JAT ANKUR AND ASSOCIATES
Chartered Accountants
FRN: 038908C
Office No. 30, Morganj, Ward No. 02, Purani Galla Mandi, Damoh (M.P.) - 470661
Email: caankurjat@gmail.com | Ph: 9340921827

Independent Auditor's Report

To,
The Members,
Gramin Vikas Samiti

Report on the Audit of the Financial Statements

We have audited the accompanying financial statements of **Gramin Vikas Samiti (FCRA)**, which comprise the Balance Sheet as at **31st March 2026**, the Income & Expenditure Account, and the Receipts & Payments Account for the year the ended **31st March 2026**, and a summary of significant accounting policies and other explanatory information.

Opinion

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 give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the entity as at 31st March 2026, and its excess of Income over expenditure for the year ended on that date.

Basis for Opinion

We have conducted our audit in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India (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 entity in accordance with the Code of Ethics issued by the ICAI together with the ethical requirements that are relevant to our audit, and we have fulfilled our other ethical

JAT ANKUR & ASSOCIATES
M.NO. 487944
DAMOH
FRN: 038908C

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.

Key Audit Matters

Without qualifying our report, we draw the attention of the users of the Financial Statements to the following specific observations and matters:

1. Related Party Transactions: During our audit, we observed that the entity operates by leasing a property from a relative of a related person of the trust. This arrangement constitutes a related party transaction under applicable reporting standards.

2. Cash Controls: The management must avoid routing operational or programmatic expenses through the imprest system to ensure strong internal tracking controls.

Responsibilities of Management and Those Charged with Governance

Management is responsible for the preparation of these financial statements in accordance with applicable laws 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 entity'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 entity or to cease operations, or has no realistic alternative but to do so.

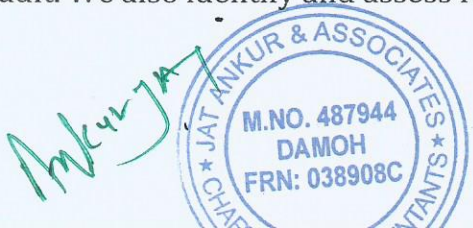
Those charged with governance are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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 SAs will always detect a material misstatement when it exists.

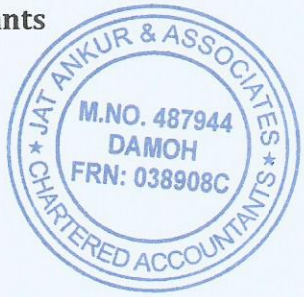
Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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 risks of material



misstatement, obtain an understanding of internal controls relevant to the audit, and conclude on the appropriateness of management's use of the going concern basis of accounting.

For Jat Ankur & Associates
Chartered Accountants
FRN: 038908C



(CA ANKUR JAT)
Proprietor
M. No. 487944
UDIN: 26487944QUXDON1375
Date: 03/09/2026
Place: Damoh

Gramin Vikas Samiti
Balance Sheet as at 31.03.2026 (FCRA)
H.No. 40, Narottam Nagar, Village Choupra, Damoh M.P. (470661)

(Amount in Rs.)

	Particulars	Note	31 March 2026	31 March 2025
I	**Sources of Funds**			
1	**NPO Funds**	3	2515108.52	1627469.42
(a)	Unrestricted Funds			
(b)	Restricted Funds			
			2,515,108.52	1,627,469.42
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	4	8,600.00	8,600.00
(d)	Short-term provisions		-	-
			8,600.00	8,600.00
	Total		**2,523,708.52**	**1,636,069.42**
II	**Application of Funds**			
1	**Non-current assets**			
(a)	Property, Plant and Equipment and Intangible assets	5	447421.00	511789.25
(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 (specify nature)		-	-
			447,421.00	511,789.25
2	**Current assets**			
(a)	Current investments		-	-
(b)	Inventories			
(c)	Receivables		-	-
(d)	Cash and bank balances	6	2,076,287.52	1,124,280.17
(e)	Short Term Loans and Advances		-	-
(f)	Other current assets		-	-
			2,076,287.52	1,124,280.17
	Total		**2,523,708.52**	**1,636,069.42**
			-	-
	Brief about the Entity	1		
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements			

For And On Behalf of Member of Trust

GRAMIN VIKAS SAMITI DAMOH M.P.

