



S. Sahoo & Co.

Chartered Accountants

Independent Auditor's Report

To,
The Board of Members
Commonwealth Human Rights Initiative (CHRI)
55A, 3rd Floor, Siddhartha Chambers, Kalu Sarai, New Delhi- 110 016

Report on the Financial Statements

Opinion

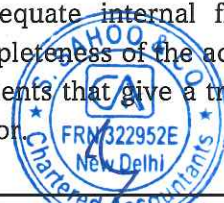
1. We have audited the accompanying financial statements of **Commonwealth Human Rights Initiative (CHRI)**, which comprise the Balance Sheet as at 31 March 2024, the Income and Expenditure Account for the year then ended, and significant accounting policies and notes to the financial statements pertaining to only Non-Foreign Contributions.
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 Society 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 Society as at 31 March 2024, and its deficit 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 Society 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 Society for the Financial Statements

4. The Society ('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 Society 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 Society 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 Society'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 Society 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 Society'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 Society'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 Society 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, on the financial statements prepared by the management as required by the provisions of the Income-Tax Act, 1961 covering the same period as these accompanying financial statements.

Report on Other Legal and Regulatory Requirements

10. As required under other regulatory requirements, we report as under for the year ended 31 March 2024:
- Society has maintained its books of accounts in electronic mode. The books of accounts are updated and maintained by the finance department of the Society on regular basis. In our opinion and accordingly information provided to us, proper books of accounts are maintained by the Society and the same is maintained in accordance with the provisions of the Act and the rules made thereunder.
 - Receipts and disbursements are properly and correctly shown in the accounts;
 - All books, deeds, accounts, vouchers or other documents or records required by us were produced for audit;
 - In our opinion and according to the information provided to us, no property or funds of the Society were applied for any object or purpose other than the object or purpose of the Society;
 - 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 public Society 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 Society or misapplication or any other misconduct on the part of the Societyee or any other person while in the management of the Society were identified;
 - In our opinion and according to the information provided to us, no material irregularities were pointed out in the books of accounts of previous year.

For S. Sahoo & Co
Chartered Accountants
FR NO.: 322952E

CA. (Dr.) Subhajit Sahoo, FCA, LLB
Partner
M. No: - 057426
UDIN: 25057426BMIBZU8852

Place: New Delhi
Date: 01-09-2025

COMMONWEALTH HUMAN RIGHTS INITIATIVE
55A, 3rd Floor, Siddhartha Chambers, Kalu Sarai ,New Delhi- 110 016

Balance Sheet as at 31st March 2025

(Amount in INR)

Particulars	Note	31 March 2025	31 March 2024
I Sources of Funds			
1 NPO Funds	3		
(a) Reserve Funds		67,384,821	71,095,959
(b) Corpus Funds		3,297,662	3,297,662
(c) Assets Funds		-	-
		70,682,483	74,393,621
2 Non-current liabilities			
(a) Long-term borrowings		-	-
(b) Other long-term liabilities		-	-
(c) Long-term provisions		-	-
		-	-
3 Current liabilities			
(a) Short-term borrowings		-	-
(b) Unspent Grant Balance		-	-
(c) Other current liabilities	4	7,113,612	7,842,755
(d) Short-term provisions		-	-
		7,113,612	7,842,755
Total		77,796,095	82,236,376
II Application of Funds			
1 Non-current assets			
(a) Property, Plant and Equipment and Intangible assets	5	20,164,473	22,921,128
(i) Property, Plant and Equipment			
(ii) Intangible assets			
(iii) Capital work in progress			
(iv) Intangible asset under development			
(b) Non-current investments	6	-	-
(c) Long Term Loans and Advances		-	-
(d) Other non-current assets		-	-
		20,164,473	22,921,128
2 Current assets			
(a) Current investments	7	2,967,031	5,500,000
(b) Inventories		-	-
(c) Receivables		-	-
(d) Cash and bank balances	8	50,884,119	48,888,013
(e) Short Term Loans and Advances	9	3,780,473	4,927,235
(f) Other current assets	10	-	-
		57,631,622	59,315,248
Total		77,796,095	82,236,376

