

AUDITOR'S REPORT

We have audited the attached Consolidated Balance Sheet of GRAMIN EVAM NAGAR VIKAS PARISHAD, PATLIPUTRA, PATNA-800013 as at 31st March, 2025 and Income & Expenditure as well as Receipt & Payment Account for the year from 01st April 2024 to 31st March 2025. We certify that the Statements of Accounts are in agreement with books of accounts as produced before us. These financial statements are the responsibility of the Management. Our responsibility is to express opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standard generally accepted in India. These standards require that we perform the audit to obtain reasonable assurance about whether the financial statements are free of materials misstatements. An audit includes examination of books on the basis of evidence supporting the account and discloser in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management as well evaluating the overall financial statements presentation; we believe that audit provides a reasonable basis for our opinion.

Subject to above, we report that:-

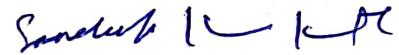
1. We have obtained all the information and explanations, which, to the best of our knowledge and belief were necessary for the purpose of the audit.
2. In our opinion, and to the best of our Information and according to the explanations given to us, the said accounts subject to attached notes to accounts give true and fair view:
 - (a) In the case of Balance - Sheet as on 31st March, 2025 and
 - (b) Income and Expenditure Accounts of Surplus and Receipt & Payments Account for the period ended on that date.

Place : Patna
Dated: 10.09.2025





For S K Kanth & Associates.
Chartered Accountants



(Sandeep Kumar Kanth)
Proprietor

FRN-021742C

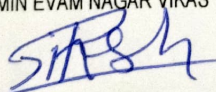
M. No.-408838

UDIN-25408838BMKVJ8241

(Amount in Rs.)

Particulars		Note	31 March 2025	31 March 2024
I	Sources of Funds			
1	NPO Funds	3	1,20,769.72	1,64,275.07
(a)	Unrestricted Funds			
(b)	Restricted Funds		1,20,769.72	1,64,275.07
2	Non-current liabilities			
(a)	Long-term borrowings	4	13,39,500.00	13,39,500.00
(b)	Other long-term liabilities	5	-	-
(c)	Long-term provisions	6	-	-
			13,39,500.00	13,39,500.00
3	Current liabilities			
(a)	Short-term borrowings	4	-	-
(b)	Payables	7	-	-
(c)	Other current liabilities	8	47,58,704.00	49,23,804.00
(d)	Short-term provisions	6	-	-
			47,58,704.00	49,23,804.00
	Total		62,18,973.72	64,27,579.07
II	Application of Funds			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets	9	25,93,732.24	9,84,719.93
(i)	Property, Plant and Equipment		-	-
(ii)	Intangible assets		-	-
(iii)	Capital work in progress		-	-
(iv)	Intangible asset under development		-	-
(b)	Non-current investments	10	-	-
(c)	Long Term Loans and Advances	11	2,12,282.00	2,12,282.00
(d)	Other non-current assets (Security Deposit)	12	-	-
			28,06,014.24	11,97,001.93
2	Current assets			
(a)	Current investments	10	-	-
(b)	Inventories		-	-
(c)	Receivables	13	29,42,949.64	29,42,949.64
(d)	Cash and bank balances	14	3,38,650.84	2,75,535.50
(e)	Short Term Loans and Advances	11	1,31,359.00	20,12,092.00
(f)	Other current assets	15	-	-
			34,12,959.48	52,30,577.14
	Total		62,18,973.72	64,27,579.07
	Brief about the Entity	1		
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements			

FOR, GRAMIN EVAM NAGAR VIKAS PARISHAD


(RAM KISHOR PRASAD SINGH)
GENERAL SECRETARY

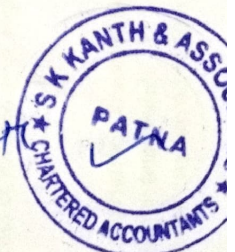


As per our report of even date

S K KANTH & ASSOCIATES
CHARTERED ACCOUNTANTS

[SANDEEP KUMAR KANTH]

Proprietor
Membership No. 408838

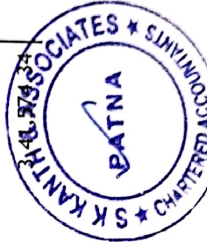


Place: PATNA
Date :10.09.2025

Name of the NPO : GRAMIN EVAM NAGAR VIKAS PARISHAD
 Address : 11, TULSI VATIKA , VIVEKANAND PARK, NEW PATLIPTRA COLONY, PATNA-800013
 Statement of Income and Expenditure for the year ended 31st March, 2025

