

GRAM GAURAV SANSTHAN
Balance Sheet as at 31st March, 2025

(Amount in Rs.)

Particulars	Note	31 March 2025	31 March 2024
I Sources of Funds			
1 NGO Funds	3		
(a) Unrestricted Funds		4,410,153	3,391,893
(b) Restricted Funds		-	2,735,956
		4,410,153	6,127,849
2 Non-current liabilities			
(a) Long-term borrowings		-	-
(b) Other long-term liabilities		-	-
(c) Long-term provisions	4	-	-
		-	-
3 Current liabilities			
(a) Short-term borrowings		-	-
(b) Payables	5	2,432,979	25,000
(c) Other current liabilities	6	41,797	17,949
(d) Short-term provisions	4	36,000	21,000
		2,510,776	63,949
Total		6,920,929	6,191,798
II Application of Funds			
1 Non-current assets			
(a) Property, Plant and Equipment and Intangible assets	7		
(i) Property, Plant and Equipment		4,017,582	1,846,873
(ii) Intangible assets		-	-
(iii) Capital work in progress		-	951,043
(iv) Intangible asset under development		-	-
(b) Non-current investments		-	-
(c) Long Term Loans and Advances	8	-	-
(d) Other non-current assets (specify nature)	9	-	-
		4,017,582	2,797,916
2 Current assets			
(a) Current investments		-	-
(b) Inventories		-	-
(c) Receivables	10	1,632,341	-
(d) Cash and bank balances	11	1,258,151	3,327,668
(e) Short Term Loans and Advances	8	12,855	66,214
(f) Other current assets		-	-
		2,903,347	3,393,882
Total		6,920,929	6,191,798
Brief about the Entity	1		
Summary of significant accounting policies	2		
The accompanying notes are an integral part of the financial statements			

As per our Report of even date attached.

For J.K. Jaiman & Associates
Chartered Accountants
FRN - 014064C

Jitendra Kumar Jaiman

(CA. Jitendra Kumar Jaiman)
Proprietor
M.No. - 407738
Place : Jaipur
Date : 18-07-2025



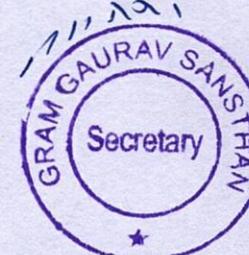
For Gram Gaurav Sansthan

Sanjay Kumar

(Dr. Kanchan Mathur)
Chairperson



(Jagdish Gurjar)
Secretary



(Sanjay Kumar)
Treasurer



GRAM GAURAV SANSTHAN
Income and Expenditure for the year ended 31st March, 2025

(Amount in Rs.)

	Particulars	Note	31 March 2025			31 March 2024		
			Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
I	Income							
(a)	Donations and Grants		-	15,858,355	15,858,355	-	9,653,891	9,653,891
(b)	Fees from Rendering of Services		-	-	-	-	-	-
(c)	Sale of Goods		-	-	-	-	-	-
II	Other Income	12	744,772	30,254	775,026	506,633	-	506,633
III	Total Income (I+II)		744,772	15,888,609	16,633,381	506,633	9,653,891	10,160,524
IV	Expenses:							
(a)	Material consumed/distributed		-	-	-	-	-	-
(b)	Donations/contributions paid		-	-	-	-	-	-
(c)	Employee benefits expense	13	-	488,055	488,055	-	507,134	507,134
(d)	Depreciation and amortization expense		-	-	-	-	-	-
(e)	Finance costs		-	-	-	-	-	-
(f)	Other expenses		-	-	-	-	-	-
(g)	Religion/charitable expenses	14	-	15,474,856	15,474,856	-	7,642,842	7,642,842
(h)	Other Expenses (specify nature)	14	479,689	486,890	966,579	412,131	552,871	965,002
(i)	Capital Expenses		466,489	1,071,149	1,537,638	-	951,044	951,044
IV	Total expenses		946,178	17,520,950	18,467,128	412,131	9,653,891	10,066,022
V	Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- IV)		-201,406	-1,632,341	-1,833,747	94,502	-	94,502
VI	Exceptional items (specify nature & provide note/delete if none)		-	-	-	-	-	-
VII	Excess of Income over Expenditure for the year before extraordinary items (V-VI)		-201,406	-1,632,341	-1,833,747	94,502	-	94,502
VIII	Extraordinary Items (specify nature & provide note/delete if none)		-	-	-	-	-	-
IX	Excess of Income over Expenditure for the year (VII-VIII)		-201,406	-1,632,341	-1,833,747	94,502	-	94,502
	Appropriations Transfer to funds, e.g., Restricted fund		-	-1,632,341	-1,632,341	-	-	-
	Transfer from General funds		-201,406	-	-201,406	-	-	-
	Balance transferred to General Fund		-	-	-	94,502	-	94,502
			-201,406	-1,632,341	-1,833,747	94,502	-	94,502
	The accompanying notes are an integral part of the financial statements							

