

GRAMEEN DEVELOPMENT SERVICES

AUDITED ANNUAL ACCOUNTS

2024-2025



B-1/59, Sector-K, 2nd Floor, Aliganj, Lucknow - 226024 U. P. (India)

Tel.: 0522-4075891,

E-mail: ho@gds.org.in

Contents

- **Auditors' Report in Form No. 10B**
- **Consolidated Balance Sheet**
- **Consolidated Income and Expenditure Accounts**
- **Consolidated Receipt and Payment Accounts**
- **Accounting Policies and Notes to Accounts**

FORM NO. 10B

[See rule 16CC and 17B]

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of subsection (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution.

We have examined the balance sheet of GRAMEEN DEVELOPMENT SERVICES [name of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution] as at 31-Mar-2025 and the Income and Expenditure account or Profit and Loss account for the year ended on that date are in agreement with the books of account maintained by the said fund or trust or institution or university or other educational institution or hospital or other medical institution.

We have obtained all the information and explanations to the best of our knowledge and belief which are necessary for the purposes of the audit.

In our opinion, proper books of account have been maintained at the registered office of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution at the address mentioned at serial number 14 of the Annexure:

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

In our opinion and to the best of our information, and according to information given to us, the said accounts give a true and fair view-

- (i) in the case of the balance sheet, of the state of affairs of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution as on 31-Mar-2025; and
- (ii) in the case of the Income and Expenditure account or Profit and Loss account, of the income and application or profit or loss of its accounting year ending on 31-Mar-2025.

Subject to the following observations/qualifications-

- (a) The assessee is responsible for the preparation of the financial statements that give a true and fair view of the financial position and financial performance in accordance with the applicable Accounting Standards issued by the Institute of Chartered Accountants of India. 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
- (b) The assessee is also responsible for providing the information and details to be included in the statement of particulars annexed to Form No. 10B that give true and correct particulars as per the provisions of the Income-tax Act, 1961 read with Rules, Notifications, Circulars etc
- (c) Our responsibility is to express an opinion on these financial statements based on our audit. We have conducted this 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
- (d) An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors 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 preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purposes of expressing an opinion on the effectiveness of the internal control of the entity. 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
- (e) We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion

Acknowledgement Number:895901980300925

- (f) The details of founders, members of the Society, members of Governing Council and Office bearers in clause 10(a) and details of specified persons as referred to in section 13(3) of the Income Tax Act, 1961 in clause 41 and transections with specified persons in clause 42 have been furnished to the extent provided by the management of the Society
- (g) The bifurcation of application of income through Electronic modes and Other than electronic modes in clause 31 and clause 37 could not be readily extracted from the books of account and accounting software used by the assessee, hence the figures have been furnished as provided by the assessee

The prescribed particulars are annexed hereto.

Name of Chartered Accountant

Membership Number

Firm Registration Number

Address

IP Address

Place

Date

AJAY KUMAR GOEL

ARCA071257

0002107C

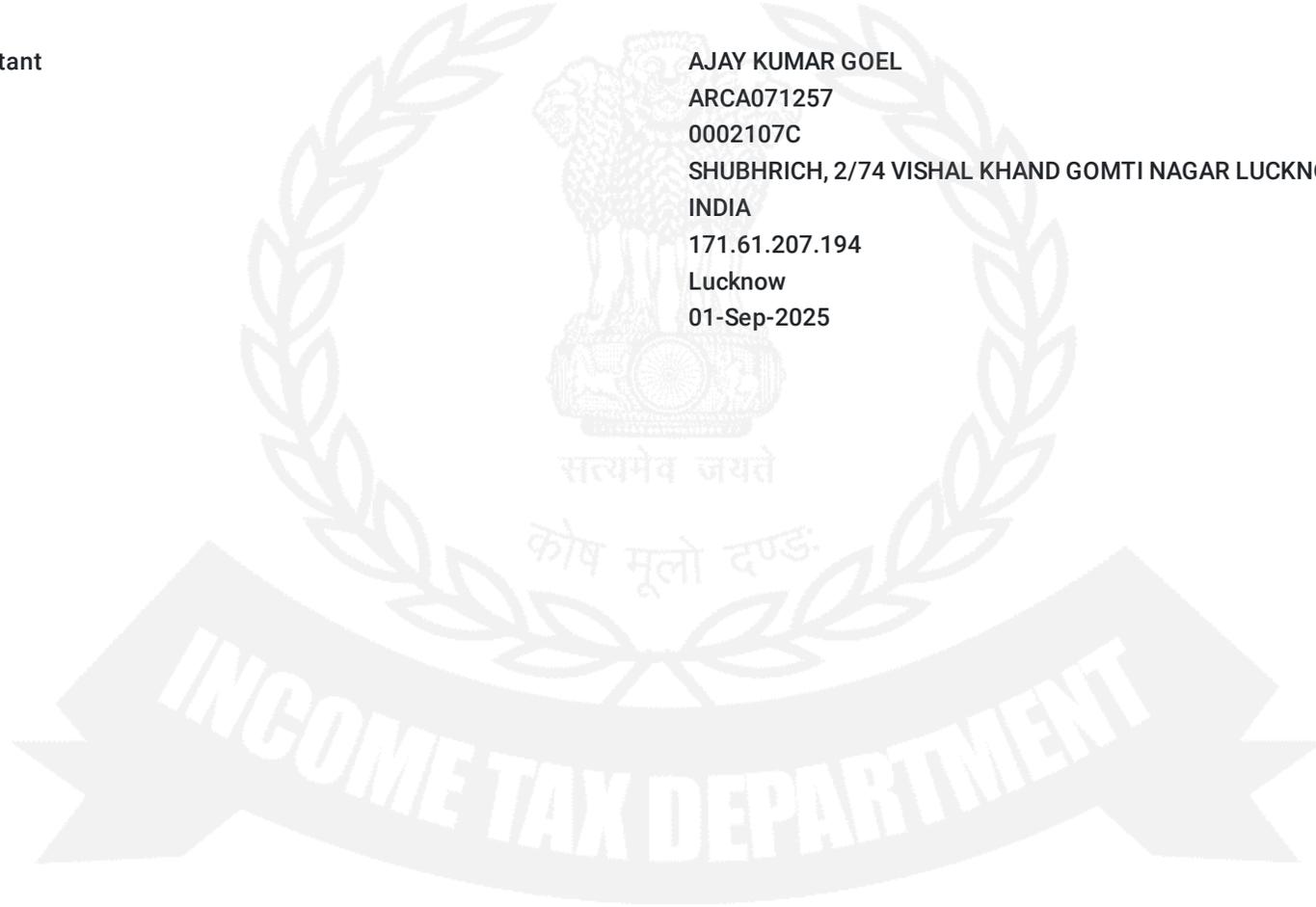
SHUBHRICH, 2/74 VISHAL KHAND GOMTI NAGAR LUCKNOW UTTAR PRADESH 226010

INDIA

171.61.207.194

Lucknow

01-Sep-2025



**ANNEXURE
Statement of particulars**

Basic Details	1.	PAN of the auditee		AAATG2067M		
	2.	Name of the auditee		GRAMEEN DEVELOPMENT SERVICES		
	3.	Assessment year		2025-26		
	4.	Previous year		01-APR-2024 to 31-MAR-2025		
	5.	Registered Address of the auditee		B-1/59,Sector K,Aliganj,Lucknow,UTTAR PRADESH,226024		
	6.	Other addresses, if applicable				
Legal	7.	Type of the auditee		Trust		
	8.	Whether the auditee is established under an instrument		Yes		
Registration Details	9.	Details of registration/provisional registration or approval/ provisional approval or notification of the auditee under the Income-tax Act (Details of all the registration/provisional registration/approval/provisional approval/notification which are valid during the previous year should be provided, however where the auditee has got the registration/approval after provisional registration/approval the details of provisional registration/approval need not be provided)				
		Section under which registered/provisionally registered or approved/ provisionally approved / notified	Date of registration/provisional registration or approval/ provisionally approval/ notification	Registration/Approval/ Notification/ Unique Registration No. (URN), if available	Authority granting registration/provisional registration or approval/provisional approval or notification	Date from which registration/provisional registration/approval/provisional approval/ notification is effective
		(1)	(2)	(3)	(4)	(5)
		Clause (i) of second proviso to sub-section (5) of section 80G of the Act	28-May-2021	AAATG2067MF20214	Commissioner of Income Tax	01-Apr-2021
	01-Sub clause (i) of clause (ac) of sub section (1) of section 12A	28-May-2021	AAATG2067MF20214	Commissioner of Income Tax	01-Apr-2021	
Management	10.	(a)	Details of all the Author (s)/ Founder (s)/ Settlor (s)/Trustee (s)/ Members of society/Members of the Governing Council/ Director (s)/ shareholders holding 5% or more of shareholding / Office Bearer (s) of the auditee at any time during the previous year			

Acknowledgement Number:895901980300925

S. No.	Name of person	Relation	Percentage of shareholding in case of shareholder	Unique Identification Number	ID Code	Address	Whether there is any change in relation during previous year of audit	If yes, specify the change
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	Ms. Padmaja Nair	Office Bearer (s)		AAFPN9923Q	PAN	FF-4, Basera Palash Apartment, New Hyderabad, Lucknow, New Hyderabad S.O, LUCKNOW, Uttar Pradesh, INDIA, 226007	No	
2.	Mr. Probir Bose	Office Bearer (s)		AANPB5261F	PAN	9A, Ramkrishna Marg, New Hyderabad,, Lucknow, New Hyderabad S.O, LUCKNOW, Uttar Pradesh, INDIA, 226007	No	
3.	Mr.Sushil Kumar Dwivedi	Office Bearer (s)		AEQPD9423G	PAN	LIG-146, Kalindipuram, ADA Colony, undefined, Uttar Pradesh, INDIA, 211011	No	
4.	Mr. Amitabh Mishra	Office Bearer (s)		AGJPM5211E	PAN	B-1/42, Sector-A, Aliganj, Lucknow, Aliganj S.O (Lucknow), LUCKNOW, Uttar Pradesh, INDIA, 226024	No	
5.	Mr Biswajit Sen	Founder		AJTPS0778F	PAN	72, Omax city, Baseri, No Bhankrota S.O., Jaipur, Bhankrota S.O, JAIPUR, Rajasthan, INDIA, 302026	No	
6.	Mr. Bhupendra Kumar Joshi	Founder		ACDPJ0502H	PAN	270, INDRANAGAR, No Dehradun, Newforest, Dehradun, Newforest S.O, DEHRADUN, Uttarakhand, INDIA, 248006	No	
7.	Mr. Rajeev Joshi	Founder		NOTAL9999L	PAN	A-123 , RBI Officers No Flat Prabhadevi,, Mumbai, Prabhadevi S.O, MUMBAI, Maharashtra, INDIA, 400025	No	

(b) In case if any of the persons [as mentioned in row 10(a)] is not an individual, then provide the following details of the natural persons who are beneficial owners (5% or more) of such person at any time during the previous year.