Particulars	Note	31 March 2025		31 March 2024		Total
		Unrestricted funds	Restricted funds	Unrestricted funds	Restricted funds	
I						
(a)						
(b)						
(c)						
II	16					
III						
IV						
(a)	17					
(b)	18					
(c)	20					
(d)	19					
(e)	21					
(f)						
(g)						
(h)						
V						
VI						
VII						
VIII						
IX						
Income						
Donations and Grants (As per Annexure-1)		1,16,75,962.00		1,16,75,962.00		1,31,73,729.28
Fees from Rendering of Charitable Services (As per Annexure-3)		39,47,521.19		39,47,521.19		18,32,230.00
Sale of Goods						
Other Income		22,073.00		22,073.00		20,590.50
Total Income (I+II)		1,56,45,556.19		1,56,45,556.19		1,50,26,549.78
Expenses:						
Material consumed/distributed						
Donations/contributions paid						
Employee benefits expense						
Depreciation and amortization expense						
Finance costs						
Other expenses						
Religion/charitable expenses (As per Annexure-5)		1,53,03,981.85		1,53,03,981.85		1,35,93,164.48
Other Expenses						9,496.00
Total expenses		1,53,03,981.85		1,53,03,981.85		1,36,02,660.48
Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- IV)		3,41,574.34		3,41,574.34		14,23,889.30
Exceptional items (specify nature & provide note/delete if none)						
Excess of Income over Expenditure for the year before extraordinary items (V-VI)		3,41,574.34		3,41,574.34		14,23,889.30
Extraordinary Items (specify nature & provide note/delete if none)						
Excess of Income over Expenditure for the year (VII-VIII)		3,41,574.34		3,41,574.34		14,23,889.30
Appropriations Transfer to funds, e.g., Capital fund						
Transfer from funds						
Balance transferred to General Fund		3,41,574.34				14,23,889.30

Signature



The accompanying notes are an integral part of the financial statements

3,41,574.34	-	3,41,574.34	14,23,889.30	14,23,889.30
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Note : Depreciation is not charged to Revenue Account, It is deducted from Capital Fund.

FOR, GRAMIN EVAM NAGAR VIKAS PARISHAD

(Signature)

(RAM KISHOR PRASAD SINGH)
GENERAL SECRETARY



(Signature)



As per our report of even date

S K KANTH & ASSOCIATES
CHARTERED ACCOUNTANTS

(Signature)

(SANDEEP KUMAR KANTH)
Proprietor
Membership No. 408838

Place: PATNA

Date : 10.09.2025

GRAMIN EVAM NAGAR VIKAS PARISHAD

Address : 11, TULSI VATIRA, VIVERAHAND PARK, NEW PATLIPUTRA COLONY, PATNA-800013

Receipts and Payments Account for the year ended 31st March, 2025 (Amount in Rs.)

RECEIPTS	31st March, 2025		31st March, 2024	
Opening Balances:				
Cash Balances	46,557.91		46,013.91	
Bank Balances	<u>2,28,977.59</u>	<u>2,75,535.50</u>	<u>2,92,170.57</u>	<u>3,38,184.48</u>
Receipt during the year				
Grants & Donations (Annexure-1)	1,16,75,962.00		1,30,57,687.00	
Fee for rendering other Charitable Activities (Annexure-2)	38,16,162.19		18,32,230.00	
Bank Interest Received (Annexure-6)	<u>22,073.00</u>	<u>1,55,14,197.19</u>	<u>20,590.50</u>	<u>1,49,10,507.50</u>
Loans & Advance (Annexure-8)		18,000.00		
Unsecured Loan for Program Expense (Annexure-10)				4,67,000.00
TDS Payable				600.00
Total		1,58,07,732.69		1,57,16,291.98
PAYMENTS		Amount		
Charitable Expenses				
As Per Annexure-4	1,53,03,981.85	1,53,03,981.85	1,34,28,664.48	1,34,28,664.48
Payment of Liabilities				
As per Annexure-7	1,65,100.00	1,65,100.00	-	-
Loan Refund				
Advance against Program Expenses (Annexure-8)			20,12,092.00	20,12,092.00
Closing Balances:				
Cash Balances	45,321.66		46,557.91	
Bank Balances	<u>2,93,329.18</u>	<u>3,38,650.84</u>	<u>2,28,977.59</u>	<u>2,75,535.50</u>
Total		1,58,07,732.69		1,57,16,291.98

As per our report of even date

FOR GRAMIN EVAM NAGAR VIKAS PARISHAD

(RAM KISHOR PRASAD SINGH)
GENERAL SECRETARYPlace: PATNA
Date :10.09.2025

(Handwritten signature)

S K KANTH & ASSOCIATES
CHARTERED ACCOUNTANTS

(Handwritten signature)
[SANDEEP KUMAR KANTH]
Proprietor
Membership No. 408838



GRAMIN EVAM NAGAR VIKAS PARISHAD

Amount in Rs.

