INDEPENDENT AUDITOR'S REPORT

To the Members of **RASHTRIYA JHARKHAND SEVA SANSTHAN**

Report on the Financial Statements

We have audited the accompanying financial statements of RASHTRIYA JHARKHAND SEVA SANSTHAN, VILL. SIHAS, P.O. SATGAWAN, KODERMA ("the Trust") FOREIGN FUNDS, which comprise the Balance Sheet as at March 31, 2025 and Income & Expenditure Account and Receipt & Payment Account for the year then ended.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Trust in accordance with the Accounting Standards. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Trust's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the 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:

(a) in the case of the Balance Sheet, of the state of affairs of the Trust as at March 31, 2025; and

(b) in the case of Income and Expenditure Account, of the excess of income over expenditure for the year ended on that date.

VINISH KUMAR & CO. HAZARIBAG Chartered Accountants

Report on Other Legal and Regulatory Requirements

We report that:

a. we have obtained all the information & explanations, which to the best of our knowledge & belief were necessary for the purposes of our audit;

b. in our opinion, proper books of account as required by law have been kept by the Trust so far as appears from our examination of those books;

c. the Balance Sheet, Income and Expenditure Account and Receipt & Payment Account dealt with by this Report are in agreement with the books of account;

d. in our opinion, the Balance Sheet, Income and Expenditure Account and Receipt & Payment Account comply with the Accounting Standards;

For Vinish Kumar & Co.
Chartered Accountants
Firm's Registration Number: 013401C



Vinish Kumar
Partner
Membership Number: 405925
UDIN : 25405925BMLGUJ9719

Place: Hazaribag
Date : 19.09.2025

RASHTRIYA JHARKHAND SEVA SANSTHAN
VILL. - SIHAS, P.O. SATGAWAN
DIST. - KODERMA, JHARKHAND
CONSOLIDATED FOREIGN FUNDS

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31.03.2025

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
To Opening Balance			By Revenue Expenses		
Cash in Hand	6688.00		RMI CESAM Ph-II 23-24	1829571.66	
Cash at Bank			RMI CESAM Ph-II 24-25	3499969.00	
SBI (40072872822)	7998.20		RMI CESAM Ph-III 25-25	2418.00	
BOI (483010100005548)	243871.21	258557.41	Rebuild India Fund - Dasra	476573.50	
			JATN 23-24	140804.00	
To Grant-in-Aid			General Fund FC	772.82	5950108.98
RMI CESAM Ph-II 23-24	2385196.00				
RMI CESAM Ph-II 24-25	3492333.77		By Purchase of Fixed Asset		
RMI CESAM Ph-III 25-25	2378731.00		RMI CESAM Ph-III 25-25	76400.00	
Rebuild India Fund - Dasra	1024959.00	9281219.77	Rebuild India Fund - Dasra	70500.00	146900.00
To Bank Interest			By Repayment of Creditors		
RMI CESAM Ph-II 23-24	1551.00		RMI CESAM Ph-II 23-24	575852.00	
RMI CESAM Ph-II 24-25	7708.00		JATN 23-24	3292.00	579144.00
Rebuild India Fund - Dasra	15468.00				
General Fund FC	14960.00	39687.00	By Closing Balance		
			Cash in Hand	6688.00	
			Cash at Bank		
			SBI (40072872822)	11580.64	
			BOI (483010100005548)	2885042.56	2903311.20
		9579464.18			9579464.18

PLACE : HAZARIBAG
DATE : 19.09.2025

VINISH KUMAR & CO. HAZARIBAG Chartered Accountants

For Vinish Kumar & Co.
Chartered Accountants
Firm's Reg. No. 013401C

Vinish Kumar
Partner
Membership No. 405925

RASHTRIYA JHARKHAND SEVA SANSTHAN
VILL. - SIHAS, P.O. SATGAWAN
DIST. - KODERMA, JHARKHAND
CONSOLIDATED FOREIGN FUNDS

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31.03.2025

EXPENDITURE		AMOUNT	INCOME		AMOUNT
To Program Expenses			**By Grant-in-Aid Less Unspent Grant**		
RMI CESAM Ph-II 23-24	1829571.66		RMI CESAM Ph-II 23-24	2385196.00	
RMI CESAM Ph-II 24-25	3949522.00		RMI CESAM Ph-II 24-25	3492333.77	
RMI CESAM Ph-III 25-25	2418.00		RMI CESAM Ph-III 25-25	78818.00	
Rebuild India Fund - Dasra	476573.50		Rebuild India Fund - Dasra	531605.50	6487953.27
JATN 23-24	140804.00				
General Fund FC	772.82	6399661.98	**By Bank Interest**		
			RMI CESAM Ph-II 23-24	1551.00	
To Depreciation			RMI CESAM Ph-II 24-25	7708.00	
RMI CESAM Ph-II 22-23	9926.00		Rebuild India Fund - Dasra	15468.00	
RMI CESAM Ph-II 23-24	1123.00		General Fund FC	14960.00	39687.00
Rebuild India Fund - Dasra	22025.00				
General Fund FC	31003.00	64077.00			
To Excess of Income over Expenditure		63901.29			
		6527640.27			6527640.27

PLACE : HAZARIBAG
DATE : 19.09.2025

VINISH KUMAR & CO. HAZARIBAG Chartered Accountants

For Vinish Kumar & Co.
Chartered Accountants
Firm's Reg. No.:013401C

Vinish Kumar
Partner
Membership No.:40592

RASHTRIYA JHARKHAND SEVA SANSTHAN
VILL. - SIHAS, P.O. SATGAWAN
DIST. - KODERMA, JHARKHAND
CONSOLIDATED FOREIGN FUNDS

BALANCE SHEET AS ON 31.03.2025

LIABILITIES		AMOUNT	ASSETS		AMOUNT
CURRENT LIABILITIES			**FIXED ASSETS**		
Outstanding Expenses			**General FC Fund**		179620.00
RMI CESAM Ph-II 24-25		449553.00	As per Schedule A Annexed		
Restricted Fund			**RMI Phase II 22-23**		29068.00
Unspent Grant			As per Schedule A Annexed		
RMI (old)	10936.00				
RMI CESAM Ph-III 25-25	2299913.00		**RMI Phase II 23-24**		1685.00
Rebuild India Fund - Dasra	493353.50	2804202.50	As per Schedule A Annexed		
			RMI Phase III 24-25		
			As per Schedule A Annexed		76400.00
			Rebuild India Fund - Dasra		
			As per Schedule A Annexed		48475.00
			CURRENT ASSETS		
			Cash in Hand	6688.00	
			Bank Balance		
			BOI, Satgawan (4830101000(	11580.64	
			SBI- 2822	2885042.56	2903311.20
			GENERAL FUND		
			Opening Balance	79097.59	
			Less : Excess of Income over Expenditure	63901.29	15196.30
		3253755.50			3253755.50

PLACE : HAZARIBAG
DATE : 19.09.2025

VINISH KUMAR & CO. HAZARIBAG Chartered Accountants

For Vinish Kumar & Co.
Chartered Accountants
Firm's Reg. No. 013401C

Vinish Kumar
Partner
Membership No. 405925