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

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

For & on behalf :

S. Sahoo & Co

Chartered Accountants

Firm No. 322952E



[Signature]

CA (Dr.) Subhajit Sahoo, FCA, LLB

Partner

MM No. 057426

UDIN: 25057426BMIBZS8480

Place: New Delhi

Date: 01-09-2025

For & on behalf :

COMMONWEALTH HUMAN RIGHTS INITIATIVE

[Signature]

Chairperson

[Signature]

Treasurer

[Signature]

Director



COMMONWEALTH HUMAN RIGHTS INITIATIVE
55A, 3rd Floor, Siddhartha Chambers, Kalu Sarai ,New Delhi- 110 016

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

(Amount in INR)

Particulars		Note	31 March 2025	31 March 2024
I	Income			
(a)	Donations and Grants	11	10,087,358	11,261,887
(b)	Other Income	12	1,693,665	1,973,951
II	Total		11,781,023	13,235,838
III	Expenses:			
(a)	Expenditure on Objects of Organization	13	12,699,575	14,897,808
(b)	Donations/Contributions Paid- Amount Sub Grant	14	-	-
(c)	Establishment Expenses	15	5,730	13,170
(d)	Depreciation and amortization expense	16	2,786,855	3,380,345
	Total		15,492,161	18,291,323
IV	Excess of Income over Expenditure before exceptional and extraordinary items (III- IV)		-3,711,138	-5,055,485
V	Exceptional items		-	-
VI	Excess of Income over Expenditure for the year before extraordinary items (V-VI)		-3,711,138	-5,055,485
VII	Extraordinary Items		-	-
VIII	Excess of Income over Expenditure for the year (VII-VIII)		-3,711,138	-5,055,485
	Appropriations Transfer to funds:			
	Transfer to/(from) Project fund:		-	-
	Balance transferred to General Fund:		-3,711,138	-5,055,485

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

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 :
COMMONWEALTH HUMAN RIGHTS INITIATIVE

CA (Dr.) Subhajit Sahoo, FCA, LLB
Partner
MM No. 057426
UDIN: 25057426BMIBZS8480

[Signature]
Chairperson

[Signature] Treasurer
[Signature] S.S. Vinayachandran Director

Place: New Delhi
Date: 01-09-2025



COMMONWEALTH HUMAN RIGHTS INITIATIVE
55A, 3rd Floor, Siddhartha Chambers, Kalu Sarai ,New Delhi- 110 016

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

(Amount in INR)

RECEIPTS	Note	31 March 2025	31 March 2024
Opening Balance :			
Cash and Bank Balances		48,888,013	50,321,016
Investments		5,500,000	6,582,271
Donation & Grants	11	10,087,358	11,261,887
Other Income	12	1,693,665	1,973,951
Loan & Advances Received		417,619	-
Total		66,586,655	70,139,126
PAYMENT			
Expenditure on Objects of Organization	13	12,699,575	14,897,808
Donations/Contributions Paid- Amount Sub Grant	14	-	-
Establishment Expenses	15	5,730	13,170
Loan and Advances Paid		-	840,134
Purchase of Fixed Assets		30,200	-
Closing Balance			
Cash and Bank Balances		50,884,119	48,888,013
Investments		2,967,031	5,500,000
Total		66,586,655	70,139,126

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

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 :
COMMONWEALTH HUMAN RIGHTS INITIATIVE

CA (Dr.) Subhajit Sahoo, FCA, LLB
Partner
MM No. 057426
UDIN: 25057426BMIBZS8480

Subhajit Sahoo

[Signature]

Chairperson

[Signature]

Treasurer

[Signature]

Directo

Place: New Delhi
Date: 01-09-2025



COMMONWEALTH HUMAN RIGHTS INITIATIVE
55A, 3rd Floor, Siddhartha Chambers, Kalu Sarai ,New Delhi- 110 016
Notes forming part of the Financial Statements for the year ended, 31st March, 2025