As per our Report of even date attached.

For J.K. Jaiman & Associates
Chartered Accountants
FRN - 014064C

Jitendra Kumar Jaiman

(CA. Jitendra Kumar Jaiman)
Proprietor
M.No. - 407738
Place : Jaipur
Date : 18-07-2025



For Gram Gaurav Sansthan

(Dr. Kanchan Mathur) (Jagdish Gurjar)
Chairperson Secretary



GRAM GAURAV SANSTHAN

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

Note - 3 NGOs Funds

(Amount in Rs.)

Sr. No.	Particulars	As at 1st April 2024 (Opening Balance)	Funds transferred/received during the year	Funds Utilised during the year	As at 31st March 2025 (Closing Balance)
(A)	Unrestricted Funds				
1	Corpus Funds	-	-	-	-
2	General Funds	593,977	744,772	946,178	392,571
3	Designated Funds (Capital Fund)	2,797,916	1,537,639	317,973	4,017,582
(B)	Restricted Funds	2,735,956	13,152,653	17,520,950	-1,632,341
		6,127,849	15,435,064	18,785,101	2,777,812
	Previous Year (PY)	2,503,504	12,896,480	9,272,135	6,127,849

4	Provisions	Long term		Short term	
		31 March 2025	31 March 2024	31 March 2025	31 March 2024
(a)	Provision for employee benefits				
(i)	Provision for gratuity	-	-	-	-
(ii)	Provision for leave Encashment	-	-	-	-
(b)	Other provisions	-	-	-	-
	(Please Specify - eg/- Provision for warranties / Provision for Sales Return)	-	-	-	-
	Audit Fees	-	-	36,000	21,000
	Total Provisions	-	-	36,000	21,000
5	Payables			31 March 2025	31 March 2024
(a)	Total outstanding dues of micro, small and medium enterprises			-	-
(b)	Total outstanding dues of creditors other than micro, small and medium enterprises			-	-
	Total payables			2,432,979	25,000
6	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)	Income received in advance			-	-
(e)	Unearned revenue			-	-
(f)	Goods and Service tax payable			-	-
(g)	TDS payable			41,797	17,949
(h)	Other payables (specify nature)			-	-
	Total Other current liabilities			41,797	17,949



7 Property, Plant and Equipment and Intangible Assets (owned assets)

(Amount in Rs.)

Particulars /Assets	TANGIBLE ASSETS							Total
	Freehold land	Buildings	Computer & Printer	Office equipment	Furniture & Fixtures	Vehicles	Others (specify nature)	
Gross Block								
At 1 April 2024	573,815	2,286,193	134,796	472,433	102,185	4	-	3,569,426
Additions	-	2,271,648	165,220	19,494	32,320	-	-	2,488,682
Deductions/Adjustments	-	-	-	-	-	-	-	-
At 1 April 2023	573,815	2,286,193	134,796	464,313	102,185	4	-	3,561,306
Additions	-	-	-	8,120	-	-	-	8,120
Deductions/Adjustments	-	-	-	-	-	-	-	-
At 31 March 2025	573,815	4,557,841	300,016	491,927	134,505	4	-	6,058,108
At 31 March 2024	573,815	2,286,193	134,796	472,433	102,185	4	-	3,569,426
Depreciation/Adjustments								
At 1 April 2024	-	1,385,582	124,342	182,043	30,586	-	-	1,722,553
Additions	-	203,644	58,367	46,481	9,481	-	-	317,973
Deductions/Adjustments	-	-	-	-	-	-	-	-
At 1 April 2023	-	1,285,514	117,375	131,754	22,634	-	-	1,557,277
Additions	-	100,068	6,967	50,289	7,952	-	-	165,276
Deductions/Adjustments	-	-	-	-	-	-	-	-
At 31 March 2025	-	1,589,226	182,709	228,524	40,067	-	-	2,040,526
At 31 March 2024	-	1,385,582	124,342	182,043	30,586	-	-	1,722,553
Net Block								
At 31 March 2024	573,815	900,611	10,454	290,390	71,599	4	-	1,846,873
At 31 March 2025	573,815	2,968,615	117,307	263,403	94,438	4	-	4,017,582