Acknowledgement Number:895901980300925

			Sl. No.	Name	Unique Identification Number	ID code	Address	Non-individual person [as mentioned in row no 10(a)] in which beneficial ownership held	Percentage of beneficial ownership	Whether there is any change during previous year of audit	If yes, specify the change	
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
			No Records Available									
Objects	11.	Objects of the auditee									Relief of poor	
	12.	(i)	Whether the auditee, being a trust or institution referred to in section 11 or 12, has adopted or undertaken modification of the objects which do not conform to the conditions of registration?									No
		(ii)	If yes, please furnish following information:-									
		(A)	Date of such modification/ adoption									
		(B)	Whether an application for registration has been made in the prescribed form and manner within the stipulated period of thirty days from the date of said adoption or modification, as per sub-clause (v) of clause (ac) of sub-section (1) of section 12A.									
	(C)	If yes provide the following details regarding application for registration under sub-clause (v) of clause (ac) of sub-section (1) of section 12A										
			S. No.	Date of Application	Status of registration in pursuance of application	Date of Registration or cancellation based on such application	URN of such registration					
			(1)	(2)	(3)	(4)	(5)					
			No Records Available									
Commencement of activities	13.	(i)	Where the auditee has been granted provisional registration or provisional approval, whether activities have commenced during the previous year									No
		(ii)	If yes in 13 (i) , date of commencement of activities									
		(iii)	If the answer to 13(i) is yes, whether application for registration under section sub-clause (iii) of clause (ac) of sub-section (1) of section 12A or application for approval under clause (iii) of the first proviso to clause (23C) of section 10 has been filed?									
		(iv)	If yes in 13(iii) above, provide the following details regarding application for registration under section sub-clause (iii) of clause (ac) of sub-section (1) of section 12A or application for approval under clause (iii) of the first proviso to Clause (23C) of section 10 has been filed?									
			S. No.	Date of Application	Status of registration in pursuance to application	Date of Registration /Cancellation based on such application	URN of such registration					
			No Records Available									
accounts maintained	14.	(i)	Whether the books of account and other documents have been kept and maintained in the form and manner and									Yes

Acknowledgement Number:895901980300925

Details of Place where books of and other documents have been r		at such place as prescribed under rule 17AA by the auditee								
	(ii)	Provide the following details of the books of account and other documents								
	S. No.	Nature of Books of Account	Whether maintained by the auditee	Whether maintained in a computer system	Whether maintained at registered office	If maintained at any place other than the registered place				Whether the books of account have been audited
						Address of such Place	Date of decision by management to keep account at such place	Whether intimated to Assessing Officer that books of accounts are kept at such place under proviso to sub-rule (3) of rule 17AA	Date of intimation to Assessing Officer	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(8a)	(9)
	1.	Cash book	Yes	Yes	Yes			No		Yes
2.	Journal	Yes	Yes	Yes			No		Yes	
3.	Copies of bills, whether machine numbered or otherwise serially numbered, wherever such bills are issued by the assessee, and copies or counterfoils of machine numbered or otherwise serially numbered receipts issued by the assessee	Yes	No	Yes			No		Yes	
4.	Ledger	Yes	Yes	Yes			No		Yes	
Advancement of General Public Utility	15.	Where, in any of the projects/institutions run by auditee, one of the charitable purposes is advancement of any other object of general public utility then,-								
	(A)	Whether any activity is being carried on by the auditee which is in the nature of trade, commerce or business referred to in proviso to clause (15) of section 2?						No		
	(B)	If yes, then percentage of receipt from such activity vis-à-vis total receipts						%		
	(C)	Whether such activity in the nature of trade, commerce or business is undertaken in the course of actual carrying out of such advancement of any other object of general public utility								
	(D)	Whether there is any activity of rendering any service in relation to any trade, commerce or business for any consideration as referred to in proviso to clause (15) of section 2?						No		
	(E)	If yes, then percentage of receipt from such activity vis-à-vis total receipts						%		

Acknowledgement Number:895901980300925

	(F)	Whether such activity of rendering service is undertaken in the course of actual carrying out of such advancement of any other object of general public utility		
	16.	If 'A' or 'D' in 15 is Yes, the aggregate annual receipts from such activities in respect of that project/institution		
		S. No.	Name of Project/ Institution	Amount of aggregate annual receipts from activities referred in 15A and 15D (In Rs.)
		(1)	(2)	(3)
		Total		0
No Records Available				
Business Undertaking	17.	(i)	Whether the auditee has any business undertaking as referred to in sub-section (4) of section 11	No
		(ii)	If yes, then provide the following details of the business undertaking:	
		(a)	Nature of Business Undertaking	
		(b)	Business code	
		(c)	Whether separate books of account have been maintained for the business undertaking <refer note^>	No
		(d)	Income from the business undertaking for the previous year which is not to be included in the total income of the auditee as per sub-section (4) of section 11	₹
	(e)	Income from the business undertaking for the previous year which is to be included in the total income of the auditee as per sub-section (4) of section 11	₹	
Business Incidental to Objects	18.	(i)	Whether the auditee has any income being profits and gains from any business as referred in seventh proviso to Clause (23C) of section 10 or sub-section (4A) of section 11, as the case may be	No
		(ii)	If yes, then provide the following details of such business:	
		(a)	Nature of Business	
		(b)	Business code	
		(c)	Whether separate books of account have been maintained for the business <refer note^>	No
		(d)	Whether the business is incidental to the attainment of the objects of the auditee	No
	(e)	Profits and gains from the business during the previous year	₹	

TDS on receipts	19.	Details of the receipts of the auditee on which tax has been deducted at source referred to in sections 194C or 194J or 194H or 194Q:											
		S. No.	Name of the deductor	TAN of deductor	Amount on which tax has been deducted at source (In Rs.)	Amount of tax deducted at source	Section under which tax has been deducted at source	Category of income/receipt				Income/receipt in column 7 or 8 which is from business incidental to the attainment of the objects of the auditee. (In Rs.)	Whether separate books of account have been maintained for activities income/receipt which is mentioned in column 10
								Trade, commerce or business (Rs.)	Activity of rendering any service in relation to any trade, commerce or business (Rs.)	Others (specify the nature) (Rs.)	Specify the nature		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(9a)	(10)	(11)		
	1.	Usha International Limited	DELT04866B	30,000	3,000	194J	0	0	30,000	0	0	Yes	
	2.	ICICI BANK LIMITED	MUMI10087A	3,40,005	12,252	194H	0	0	3,40,005	0	0	Yes	
Voluntary Contributions	20.	Whether the provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable.									No		
	21.	Whether auditee has filed Form No. 10BD for the previous year < If No then skip to row 23 >									Yes		
	22.	Total Sum of donations reported in Form No. 10BD furnished by the auditee for the previous year									₹ 8,25,46,630		
	23.	Donations not reported in Form No 10BD /Not required to fill Form No. 10BD											
	(i)	Donations received by fund or trust or institution of the auditee which is approved under clause (b) of sub-section (2) of section 80G									₹ 0		
	(ii)	Donations received by fund or trust or institution of the auditee which qualifies for deduction under section 80G (other than those donations qualifying under clause (b) of sub-section (2) of section 80G or sub-clause (iv) of clause (a) of sub-section (2) of section 80G)									₹ 0		
	(iii)	Donations received by fund or trust or institution of the auditee approved under sub-clause (iv) of clause (a) of sub-section (2) of section 80G and which are not eligible under sub-section (5) of section 80G											
	(a)	Cash donations exceeding Rs 2000									₹ 0		
	(b)	Donations received from other charitable trusts and institution or from any fund or institution or trust or any university or other educational institutions or any hospital or other medical institution not eligible for deduction									₹ 0		
	(c)	Others (Specify the nature)									0	₹ 0	
(d)	Total (a)+(b)+(c)									₹ 0			
(iv)	Donations which could not be reported in Form No 10BD due to non-availability of identification of donor as required under Form No 10BD									₹ 0			

Acknowledgement Number:895901980300925

	(v)	Donations received in kind	₹ 0
	(vi)	Anonymous Donations referred to in section 115BBC	
	(a)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (i) of sub-section (1) of section 115BBC	₹ 0
	(b)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (a) of sub-section (2) of section 115BBC	₹ 0
	(c)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (b) of sub-section (2) of section 115BBC	₹ 0
	(d)	Other anonymous donations taxable @ 30 % under section 115BBC	₹ 0
	(e)	Total (a+b+c+d)	₹ 0
	(vii)	Any other voluntary contribution not part of Form No. 10BD, Please specify the nature Foreign Contribution	₹ 43,30,072
	(viii)	Total donation not reported in form No. 10BD [23(i)+23(ii)+23(iii)(d) +23(iv)+23(v)+23(vi)(e)+23(vii)]	₹ 43,30,072
	24.	Total voluntary contributions received by the auditee during the previous year [22+23(viii)]	₹ 8,68,76,702
	25.	Total Foreign Contribution out of the total voluntary contributions stated in 24	₹ 43,30,072
	26.	Voluntary Contribution forming part of Corpus (which are included in 24)	₹ 0
	(A)	Corpus representing donations received for the renovation or repair of places notified under clause (b) of sub-section (2) of section 80G eligible for exemption under Explanation 1A to the third proviso to clause (23C) of section 10 or Explanation 3A to sub-section (1) of section 11	₹ 0
	(B)	Corpus donations as referred to in clause (d) of sub-section (1) of section 11 or Explanation 1 to the third proviso to section 10 (23C) eligible for exemption and invested in modes specified under sub-section (5) of section 11	₹ 0
	27.	Voluntary Contributions required to be applied by the auditee during the previous year [24-{23(vi)(d)+26A+ 26B}]	₹ 8,68,76,702
Income to be applied	28.	Income other than voluntary contributions derived from property held under trust referred to in section 11 or income of fund or institution or trust or any university or other educational institution or any hospital or other medical institution (other than the contribution reported in serial number 24)	₹ 16,21,448
	29.	Income applied outside India which is eligible under clause (c) of sub-section (1) of section 11	₹ 0
	30.	Income required to be applied in India by the auditee during the previous year([27+28-29])	₹ 8,84,98,150
Income	31.	Application of Income (excluding application not eligible and reported under serial number 37)	