(Secretary)

Govind Vaishav

As per our report of even date attached.
For Jat Ankur & Associates
Chartered Accountants
Firm Registration No. 038908C

JAT ANKUR & ASSOCIATES * M.NO. 487944 DAMOH FRN: 038908C * CHARTERED ACCOUNTANTS

Ankur Jat

CA Ankur Jat
Partner
M. No. 487944
UDIN: 26487944QUXDON1375
Place: Damoh
Date: 03/09/2026

Gramin Vikas Samiti
Income and Expenditure for the year ended 31.03.2026 (FCRA)
H.No. 40, Narottam Nagar, Village Choupra, Damoh M.P. (470661)

(Amount in Rs.)

	Particulars	Note	31 March 2026			31 March 2025		
			Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
I	**Income**							
(a)	Donations and Grants	7	-	1,954,020	1,954,020	-	1,653,789	1,653,789
(b)	Fees from Rendering of Services		-	-	-	-	-	-
(c)	Sale of Goods		-	-	-	-	-	-
II	**Other Income**	8	-	39,450	39,450	-	30,950	30,950
III	**Total Income (I+II)**		**-**	**1,993,470**	**1,993,470**	**-**	**1,684,739**	**1,684,739**
IV	**Expenses:**							
	Programme Expenses	9	-	921,198	921,198	-	995,965	995,965
	Administration Cost	10	-	101,240	101,240	-	104,865	104,865
(a)	Material consumed/distributed		-	-	-	-	-	-
(b)	Donations/contributions paid		-	-	-	-	-	-
(c)	Employee benefits expense		-	-	-	-	-	-
(d)	Depreciation and amortization expense	11	-	79,868	79,868	-	90,639	90,639
(e)	Finance costs		-	-	-	-	-	-
(f)	Other expenses	12	-	3,525	3,525	-	3,387	3,387
(g)	Religion/charitable expenses		-	-	-	-	-	-
(h)	Other Expenses (specify nature)		-	-	-	-	-	-
	Total expenses		**-**	**1,105,831**	**1,105,831**	**-**	**1,194,856**	**1,194,856**
V	**Excess of Income overExpenditure for the year before exceptional and extraordinary items (III- IV)**		-	887,639	887,639	-	489,883	489,883
VI	Exceptional items (specify nature & provide note/delete if none)		-	-	-	-	-	-
VII	**Excess of Income over Expenditure for the year before extraordinary items (V-VI)**		-	887,639	887,639	-	489,883	489,883
VIII	Extraordinary Items (specify nature & provide note/delete if none)		-	-	-	-	-	-
IX	**Excess of Income over Expenditure for the year (VII-VIII)**		-	887,639	887,639	-	489,883	489,883
	Appropriations Transfer to funds, e.g., Building fund							
	Transfer from funds							
	Balance tansferred to General Fund							
	The accompanying notes are an integral part of the financial statements							

For And On Behalf of Member of Trust

(Secretary)

GRAMIN VIKAS SAMITI DAMOH M.P.

As per our report of even date attached.
For Jat Ankur & Associates
Chartered Accountants
Firm Registration No. 038908C

JAT ANKUR & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ M.NO. 487944 DAMOH FRN: 038908C

CA Ankur Jat
Partner
M. No. 487944
UDIN: 26487944QUXDON1375
Place: Damoh
Date: 03/09/2026

Gramin Vikas Samiti
Receipts & Payments for the year ended 31.03.2026 (FCRA)
H.No. 40, Narottam Nagar, Village Choupra, Damoh M.P. (470661)

(Amount in Rs.)

