AKAS & Associates
Chartered Accountants

T-5/B, K.S THANGA BUILDING
Near Sanitation Office, Behind Aizawl College,
TUIKHUAHTLANG, AIZAWL, MIZORAM -796001

0389-2316393, 8777021042, 9436353144
Email-info_aizawl@akasassociates.com

• HO: New Delhi
• BO: Ghaziabad, Kolkata
• [redacted]

AUDITOR'S REPORT

We have examined the attached consolidated Balance Sheet of **MS ANGEL BUSINESS PROMOTER OF MIZORAM, B-49/70, Mission Veng, Near Presbyterian Church, Aizawl, Mizoram** as at 31.03.2025 and the Income & Expenditure Account for the same year which are in agreement with the books of accounts maintained at its office at Aizawl, Mizoram. The preparation of these financial statements are the responsibility of the management, our responsibility is to express an opinion on these financial statements based on our audit, further we report that:

a) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit.
b) In our opinion, proper books of account as required, have been maintained and kept in the office, so far it appears from our examination of such books.
c) In our opinion and to the best of our information and according to the explanations given to us, the said accounts give true and fair view:

- in so far as it relates to the Balance Sheet, of the state of Affairs of the society as at March 31st, 2025 and
- in so far as it relates to the Income & Expenditure Account of the surplus of the society for the year ended on that date.

For AKAS & Associates LLP
Chartered Accountants
FRN: 022876N/N500067

AJAY KUMAR JOSHI
Digitally signed by AJAY KUMAR JOSHI
Date: 2025.10.17 15:50:25 +05'30'

AKAS & ASSOCIATES LLP FRN: 022876N

CA Ajay Kumar Joshi
Partner
Date: 17.10.2025
Place: Aizawl
UDIN: 25098017BMKZMW5778

MS ANGEL BUSINESS PROMOTERS MIZORAM
B-49/70, Mission Veng, Near Presbyterian Church
Aizawl , Mizoram

CONSOLIDATED RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2025

RECEIPTS		Amount (Rs)	PAYMENTS		Amount (Rs)
			Establishment Expenses (Annexure-I)		2,09,55,343.97
Opening Balance:					
Cash-in-Hand	473.00		**TDF Farmers Expenese:**		
Cash-at-Bank :			Project intervention		26,08,717.00
Axis (39128)	6,40,234.00				
SBI (72049)	13,709.33		**Livelihood Programme:**		
MRB (11579)	28,59,900.00		Consultant/Expert		69,253.00
SBI (31284)	46,641.70	35,60,958.03	Travel Expenses		4,15,570.00
Grant-in-Aid:			**Business Promotion Programme:**		
NABARD		35,59,080.00	Salary		1,56,69,389.00
			Building Renovation		10,94,581.00
			Finance Support		19,59,856.20
Scheme :			Consultant/Expert		43,35,000.00
RAMP Implemation (RAMP)		5,39,98,012.08	Travel Expenses		4,23,487.40
ZOHANDCO (RAMP)		2,00,99,953.00	Onboarding		43,00,000.00
CSS 10000 FPO Scheme (NABARD)		9,02,400.00	Outsourcing		6,71,180.00
			EOI Expenses		53,040.00
Other Income:			Soft Loan		10,65,500.00
SMPB		63,873.00	Recruitment		57,88,922.54
National Livestock Mission		9,94,792.00	Marketing		63,03,934.00
Bank Interest		26,885.00			
Miscellaneous Receipt		16,500.00	**Training Programme:**		
			Training Expenses		23,28,451.00
Recovery of Advance W.Phaileng		5,000.00	Trainers Honorarium		10,54,500.00
			Travel Expenses		1,73,382.00
Temporary Loan		52,69,960.00			
			Capital Expenditure:		
			Office Equipment	1,52,660.00	
			Compter & Accessories	7,19,250.00	
			Furniture & Fixtures	7,97,330.00	16,69,240.00
			Interest Refund to NABARD		29,573.36
			Fixed Deposit New FD		50,00,000.00
			Fixed Deposit (PBG)		14,67,281.00
			Closing Balance:		
			Cash-in-Hand	455.00	
			Cash-at-Bank :		
			TDF PMC SBI (31284)	3,39,219.34	
			TDF Farmers MRB (11579)	8,21,965.00	
			Axis Main A/c (39128)	12,68,367.13	
			ABP RAMP MRB (51918)	15,86,091.42	
			Axis SPIU (75164)	9,22,815.61	
			SBI Main A/c (72049)	6,82,653.85	
			SBI (4856)	54,39,644.29	1,10,61,211.64
		8,84,97,413.11			8,84,97,413.11

As per our Report of Even Date Attached

For AKAS & Associates
Chartered Accountants
FRN: 022876N

AJAY KUMAR JOSHI
Digitally signed by AJAY KUMAR JOSHI
Date: 2025.10.17 17:17:49 +05'30'

CA Ajay Kumar Joshi
Partner

Date: 17.10.2025
Place: Aizawl
UDIN: 25098017BMKZMW5778

For & On behalf of MS Angel Business Promoters Mizoram

MS ANGEL BUSINESS PROMOTERS MIZORAM
B-49/70, Mission Veng, Near Presbyterian Church
Aizawl , Mizoram