ANNEXURE-1: DETAILS OF GRANT & DONATIONS

Particulars	31st March 2025	31st March 2024
Grant under Project		
Lemonaid & ChariTea Foundation	33,49,528.00	39,43,258.00
Kosher Climate India (P) limited	5,07,825.00	-
National Institute of Social Defence (NISD), Ministry of Social Justice and Empowerment, Govt. of India	7,69,109.00	1,59,537.00
State Society for Rehabilitation	55,95,000.00	39,37,000.00
UTI Infrastructure Technology & Services Ltd. (UTITSL)		19,94,092.00
Donation	14,54,500.00	30,23,800.00
TOTAL (As per Receipt & Payment)-A	1,16,75,962.00	1,30,57,687.00
Unspent Grant Transferred from Previous BS	-	1,16,042.28
TOTAL (As per Income & Expenditure)-B	1,16,75,962.00	1,31,73,729.28

ANNEXURE-2: DETAILS OF FEE FOR RENDERING CHARITABLE ACTIVITIES SERVICES (R & P)

Particulars	31st March 2025	31st March 2024
Consultancy Charge from Renew Power Synergy Pvt Ltd	13,11,194.88	-
Member Contribution	2,705.31	1,080.00
Beneficiary Contribution	9,59,000.00	-
Organisational Overhead from Project	1,46,262.00	-
Fee from Training & Capacity Building	13,97,000.00	18,31,150.00
TOTAL	38,16,162.19	18,32,230.00

E-3: DETAILS OF FEE FOR RENDERING CHARITABLE ACTIVITIES SERVICES (I & E)

Particulars	31st March 2025	31st March 2024
Consultancy Charge from Renew Power Synergy Pvt Ltd (Including TDS)	14,42,553.88	-
Member Contribution	2,705.31	1,080.00
Beneficiary Contribution	9,59,000.00	-
Organisational Overhead from Project	1,46,262.00	-
Fee from Training & Capacity Building	13,97,000.00	18,31,150.00
TOTAL	39,47,521.19	18,32,230.00

ANNEXURE-4: CHARITABLE EXPENSES (R & P)

Particulars	31st March 2025	31st March 2024
EXPENSES UNDER PROJECT		
Lighting Lives' Candle Production and Marketing Project For Sustaining the Rehabilitation of Beggars/ Ultra poor	32,30,919.38	39,25,716.68
ICS - Community Engagement & awareness Program (Kosher Climate India (P) limited)	3,45,255.50	-
ICS - Climate Champion Program (ReNew Power Synergy Private Limited)	13,09,953.00	-
Lighting Lives - GENVP LC	33,02,306.00	20,67,900.00
Training on Convergence of Programs towards the Elimination of Beggary (NISD)	7,41,010.59	1,59,537.00
Livelihood Program for ultra Poor	6,90,000.00	18,97,000.00
Rehabilitation of People Engaged in Begging	49,20,000.00	39,30,000.00
Health Camp	89,246.00	-
Admin Cost (HO)		
Consultancy Fee	40,000.00	-
Bank Charge	1,295.13	795.90
Contingency	73,020.00	57,312.00
Electricity charges	15,150.00	12,950.00
Salary-Genvp	37,800.00	2,69,500.00
Meeting Expenses	-	35,450.00
Newspaper & periodicals	4,680.00	4,758.00



Travelling & Conveyance	68,678.25	1,27,267.00
Traning Expenses	1,50,000.00	5,99,075.00
Rent	1,88,000.00	2,30,500.00
Printing & Stationery	34,769.00	21,178.00
Repair & Maintenance	61,899.00	89,724.90
TOTAL	1,53,03,981.85	1,34,28,664.48

ANNEXURE-5: CHARITABLE EXPENSES (I & E)

Particulars	31st March 2025	31st March 2024
Lighting Lives' Candle Production and Marketing Project For Sustaining the Rehabilitation of Beggars/Ultra poor	32,30,919.38	40,90,216.68
ICS - Community Engagement & awareness Program (Kosher Climate India (P) limited)	3,45,255.50	-
ICS - Climate Champion Program (ReNew Power Synergy Private Limited)	13,09,953.00	-
Lighting Lives - GENVP LC	33,02,306.00	20,67,900.00
Training on Convergence of Programs towards the Elimination of Beggary (NISD)	7,41,010.59	1,59,537.00
Livelihood Program for ultra Poor	6,90,000.00	18,97,000.00
Rehabilitation of People Engaged in Begging	49,20,000.00	39,30,000.00
Health Camp	89,246.00	-
Admin Cost (HO)		
Consultancy Fee	40,000.00	-
Bank Charge	1,295.13	795.90
Contingency	73,020.00	57,312.00
Electricity charges	15,150.00	12,950.00
Salary-Genvp	37,800.00	2,69,500.00
Meeting Expenses	-	35,450.00
Newspaper & periodicals	4,680.00	4,758.00
Travelling & Conveyance	68,678.25	1,27,267.00
Traning Expenses	1,50,000.00	5,99,075.00
Rent	1,88,000.00	2,30,500.00
Printing & Stationery	34,769.00	21,178.00
Repair & Maintenance	61,899.00	89,724.90
Total	1,53,03,981.85	1,35,93,164.48

ANNEXURE-6 : BANK INTEREST Received

Particulars	31st March 2025	31st March 2024
On Savings Account	22,073.00	20,590.50
TOTAL	22,073.00	20,590.50

FOR, GRAMIN EVAM NAGAR VIKAS PARISHAD

(RAM KISHOR PRASAD SINGH)
GENERAL SECRETARY



0.00	19,902.84	Yes Bank 0087- Sub FCRA	0.00	4,060.84
0.00	13,105.93	Co-Coprative Bank 3132	-	13,105.93
0.00	1,938.00	Icici 200	-	-
0.00	7,365.55	SBI - 40097292571	-	76,877.55
0.00	10,702.00	Co-Coprative Bank 76	-	-
0.00	1,000.00	Nalanda Gramin Bank	-	-
46,557.91	2,28,977.59		45,321.66	2,93,329.18

