 07-09-2026

UDIN :26098389QAOPRG4449

for: HAMN & CO
CHARTERED ACCOUNTANTS
CA. NARESH KUMAR
M.No. 98389
Partner
FRN. 020319N

SOCIETY FOR TECHNOLOGY AND DEVELOPMENT

BADYAL DISTT. MANDI (H.P.)

STD MAIN

(Amount in Rs.)

Balance Sheet as on 31st March 2026

	EQUITY AND LIABILITIES	Note	31st March 2026
1	**NPO Funds**		
	Restricted \Unrestricted	1	2,921,332.61
			2,921,332.61
2	**Non Current liabilities**		
(a)	Term Borrowings	2	-
(c)	Other long-term liabilities	3	-
(d)	Long-term provisions	4	-
			-
3	**Current liabilities**		
(a)	Short-term Liabilties	5	623,544.00
(b)	Other current liabilities	6	59,900.00
(c)	Short-term provisions	7	-
			683,444.00
	Total		**3,604,776.61**
II	**ASSETS**		
1	**Non-current assets**		
(a)	**Property, Plant and Equipment and Intangible assets**	8	1,975,272.83
(b)	Investments	9	-
(d)	Loans and Advances	10	-
(e)	Other non-current assets	11	-
			1,975,272.83
2	**Current assets**		
(a)	Inventories	12	-
(b)	Trade receivables	13	705,652.00
(c)	Cash and bank balances	14	906,481.78
(d)	Other current assets	15	17,370.00
			1,629,503.78
	Total		**3,604,776.61**

AUDITOR'S REPORT

As per our report annexed herewith.

Place: Mandi (H.P)
Date: 9/7/2026
UDIN 26098389QAOPRG4449

for: HAMN & CO
CHARTERED ACCOUNTANTS

CA. NARESH KUMAR
M.No. 98389
Partner
FRN. 020319N

for: **SOCIETY FOR TECHNOLOGY AND DEVELOPMENT**

-

SOCIETY FOR TECHNOLOGY AND DEVELOPMENT

BADYAL DISTT. MANDI (H.P.)

Income & Expenditure Statement for the year ended 31st March, 2026

STD MAIN

(Amount in Rs.)

	Particulars	Note	31st March 2026
I	Gross Receipt	16	780,000.00
II	Other Income	17	432,498.00
III	**Total Income (I+II)**		**1,212,498.00**
IV	**Expenses:**		
(a)	**Material consumed/distributed**	18	-
(b)	**Donations/contributions paid**	19	-
(c)	**Employee benefits expense**	20	142,360.00
(d)	**Finance costs**	21	-
(d)	**Depreciation and amortization expense**	22	313,802.36
f)	**Other expenses**	23	673,206.00
g)	**Religion/charitable expenses**	24	-
	TOTAL EXPENSES		**1,129,368.36**
V	**Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- IV)**		**83,129.64**
VI	**Exceptional items**	25	-
VII	**Excess of Income over Expenditure for the year before extraordinary items (V-VI)**		**83,129.64**
VIII	**Extraordinary Items**	26	-
IX	**Excess of Income over Expenditure for the year (VII-VIII)**		**83,129.64**
X	**Appropriations Transfer to funds, e.g., Building fund**		-
(a)	**Transfer from funds**		-
(b)	**Balance tansferred to General Fund**		-
	Amount transfer to NPO Fund		**83,129.64**

The accompanying notes are an integral part of the financial statements

Place: Mandi (H.P)

Date: 9/7/2026

AUDITOR'S REPORT

As per our report annexed herewith.

for: HAMN & CO
CHARTERED ACCOUNTANTS

CA. NARESH KUMAR
M.No. 98389
Partner
FRN. 020319N

UDIN 26098389QAOPRG4449

for: SOCIETY FOR TECHNOLOGY AND DEVELOPMENT

-

Schedule of NPO FUND Account

Sr. N	PARTICULARS		As at 1st April 2025	Income Tax Refund	Members Contribution	Transfer from Income & Expenditure	Income Tax \ITDS	Other Deduction	As at 31st March 2026 (Closing balance)
1	Capital\General Fund		2,838,202.97	-	-	83,129.64	-	-	2,921,332.61
2	**Reseve & Surpluse**		-	-	-	-	-	-	-
3			-	-					
4			-	-			-	-	
5			-	-				-	
	TOTAL		**2,838,202.97**	-	-	**83,129.64**	-	-	**2,921,332.61**

