

**Independent Auditor's Report pursuant to the requirements of Rule 17(5)
of the Foreign Contribution (Regulation) Rules, 2011 (as amended)**

To,
The Members of the Board
Back to Village
3rd Floor, Plot No.- 1637 Nidhi Complex
Puri Main Canal Road Hanspal Bhubaneswar
Orissa, Khurda, 752101

1. This Report is issued in accordance with the terms of our engagement with **Back to Village** (the 'Society') having Registration no. 104830350 under the FCRA.
2. We have audited the accompanying special purpose financial statements of the Society which comprise the Balance Sheet as at 31 March 2025, the Income and Expenditure Statement and Receipts and Payment Account for the year ended 31 March 2025, and significant accounting policies and notes to the financial statements (hereinafter together referred to as 'Foreign Contribution Financial Statements') with respect to Foreign Contribution and accompanying notes to accounts in accordance with the basis of accounting to the Foreign Contribution Financial Statements, prepared by the management of the Society pursuant to the requirement of section 19 of the Foreign Contribution (Regulation) Act, 2010 ('Act') read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011 (as amended) ('Rules'). The accompanying Annexure have been initialed by us for identification purpose only.

**Management's Responsibility for the Foreign Contribution Financial
Statements and Annexure**

3. The Management is responsible for preparation and presentation of the Foreign Contribution Financial Statements and Annexure in accordance with the basis of accounting including preparation and maintenance of all accounting and other relevant supporting records and documents. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Foreign Contribution Financial Statements and Annexure and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.
4. The Management is also responsible for ensuring that the Society complies with the requirements of the Act read with relevant Rules and providing all required information to the Ministry of Home Affairs.



Auditor's Responsibility

5. Pursuant to the requirement as stated in paragraph 2 above, it is our responsibility to provide a reasonable assurance in form of an opinion on these Foreign Contribution Financial Statements and Annexure based on our audit.
6. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Foreign Contribution Financial Statements and Annexure are free from material misstatement due to fraud or error.
7. An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Foreign Contribution Financial Statements and Annexure. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Foreign Contribution Financial Statements and Annexure, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial controls relevant to the Society's preparation of the Foreign Contribution Financial Statements and Annexure, in all material respects, in accordance with the basis of accounting described in notes to the accounts to these Foreign Contribution Financial Statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Society's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Management of the Society, as well as evaluating the overall presentation of the Foreign Contribution Financial Statements and Annexure.
8. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Foreign Contribution Financial Statements and Annexure.

Opinion

9. In our opinion, the accompanying Foreign Contribution Financial Statements and Annexure for the year ended 31st March 2025 are prepared, in all material respects, in accordance with the basis of accounting described in notes to accounts annexed to these Foreign Contribution Financial Statements.



Basis of accounting and restriction on distribution or use

10. Our work was performed solely to assist you in meeting your responsibilities in relation to submission of accompanying Foreign Contribution Financial Statements and Annexure with the Ministry of Home Affairs. The Management has also prepared complete set of financial statements for Society for the purpose of submission with Form 10B of the Income Tax Rules, 1962.
11. The report is addressed to and provided to the members of the Society solely for the purpose of enabling them to comply with the requirements of Rule 17(5) of the Rules, which requires them to submit the report with the accompanying Foreign Contribution Financial Statements and Annexure to the Ministry of Home Affairs, and should not be used, referred to or distributed for any other purpose or to any other party without our prior written consent. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come without our prior consent in writing.