Annexure -10 :Schedule of Unsecured Loan For The Year 2024-2025

Particulars	OB	Addition	Adjustment	Repayment	Write off	CB
1 Ram Kishore Prasad Singh	4,67,000.00	-	-	-	-	4,67,000.00
2 Anju Sinha	2,20,000.00	-	-	-	-	2,20,000.00
3 From Head Office for Project Expense (Old)	6,52,500.00	-	-	-	-	6,52,500.00
4						
5						
6						
7						
Total Rs. Current Year	13,39,500.00	-	-	-	-	13,39,500.00
Total Rs. Previous Year	8,72,500.00	4,67,000.00	-	-	-	13,39,500.00

FOR, GRAMIN EVAM NAGAR VIKAS PARISHAD

(RAM KISHOR PRASAD SINGH)
GENERAL SECRETARY



Name of the Entity: GRAMIN EVAM NAGAR VIKAS PARISHAD

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

Note - 1 Brief about the entity

Gramin Evam Nagar Vikas Parishad is a charitable institution registered under Society Registration Act, 1860. on various Charitable activities with the aid of both foreign and domestic grant, donation and receipts from social activities.

Note - 2 Significant Accounting Policies

As per enclosed Significant Accounting Policy and Notes to Account.

Note - 3 NPOs 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	-12,11,431.03	1,56,45,556.19	1,53,03,981.85	-8,69,856.69
3	Designated Funds	13,75,706.10		3,85,079.69	9,90,626.41
(B)	Restricted Funds				
		1,64,275.07	1,56,45,556.19	1,56,89,061.54	1,20,769.72
	Previous Year (PY)	-11,58,561.91	1,50,26,549.78	1,37,03,712.80	1,64,275.07



S. K. Kanth

Name of the Entity : GRAMIN EVAM NAGAR VIKAS PARISHAD

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

4	Borrowings	Long Term		Short Term	
		31 March 2025	31 March 2024	31 March 2025	31 March 2024
	<u>Secured</u>				
(a)	Term loans				
(i)	from banks	-	-	-	-
(ii)	from other parties	-	-	-	-
(b)	Loans repayable on demand				
(i)	from banks	NA	NA	-	-
(ii)	from other parties	NA	NA	-	-
(c)	Deferred payment liabilities	-	-	-	-
(d)	Loans and advances from related parties	-	-	-	-
(e)	Long term/current maturities of finance lease obligation	-	-	-	-
(f)	Other loans advances (specify nature)	-	-	-	-
	Total (A)	-	-	-	-
	<u>Unsecured</u>				
(a)	Term loans				
(i)	from banks	-	-	-	-
(ii)	from other parties	-	-	-	-
(b)	Loans repayable on demand				
(i)	from banks	NA	NA	-	-
(ii)	from other parties	NA	NA	-	-
(c)	Deferred payment liabilities	-	-	-	-
(d)	Loans and advances from related parties	13,39,500.00	13,39,500	-	-
(e)	Long term/current maturities of finance lease obligation	-	-	-	-
(f)	Other loans advances (In anticipation of Grant Receivable)	-	-	-	-
	Total (B)	13,39,500.00	13,39,500.00	-	-
	Total (A) + (B)	13,39,500.00	13,39,500.00	-	-
	Foot Note:				
(i)	Nature of the Security to be specified separately.				
(ii)	Terms of repayment of terms loans and other loans may be stated.				
(iii)	Where loans guranteed by partners/proprietors/owners aggregate of such amount under each head may be disclosed.				

FOR, GRAMIN EVAM NAGAR VIKAS PARISHAD

(RAM KISHOR PRASAD SINGH)
GENERAL SECRETARY



Name of the Entity : GRAMIN EVAM NAGAR VIKAS PARISHAD

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

(Amount in Rs.)