(Amount in INR)

3 Fund Details	31 March 2025	31 March 2024
A. Unrestricted Funds		
General Fund		
Opening balance	71,095,959	76,151,444
Add: Excess of Income Over Expenditure	-3,711,138	-5,055,485
	67,384,821	71,095,959
Corpus Fund		
Opening Balance	3,297,662	3,297,662
Add: Amount Received for Corpus Fund	-	-
	3,297,662	3,297,662
Total	70,682,483	74,393,621

4 Other current liabilities	31 March 2025	31 March 2024
(a) Current maturities of finance lease obligations	-	-
(b) Interest accrued but not due on borrowings	-	-
(c) Interest accrued and due on borrowings	-	-
(d) Statutory Liabilities	119,067	186,654
(e) Gratuity Payable	4,375,464	5,037,021
(f) Commonwealth Secretariat	173,379	173,379
(g) Salary payable	21,622	21,622
(h) CHRI- Indian Account	2,424,080	2,424,080
Total	7,113,612	7,842,755



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Notes forming part of the Financial Statements for the year ended, 31st March, 2025

S. No	Particulars	GROSS BLOCK				DEPRECIATION					NET BLOCK		
		As at	Addition		Deletion	As at	Rate of Dep.	Upto	During the year		Upto	As on	As on
		01.04.2024	More than 180 days	Less than 180 days		31.03.2025		01.04.2024	Addition	Deletion	31.03.2025	31.03.2025	31.03.2024
1	Laptop, Computer & Peripherals	3,065,710			-	3,065,710	40%	1,962,054	441,462	-	2,403,516	662,194	1,103,656
2	Furniture & Equipment's	2,062,596				2,062,596	15%	572,371	223,534		795,905	1,266,691	1,490,225
3	Ups & Invertor	515,047	30,200		-	545,247	15%	148,064	59,577	-	207,641	337,606	366,983
4	Land & Building	23,475,398				23,475,398	10%	4,460,326	1,901,507		6,361,833	17,113,565	19,015,072
5	Refrigerator & other Appliances	47,990			-	47,990	15%	13,318	5,201	-	18,519	29,471	34,672
6	Air Conditioners	1,155,070				1,155,070	15%	320,532	125,181		445,713	709,357	834,538
7	Software	211,061			-	211,061	40%	135,079	30,393	-	165,472	45,589	75,982
	Total	30,532,872	30,200	-	-	30,563,072		7,611,744	2,786,855	-	10,398,599	20,164,473	22,921,128



(Amount in INR)

6 Investments - Non Current (valued at historical cost unless stated otherwise)	31 March 2025	31 March 2024
(a) Investment property;		
(b) Investments in equity instruments		
(c) Investments in preference shares	-	-
(d) Investments in government or trust securities	-	-
(e) Investments in debentures or bonds	-	-
(f) Investments in mutual funds	-	-
(g) Investments in partnership firms;	-	-
(i) Other non-current investments (Fixed Deposit)	-	-
Less: Aggregate provision for diminution in value of investments.	-	-
Total Investments	-	-
Aggregate cost value as at the end of the year:		
Investments -Quoted		
Investments - Unquoted	-	-
Less: Aggregate provision for diminution in value of investments.	-	-
Aggregate market value as at the end of the year:		
Investments -Quoted	-	-
Investments - Unquoted	-	-
Aggregate Provision for diminution in value of investments.	-	-
Total	-	-