Receipts	31 March 2026	31 March 2025	Payments	31 March 2026	31 March 2025
Opening Balance					
CASH & BANK BALANCE					
Central Bank of India	737,307	520,694	**Current Liabilities**		
State Bank of India	385,259	12,705	Audit Fees Payable	5,000	
Cash-in-Hand	1,714.00	1,759.00	**Fixed Assets**		
			Computer & Software	15,500.00	
Receipts:			**Current Assets**		
Direct Incomes			Loans & Advances (Asset)		19,000
Asha For Education	1,017,000.00	932,000.00	**Direct Expenses**		
Bank Interest Receipts	39,450.00	30,950.00	**Admin. Office Supply,Misc (Asha)**		
JIV DAYA Foundation	937,020	721,789	Miscellaneous Expenses	5,030	14,215
			Office Consumables	1,210	7,050
			Rent Expenses	90,000	75,000
			Asha for Education		
			Basic Emergency Medical Facility		2,463.00
			Counsellor Salary	201,000.00	216,000.00
			Driver Salary	127,100.00	149,900.00
			Operational Cost	254,343.00	180,397.00
			Jiv Daya Foundation Expenses		
			Chatai, Stationary	3,995.00	4,675.00
			Clothing and Shoes		40000
			Cost of Amul Spray Milk Powder	119520	147940
			Gas, Glass and Utensils	7650	6675
			Honorarium for Village Worker	53000.00	15200.00
			ITC Biscuits	25,690.00	42,580.00
			Rahat Food Kit	121,200.00	163,200.00
			Transportation of the Material to the Centr	7,700.00	7,935.00
			Indirect Expenses		
			Bank Expenses	3,524.90	3,387.27
			CASH & BANK BALANCE		-
			Central Bank of India	1,429,205.19	737,306.79
			State Bank of India	646773.08	385259.38
			Cash-in-Hand	309.00	1,714.00
	3,117,750.17	2,219,897.44		3,117,750.17	2,219,897.44

For And On Behalf of Member of Trust

(Secretary)

GRAMIN VIKAS SAMITI DAMOH M.P.

JAT ANKUR & ASSOCIATES * CHARTERED ACCOUNTANTS * M.NO. 487944 DAMOH FRN: 038908C

As per our report of even date attached.
For Jat Ankur & Associates
Chartered Accountants
Firm Registration No. 038908C

CA Ankur Jat
Partner
M. No. 487944
UDIN: 26487944QUXDON1375
Place: Damoh
Date: 03/09/2026

Gramin Vikas Samiti
Notes forming part of the Financial Statements for the year ended, 31st March, 2026

Note - 1 Brief abount the entity

Note - 2 Significant Accounting Policies

Note - 3 NPOs Funds

(Amount in Rs.)

Sr. No.	Particulars	As at 1st April 2025 (Opening Balance)	Funds transferred/received during the year	Funds Utilised during the year	As at 31st March 2026 (Closing Balance)
(A)	**Unrestricted Funds**				
1	Corpus Funds				-
2	General Funds				-
3	Designated Funds				-
(B)	**Restricted Funds**	1,627,469.42	887,639		2,515,108.52
			887,639	-	**2,515,109**
Previous Year (PY)		**1137586.44**	**489,882.98**	-	**1,627,469.42**

JAT ANKUR & ASSOCIATES
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CHARTERED ACCOUNTANTS

Gramin Vikas Samiti
Notes forming part of the Financial Statements for the year ended 31st March, 2026

(Amount in Rs.)

4	Other current liabilities	31 March 2026	31 March 2025
(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)	Audit Fees Payables (Foreign)	5,000	8,600
(i)	Gramin Vikas Samiti	3,600	-
	Total Other current liabilities	**8,600**	**8,600**

JAT ANKUR & ASSOCIATES
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CHARTERED ACCOUNTANTS

Gramin Vikas Samiti
Notes forming part of the Financial Statements for the year ended 31st March, 2026

Assets	Rate	Value At 31st Mach 2025	Addition		Deduction During in the year	Value as at 2026 (Gross)	Depreciation	W.D.V. as at 31.03.2026
			Up to 30 September	Up to 31st March				
FCRA								
Computer & Software	40%	-	-	15500.00	-	15500.00	3100.00	12400.00
Vehicle	15%	511789.00	-	-	-	511789.00	76768.00	435021.00
		511789.00	-	**15500.00**	-	**527289.00**	**79868.00**	**447421.00**

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Ankuja

JAT ANKUR & ASSOCIATES * CHARTERED ACCOUNTANTS * M.NO. 487944 DAMOH FRN: 038908C

Gramin Vikas Samiti
Notes forming part of the Financial Statements for the year ended 31st March, 2026

5 **Property, Plant and Equipment and Intangible Assets (owned assets)** **(Amount in Rs.)**