		31 March 2025	31 March 2024																																				
5	Other long-term liabilities	-	-																																				
(a)	Advance from customers	-	-																																				
(b)	Others (please specify)	-	-																																				
	Total Other long-term liabilities																																						
6	Provisions	<table border="1"> <thead> <tr> <th colspan="2">Long term</th> <th colspan="2">Short term</th> </tr> <tr> <th>31 March 2025</th> <th>31 March 2024</th> <th>31 March 2025</th> <th>31 March 2024</th> </tr> </thead> <tbody> <tr> <td>(a) Provision for employee benefits</td> <td>-</td> <td>-</td> <td>-</td> </tr> <tr> <td>(i) Provision for gratuity</td> <td>-</td> <td>-</td> <td>-</td> </tr> <tr> <td>(ii) Provision for leave Encashment</td> <td>-</td> <td>-</td> <td>-</td> </tr> <tr> <td>(b) Other provisions</td> <td>-</td> <td>-</td> <td>-</td> </tr> <tr> <td>(Please Specify - eg/- Provision for warranties / Provision for Sales Return)</td> <td>-</td> <td>-</td> <td>-</td> </tr> <tr> <td>Other (specify nature)</td> <td>-</td> <td>-</td> <td>-</td> </tr> <tr> <td>Total Provisions</td> <td></td> <td></td> <td></td> </tr> </tbody> </table>		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)	-	-	-	Other (specify nature)	-	-	-	Total Provisions			
Long term		Short term																																					
31 March 2025	31 March 2024	31 March 2025	31 March 2024																																				
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7	Payables	<table border="1"> <thead> <tr> <th>31 March 2025</th> <th>31 March 2024</th> </tr> </thead> <tbody> <tr> <td>(a) Total outstanding dues of micro, small and medium enterprises</td> <td>-</td> </tr> <tr> <td>(b) Total outstanding dues of creditors other than micro, small and medium enterprises</td> <td>-</td> </tr> <tr> <td>Total payables</td> <td></td> </tr> </tbody> </table>		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																													
31 March 2025	31 March 2024																																						
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(b)	Total outstanding dues of creditors other than micro, small and medium enterprises	-	-																																				
	Total payables																																						
Disclosure relating to suppliers registered under MSMED Act based on the information available with the entity																																							
Company:																																							
Particulars		31 March 2025	31 March 2024																																				
(a) Amount remaining unpaid to any supplier at the end of each accounting year:																																							
Principal		-	-																																				
Interest		-	-																																				
Total																																							



Name of the Entity : GRAMIN EVAM NAGAR VIKAS PARISHAD
Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

	31 March 2025		31 March 2024	
	Long term	Short term	Long term	Short term
5 Other long-term liabilities				
(a) Advance from customers	-	-	-	-
(b) Others (please specify)	-	-	-	-
Total Other long-term liabilities				
6 Provisions				
(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)	-	-	-	-
Other (specify nature)	-	-	-	-
Total Provisions				
7 Payables				
(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				
Disclosure relating to suppliers registered under MSMED Act based on the information available with the entity				
Company:				
Particulars				
(a) Amount remaining unpaid to any supplier at the end of each accounting year:				
Principal	-	-	-	-
Interest	-	-	-	-
Total				

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Name of the Entity : GRAMIN EVAM NAGAR VIKAS PARISHAD
Notes forming part of the Financial Statements for the year ended 31st March, 2025

	31 March 2025	31 March 2024
(b) The amount of interest paid by the buyer in terms of section 16 of the MSMED Act, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year.	-	-
(c) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act.	-	-
(d) The amount of interest accrued and remaining unpaid at the end of each accounting year.	-	-
(e) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the MSMED Act.	-	-
8 Other current liabilities		
(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	-	-
(h) Other payables (As per Annexure-7)	47,58,704.00	49,23,804.00
Total Other current liabilities	47,58,704.00	49,23,804.00



FOR, GRAMIN EVAM NAGAR VIKAS PARISHAD

(Signature)

(RAM KISHOR PRASAD SINGH)
GENERAL SECRETARY



TANGIBLE ASSETS										
Particulars/Assets	Freehold land	Buildings	Plant and Equipment	Office equipment	Furniture & Fixtures	Vehicles	Computer, Laptop, Projector, Printer	Total		Total
Gross Block										
At 1 April 2024		4,95,918.43	1,89,593.42		2,46,258.15	52,299.31	690.60	9,84,719.93		9,84,719.93
Additions						19,94,092.00		19,94,092.00		19,94,092.00
Deductions/Adjustments		3,22,019.40	2,23,051.09							
At 1 April 2023					2,78,088.80	61,528.63	1,084.33	19,85,772.25		19,85,772.25
Additions										
Deductions/Adjustments		4,95,918.43	1,89,593.42		2,46,258.15	20,44,191.31	650.66	29,78,811.73		29,78,811.73
At 31 March 2025		5,22,019.40	2,23,051.09		2,78,088.80	61,528.63	1,084.33	10,85,772.25		10,85,772.25
At 31 March 2024										
Depreciation/Adjustments										
At 1 April 2024		24,795.92	28,439.02		24,625.81	3,06,958.70	240.24	3,85,079.69		3,85,079.69
Additions										
Deductions/Adjustments		26,100.97	33,457.67			9,279.29	433.73	1,01,092.32		1,01,092.32
At 1 April 2023										
Additions										
Deductions/Adjustments		24,795.92	28,439.02		24,625.81	3,06,958.70	240.24	3,85,079.69		3,85,079.69
At 31 March 2025		26,100.97	33,457.67		31,830.66	9,279.29	433.73	1,01,092.32		1,01,092.32
At 31 March 2024										
Net Block										
At 31 March 2025		4,71,122.51	1,61,154.40		2,21,632.34	17,39,432.63	390.36	25,93,732.24		25,93,732.24
At 31 March 2024		4,95,918.43	1,89,593.42		2,46,258.14	52,299.34	650.60	9,84,719.93		9,84,719.93

INTANGIBLE ASSETS						
Particulars/Assets	Goodwill	Computer Software	Copyrights/patents	License and franchise	Others (specify nature)	Total
Gross Block						
At 1 April 2024						
Additions						
Deductions/Adjustments						
At 1 April 2023						
Additions						
Deductions/Adjustments						
At 31 March 2025						
At 31 March 2024						
Amortization/Adjustment						
At 1 April 2024						
Additions						
Deductions/Adjustments						
At 1 April 2023						
Additions						
Deductions/Adjustments						
At 31 March 2025						
At 31 March 2024						
Net Block						
At 31 March 2025						
At 31 March 2024						

Assets under lease to be separately specified under each class of asset.