Acknowledgement Number:895901980300925

Application of Ir

Application of Ir	(i)	Total amount applied for charitable or religious purposes in India during the previous year							
	(a)	Contribution or donation to any other person during the previous year							
		Electronic(₹)					₹ 0		
		Other than electronic(₹)					₹ 0		
		Total(₹)					₹ 0		
	(b)	Object wise application other than the application provided in (a)							
		S. No.		Electronic (₹)	Other than electronic (₹)	Total (₹)			
		(I)	Religious	0	0	0			
		(II)	Relief of poor	4,76,22,380	23,94,923	5,00,17,303			
		(III)	Education	0	0	0			
		(IV)	Medical relief	0	0	0			
		(V)	Yoga	0	0	0			
		(VI)	Preservation of Environment (including watersheds, forests and wildlife)	0	0	0			
		(VII)	Preservation of Monuments or Places or Objects of Artistic or Historic interest	0	0	0			
		(VIII)	Advancement of any other objects of general public utility	0	0	0			
	(IX)	Application which cannot be specifically categorized under (I) to (VIII)	0	0	0				
	(X)	Total	4,76,22,380	23,94,923	5,00,17,303				
(c)	Total application (a) + (b)(X)								
	Electronic(₹)					₹ 4,76,22,380			
	Other than electronic(₹)					₹ 23,94,923			
	Total(₹)					₹ 5,00,17,303			
(ii)	Details of application out of (i) (a) and (i) (b) resulting in payment in excess of Rs. 50 lakh during the previous year to any person								
	S. No.	Name of person to whom amount paid or credited	PAN of such person	Amount of application (Rs.)	Mode of Application			TDS	
					Electronic modes (Rs.)	Other than Electronic modes (Rs.)	Total	Whether any TDS has been deducted	Section under which TDS has been deducted
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	No Records Available								
(iii)	Amount which was not actually paid during the previous year [if included in (i)(c)]							₹ 35,98,489	
(iv)	Amount actually paid during the previous year which accrued during any earlier previous year but not claimed as application of income in earlier previous year							₹ 4,00,882	

Acknowledgement Number:895901980300925

(v)	Total amount to be allowed as application [31(i)(c)- 31(iii) +31(iv)]		₹ 4,68,19,696
(vi)	Bifurcation of application in 31(v) into Revenue or Capital		₹ 4,68,19,696
	(a)	Revenue	₹ 4,37,35,133
	(b)	Capital	₹ 30,84,563
(vii)	Amount invested or deposited back in corpus which was applied during any preceding previous year and not claimed as application during that previous year.		₹ 0
(viii)	Repayment of loan or borrowing during the previous year which was earlier applied and not claimed as application during that previous year.		₹ 0
Amount to be disallowed from application			
(ix)	Amount disallowable under thirteenth proviso to clause (23C) of section 10 or Explanation 3 to sub-section (1) of section 11 read with sub-clause (ia) of clause (a) of section 40		₹ 0
(x)	Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) or (3A) of section 40A		₹ 0
	(A)	Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) of section 40A	₹ 0
	(B)	Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3A) of section 40A	₹ 0
(xi)	Donation to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clause (iv), (v), (vi) or (via) of Clause (23C) of section 10 of the Act or any trust or institution referred to in section 11 or 12 of the Act towards Corpus		₹ 0
(xii)	Donation to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clause (iv), (v), (vi) or (via) of Clause (23C) of section 10 of the Act or any trust or institution referred to in section 11 or 12 of the Act not having same objects		₹ 0
(xiii)	Donation to any person other than any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clause (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in section 11 or 12 of the Act		₹ 0
(xiv)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has not been obtained		₹ 0
(xv)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has been obtained		₹ 0
(xvi)	Applied for any purpose beyond the objects of the auditee		₹ 0

Acknowledgement Number:895901980300925

	(xvii)	Any other Disallowance (Please specify)		₹ 0	
	(xviii)	Total allowable application [{31(v)+31(vii)+31(viii)} - {31(ix) to 31(xvii)}]		₹ 4,68,19,696	
	(xix)	Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to sub-section (1) of section 11		₹ 0	
	(xx)	Income accumulated as per the provisions of Explanation 3 to the third proviso to clause (23C) of section 10 or sub-section (2) of section 11		₹ 3,00,00,000	
	(xxi)	Income accumulated or set apart for application to charitable or religious purposes or stated objects of trust or institution to the extent it does not exceed 15 % of the income		₹ 1,16,78,454	
	32.	Taxable Income [30- {31(xviii) to 31(xxi)}]		₹ 0	
Section 115BBI	33.	Income taxable under section 115BBI			
	(a)	Whether the auditee has any deemed income referred to in sub-section (1B) of section 11 which is chargeable to tax @ 30 % under section 115BBI and the amount of such deemed income?	No	₹	
	(b)	Whether the auditee has any deemed income referred to in Explanation 4 to third proviso to clause (23C) of section 10 or sub-section (3) of section 11 which is chargeable to tax @ 30 % under section 115BBI and the amount of such deemed income?	No	₹	
	(i)	(i)	Whether income accumulated is applied for the purposes other than charitable or religious purposes or ceases to be accumulated or set apart for application thereto	No	₹
		(ii)	Whether such income accumulated ceases to remain invested or deposited in any of the forms or modes specified in sub-section (5) of section 11	No	₹
		(iii)	Whether such income accumulated is not utilised for the purpose for which it is so accumulated or set apart during the period referred to in clause (a) of the Explanation 3 to third proviso to clause (23C) of section 10 or clause (a) of sub-section (2) of section 11	No	₹
		(iv)	Whether such income accumulated is credited or paid to any trust or institution registered under section 12AA or section 12AB or to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of clause (23C) of section 10	No	₹
	(c)	(i)	Whether the auditee has any income which is income not to be excluded from the total income under twenty first proviso to clause (23C) of section 10 or clause (c) of sub-section (1) of section 13 which is chargeable to tax @ 30 % under section 115BBI and the amount of such income	No	₹
(ii)		Whether the auditee has any income which is not to be excluded from the total income under clause (b) of third proviso to clause (23C) of section 10 or clause (d) of sub-section (1) of section 13 which is chargeable to tax @ 30 % under section 115BBI and the amount of such income	No	₹	

Acknowledgement Number:895901980300925

		(d)	Whether the auditee has any income accumulated or set apart in excess of fifteen percent of the income where such accumulation is not allowed under any specific provision of the Act and which is chargeable to tax @ 30 % under section 115BBI and the amount of such income ?	No	₹
		(e)	Whether the auditee has made any application out of India which is not excluded from total income under clause (c) of sub-section (1) of section 11	No	₹
	34.	Anonymous donation which is chargeable to tax @ 30 % under section 115BBC			₹ 0
Other Income	35.	(a)	Whether the auditee has any income chargeable under section 12(2) and the amount of such income.	No	₹
		(b)	Income as per Explanation 3B to sub-section (1) of section 11 in case of violation of clause (a) or (b) or (c) or (d) of Explanation 3A to sub-section (1) of section 11 read with clause (b) of sub-section (2) of section 80G		₹ 0
		(c)	Income as per Explanation 1B to the third proviso to Clause (23C) of section 10 in case of violation of clause (a) or (b) or (c) or (d) of Explanation 1A to the third proviso to Clause (23C) of section 10 read with clause (b) of sub-section (2) of section 80G		₹ 0
		(d)	Income chargeable under sub-section (4) of section 11		₹ 0
Capital Asset	36.	Details of Capital Asset Transferred under sub-section (1A) of section 11			
		(1)	Whether a capital asset being property held under trust wholly for charitable or religious purpose is transferred and the net consideration for which it is transferred?	No	₹
		(2)	Whether deemed application is claimed as per clause (a) of sub-section (1A) of section 11 and the amount of such deemed application?	No	₹
		(3)	Whether a capital asset being property held under trust in part only for charitable or religious purpose is transferred and the net consideration for which it is transferred?	No	₹
		(4)	Whether deemed application is claimed as per clause (b) of sub-section (1A) of section 11 and the amount of such deemed application?	No	₹
ication of income out of different sources	37.	Application of Income out of the following sources during the previous year			

Acknowledgement Number:895901980300925

Appl	S. No.	Application of income out of different sources				Electronic Modes (₹)	other than Electronic Modes (₹)	Total (₹)				
	A	Income accumulated under the third proviso to clause (23C) of section 10 or under sub-section (2) of section 11 during any earlier previous year				0	0	0				
	B	Income deemed to be applied in any preceding year under clause (2) of Explanation 1 to sub-section (1) of section 11 during any earlier previous year				0	0	0				
	C	Income of earlier previous years up to 15% accumulated or set apart				0	0	0				
	D	Corpus				0	0	0				
	E	Borrowed Fund				0	0	0				
	F	Any other (Please specify)				0	0	0				
38.	Details of application resulting in payment or credit in excess of Rs 50 lakh during previous year to a single person out of 37											
	S. No.	Name of person	PAN	Amount of application	Mode of Application			TDS				
					Electronic Modes	Other than Electronic modes	Total	Whether any TDS has been deducted	Section under which TDS has been deducted	Amount of TDS		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
No Records Available												
13(10) and 22nd proviso to section 10(23C)	39.	(i)	Whether provisions of twenty second proviso to Clause (23C) of section 10 or sub-section (10) of section 13 are applicable?						No			
		(ii)	If yes in (i) specify the reason why the provisions of twenty second proviso to Clause (23C) of section 10 or sub-section (10) of section 13 are applicable?									
		(a)	Provision of proviso to clause (15) of section 2 is applicable						No			
		(b)	Condition specified in clause (a) of tenth proviso to clause (23C) of section 10 or sub-clause (i) of clause (b) of sub-section (1) of section 12A have been violated						No			
		(c)	condition specified in clause (b) of tenth proviso to clause (23C) of section 10 or sub-clause (ii) of clause (b) of sub-section (1) of section 12A have been violated						No			
		(d)	condition specified in twentieth proviso to clause (23C) of section 10 or sub-clause (ii) of clause (ba) of sub-section (1) of section 12A have been violated						No			
		(iii)	If yes in (i), please provide computation of Income chargeable under twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13									
		(a)	Income for the previous year						₹			
	(b)	Total Expenditure incurred in India, for the objects of the auditee,						₹				
	(c)	Expenditure to be disallowed										

