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") NON-FOREIGN FUNDS, which comprise the Balance Sheet as at March 31, 2026 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, 2026; and

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

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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 : **26405925TXDPVB1708**

Place: Hazaribag
Date : 02.08.2026

RASHTRIYA JHARKHAND SEVA SANSTHAN
VILL. - SIHAS, P.O. SATGAWAN
DIST. - KODERMA, JHARKHAND
CONSOLIDATED NON FC PROJECTS

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31.03.2026

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
To Opening Balance			By Revenue Expenses		
Cash in Hand	123.00		APPI 24-25	1145716.13	
Cash at Bank	732593.37	732716.37	APPI 25-26	1958299.11	
			Dhwani Foundation	262342.00	
To Grant-in-Aid			CRY- Concor	0.00	
APPI 25-26	3177000.00		NABARD LEDP	262255.00	
Dhwani Foundation	230440.00		General Fund	220455.96	
Modi Mica	10000.00		Modi Mica	10000.00	
NABARD LEDP	268795.00		India Donate	3404.00	3862472.20
RILM	120460.00				
Childline India	100527.00		By Outstanding Liabilities Paid		
CRY- Concor	685512.00	4592734.00	NABARD LEDP	14235.00	
			CRY- Concor	685512.00	
To Bank Interest - SB Account			General Fund	6426.00	706173.00
APPI 24-25	5434.00				
APPI 25-26	16640.43		By Purchase of Fixed Asset		
General Fund	4964.57	27039.00	General Fund		14650.00
To Bank Interest - FD Account			By Security Deposit - Electricity Department		
APPI 24-25		629.00	General Fund		26165.00
To Other Income			By Loans and Advances		
India Donate - Donation	3404.00		General Fund		119938.62
General Fund					
Membership Fees	21084.00				
Donation	11525.00				
Proceed from sale of cow dung	11435.00				
Proceed from sale of scrap	100.00	47548.00			
To Refund from Farmers Revolving Fund			By Closing Balance		
General Fund		237700.00	Cash in Hand	153.00	
			Cash at Bank	1693437.55	1693590.55
To Travel Reimbursement					
Dhwani Foundation		5068.00			
To Encashment of Fixed Deposit					
APPI 24-25		779555.00			
		6422989.37			6422989.37

PLACE : HAZARIBAG
DATE : 02.08.2026

VINISH KUMAR & CO. HAZARIBAG

For Vinish Kumar & Co.
Firm's Reg No. 013401C
Vinish Kumar
Partner
Membership No.:405925

RASHTRIYA JHARKHAND SEVA SANSTHAN
VILL. - SIHAS, P.O. SATGAWAN
DIST. - KODERMA, JHARKHAND
CONSOLIDATED NON FC PROJECTS

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31.03.2026

EXPENDITURE		AMOUNT	INCOME		AMOUNT
To Revenue Expenses			By Grant-in-Aid with Unspent Grant Adjusted		
APPI 25-26	1958724.11		APPI 24-25	1359852.17	
APPI 24-25	1145716.13		APPI 25-26	1692329.64	
Dhwani Foundation	262342.00		NABARD LEDP	268795.00	
Modi Mica	10000.00		Dhwani Foundation	257274.00	
India Donate	3404.00		Modi Mica	10000.00	
NABARD LEDP	275995.00		CRY-Concor	685512.00	
General Fund	230983.96	3887165.20	Childline India Foundation	100527.00	
			RILM	120460.00	4494749.81
To Depreciation			By Bank Interest - SB Account		
APPI 23-24	19585.00		APPI 25-26	16640.43	
Childline	518.00		APPI 24-25	5434.00	
General Fund	36204.00	56307.00	General Fund	4964.57	27039.00
			By Bank Interest - FD Account		
			APPI 24-25		629.00
			By Reimbursement of Travel Claim		5068.00
			By Other Income		
			India Donate - Donation	3404.00	
			General Fund		
			Membership Fees	21084.00	
			Donation	11525.00	
To Excess of Income over Expenditure		631561.61	Proceed from sale of cow dung	11435.00	
			Proceed from sale of scrap	100.00	47548.00
		4575033.81			4575033.81

PLACE : HAZARIBAG
DATE : 02.08.2026

VINISH KUMAR & CO. HAZARIBAG

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 NON FC PROJECTS

BALANCE SHEET AS ON 31.03.2026

LIABILITIES		AMOUNT	ASSETS		AMOUNT
CAPITAL FUND			**FIXED ASSETS**		
Opening Balance		135370.00	**General Fund**		
			As per Schedule A Annexed	324386.00	
LOAN					
Loan from Individual			**Childline**		
General Fund		197956.00	As per Schedule A Annexed	2938.00	
CURRENT LIABILITIES			**APPI 23-24**		
Outstanding Expenses			As per Schedule A Annexed	85853.00	413177.00
NABARD LEDP	17740.00				
Conexus Chatra	7000.00		**CURRENT INVESTMENT - APPI 24-25**		
Childline India	214469.00		Investment in FD	779555.00	
Surva Shiksha Abhiyan	305304.00		Add: Accrued Interest on FD	0.00	
General Fund	158554.00	703067.00		779555.00	
			Less: FD Encashed	779555.00	0.00
Professional Tax Payable					
APPI 25-26		425.00	**CURRENT ASSETS**		
			Cash in Hand	153.00	
Restricted Fund			Bank Balance		
Unspent Grant			(BOI - 483010100006868)	43123.41	
Dhwani Foundation	26010.00		(BOI - 486010110017035	1488938.93	
APPI 2025-26	1484670.36	1510680.36	(BOI - 483010100004793)	108703.52	
			(PNB - 1903002100001274)	6273.00	
			(SBI - 30309118658)	10971.40	
			(SBI - 38386361444)	35427.29	1693590.55
			LOANS & ADVANCES		
			General Fund		
			Loan to Ajeevika Sangh	6000.00	
			Loan to Karyakarta Kalyan Kos	6000.00	
			Farmers Revolving Fund	142084.00	
			Advances to Nirbhay Kul	20000.00	
			Advances to Santosh Kr Gautam	50000.00	
			Mukhyamantri Laghu Awam Kutir Udyog Vikas Board	49938.62	274022.62
			Security Deposit : Electricity Department		26165.00
			GENERAL FUND		
			Opening Balance	772104.80	
			Less: Excess of Income over Expenditure	631561.61	140543.19
		2547498.36			2547498.36

PLACE : HAZARIBAG
DATE : 02.08.2026

VINISH KUMAR & CO. HAZARIBAG

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

Vinish Kumar
Partner
Membership No 405925