Capital Work In Progress 45,747.00 45,382.00

Intangible assets under development 45,747.00 45,382.00

Opening Balance
 Add: Additions during the year
 Less: Capitalized during the year
 Closing Balance (B)

Opening Balance
 Add: Additions during the year
 Less: Capitalized during the year
 Closing Balance (B)

Note: 1. Gross Block Value of Fixed Assets is not available and so Written down value at the beginning of the year when under Gross Block Value. Inbuilt is neither completed nor usable and so no depreciation is charged there on.

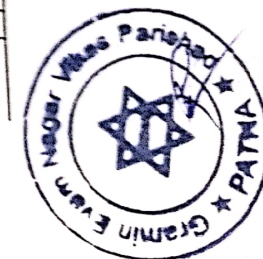
FOR, GRAMIN EVAM NAGAR VIKAS PARISHAD

(Signature)



(Amount in Rs.)

10	Investments - Non Current and Current (valued at historical cost unless stated otherwise)	As at 31 March 2025			As at 31 March 2024	
		Face Value	Numbers/ Units/ Shares	Book Value	Numbers/ Units/ Shares	Book Value
	Trade Investments -Quoted					
(a)	Investments in Other Entities			-		-
	Less: Provision for diminution in value of investments			-		-
(b)	Investments in partnership firm (Refer footnote 1)			-		-
	Other Investments					
(c)	Investments in preference shares			-		-
(d)	Investments in equity instruments			-		-
(e)	Investments in government or trust securities			-		-
(f)	Investments in debentures or bonds			-		-
(g)	Investments in mutual funds			-		-
(h)	Investments property			-		-
(i)	Other non-current investments (specify nature)			-		-
	Total Investments			-		-
	Trade Investments - Unquoted					
(a)	Investments in Other Entities			-		-
	Less: Provision for diminution in value of investments			-		-
(b)	Investments in partnership firm (Refer footnote 1)			-		-
	Other Investments					
(c)	Investments in preference shares			-		-
(d)	Investments in equity instruments			-		-
(e)	Investments in government or trust securities			-		-
(f)	Investments in debentures or bonds			-		-
(g)	Investments in mutual funds			-		-
(h)	Other non-current investments (specify nature)			-		-
(i)	Investments property			-		-
	Total Investments			-		-
	Aggregate market value as at the end of the year:					
	Aggregate amount of quoted investments and market value thereof.			-		-
	Aggregate amount of Un-quoted investments.			-		-
	Aggregate Provision for diminution in value of investments.			-		-
	Footnote 1: Details of investment in partnership firm					
	Name of partner with % share in profits of such firm					
	ABC					
	XYZ					
				31 March 2025		31 March 2024



Name of the Entity: GRAMIN EVAM NAGAR VIKAS PARISHAD

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

Mr. A		As at 31 March 2025		As at 31 March 2024	
Total capital of the firm (Amount in Rs.)		Face Value	Book Value	Book Value	
Current Investments		Numbers/ Units/ Shares	Book Value	Numbers/ Units/ Shares	Book Value
Trade (valued at lower of cost or market value) - Quoted					
(a)	Current maturities of long-term investments		-		-
(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)	Other Short-term investments (specify nature)		-		-
Net current investments			-		-
Trade (valued at lower of cost or market value) - Unquoted					
(a)	Current maturities of long-term investments		-		-
(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)	Other Short-term investments (specify nature)		-		-
Net current investments			-		-
Grand Total			-		-
Aggregate value of quoted investments and market value thereof.			-		-
Aggregate value of quoted investments.			-		-
Aggregate Provision for diminution in value of investments.			-		-
11 Loans and advances		Long Term		Short Term	
A (Secured)		31 March 2025	31 March 2024	31 March 2025	31 March 2024
(a)	Capital advances				
(i)	Considered good	-	-	-	-
(ii)	Doubtful	-	-	-	-
Less: Provision for doubtful advances		-	-	-	-
		-	-	-	-

(a)