Acknowledgement Number:895901980300925

		(i)	Expenditure from the corpus standing to the credit of the trust or institution as on the end of the financial year immediately preceding the previous year relevant to the assessment year for which income is being computed	₹
		(ii)	Expenditure from any loan or borrowing	₹
		(iii)	Depreciation in respect of an asset, acquisition of which has been claimed as application of income, in the same or any other previous year; and	₹
		(iv)	Expenditure in the form of contribution or donation to any person.	₹
		(v)	Capital expenditure	₹
		(vi)	Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with sub-clause (ia) of clause (a) of section 40	₹
		(vii)	Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with sub-section 3 or 3A of section 40A	₹
		(viii)	Any other disallowance	₹
		(ix)	Total expenditure to be disallowed (i)+(ii)+(iii)+(iv)+(v)+(vi)+(vii)+(viii))	₹ 0
		(d)	Income chargeable to tax under twenty-second proviso to clause (23C) of section 10 or sub-section (10) of section 13 { a - b+c (ix)}	₹ 0
Expenditure Incurred for Religious Purposes	40.	In case auditee is approved under second proviso to sub-section (5) of section 80G, please provide the following details		
	(a)	Whether any amount of expenditure incurred during the previous year which is of a religious nature and the amount of such expenditure	No	₹
	(b)	Total income of auditee during the previous year		₹ 0
	(c)	Percentage of expenditure which is of religious nature to the total income [Amount in (a)/(b)]	0 %	
Person referred to in 13(3)	41.	Details of specified person* as referred to in sub-section (3) of section 13		

Acknowledgement Number:895901980300925

Code of Person referred to in sub-section (3) of section 13	Name of such person	PAN of such person	Aadhar Number of such person, if allotted	Address of such person	If code 2 selected in column (1) specify the amount of contribution made to the auditee
(1)	(2)	(3)	(4)	(5)	(6)
The author of the trust or the founder of the institution	Ms. Padmaja Nair	AAFNP9923Q		FF-4, Basera Palash Apartment, New Hyderabad, Lucknow, New Hyderabad S.O, LUCKNOW, Uttar Pradesh, INDIA, 226007	
The author of the trust or the founder of the institution	Mr. Probir Bose	AANPB5261F		9A, Ramkrishna Marg, New Hyderabad,, Lucknow, New Hyderabad S.O, LUCKNOW, Uttar Pradesh, INDIA, 226007	
The author of the trust or the founder of the institution	Mr.Sushil Kumar Dwivedi	AEQPD9423G		LIG-146, Kalindipuram, ADA Colony, undefined, Uttar Pradesh, INDIA, 211011	
The author of the trust or the founder of the institution	Mr. Amitabh Mishra	AGJPM5211E		B-1/42, Sector-A, Aliganj, Lucknow, Aliganj S.O (Lucknow), LUCKNOW, Uttar Pradesh, INDIA, 226024	
The author of the trust or the founder of the institution	Mr Biswajit Sen	AJTPS0778F		72, Omax city, Baseri, No Bhankrota S.O, Jaipur, Bhankrota S.O, JAIPUR, Rajasthan, INDIA, 302026	
The author of the trust or the founder of the institution	Mr. Bhupendra Kumar Joshi	ACDPJ0502H		270, INDRANAGAR, No Dehradun, Newforest, Dehradun, Newforest S.O, DEHRADUN, Uttarakhand, INDIA, 248006	
The author of the trust or the founder of the institution	Mr. Rajeev Joshi	NOTAL9999L		A-123 , RBI Officers No Flat Prabhadevi, Mumbai, Prabhadevi S.O, MUMBAI, Maharashtra, INDIA, 400025	

42. Details of transactions referred to in section 13 (2)

(a)	Whether any part of the income or property of the auditee is, or continues to be, lent to any specified person for any period during the previous year without either adequate security or adequate interest or both	No
(b)	Whether any land, building or other property of the auditee is, or continues to be, made available for the use of any specified person, for any period during the previous year without charging adequate rent or other compensation;	No
(c)	Whether any amount is paid by way of salary, allowance or otherwise during the previous year to any specified person out of the resources of the trust or institution for services rendered by that person to such auditee and the amount so paid is in excess of what may be reasonably paid for such services;	Yes
(d)	Whether the services of the auditee are made available to any specified person during the previous year without adequate remuneration or other compensation	No
(e)	Whether any share, security or other property is purchased by or on behalf of the auditee from any specified person during the previous year for consideration which is more than adequate	No
(f)	Whether any share, security or other property is sold by or on behalf of the auditee to any specified person during the previous year for consideration which is less than adequate;	No

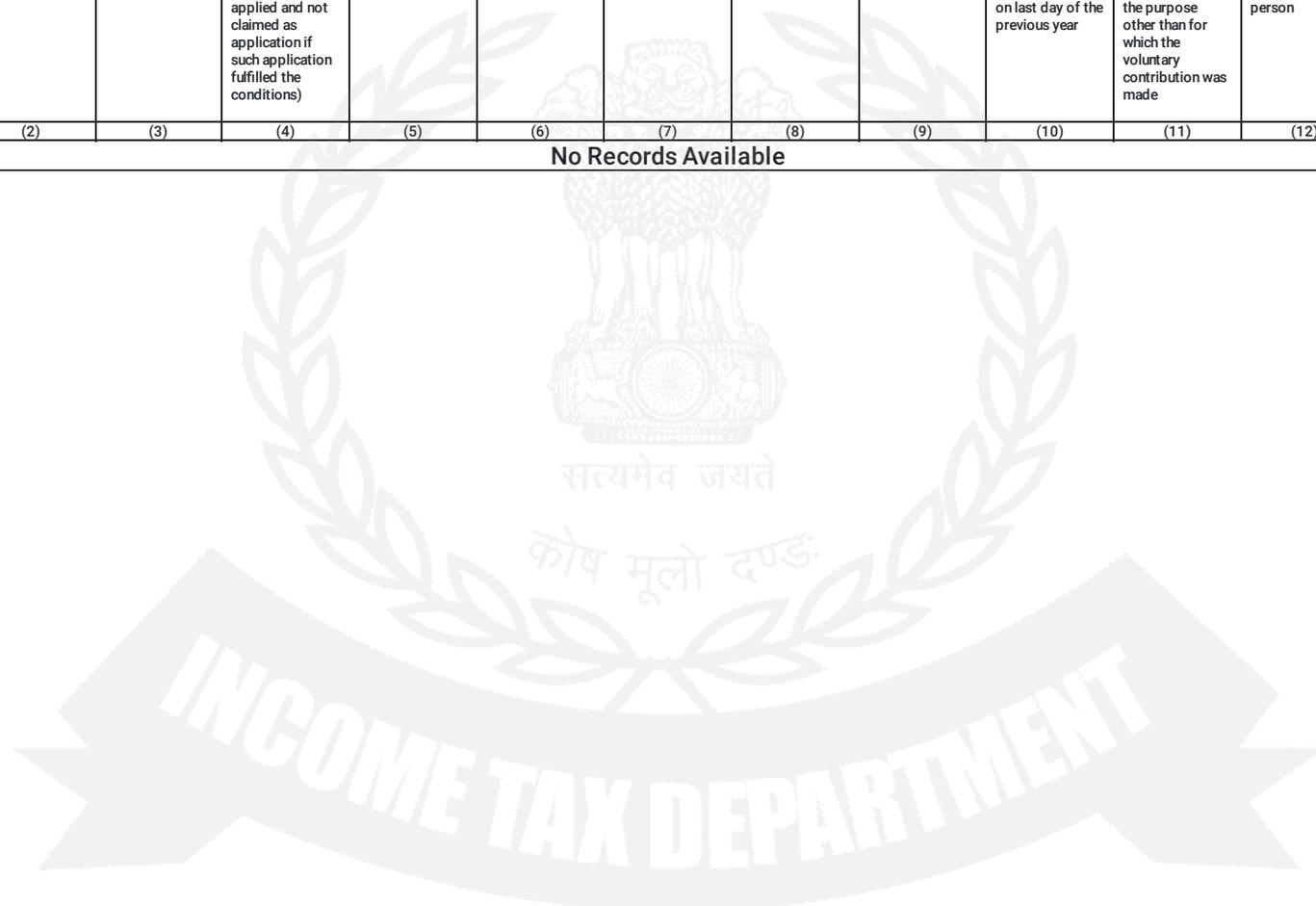
Acknowledgement Number:895901980300925

	(g)	Whether any income or property of the auditee is diverted during the previous year in favour of any specified person	No	
	(h)	Whether any funds of the auditee are, or continue to remain, invested for any period during the previous year, in any concern in which any specified person has a substantial interest.	No	
Specified Violation	43.	Whether the auditee has incurred any specified violation as referred to in Explanation 2 to the fifteenth proviso to Clause (23C) of section 10 or Explanation to sub-section (4) of section 12AB and the amount of such violation	No	₹
	(a)	Income of the auditee has been applied, other than for the objects of the trust or institution.	No	₹
	(b)	Whether the auditee has income from profits and gains of business which is not incidental to the attainment of its objectives or separate books of account are not maintained by auditee in respect of the business which is incidental to the attainment of its objectives.	No	₹
	(c)	Whether the auditee, referred to in clause (a) of sub-section (1) of section 13, has applied any part of its income from the property held under a trust for private religious purposes, which does not enure for the benefit of the public.	No	₹
	(d)	Whether the auditee, referred to in clause (b) of sub-section (1) of section 13, has applied any part of its income for the benefit of any particular religious community or caste	No	₹
	(e)	Whether any activity being carried out by the auditee is not genuine or is not being carried out in accordance with all or any of the conditions subject to which it was registered.	No	₹
	(f)	Whether the auditee has not complied with the requirement of any other law, for the time being in force, and the order, direction or decree, by whatever name called, holding that such non-compliance has occurred, has either not been disputed or has attained finality.	No	
	44.	Whether there is any claim of depreciation or otherwise has been made in terms of Explanation 1 to Clause (23C) of section 10 or sub-section (6) of section 11 in respect of any asset, acquisition of which has been claimed as an application of income and the amount of such depreciation?	No	₹
	45.	In view of provisions of nineteenth proviso to clause (23C) of section 10 or sub-section (7) of section 11, please specify whether the trust or institution has claimed deduction under section 10 [other than clause (1), clause (23C) and clause (46) thereof] during the previous year and the amount of such claim?	No	₹
	46.	Whether the auditee has taken or accepted any loan or deposit or any specified sum, exceeding the limit specified in section 269SS during the previous year?	No	₹
47.	Whether the auditee has received an amount exceeding the limit specified in section 269ST, from a person in a day; or in respect of a single transaction; or in respect of transactions relating to one event or occasion from a person during the previous year?	No	₹	
48.	Whether the auditee has repaid any amount being loan or deposit or any specified advance exceeding the limit specified in section 269T, during the previous year?	No	₹	
49.	Whether the auditee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB?	Yes		