	Long Term		Short Term	
	31 March 2025	31 March 2024	31 March 2025	31 March 2024
8 Loans and advances				
A (Secured)				
(a) Capital advances				
(i) Considered good	-	-	-	-
(ii) Doubtful	-	-	-	-
Less: Provision for doubtful advances	-	-	-	-
(b) Loans advances to members or relative of members	-	-	-	-
(c) Other loans and advances (specify nature)	-	-	-	-
(i) Prepaid expenses	-	-	-	-
(ii) Security Deposits	-	-	-	-
(iii) Balance with government authorities	-	-	-	-
Total (a)+(b) (A)	-	-	-	-
	-	-	-	-
	-	-	-	-
B Loans and advances (Unsecured)				
(a) Capital advances				
(i) Considered good	-	-	-	-
(ii) Doubtful	-	-	-	-
Less: Provision for doubtful advances	-	-	-	-
(b) Loans advances to members or relative of members	-	-	-	-
(c) Other loans and advances (staff)	-	-	10,000	64,462
(i) Prepaid expenses	-	-	-	-
(ii) Security Deposits	-	-	-	-
(iii) Balance with government authorities - TDS Receivables	-	-	2,855	1,752
Total (a)+(b) (B)	-	-	12,855	66,214
	-	-	12,855	66,214
	-	-	-	-
Total (A + B)	-	-	12,855.00	66,214.00
	-	-	-	-
9 Other non-current assets			31 March 2025	31 March 2024
(a) Security Deposits			-	-
(b) Prepaid expenses			-	-
(c) Others (Specify nature)			-	-
Total other non-current other assets			-	-
			-	-
10 Receivables			31 March 2025	31 March 2024
(a) Donations/grants receivable			1,632,341	25,000
(b) Others (specify nature)			-	-
			1,632,341	25,000
Outstanding for a period exceeding 6 months from the date they are due for receipt			-	-
(a) Secured Considered good			-	-
(b) Unsecured Considered good			-	-
(c) Doubtful			-	-
Less: Provision for doubtful receivables			-	-
Total			1,632,341	25,000
			-	-
11 Cash and Bank Balances			31 March 2025	31 March 2024
A Cash and cash equivalents				
(a) On current accounts			-	-
(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 on hand			631	531
Total	(I)		631	531
			-	-
B Other bank balances				
(a) Bank Deposits				
(i) Earmarked Bank Deposits			-	-
(ii) Deposits with original maturity for more than 3 months but less than 12 months from reporting date			-	-
(iii) Margin money or deposits under lien			-	-
(iv) Saving Bank Account			1,257,520	3,327,137
Total other bank balances	(II)		1,257,520	3,327,137
Total Cash and bank balances	(I+II)		1,258,151	3,327,668



GRAM GAURAV SANSTHAN

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

(Amount in Rs.)