Name of the Entity: GRAMIN EVAM NAGAR VIKAS PARISHAD

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

(b) Loans advances to partners or relative of partners				
(c) Other loans and advances (Advance against Project Program Expense)				
(i) Prepaid expenses				
(ii) CENVAT credit receivable				
(iii) VAT credit receivable				
(iv) Service tax credit receivable				
(v) GST input credit receivable				
(v) Security Deposits				
(vi) Balance with government authorities				
Total (a)+(b) (A)	(b)	-	-	-
B Loans and advances (Unsecured)				
		Long Term		Short Term
		31 March 2025	31 March 2024	31 March 2025
		31 March 2024		31 March 2024
(a) Capital advances				
(i) Considered good				
(ii) Doubtful				
Less: Provision for doubtful advances				
(b) Loans advances to partners or relative of partners	(a)			
(c) Other loans and advances (Advance against Project Program Expense)				
(i) Prepaid expenses		99,650.00	99,650.00	20,12,092.00
(ii) CENVAT credit receivable				
(iii) VAT credit receivable				
(iv) Service tax credit receivable				
(v) GST input credit receivable				
(v) Security Deposits				
(vi) Balance with government authorities				
Total (a)+(b) (B)	(b)	1,12,632.00	1,12,632.00	1,31,359.00
Total (A + B)		2,12,282.00	2,12,282.00	1,31,359.00
		2,12,282.00	2,12,282.00	20,12,092.00
				20,12,092.00
12 Other non-current assets				
(a) Security Deposits				31 March 2025
(b) Prepaid expenses				31 March 2024
(c) Others (Specify nature)				
Total other non-current other assets				
13 Receivables				
(a) Donations/grants receivable				31 March 2025
(b) Others (specify nature)				31 March 2024
				29,42,949.64
				29,42,949.64
				29,42,949.64
				29,42,949.64



Name of the Entity: GRAMIN EVAM NAGAR VIKAS PARISHAD
Notes forming part of the Financial Statements for the year ended 31st March, 2025

	31 March 2025	31 March 2024
(a) Secured		
(b) Unsecured		
(c) Doubtful		
Less: Provision for doubtful receivables	29,47,949.64	29,47,949.64
Total		
14 Cash and Bank Balances		
A Cash and cash equivalents		
(a) On current/Savings accounts	2,93,329.18	2,28,977.99
(b) Cash credit account (Debit balance)		
(c) Fixed Deposits		
Deposits with original maturity of less than three months		
(d) Cheques, drafts on hand	45,321.66	46,597.91
(e) Cash on hand	3,38,650.84	2,75,535.30
Total		
	(I)	
B Other bank balances		
(a) Bank Deposits		
(i) Earmarked Bank Deposits		
Deposits with original maturity for more than 3 months but less than 12 months		
(ii) from reporting date		
(iii) Margin money or deposits under lien		
(iv) Others (specify nature)		
Total other bank balances	3,38,651	2,75,536
Total Cash and bank balances		
	(II)	
	(I+II)	
15 Other current assets		
(Specify nature)		
(This is an all-inclusive heading, which incorporates current assets that do not fit into any other asset categories)		
(a) Interest accrued but not due on deposits		
(b) Interest accrued and due on deposits		
Total		
	31 March 2025	31 March 2024

FOR, GRAMIN EVAM NAGAR VIKAS PARISHAD

S. Prasad

(RAM KISHOR PRASAD SINGH)
GENERAL SECRETARY



	(Amount in ₹ Lakhs)	
	31-Mar-25	31-Mar-24
16 Other income		
(a) Interest income	20,377.30	20,390.30
(b) Dividend income	-	-
(c) Net gain on sale of investments	-	-
(d) Other non-operating income	-	-
Loan and Liabilities Written back	-	-
Total other income	20,377.30	20,390.30
17 Cost of goods sold (Delete whatever is not applicable)		
(A) Materials consumed/distributed		
Raw material consumed/distributed		
(i) Inventory at the beginning of the year	-	-
(ii) Add : Purchases during the year	-	-
(iii) Less: Inventory at the end of the year	-	-
Cost of raw material consumed	(A)	-
Other materials (purchased intermediates and components)		
(i) Inventory at the beginning of the year	-	-
(ii) Add : Purchases during the year	-	-
(iii) Less: Inventory at the end of the year	-	-
Cost of other material distributed	(B)	-
Total raw material consumed/distributed (A)	(A+B)	-
B Purchases of stock-in-trade		
(i) -	-	-
(ii) -	-	-
(iii) -	-	-
Total (B)	-	-
C Change in inventories of finished goods, work in progress and stock-in-trade		
Inventories at the beginning of the year:		
(i) Stock-in-trade	-	-



Name of the Entity :GRAMIN EVAM NAGAR VIKAS PARISHAD

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

- (ii) Work in progress
- (iii) Finished goods

Inventories at the end of the year:

- (i) Stock-in-trade
- (ii) Work in progress
- (iii) Finished goods

(Increase)/decrease in inventories of finished goods, work-in-progress and stock-in-trade (C)

Total (A+B+C)

