

Independent Auditor's Report

To the Members of **Gram Niyojan Kendra**

Report on the Standalone Financial Statements

Opinion

We have audited the financial statements of **Gram Niyojan Kendra** ("the Society"), which comprise the balance sheet as at 31st March 2025, and the statement of Income and Expenditure for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

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 of the financial position of the Society 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 Society as at 31st March, 2025, its profit/loss for the year ended on that date.

Auditor's Responsibility

We 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 Society in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, 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.

Management's Responsibility for the Standalone Financial Statements

The Trustee and Management of the Society is responsible with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, of the Society in accordance with the accounting principles generally accepted in India, including the accounting Standards issued by ICAI. This responsibility also includes maintenance of adequate accounting records 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 statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, trustee and 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.

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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 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 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by 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 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 Company 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.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

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.



From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Based on our examination, the Society has used an accounting software for maintaining of its books of account which does have the feature of recording audit trail (edit log) facility in terms of the Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014.

In our opinion and to the best of our information and according to explanation given to us, the particulars given in Annexure are true and correct subject to following observations or qualifications.

1. The Assessee does not maintain Fixed Assets register. Therefore, we are unable to verify the physical verification of the Fixed Assets with the register. No Depreciation has been provided in the books against the assets. However, Society is advised to prepare the same at the earliest.
2. In respect of Gratuity Separate Fund has not been created by the Society and the Gratuity benefits are self-managed by the Society. Society is advised to comply with these rules at earliest.

Place: Faridabad
Date: 04th Sep 2025

UDIN: 25503776BMKQKW6746



For Narain & Associates
Chartered Accountants
FRN: 037787N

Amitabh Narain

(Amitabh Narain)
Proprietor
Membership No. 503776

M/S GRAM NIYOJAN KENDRA, GHAZIABAD, U.P.							
Consolidated Balance Sheet As on 31.03.2025							
LIABILITIES	As on 31.03.2025		As on 31.03.2024		ASSETS	As on 31.03.2025	As on 31.03.2024
	AMOUNT (Rs)	AMOUNT (Rs)	AMOUNT (Rs)	AMOUNT (Rs)		AMOUNT (Rs)	AMOUNT (Rs)
General Fund	8,40,17,855	8,40,17,855	8,22,25,380	8,22,25,380	Fixed Assets (Gross Block)	-	
					As per Fixed Assets Schedule	4,93,68,446	4,86,68,338
					Fixed Assets	7,52,930	6,40,294
Project Fund					Current Assets		
Opening Balance	62,10,440		62,73,646		Bank Balances (As per schedule)	39,29,389	1,09,77,925
Add : Received during the year	1,91,50,766		2,61,18,918		Cash In Hand	-	375
Less : Expenses During the year	2,40,57,252	13,03,955	2,61,82,124	62,10,440	Work in progress- NHC	2,26,10,344	1,87,54,467
					Accrued interest	55,229	4,433
					Prepaid Insurance	36,306	-
Depreciation Fund					Term Deposit		
Opening Balance (As per Fixed Assets Schedule)	58,15,247		58,15,247		State Bank of India	13,42,266	14,05,227
Addition	4,28,400		-		PNB Housing Finance Corp. Ltd.	1,65,65,848	1,62,05,668
Less : Deduction	-	62,43,647	-	58,15,247			
Assets Fund					Advance & Securities Deposit		
Opening Balance	6,40,294		6,40,294		Advance	4,43,059	3,77,157
Addition	2,27,250		-		Security Deposits (As per schedule)	8,200	55,580
Less:Deduction	-	8,67,544	-	6,40,294	TCS FY 2022-23	10,580	10,580
Gratuity Fund					TDS Receivable	2,39,972	3,33,948
Opening Balance	13,65,508		7,20,133		TDS FY 2021-22	1,12,464	1,12,464
Addition	4,03,153		6,45,375		TDS FY 2022-23	1,33,573	1,33,573
Less : Deduction	1,54,308	16,14,353	-	13,65,508	IUD FY 2023-24	1,11,454	1,11,455
Current Liabilities					TDS FY 2024-25	1,21,271	-
Outstanding Liabilities (As per schedule)	14,51,711		11,74,702				
Short Term Borrowings	-		17,647				
Retention Money	3,42,266	17,93,977	3,42,266	15,34,615			
				9,77,91,484		9,58,41,331	9,77,91,484

See accompanying notes forming part of the financial statements

In terms of our report attached.

For Narain & Associates

Chartered Accountants

ICAI Firm Registration: 037787N

Amitabh Narain

Amitabh Narain

Proprietor

Membership Number - 503776

Place: Faridabad

Date: 4 - Sep - 2025

UDIN: 25503746B MK0K W6746



For Gram Niyojan Kendra

Sulavpa Mukherjee

Secretary

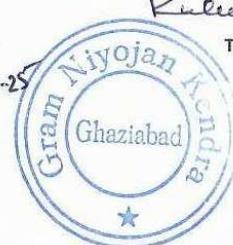
Dt. 2 - Sep - 25

Treasurer

Dt. 2 - Sep - 25

Chairman

Dt. 2 - Sep - 25



M/S GRAM NIYOJAN KENDRA, GHAZIABAD, U.P.