		31 March 2025	31 March 2024
12	Other income		
(a)	Interest income	70,456	34,328
(b)	Membership Fees	100	-
(c)	Net gain on sale of investments	-	-
(d)	Mess & Guest House Income	704,470	472,305
	Total other income	775,026	506,633
13	Employee benefits expense (Including contract labour)	31 March 2025	31 March 2024
(a)	Salaries, wages, bonus and other allowances	457,500	487,500
(b)	Contribution to provident and other funds	-	-
(c)	Gratuity expenses	-	-
(d)	Staff welfare expenses	30,555	19,634
	Total Employee benefits expense	488,055	507,134
14	Other Expenses	31 March 2025	31 March 2024
(a)	<u>Charitable Expenses</u>		
(i)	Rain Water Harvesting : Construction of Pokhar/Anicut/Taal/Pagara	7,490,306	4,559,425
(ii)	Wonderoom Programme : Children's Library	348,802	60,000
(iii)	Livelihood Enhancements Activities : Modal Farmer Development, Sustainable Agricultural Practices	3,514,780	714,875
(iv)	Training : Training to Gram Vikas Samiti/ livelihood enhancement and Woman empowerment	554,637	489,499
(v)	Water Use Efficiency Enhancement Activities	3,566,331	1,819,043
	Total (a)	15,474,856	7,642,842
(b)	<u>Other Expenses</u>		
(i)	Power and fuel	47,867	180,567
(ii)	Rent	-	-
(iii)	Repairs and maintenance - Buildings	177,733	100,982
(iv)	Repairs and maintenance - Machinery	-	-
(v)	Insurance	-	-
(vi)	Labour charges	-	-
(vii)	Travelling expenses	101,452	230,100
(viii)	Auditor's remuneration	45,000	30,000
(ix)	Printing and stationery	103,969	44,658
(x)	Communication expenses	12,082	46,845
(xi)	Legal and professional charges	21,924	52,724
(xii)	Mess Expenses	436,689	260,628
(xiii)	Bank Charges	453	-
(xiv)	Miscellaneous expenses	19,410	18,498
(xv)	Others	-	-
	Total (b)	966,579	965,002



GRAM GAURAV SANSTHAN

Grant Analysis for the Year ended March 31, 2025

S.No.	DONOR NAME	Opening Balance as on 1st April 2024	Received During the Year	Interest Received	Total	Grant Utilised During the Year	Unspent/ Overspent Balance as on March 31, 2025
1	Rajiv Gandhi Foundation	-25,000	2,354,000	-	2,329,000	2,354,000	-25,000
2	Dharampal Satyapal Limited - Water	-	4,456,216	14,157	4,470,373	5,990,906	-1,520,533
3	Dharampal Satyapal Limited - Livelihood	-	3,812,183	16,097	3,828,280	3,828,280	-
4	Azim Premji Philanthropic Initiatives	2,760,956	-	-	2,760,956	2,847,764	-86,808
5	Crystal Crop Protection Ltd	-	2,500,000	-	2,500,000	2,500,000	-
	Total	2,735,956	13,122,399	30,254	15,888,609	17,520,950	-1,632,341



GRAM GAURAV SANSTHAN

Annexure to Balance Sheet as on March 31, 2025

FIXED ASSETS

PARTICULARS	RATE OF DEP.	GROSS BLOCK			DEPRECIATION			NET BLOCK	
		As at March 31, 2024	Additions during the year	As at March 31, 2025	As at March 31, 2024	Additions during the year	As at March 31, 2025	Balance as on March 31, 2025	Balance as on March 31, 2024
Land & Building									
Land	0%	573,815	-	573,815	-	-	-	573,815	573,815
Building	10%	2,286,193	2,271,648	4,557,841	1,385,582	203,644	1,589,226	2,968,615	900,611
Total		2,860,008	2,271,648	5,131,656	1,385,582	203,644	1,589,226	3,542,430	1,474,426
Furniture & Fixture									
Furniture & Fixtures	10%	102,152	32,320	134,472	30,586	9,481	40,067	94,405	71,566
Furniture & Fixtures	10%	33	-	33	-	-	-	33	33
Total		102,185	32,320	134,505	30,586	9,481	40,067	94,438	71,599
Electric Equipments									
Digital Camera	15%	25,639	-	25,639	21,993	547	22,540	3,099	3,646
Coolers	15%	78,546	-	78,546	31,818	7,009	38,827	39,719	46,728
Fan	15%	18,920	19,494	38,414	12,525	3,883	16,408	22,006	6,395
Fridge	15%	25,900	-	25,900	15,270	1,595	16,865	9,035	10,630
Invertor	15%	95,300	-	95,300	53,005	6,344	59,349	35,951	42,295
Electric Equipments	15%	8	-	8	-	-	-	8	8
LED Large Screen	15%	90,000	-	90,000	19,238	10,614	29,852	60,148	70,762
Solar Lighting System	15%	130,000	-	130,000	27,788	15,332	43,120	86,880	102,212
Water Testing Kit	15%	8,120	-	8,120	406	1,157	1,563	6,557	7,714
Total		472,433	19,494	491,927	182,042	46,481	228,523	263,403	290,390
Motor Vehicle									
Bikes (Trf)	15%	3	-	3	-	-	-	3	3
Bolero - 3959	15%	1	-	1	-	-	-	1	1
Total		4	-	4	-	-	-	4	4
IT Infrastructure									
Laptop	40%	55,990	116,270	172,260	55,975	38,814	94,789	77,471	15
Printer	40%	20,750	21,000	41,750	20,348	4,361	24,709	17,041	402
Dell Computer with Tally Software	40%	58,050	27,950	86,000	48,019	15,192	63,211	22,789	10,031
Old Computers/Laptop/Others		6	-	6	-	-	-	6	6
Total		134,796	165,220	300,016	124,341	58,367	182,708	117,307	10,454
Building - Work in Progress	0%	951,044	-951,044	-	-	-	-	-	951,044
Grand Total		4,520,470	1,537,638	6,058,108	1,722,553	317,973	2,040,525	4,017,582	2,797,916