CONSOLIDATED INCOME & EXPENDITURE FOR THE YEAR ENDED 31st MARCH 2025

EXPENDITURE	Amount (Rs)	INCOME	Amount (Rs)
Establishment Expenses (Annexure-I)	2,09,55,343.97	**Grant-in-Aid:**	
		NABARD	35,59,080.00
TDF Farmers Expenese:		**Scheme :**	
Project intervention	26,08,717.00		
		ZOHANDCO (RAMP)	2,00,99,953.00
Livelihood Programme:		CSS 10000 FPO Scheme (NABARD)	9,02,400.00
Consultant/Expert	69,253.00		
Travel Expenses	4,15,570.00		
		Other Income:	
Training Programme:		SMPB	63,873.00
Training Expenses	23,28,451.00	National Livestock Mission	9,94,792.00
Trainers Honorarium	10,54,500.00	Bank Interest	26,885.00
Travel Expenses	1,73,382.00	Miscellaneous Receipt	16,500.00
Depreciation	5,55,762.89	Accrued Interest on New FD	43,699.00
		Excess of Expenditure over Income	24,53,797.86
	2,81,60,979.86		2,81,60,979.86

As per our Report of Even Date Attached

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Partner

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For & On behalf of MS Angel Business Promoters Mizoram

MS ANGEL BUSINESS PROMOTERS MIZORAM
B-49/70, Mission Veng, Near Presbyterian Church
Aizawl , Mizoram

CONSOLIDATED BALANCE SHEET AS ON 31.03.2025

LIABILITIES		AMOUNT (Rs)	ASSETS		AMOUNT (Rs)
CAPITAL FUND:			**FIXED ASSETS:**		
Opening Balance	80,15,328.47		Furniture & Fixtures		8,57,866.56
Add/Less: Surplus/Deficit	(24,53,797.86)		Vehicle		3,27,794.75
Less: Interest Refund to NABARD	(29,573.36)	55,31,957.25	Computer & Peripherals		5,43,172.99
			Office Equipment		2,29,403.26
RAMP IMPLEMATION FUND:					
Opening Balance	-		**CURRENT ASSETS:**		
Add: Fund Received	5,39,98,012.08		Fixed Deposit	50,00,000.00	
Less: Utilized	4,16,64,890.14	1,23,33,121.94	Add: Accrued Interest	43,699.00	50,43,699.00
			Fixed Deposit (PBG)		14,67,281.00
Temporary Loan		52,69,960.00	**Loans & Advances**		
			One Organic Partnership		36,04,610.00
			Cash-in-Hand	455.00	
			Cash-at-Bank :		
			TDF PMC SBI (31284)	3,39,219.34	
			TDF Farmers MRB (11579)	8,21,965.00	
			Axis Main A/c (39128)	12,68,367.13	
			ABP RAMP MRB (51918)	15,86,091.42	
			Axis SPIU (75164)	9,22,815.61	
			SBI Main A/c (72049)	6,82,653.85	
			SBI (4856)	54,39,644.29	1,10,61,211.64
		2,31,35,039.19			2,31,35,039.19

As per our Report of Even Date Attached

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CA Ajay Kumar Joshi
Partner

Date: 17.10.2025
Place: Aizawl
UDIN: 25098017BMKZMW5778

For & On behalf of MS Angel Business Promoters Mizoram

Establishment Expenses:	Annexure-I
Salary	59,41,727.00
Office Rent	3,15,000.00
Board Honorarium/Allowance	15,00,000.00
Office Utilities	1,83,241.30
Office Expenses	11,43,246.49
Event	21,10,970.00
Printing	2,88,930.00
Duties & Taxes	75,52,984.00
Technical Subscription	7,61,261.05
Insurance	3,86,776.60
Monitoring & Evaluation	2,05,951.00
Repairs & Maintenance	1,52,332.16
Other Expenses	52,000.00
Compliance	2,15,500.00
Bank Charges	1,45,424.37
Total	**2,09,55,343.97**



SCHEDULE FOR FIXED ASSETS

		Gross Block					Accumulated Depreciation			Net Block as on 31.03.2025
S.No.	Description	Opening Balance as on 01.04.2024	Additions in the Year	Deletions	Closing Balance as on 31.03.2025	Rates	Opening Balance	Provided in the year	Closing Balance	
1	Furniture	1,55,855.07	7,97,330.00	-	9,53,185.07	10%	-	95,318.51	95,318.51	8,57,866.56
2	Vehicle	3,85,640.88	-	-	3,85,640.88	15%	-	57,846.13	57,846.13	3,27,794.75
3	Computer & Peripherals	1,86,038.31	7,19,250.00	-	9,05,288.31	40%	-	3,62,115.32	3,62,115.32	5,43,172.99
4	Office Equipment	1,17,226.19	1,52,660.00	-	2,69,886.19	15%	-	40,482.93	40,482.93	2,29,403.26
		8,44,760.44	**16,69,240.00**	**-**	**25,14,000.44**		**-**	**5,55,762.89**	**5,55,762.89**	**19,58,237.55**