Consolidated Income & expenditure for the year ended 31.03.2025

Expenditure	As on 31.03.2025		As on 31.03.2024		Income	As on 31.03.2025		As on 31.03.2024	
	AMOUNTS (Rs.)	AMOUNTS (Rs.)	AMOUNTS (Rs.)	AMOUNTS (Rs.)		AMOUNTS (Rs.)	AMOUNTS (Rs.)	AMOUNTS (Rs.)	AMOUNTS (Rs.)
Utilisation of Fund -FC					Restricted Fund - FC				
BAT kawach	1,95,375		13,69,242		BAT - Kawach	1,95,375		13,69,242	
Landesa - Expenses	1,85,13,065		1,97,54,452		Landesa	1,85,13,065		1,97,54,452	
KNH - Expenses	27,30,147		30,53,967		KNH	27,30,147		30,53,967	
Interest (Project Fund)	1,48,830	2,15,87,417	2,00,885	2,43,78,546	Interest (Project Fund)	1,48,830	2,15,87,417	2,00,885	2,43,78,546
Utilisation of Fund - NFC					Restricted Fund - NFC				
U & N Foundation 2024-25	38,147				U & N Foundation Project 2024-25	38,147		-	
Micromatic Grinding Technologies Ltd	18,88,674	19,26,821	18,03,578	18,03,578	Micromatic Grinding Technologies Ltd	18,88,674	19,26,821	18,03,578	18,03,578
General Expenses					Other Receipts				
Admin Expenses	16,58,645		31,55,007		Misc Receipt	1,14,614			
Training Expenses	4,94,557		2,87,637		Interest	12,30,547		14,00,327	
Bharatpur Expenses	20,21,899		9,93,007		Donation for School	-		83,00,000	
Loss on Fixed Asset Written off	1,14,614		-		Donation (Others)	23,15,000	36,60,161	14,10,500	1,11,10,827
Miscellaneous Expenses	1,71,324	44,61,039	3,04,491	47,40,142	Income				
					Contribution collected from Balwadi centers	73,250		69,615	
					Contribution collected from Computer Center	14,000		69,300	
					Contribution collected from Health Attendant Training	90,600		1,59,005	
Excess of Income Over Expenditure		17,92,476		68,32,864	Receipts from Stitching Center	66,671		19,200	
					Miscellaneous Receipts	23,36,833		1,38,520	
					Sale of Maks & Other Items	-		6,539	
					Certificate Fee	12,000	25,93,354	-	4,62,179
Total :	2,97,67,753		3,77,55,130		Total :	2,97,67,753		3,77,55,130	

See accompanying notes forming part of the financial statements

In terms of our report attached.

For Narain & Associates

Chartered Accountants

ICAI Firm Registration: 037787N

Amitabh Narain

Amitabh Narain

Proprietor

Membership Number - 503776

Place: Faridabad

Date: 4-Sep-2025

UDIN: 255037763MK0RW6746



For Gram Niyojan Kendra

*Smt. Lata Mukherjee**Kulwanti Kaur**Neelam Dhillon*

Secretary

Dt. 2-Sep-25

Treasurer

Dt. 2-Sep-25

Chairman

Dt. 2-Sep-25



M/S GRAM NIYOJAN KENDRA , GHAZIABAD , U.P.

Consolidated Receipts & Payment as on 31.03.2025

Receipts	2024-25		2023-24		PAYMENTS	2024-25		2023-24	
	AMOUNT (Rs)	AMOUNT (Rs)	AMOUNT (Rs)	AMOUNT (Rs)		AMOUNT (Rs)	AMOUNT (Rs)	AMOUNT (Rs)	AMOUNT (Rs)
Opening Balance									
Cash in hand	375		53		Expenses in Project A/c (Details in Annexure II)	2,40,57,252	2,40,57,252	2,61,82,124	2,61,82,124
Bank Balance	1,09,77,925		2,62,62,302		Other Expenses	43,46,425	43,46,425	47,40,142	47,40,142
Projects	-	1,09,78,300	-	2,62,62,355	Fixed Assets Purchase	47,83,235		2,11,12,513	
Receipt from Project A/c (Details in Annexure II)	1,91,50,766	1,91,50,766	2,61,18,918	2,61,18,918	Cash in hand	-	375	-	-
Other Receipts	64,80,765	64,80,765	1,15,73,006	1,15,73,006	Bank Balance (Details in	39,29,389	39,29,389	1,09,77,925	1,09,78,300
Increase in Current Liabilities	9,36,607	9,36,607	12,42,695	12,42,695	Increase in Term Deposit	2,97,219	2,97,219	17,25,968	17,25,968
					Increase in Current Assets	1,32,918	1,32,918	4,57,927	4,57,927
		3,75,46,438		6,51,96,974.16			3,75,46,438		6,51,96,974.16

See accompanying notes forming part of the financial statements

In terms of our report attached.

For Narain & Associates

Chartered Accountants

ICAI Firm Registration: 037787N

Amitabh Narain

Amitabh Narain

Proprietor

Membership Number - 503776

Place: Faridabad

Date: 4-SEP-2025

UDIN : 2550377613MK0K W6746



Sunita Mukherjee

Secretary

Dt- 2-Sep-25



Kuldeep Kumar

Treasurer

Dt- 2-Sep-25

Nandkishor D

Chairman

Dt- 2-Sep-25