For J. K. Jaiman & Associates
Chartered Accountants
FRN - 014064C
Jitendra Kumar Jaiman
(CA. Jitendra Kumar Jaiman)
Proprietor
M. No. 407738



(Dr. Kanchan Mathur)
Chairperson
Kanchan Mathur

(Jagdish Gurjar)
Secretary
Jagdish Gurjar
GRAM GAURAV SANSTHAN
Secretary

(Sanjay Kumar)
Treasurer
Sanjay Kumar
Gram Gaurav Sansthan
Treasurer
by Check
Sukkapura

For Gram Gaurav Sansthan

Gram Gaurav Sansthan

Sukkapura, Birahati, Karauli

Note - 1

Gram Gaurav Sansthan (GGS) was established in 2011 with the initial institutional and financial support of Rajiv Gandhi Foundation (RGF). Founders of the organisation were staff in RGF-NRM projects in Rajasthan and prior to that of Tarun Bharat Sangh, Rajasthan. While working on Natural Resource Management projects in various locations of Rajasthan, the founding team had realised the development needs of Dang Region of Rajasthan, which was untouched from development interventions because of its peculiar geography, security issues because of dacoits, forest department interference in development projects and overall remoteness of the region.

The Dang region, a plateau and a special bio-region located along the boundaries of Rajasthan and Madhya Pradesh, runs through north-south and northeast with the Chambal River stretching from Dholpur in the North, covering the major parts of Karauli district to Sawai Madhopur district in the South. Kaila Devi Sanctuary falls just in the middle of this region. There are about 350 villages and 600 habitations of about 60-100 households on average in each village of Dang.

Since, the beginning of the inception, the organization constructed soil and water conservation structures locally named *Tal, Pokhar and Pagara* to secure the livelihood of the poor households, arresting distress migration of both people and animal. The organisation constructed about 300 structures and impacted about 1500 household's livelihood, ensured food security, restored natural resources and ecology, enhanced local economy and reduced distressed migration.

Vision and Statement of Purpose of the GG

"Establish a harmonious society, inclusive, just and resilient society, where natural, social, cultural and ecological biological diversity is conserved and promoted. Every household's livelihood is secured. Children, women and other marginalized groups in need get equal opportunity in the development process. State, civil society, community institutions function on democratic system and principles, engage and negotiate with market in full potential"

Gram Gaurav Sansthan Programs

1. Water and Soil Conservation Program
2. Women empowerment program
3. Livestock development
4. Quality and Sustainable agriculture
5. Inclusive and Holistic education
6. Extreme poor livelihood promotion
7. Human and Organisation development
8. Legals Daitils of the organisation are as under:

Name of Organization	GRAM GAURAV SANSTHAN
Nature of Organization	Societies Act No. 28, 1958. Rajasthan
Registration Certificate Number	784/Jaipur/2011-12
Date of incorporation/registration	19 th December 2011
Devsthan Department Registration (Govt. of Rajasthan)	-
PAN Number	AABTG7119B
FCRA Registration No.	-
12A/AA Number and date	AABTG7119BE20214 Date: 28-05-2021
80G -Number & Date of letter	AABTG7119BF20214 Date: 28-05-2021
CSR Registration No.	CSR00004473 dated 01-05-2021