	(A)	Whether the auditee is liable to pay interest under section 201(1A) or section 206C(7) ?	Yes
--	-----	--	-----

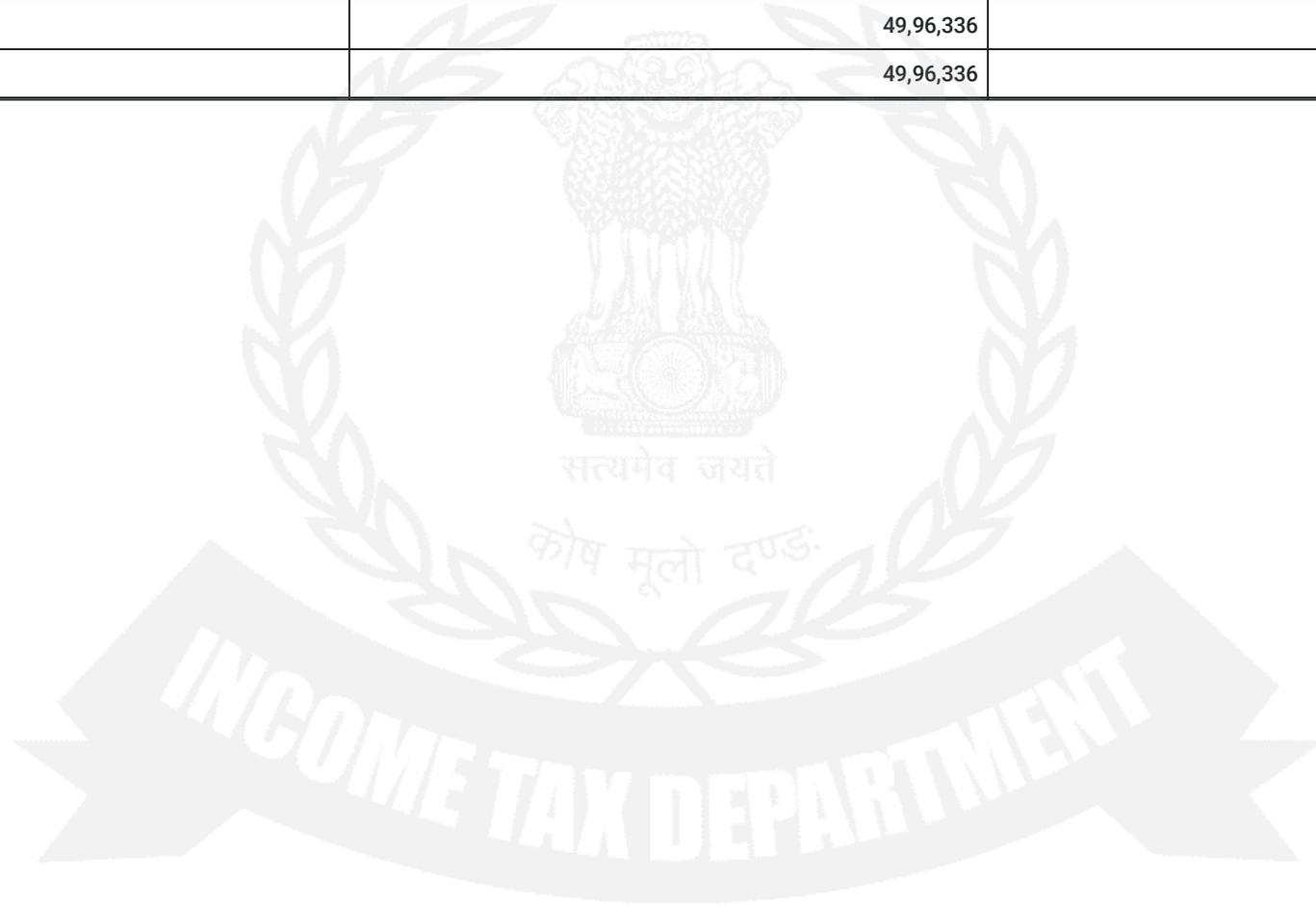


Schedule Corpus : Details of Corpus														
Type of Corpus Donation	Opening Balance at the beginning of the previous year (Corpus not applied till the beginning of the previous year)	Received/Treated as corpus during the previous year	Applied during the previous year	Amount invested or deposited back in to corpus (which was earlier applied and not claimed as application if such application fulfilled the conditions)	Total amount invested or deposited back in to corpus	Financial year in which (4) was applied earlier	Closing Balance [(1+2+5)-3]	Invested in modes specified in section 11(5)	Amount taxed in previous assessment year	Invested in modes other than specified in section 11(5) as on last day of the previous year	If corpus donation is of type (i) then whether it fulfills the following conditions			
											Amount applied out of corpus for the purpose other than for which the voluntary contribution was made	Contribution or donation to any person	Maintained as not separately identifiable	Invested or deposited in the forms and modes other those specified under sub-section (5) of section 11.
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
No Records Available														



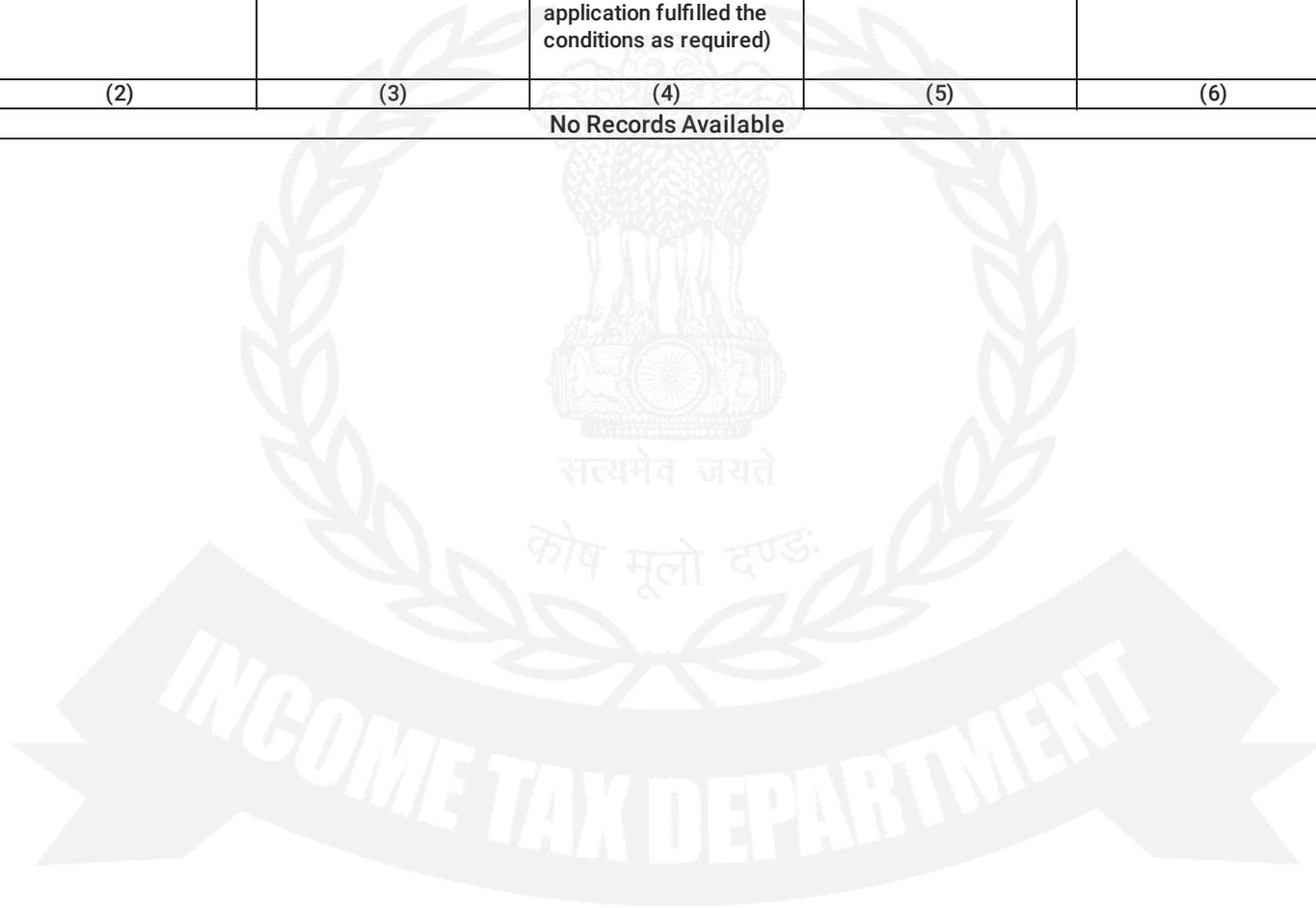
Acknowledgement Number:895901980300925

Schedule FC: Details of Foreign Contribution		
Nature of foreign contribution received during the previous year	Amount of foreign contribution received during the previous years (In Rs.)	Details of the total application from such contribution during the previous year (Amount in Rs.)
Corpus	0	0
Non- Corpus	49,96,336	34,78,404
Total	49,96,336	34,78,404