	-	-
	-	-
(I)	-	-
	-	-
	-	-
(II)	-	-
	-	-
	-	-
	-	-
	-	-



Name of the Entity : GRAMIN EVAM NAGAR VIKAS PARISHAD

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

18 Employee benefits expense	0	0
(Including contract labour)		
(a) Salaries, wages, bonus and other allowances	-	-
(b) Contribution to provident and other funds	-	-
(c) Gratuity expenses	-	-
(d) Staff welfare expenses	-	-
Total Employee benefits expense	-	-
19 Finance cost	0	0
(a) Interest expense		
(i) On bank loan	-	-
(ii) On assets on finance lease	-	-
(b) Other borrowing costs	-	-
(c) Loss on foreign exchange transactions and translations considered as finance cost (net)	-	-
Total Finance cost	-	-
20 Depreciation and amortization expense		
(a) on tangible assets (Refer note 11)	3,85,079.69	1,01,052.32
(b) on intangible assets (Refer note 11)	-	-
Total Depreciation and amortization expense	3,85,079.69	1,01,052.32
21 Other Expenses	0	0
(a) Religious/charitable		
(b) Other Expenses		
(i) Consumption of stores and spare parts	-	-
(ii) Power and fuel	-	-
(iii) Rent	-	-
(iv) Repairs and maintenance - Buildings	-	-
(v) Repairs and maintenance - Machinery	-	-
(vi) Insurance	-	-
(vii) Rent, Rates and taxes, excluding, taxes on income	-	-
(viii) Labour charges	-	-
(ix) Travelling expenses	-	-
(x) Auditor's remuneration	-	-
(xi) Printing and stationery	-	-
(xii) Communication expenses	-	-
(xiii) Legal and professional charges	-	-
(xiv) Advertisement and publicity	-	-



Name of the Entity : GRAMIN EVAM NAGAR VIKAS PARISHAD

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

(xv) Business promotion expenses	-	-
(xvi) Commission	-	-
(xvii) Clearing and forwarding charges	-	-
(i) Loss on sale of Property, Plant and Equipment	-	-
(ii) Loss on foreign exchange transactions (net)	-	-
(iii) Loss on cancellation of forward contracts	-	-
(iv) Loss on sale of investments (net)	-	-
(v) Provision for diminution in value of investments	-	-
(vi) Provision for doubtful debts	-	-
(vii) Miscellaneous expenses	-	-
Total	-	-

FOR, GRAMIN EVAM NAGAR VIKASH PARISHAD



GRAMIN EVAM NAGAR VIKASH PARISHAD

Address : 11, TULSI VATIKA , VIVEKANAND PARK, NEW PATLIPUTRA COLONY, PATNA-800013
SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

For the year ended 31st March, 2025

SIGNIFICANT ACCOUNTING POLICIES

1. Basis of Accounting

The financial statements are prepared under the historical cost convention, on the accrual basis of accounting, and in accordance with generally accepted accounting principles in India (Indian GAAP) unless otherwise stated. The trust follows the relevant accounting standards issued by the Institute of Chartered Accountants of India (ICAI) as applicable to charitable organizations.

2. Use of Estimates

The preparation of financial statements requires estimates and assumptions that affect the reported amounts of assets and liabilities, income and expenditure, and the disclosure of contingent liabilities. Actual results could differ from these estimates. Estimates are reviewed periodically, and any revisions are recognized prospectively.

3. Revenue Recognition

- Grants , Donations and Subscriptions are recognized on accrual basis .

4. Property, Plant & Equipment

Fixed assets are stated at historical cost less accumulated depreciation. Cost includes expenses incidental to the acquisition and installation. Depreciation is provided on the Written Down Value (WDV) at the rate prescribed under the Income Tax Act, 1961 or as per management estimate, whichever is appropriate. Depreciation on Property, Plant & Equipment is charged to Capital Fund.

6. Employee Benefits

- Short Term Employee Benefits such as salaries, leave encashment, etc., are recognized as expense in the period in which the employee renders the related service.

7. Fund Accounting

The Trust maintains its accounts under the Fund Based Accounting System, where funds received for specific purposes are accounted under respective fund heads and expenditures are adjusted against them.

8. Investments

Investments are carried at cost. Provision for diminution is made if such decline is not temporary.

9. Cash and Cash Equivalents

Cash and cash equivalents include cash in hand, bank balances, and fixed deposits with a maturity of less than 12 months from the date of acquisition.

10. Provisions and Contingent Liabilities

Provisions are recognized when the Trust has a present obligation, and it is probable that an outflow of resources will be required. Contingent liabilities are disclosed when the possibility of outflow is not remote.



5/1/24

NOTES TO ACCOUNTS

1. Society Status

Gramin Evam Nagar Vikash Parishad is registered under the Society Registration Act, 1860 .

2. TDS and Statutory Deductions

The Society is generally regular in deducting and depositing TDS wherever applicable .

3. Related Party Transactions

Details of related party transactions as per AS-18 are as follows:

Sl. No.	Name of Related Party	Designation	Nature of Expense	Amount (Rs.)
1.	Sri Ram Kishor Prasad Singh	Secretary cum Project Director	Honorarium for working as Project Director	70,000.00
2	Smt. Anju Sinha	Treasurer cum Program Manager	Honorarium for working as Program Manager	6,12,000.00

The Honorarium is paid paid as per approved Project Budget of donor .

4. Contingent Liabilities

No material contingent liabilities exist as on the Balance Sheet date unless otherwise specified.

5. Capital Commitments

Capital commitments (if any) not provided for as on 31st March, 2025: ₹ 0.00

6. Events after Balance Sheet Date

No significant events have occurred after the balance sheet date which require adjustment/disclosure in the financial statements.

7. Previous Year Figures

Previous year figures have been regrouped/rearranged wherever necessary to conform to current year presentation.

For, Gramin Evam Nagar Vikash Parishad



(Ram Kishor Prasad Singh)

General Secretary