Particulars /Assets	TANGIBLE ASSETS							
	Freehold land	Buildings	Plant and Equipment	Computer/projector	Furniture & Fixtures	Vehicles	Others (specify nature)	Total
Depreciation Rate			**15.00%**	**40.00%**	**10.00%**	**15.00%**		
Gross Block								
At 1 April 2025	-	-	-	323.00	-	602.105.00	-	602.428.00
Additions			-	15,500.00				15,500.00
Deductions/Adjustments								-
At 1 April 2024			-	323.00	-	602,105.00		602,428.00
Additions					-	-		-
Deductions/Adjustments								-
At 31 March 2026	-	-	-	**15,823.00**	-	**602,105.00**	-	**617,928.00**
At 31 March 2025	-	-	-	**323.00**	-	**602,105.00**	-	**602,428.00**
Depreciation/Adjustments								
At 1 April 2025			-	323.00	-	90,315.75		90,638.75
Additions			-	3,100.00	-	76,768.00		79,868.00
Deductions/Adjustments				-	-	-		-
At 1 April 2024								-
Additions								-
Deductions/Adjustments								-
At 31 March 2026			-	**3,423.00**	-	**167,083.75**		170,506.75
At 31 March 2025			-	**323.00**	-	**90,315.75**		90,638.75
Net Block								
At 31 March 2025		-	-	-	-	511,789.25		511,789.25
At 31 March 2026			-	**12,400.00**	-	**435,021.25**		447,421.25



Gramin Vikas Samiti
Notes forming part of the Financial Statements for the year ended 31st March, 2026

(Amount in Rs.)

			31 March 2026	31 March 2025
6	**Cash and Bank Balances**			
A	**Cash and cash equivalents**			
	On Bank Account			
(a)	CBI (6525)		1,429,205.19	737,306.79
(b)	SBI (6026) New Delhi		646,773.08	385,259.38
(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		309.25	1,714.00
	Total	**(I)**	**2,076,287.52**	**1,124,280.17**
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)	Others (specify nature)		-	-
	Total other bank balances	**(II)**	-	-
	Total Cash and bank balances	**(I+II)**	**2,076,287.52**	**1,124,280.17**

JAT ANKUR & ASSOCIATES
M.NO. 487944
DAMOH
FRN: 038908C
CHARTERED ACCOUNTANTS

Gramin Vikas Samiti
Notes forming part of the Financial Statements for the year ended 31st March, 2026

(Amount in Rs.)

7	**Donation Income**	**31-Mar-26**	**31-Mar-25**
(a)	Grant Income	-	-
(b)	Foreign	-	-
(c)	Asha For Education	1,017,000.00	932,000.00
(d)	Jiv Daya Foundation	937,020.00	721,789.00
		-	-
(e)	Other non-operating income (Please specify)	-	-
	Total other income	**1,954,020.00**	**1,653,789.00**

8	**Other income**	**31-Mar-26**	**31-Mar-25**
(a)	Bank Interest income	39,450.00	30,950.00
(b)	Net gain on sale of investments	-	-
(c)	Other non-operating income (Please specify)	-	-
	Total other income	**39,450.00**	**30,950.00**

9	**Programme Expenses**	**31-Mar-26**	**31-Mar-25**
(a)	Programme Expenses (Jiv Daya Foundation)	338,755.00	428,205.00
(b)	Programme Expenses (Asha For Education)	582,443.00	567,760.00
		921,198.00	**995,965.00**

10	**Administration Cost (Project Wise)**	**31-Mar-26**	**31-Mar-25**
(a)	Admin. Office supply, Misc (Asha)	101,240.00	104,865.00
		101,240.00	**104,865.00**

11	**Depreciation and amortization expense**	**31-Mar-26**	**31-Mar-25**
(a)	on tangible assets (Refer note 11)	79,868.00	90,639.00
(b)	on intangible assets (Refer note 11)	-	-
	Total Depreciation and amortization expense	**79,868.00**	**90,639.00**

12	**Other Expenses**	**31-Mar-26**	**31-Mar-25**
(a)	Amount Paid to Reimbursment of Expenses		
(b)	Bank Charges	3,524.90	3,387.00
	Total	**3,524.90**	**3,387.00**

JAT ANKUR & ASSOCIATES * CHARTERED ACCOUNTANTS * M.NO. 487944 DAMOH FRN: 038908C