7 Current Investments	31 March 2025	31 March 2024
(a) Investments in equity instruments	-	-
(b) Investments in preference shares	-	-
(c) Investments in government or trust securities	-	-
(d) Investments in debentures or bonds	-	-
(e) Investments in mutual funds	-	-
(f) Investments in partnership firms;	-	-
(g) Other current investments (Fixed Deposit)	2,967,031	5,500,000
Less: Aggregate provision for diminution in value of investments.	-	-
Total Investments	2,967,031	5,500,000
Aggregate cost value as at the end of the year:		
Investments -Quoted	-	-
Investments - Unquoted	2,967,031	5,500,000
Less: Aggregate provision for diminution in value of investments.	-	-
	2,967,031	5,500,000
Aggregate market value as at the end of the year:		
Investments -Quoted	-	-
Investments - Unquoted	2,967,031	5,500,000
Aggregate Provision for diminution in value of investments.	-	-
	2,967,031	5,500,000
Total	2,967,031	5,500,000



(Amount in INR)

8 Cash and Bank Balances	31 March 2025	31 March 2024
A Cash and cash equivalents		
(a) On current/saving accounts		
On current/saving accounts-Local Contribution	7,711,943	6,939,366
Designated Banl Account-Foreign Contribution	4,050,403	3,943,085
Utilization Bank Account-Foreign Contribution	39,109,051	37,993,590
(b) Cash credit account (Debit balance)	-	-
(c) Fixed Deposits		
Deposits with original maturity of less than three months	-	-
(d) Cheques, drafts on hand	-	-
(e) Cash in hand	12,722	11,972
Total	50,884,119	48,888,013

9 Short Term Loans and advances	31 March 2025	31 March 2024
(a) Capital advances		
(b) Loans advances to related Party	-	-
(c) Other loans and advances (specify nature)		
(i) Tax Deducted at Source	21,324	83,043
(ii) Sundry debtors receivable in cash or in kind (Considered goods	2,522,513	2,734,823
(iii) LIC Insurance Policy for Gratuity Fund	1,236,636	2,109,369
(iv)		
(v)		
Total	3,780,473	4,927,235
Sub-classification:		
Secured, considered good;	3,780,473	4,927,235
Unsecured, considered good;	-	-
Doubtful	-	-
Total	3,780,473	4,927,235

10 Other current assets	31 March 2025	31 March 2024
(a) Interest accrued but not due on deposits	-	-
(b) Interest accrued and due on deposits	-	-
Total	-	-

11 Donations and Grants	31 March 2025	31 March 2024
(a) Grants		
UNHCR : Prevention and response to detntion of persons of con	2,236,835	1,961,887
(b) Donation		
Lal Family Foundation	3,000,000	3,000,000
Nitin Desai	100,000	200,000
Jatashankar Pathak Charitable Trust	4,600,000	6,000,000
B K Chandrashekar	25,000	100,000
Justice AP Shah	50,000	-
K Paari Vendhan	25,523	-
Venkatesh Nayak	50,000	-
Total	10,087,358	11,261,887



	(Amount in INR)	
	31 March 2025	31 March 2024
12 Other income		
(a) Interest on Bank A/c	1,688,247	1,919,816
(b) Interest on Fixed Deposit & Bonds	5,417	34,135
(c) Interest on Income Tax Refund	1	20,000
Total	1,693,665	1,973,951

	(Amount in INR)	
	31 March 2025	31 March 2024
13 Charitable Expenses-Program Expenses		
Relief to Poor		
Expenditure against Projects Overheads and Other Recoveries	4,140,622	6,957,879
Impact Foundation (India) DASRA : Promote Police and Prison r	-	369,126
UNHCR : Prevention and response to detntion of persons of con	1,963,709	1,471,280
Expenditure against Receipts for Projects and Studies	6,595,244	6,099,524
Total	12,699,575	14,897,808

	31 March 2025	31 March 2024
14 Donations/Contributions Paid-Sub Grant		
Sub-Granting to Partner	-	-
Total	-	-

	31 March 2025	31 March 2024
15 Establishment Expenses		
Administrative Expenses	5,730	13,170
Total	5,730	13,170

	(Amount in INR)	
	31 March 2025	31 March 2024
16 Depreciation and amortization expense		
on tangible assets (Refer note 5)	2,786,855	3,380,345
on intangible assets (Refer note 5)	-	-
Less: Transferred to Assets Fund	-	-
Total	2,786,855	3,380,345