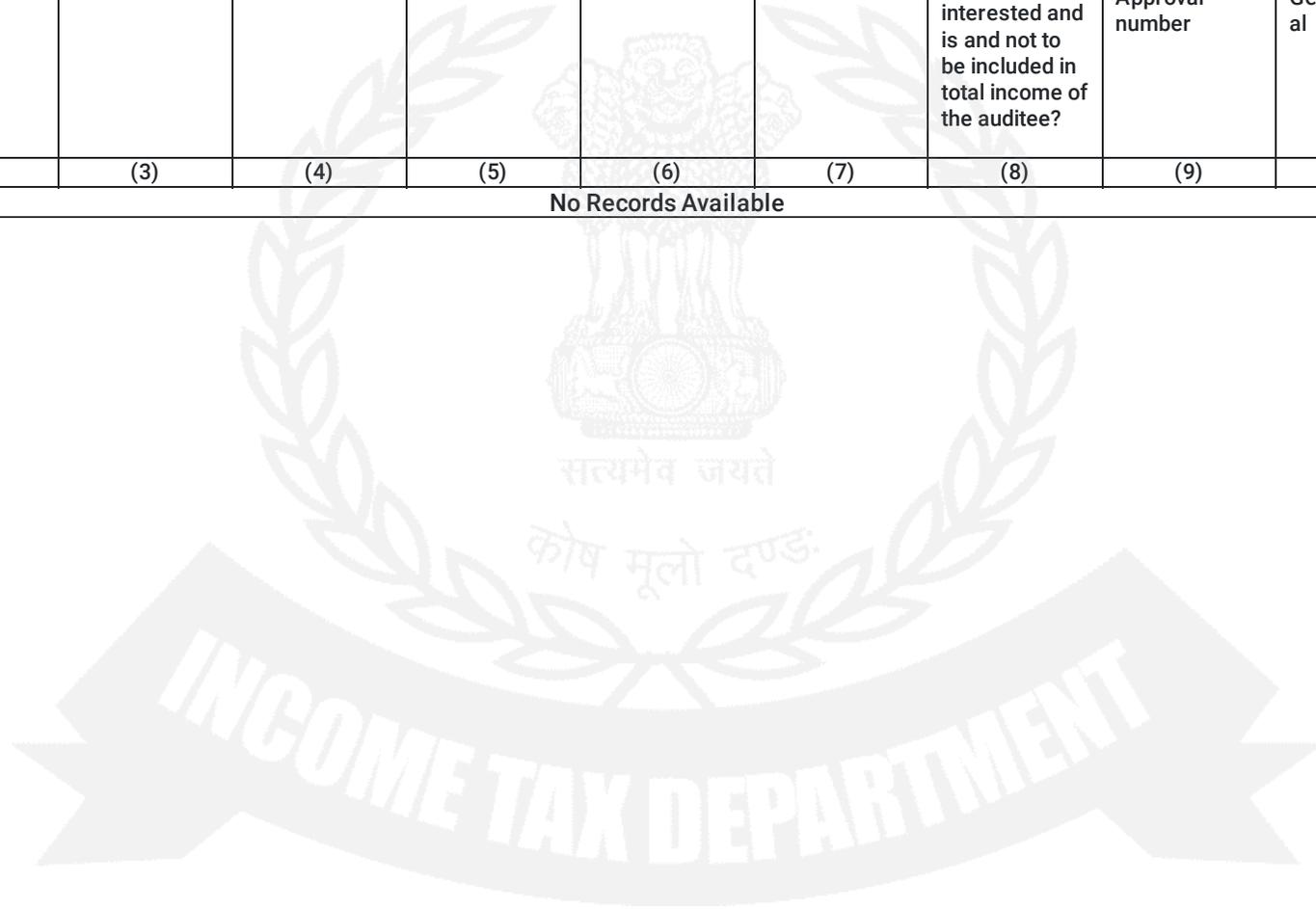
Acknowledgement Number:895901980300925**Schedule LB: Details of Loan and Borrowing**

Opening Balance as on 1st April of the previous year	Loan & Borrowings taken for applications towards objectives during the previous year	Applied for the objects of the trust or institution during the previous year	Amount of repayment of loan or borrowing during the previous year (which was earlier applied and not claimed as application if such application fulfilled the conditions as required)	Financial year in which (4) was applied earlier	Total repayment of loan or borrowing during the previous year	Closing Balance as on 31st March (1+2-6=7)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
No Records Available						



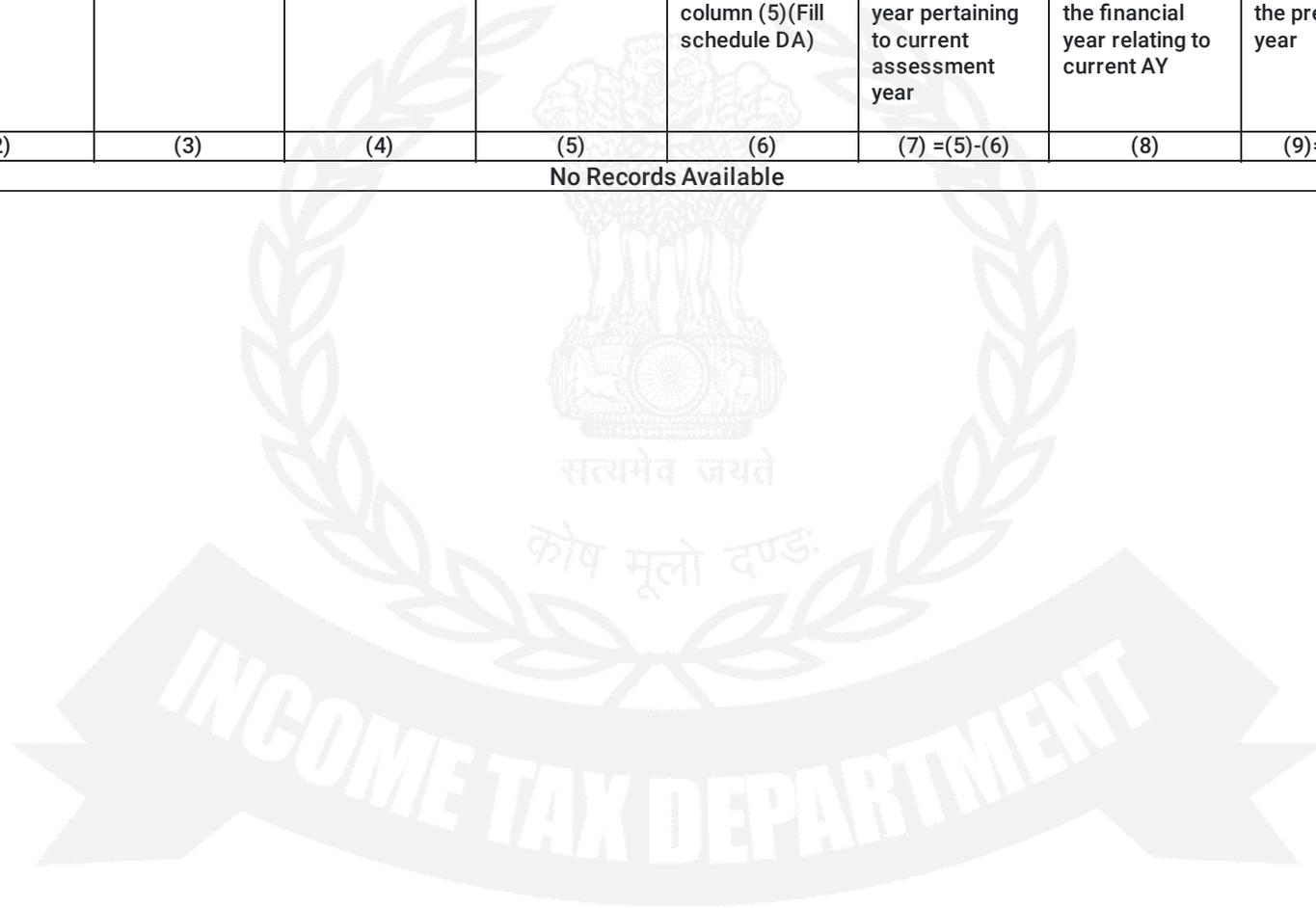
Acknowledgement Number:895901980300925**Schedule Int App: Details of income applied outside India**

S. No.	Name of the person to whom remittance is made	Taxpayer Identification Number if available	Amount of remittance out of India which is reported in Form No. 15CA	Amount of remittance outside India other than (4)	Charitable or religious purpose for which application is made	Country/Region of application	Whether applied for promoting international welfare in which India is interested and is and not to be included in total income of the auditee?	If approval for application outside India has been taken		
								Approval number	General/Special	Date of Approval
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
No Records Available										



Acknowledgement Number:895901980300925**Schedule DI: Details of deemed application under Explanation 1 sub-section (1) of section 11 and deemed income under sub-section (1B) of section 11**