Schedule of Property, Plant and Equipment and Intangible Assets

PARTICULARS		10%	15%	40%	5%	30%	0%	0
	-	**BLOCK**	**BLOCK**	**BLOCK**	**BLOCK**	**BLOCK**	**BLOCK**	**Total**
Gross Block								
At 1 April 2025		461,753.29	2,126,026.95	4,900.61	-	-	63,434.00	2,656,114.85
Addition	-	-	-	-	-	-	-	-
sales \Transfer	-	-	-	-	-	-	-	-
31st March 2026	-	461,753.29	2,126,026.95	4,900.61	-	-	63,434.00	2,656,114.85
Depreciation Block								
At 1 April 2025	-	46,175.33	318,904.05	1,960.28	-	-	-	367,039.66
Depreciation		41,557.80	271,068.43	1,176.13	-	-	-	313,802.36
Short Term Capital Gain		-	-	-	-	-	-	-
31st March 2026	-	87,733.13	589,972.48	3,136.41	-	-	-	680,842.02
Net Block								
At 1 April 2025	-	415,577.96	1,807,122.90	2,940.33	-	-	63,434.00	**2,289,075.19**
31st March 2026	-	374,020.16	1,536,054.47	1,764.20	-	-	63,434.00	**1,975,272.83**

HAMN & Co.
Chartered Accountants
M.No. 098389
MANDI (H.P.)

NOTES ON BOOKS OF ACCOUNTS & SIGNIFICANT ACCOUNTING POLICIES FORMING PART OF FINANCIAL STATEMENT ANNEXED HEREWITH

1 The Financial Statements are prepared on a historical cost convention and an accrual basis of accounting, unless otherwise stated. They follow the going concern assumption and generally conform in all material aspects to statutory provisions, regulatory guidelines, and Generally Accepted Accounting Principles in India.

2 All revenues, costs, assets, and liabilities are generally recognized on an accrual basis.

3 Fixed assets (if any) are stated at their original cost of acquisition, including taxes, freight, and other incidental expenses related to acquisition and installation of the assets, less depreciation to date.

4 Contingent liabilities are not recognized. Contingent assets are neither recognized nor disclosed in the financial statements.

5 Government grants, if any, received against specific fixed assets are adjusted to the cost of the assets. Revenue grants are recognized in the Statement of Profit and Loss.

6 Accounting policies not specifically referred to are otherwise consistent and in consonance with generally accepted accounting principles.

7 Revenue/Income and Cost/Expenditure are generally accounted for on an accrual basis as they are earned or incurred, except in cases of significant uncertainties. However, where the ultimate collection lacks reasonable certainty, revenue recognition is postponed to the extent of the uncertainty.

HAMN & Co.
Chartered Accountants
M.No. 098389
MANDI (H.P.)

Notes forming part of the Financial Statements

	PARTICULARS	31st March 2026
1	**Restricted \Unrestricted**	
	As per Schedule	**2,921,332.61**
	Total	**2,921,332.61**
2	**Term Borrowings**	
A	**Secured**	
		-
		-
		-
		-
		-
	Total (A)	**-**
B	**Unsecured**	
	from Managing Committee Members etc	
	(AS PER LIST)	-
	.	-
	Total (B)	**-**
	Total (A) + (B)	**-**
3	**Other long-term liabilities**	
	Advance from Members	-
	Total	**-**
4	**long-term Provision**	-
5	**Short Term Borrowings\Liabilities**	
	from banks	-
	Trade payables\Sundry Creditors	
	Sundry Creditors -As per List	623,544.00
	Total	**623,544.00**
6	**Other current liabilities**	
	BRANCH & DIVISIONS (AS PER LIST)	-
	Income Received in Advance (Unspent Grant)	-
	TDS Payable	
	EPF\EISC Payable	
	Rent Payable	
	Exp Payable(Wool Project)	59,900.00
		-
	Total Other current liabilities	**59,900.00**
7	**Short Term Provision**	
		-
	Total	**-**

HAMN & Co.
Chartered Accountants
M.No. 098389
MANDI (H.P.)