GRAM GAURAV SANSTHAN

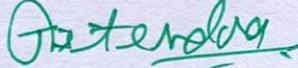
Note - 2

Significant Accounting Policies

1. The accounts are being prepared on historical cost basis and as a going concern. Accounting Policies not referred to otherwise are in consistent with the generally accepted accounting principles.
2. **Property, Plant and Equipment and Intangible Assets Policy:**
 - a) Property, Plant and Equipment and Intangible Assets are recorded at historical cost.
 - b) Gross and net book values of Property, Plant and Equipment and Intangible Assets at the beginning and end of an accounting period are shown including additions, disposals, acquisitions and other movements.
3. **Unutilized Grant:**
 - a) Unutilized grants are treated as liabilities.
 - b) The balances of unutilized grants are carried forward in the next year and are reduced proportionality according to the work done.
 - c) Grants and donations for specific purposes / directions are recognized as income to the extent utilized during the year and unutilized amounts are carried forward as liability and disclosed as "Unutilised Grant" till actual expenditure is incurred.
4. **Revenue Recognition:**
 - a) The organization follows the mercantile system of accounting and recognizing Income & Expenditure on accrual basis.
5. **Depreciation:**
 - a) Depreciation rates as stated by the income tax act, 1961 are used to depreciate assets.
 - b) Depreciation is charged consistently.
 - c) Where depreciable assets are disposed off, discarded, demolished or destroyed, the net surplus or deficiency, if material, has been disclosed separately.
 - d) Depreciation has been charged on Property, Plant and Equipment and Intangible Assets by reducing the value from Property, Plant and Equipment and Intangible Assets & correspondingly from the Capital fund. It has no impact on either surplus or deficit of the Trust.
6. **Notes of Accounts:**
 - a) Contingent liability: there is no contingent liability at year end.
 - b) The enclosed statements are not general purposes statements.

For J.K.Jaiman & Associates

Chartered Accountants



(CA. Jitendra Kumar Jaiman)

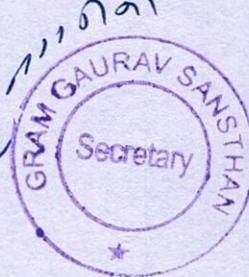
Proprietor

Place : Jaipur

Date : 18-07-2025



(Dr. Kanchan Mathur) (Jagdish Gurjar) (Sanjay Kumar)
Chairperson Secretary Treasurer



For Gram Gaurav Sansthan

618, 6th Floor, Jaipur Electronic Market,
10-B Scheme, Mohan Nagar, Near Riddhi-Siddhi Crossing, Gopalpura Bypass, Jaipur - 302018 (Rajasthan)
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INDEPENDENT AUDITOR'S REPORT

To,
The Members of GRAM GAURAV SANSTHAN

Report on Financial Statements**Opinion**

We have audited the accompanying financial statements relating to **Gram Gaurav Sansthan, Village Birhati - Sukapura, Karoli, Rajasthan** which comprises the Balance Sheet as on 31st March, 2025, Statement of Income & Expenditure Account for the period from 01st April, 2024 to 31st March, 2025 and notes to the financial statements, including a summary of significant accounting policies. In our opinion, and to the best of our information and according to the explanation given to us, the financial statements give a true and fair view of the financial position of the institution as at March 31, 2025 and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. 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 institution in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with 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 Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with income Tax Act 1961 and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the institution'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 institution or to cease operations, or has no realistic alternative but to do so.

The Board of Members are responsible for overseeing the Institution's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone 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 SAs 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 standalone financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence 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.



Continued on page no. 2...

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- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing our opinion on the effectiveness of institution's internal controls.
- 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 management'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 institution'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 standalone 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 institution to cease to continue as a going concern.

We communicate with those charged with governance 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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

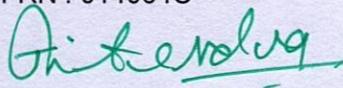
Report on Other Legal and Regulatory Requirements

- 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 and have found them to be satisfactory.
- b. The transactions of the institution which have come to our notice have been within the powers of the Management of the Institution.

We further report that:

- a. the Balance Sheet and Income and Expenditure account dealt with by this report are in agreement with the books of account and other records, and
- b. in our opinion, proper books of account as required by law have been kept by the Institution so far as appears from our examination of those books.

For J. K. JAIMAN & ASSOCIATES
Chartered Accountants
FRN : 014064C



(CA. JITENDRA KUMAR JAIMAN)
Proprietor
M.No. : 407738
UDIN : 25407738BMLIPN4461
Place: Jaipur
Date: 18-07-2025