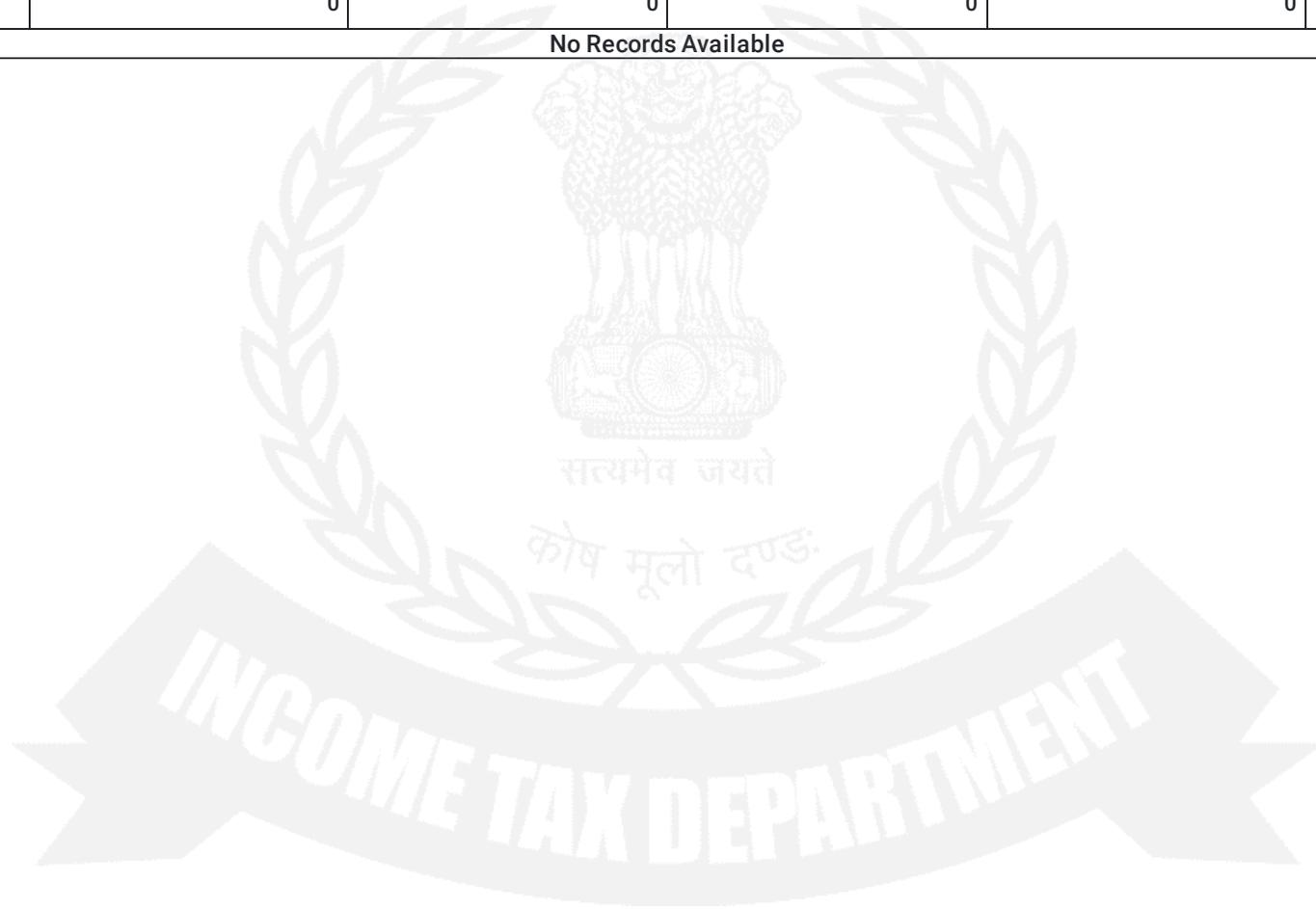
Year in which income is deemed to be applied (F.Y.)	Date of furnishing Form 9A	Amount deemed to be applied during the previous year referred to in column 1	Reason of deeming application	Out of the deemed application claimed earlier, amount required to be applied	Amount taxed in any earlier assessment year(s) out of the amount referred to in column (5)(Fill schedule DA)	Out of deemed application claimed, amount required to be applied during the financial year pertaining to current assessment year	Amount of deemed application claimed in earlier years, applied during the financial year relating to current AY	Amount which could not be applied and deemed to be income u/s 11(1B) during the previous year	Balance Amount of deemed application
(1)	(2)	(3)	(4)	(5)	(6)	(7) =(5)-(6)	(8)	(9)=(7)-(8)	(10)= (5)-(7)
No Records Available									



Acknowledgement Number:895901980300925**Schedule DA: Details of accumulated income taxed in earlier assessment years as per sub-section (1B) of section 11**

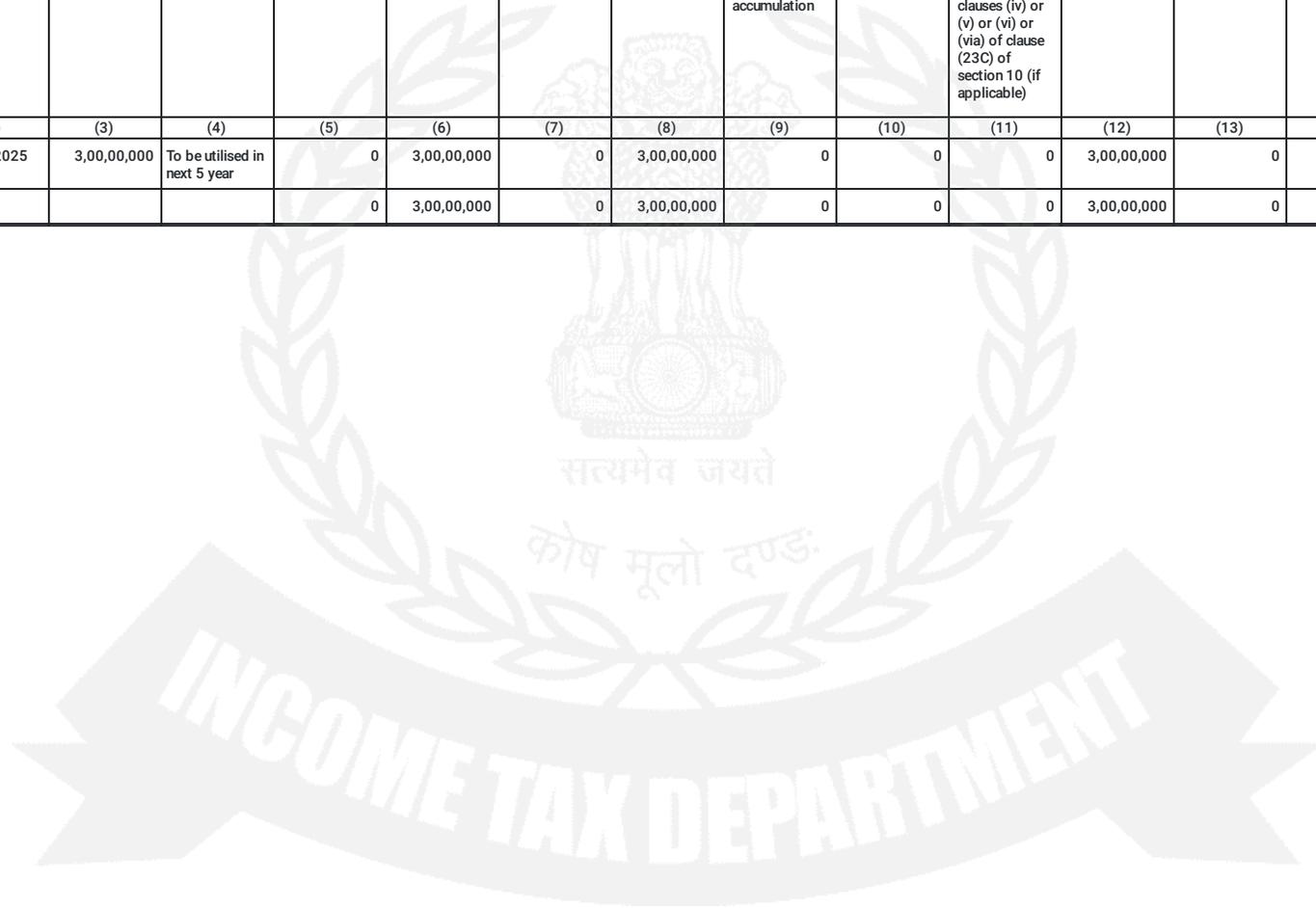
Year of accumulation(F.Y.)	Assessment year in which the amount referred to in column (6) of schedule DI was taxed				
	2024-25	2023-24	2022-23	2021-22	2020-21
Total	0	0	0	0	0

No Records Available



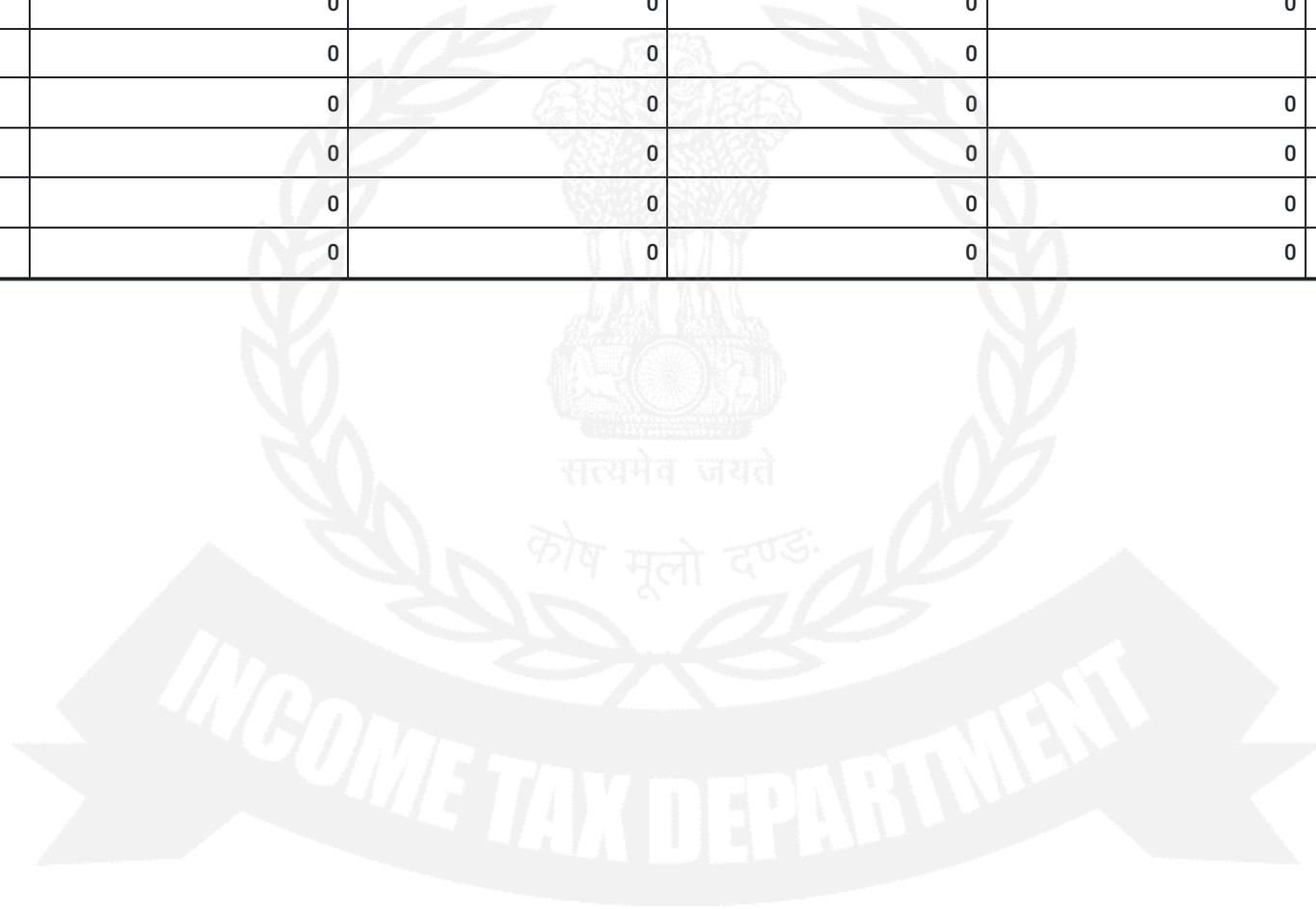
Acknowledgement Number:895901980300925**Schedule AC: The details of accumulation**