For & on behalf of:

S. Sahoo & Co.

Chartered Accountants

FRN No. 322952E



CA (Dr.) Subhajit Sahoo, FCA, LLB

Partner

MM No. 057426

Date: 06.12.2025

Place: New Delhi

UDIN:25057426BMICQJ6791

Back to Village

Village - Kamalpur, GP - Nagaon, Athmallik, Orissa, Angul, 759125
Balance Sheet as at 31st March 2025

Consolidated Foreign Projects		(Amount in INR)	
Particulars		31 March 2025	31 March 2024
I Sources of Funds			
1 NPO Funds			
(a) Reserve Funds		-	-
(b) Assets Funds		-	-
(c) Corpus Fund		-	-
		-	-
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) Payables		-	-
(c) Other current liabilities		-	-
(d) Short-term provisions		-	-
		-	-
Total		-	-
II Application of Funds			
1 Non-current assets			
(a) Property, Plant and Equipment and Intangible assets		-	-
(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		-	-
		-	-
2 Current assets			
(a) Current investments		-	-
(b) Inventories		-	-
(c) Receivables		-	-
(d) Cash and bank balances		-	-
(e) Short Term Loans and Advances		-	-
(f) Other current assets		-	-
		-	-
Total		-	-

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




CA (Dr.) Subhajit Sahoo, FCA, LLB
Partner
M No. 057426
UDIN:25057426BMICQJ6791
Place: Mumbai
Date: 06.12.2025

For & on behalf :
Back to Village



Secretary
Back to Village (B2V)
Secretary



Treasurer
Back to Village (B2V)
Treasurer

Back to Village

Village - Kamalpur, GP - Nagaon, Athmallik, Orissa, Angul, 759125

Income and Expenditure for the year ended on 31st March 2025

Consolidated Foreign Projects

(Amount in INR)

Particulars	31 March 2025	31 March 2024
I Income		
(a) Donations and Grants	-	-
(b) Other Income	-	-
II Total	-	-
III Expenses:		
(a) Expenditure on Objects of Organization-Program Expenses	-	-
(b) Donations/Contributions Paid- Amount Sub Grant	-	-
(c) Establishment Expenses	-	-
(f) Depreciation and amortization expense	-	-
Total	-	-
IV Excess of Income over Expenditure before exceptional and extraordinary items (III- IV)	-	-
V Exceptional items	-	-
VI Excess of Income over Expenditure for the year before extraordinary items (V-VI)	-	-
VII Extraordinary Items	-	-
VIII Excess of Income over Expenditure for the year (VII-VIII)	-	-
Appropriations Transfer to funds:		
Transfer to/(from) Project fund:	-	-
Balance transferred to General Fund:	-	-

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



CA (Dr.) Subhajit Sahoo, FCA, LLB
Partner
M No. 057426
UDIN:25057426BMICQJ6791

Place: Mumbai
Date: 06.12.2025

For & on behalf :
Back to Village



Secretary
Back to Village (B2V)
Secretary



Treasurer
Back to Village (B2V)
Treasurer

Back to Village

Village - Kamalpur, GP - Nagaon, Athmallik, Orissa, Angul, 759125

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

Consolidated Foreign Projects		(Amount in INR)	
RECEIPTS	31 March 2025	31 March 2024	
Opening Balance :			
Cash and Bank Balances	-	-	
Investment	-	-	
Donation & Grants	-	-	
Sale of Fixed Deposit	-	-	
Other Income	-	-	
Fixed Deposit Matured	-	-	
Net Increase/Decrease in CA/CL	-	-	
Total	-	-	
PAYMENT			
Expenditure on Objects of Organization-Program Expenses	-	-	
Donations/Contributions Paid- Amount Sub Grant	-	-	
Establishment Expenses	-	-	
Purchase of Fixed Assets	-	-	
Net Decrease/Increase in CA/CL	-	-	
Closing Balance			
Cash and Bank Balances	-	-	
Investment	-	-	
Total	-	-	

The accompanying notes are an integral part of the financial statements

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

For & on behalf :
Back to Village



CA (Dr.) Subhajit Sahoo, CA, LLB
Partner
M No. 057426
UDIN:25057426BMICQJ6791


Secretary
Back to Village (B2V)
Secretary


Treasurer
Back to Village (B2V)
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Place: Mumbai
Date: 06.12.2025