Notes forming part of the Financial Statements

	PARTICULARS	31st March 2026
8	**Property, Plant and Equipment and Intangible Assets**	
	As per Schedule	**1,975,272.83**
9	**Investments - Non Current and Current**	
	(valued at historical cost unless stated otherwise)	
	Investments in Other Entities	-
	Investments in partnership firm	-
	Investments in mutual funds \PPF, NSC, LIC, Gold etc	-
	Investments property	-
	Grand Total	-
10	**Loans and advances**	
	Capital advances	
	Other loans and advances	-
	.	-
	---	-
	Grand Total	**-**
11	**Other non-current assets**	
	Security Deposits	-
	Grand Total	-
12	**Inventories**	
	Stock	-
	Stores and spares	-
	Others (Specify nature)	-
	Grand Total	**-**
13	**Trade receivables**	
	Grant Receivable-YSP	705,652.00
	Donation Receivable	-
	Other Receivable	-
	Total	**705,652.00**
14	**Cash and Bank Balances**	
	Cash at Bank	902,203.78
	Fixed Deposits	
	Cheque In hand|Transit	
	Cash in hand	4,278.00
	Total Cash and bank balances	**906,481.78**
15	**Other current assets**	
	Interest accrued but not due on deposits	**-**
	TDS	-
	Advance to Parties (as per list)	17,370.00
		-
	Total	**17,370.00**

HAMN & C

Notes forming part of the Financial Statements

Chartered Accountants
M.No. 098389
MANDI (H.P.)

16	**Gross Receipt**	**31st March 2026**
(i)	Donations and Grants	780,000.00
(ii)	Fees from Rendering of Services	-
(iii)	Sale of Goods	
	Total	**780,000.00**
17	**Other income**	
	Rent	60,725.00
	Profit on Sale of Fixed Assets	
	Interest income	9,377.00
	Any other income (As per List)	362,396.00
	Total of other income	**432,498.00**
18	**MATERIAL CONSUMED\DISTRIBUTED**	
a)	Opening Stock	-
(b)	Purchases	-
(c)	Direct Expenses :	
(i)	Freight\ Carriage & Labour	-
(ii)	Power & fuel	-
(iii)	Other direct expenses	
	Closing Stock	-
	MATERIAL CONSUMED\DISTRIBUTED	-
19	**Donations/contributions paid**	
		-
	Total	-
20	**Employee Benefits Expense**	
	Salaries and wages	142,360.00
	Bonus	-
	Contribution -recognised provident fund	-
	Contribution -ESIC	-
	Gratuity	-
	Contribution to any other fund	-
	Total	**142,360.00**
21	**Finance cost**	
	Bank Interest	-
	Interest Other	-
	Total	-
22	**Depreciation & amortization exp**	
	On Fixed assets as per Note17	313,802.36

Notes forming part of the Financial Statements

	Total	**313,802.36**

HAMN & Co.
Chartered Accountants
M.No. 098389
MANDI (H.P.)

	PARTICULARS	**31st March 2026**
23	**Other Expenses**	
	AIPSN Affiliation Fee A/C	6,000.00
	Audit Fee A/C	11,800.00
	Boarding Charges A/c	3,750.00
	Constancy Exp. A/C	20,000.00
	Electricity Exp. A/C	37,078.00
	Travel Allowence A/c	80,000.00
	Office Exp. A/C	23,718.00
	Overhead Exp. A/C	30,808.00
	Repair & Maintenance A/c	22,220.00
	STD Nagwain Exp.	113,560.00
	Telephone Exp. A/C	12,064.00
	Travel Exp. A/c	33,193.00
		-
	Website Renewal Fee A/C	5,015.00
	Community Mobilisation & Capacity Building	160,000.00
	Human Resource & Developmengt	54,000.00
	Office Contigency & Overhead	60,000.00
	0	-
	0	-
		-
		-
	Total	**673,206.00**
24	**Religion/charitable expenses**	-
		-
25	**Exceptional Items**	-

Notes forming part of the Financial Statements

		-
26	Extraordinary Items	-
		-

HAMN & Co.
Chartered Accountants
M.No. 098389
MANDI (H.P.)