S. No.	Year of accumulation(F.Yr.)	Date of Furnishing Form 10	Amount accumulated in the year of accumulation	Purpose of accumulation	Amount applied for charitable or religious purposes up to the beginning of the previous year	Balance to be applied(3)-(5)	Amount taxed in any earlier assessment (Fill schedule ACA)	Balance available for application (6)-(7)	Amounts applied for charitable or religious purpose during the previous year out of previous year's accumulation	Amount applied for purposes other than the purpose for which such accumulation was made (if applicable)	Amount credited or paid to any trust or institution registered u/s 12AB or approved under sub-clauses (iv) or (v) or (vi) or (via) of clause (23C) of section 10 (if applicable)	Balance amount available for application (8) - (9) - (10) - (11)	Amount invested or deposited in the modes specified in section 11(5) out of 12	Amount invested or deposited in the modes other than specified in section 11(5) out of 12 (if applicable)	Amount which is not utilized during the period of accumulation (if applicable)	Amount deemed to be income within meaning of sub-section (3) of section 11 (if applicable) (10)+(11)+(14)+(15)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1.	2024-25	29-Aug-2025	3,00,00,000	To be utilised in next 5 year	0	3,00,00,000	0	3,00,00,000	0	0	0	3,00,00,000	0	0	0	0
	Total				0	3,00,00,000	0	3,00,00,000	0	0	0	3,00,00,000	0	0	0	0



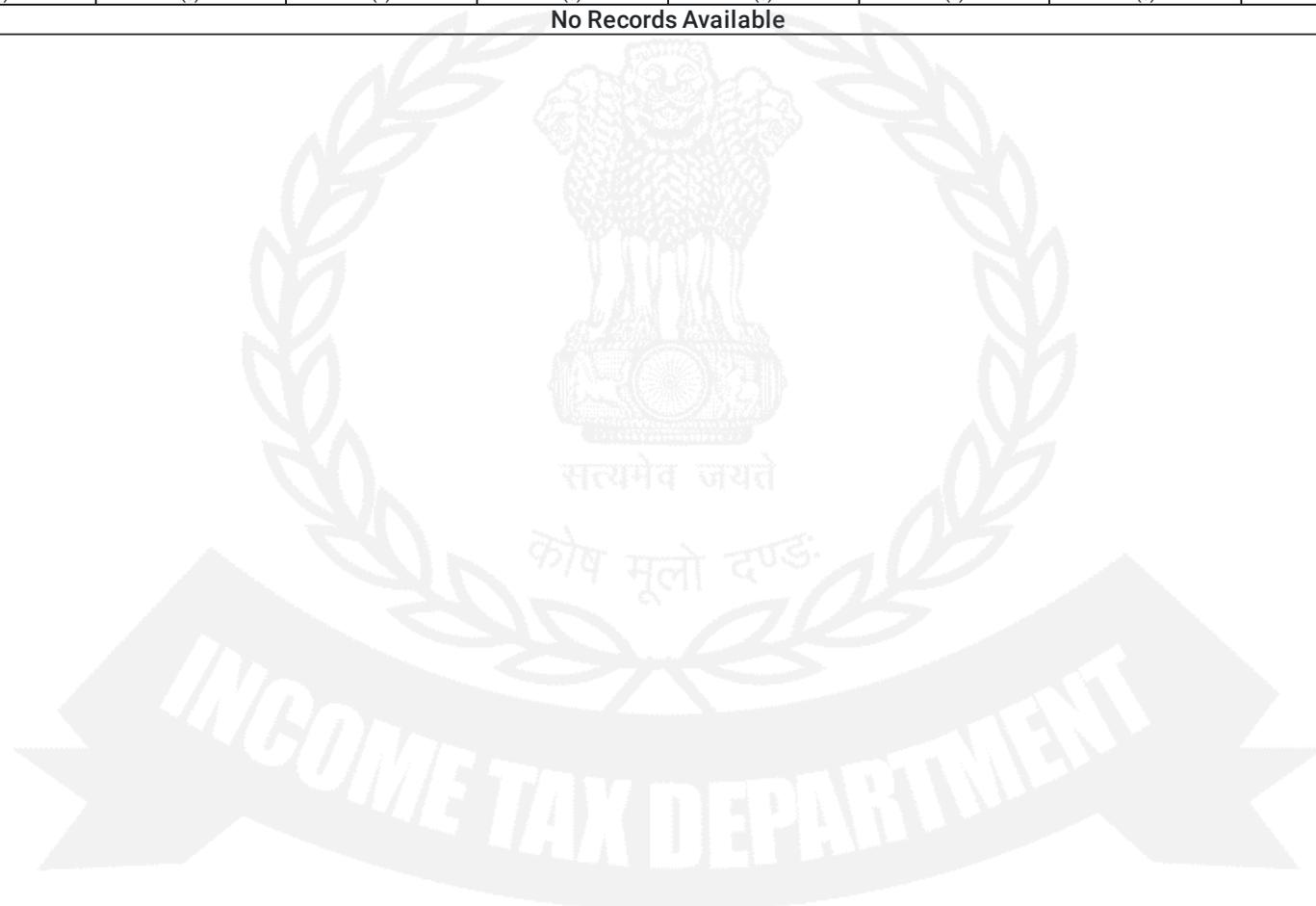
Acknowledgement Number:895901980300925**Schedule ACA: Details of accumulated income taxed in earlier assessment years as per sub-section (3) of section 11**

Year of accumulation(F.Y.)	Assessment year in which this amount was taxed				
	2024-25	2023-24	2022-23	2021-22	2020-21
2020-21	0	0	0	0	0
2021-22	0	0	0	0	0
2022-23	0	0	0	0	0
2023-24	0	0	0	0	0
2024-25	0	0	0	0	0
Total	0	0	0	0	0



Acknowledgement Number:895901980300925**Schedule SP-a: Whether any part of income or property of the auditee is lent, or continues to be lent, to the specified person during the previous year?**

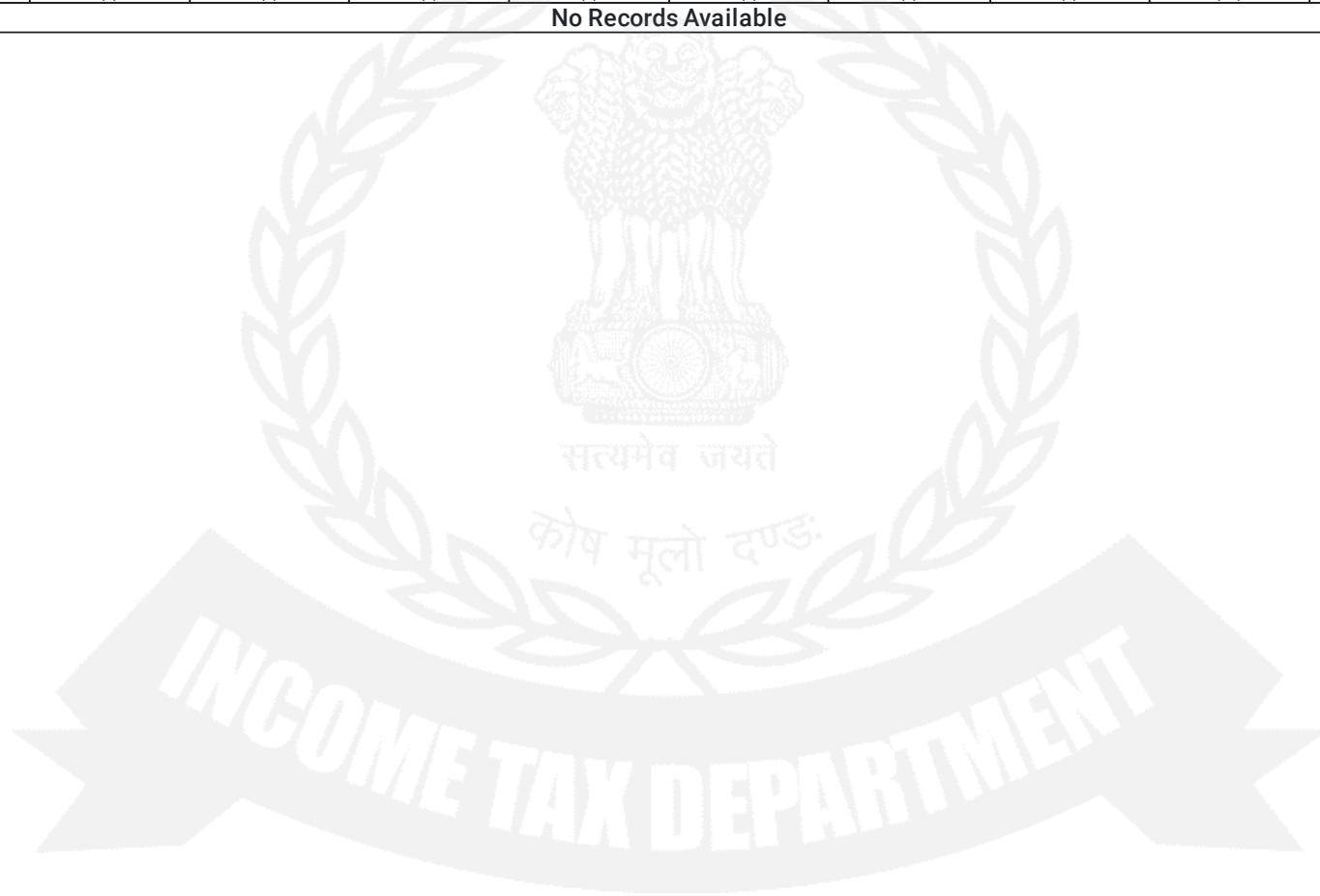
S. No.	Name of specified person	PAN of specified person	Details		Details of Security			Details of interest	
			Nature of Income or Property which is lent	Amount for which income or property is, or continues to be, lent to specified person for any period during the previous year	Nature of security	Value of security	Value of Adequate Security	Actual Rate of interest that is charged	Adequate Rate of Interest
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
No Records Available									



Acknowledgement Number:895901980300925

Schedule SP-b: Details of land, building or other property of the auditee which is, or continues to be, made available during the previous year for use of the specified person, during the previous year :

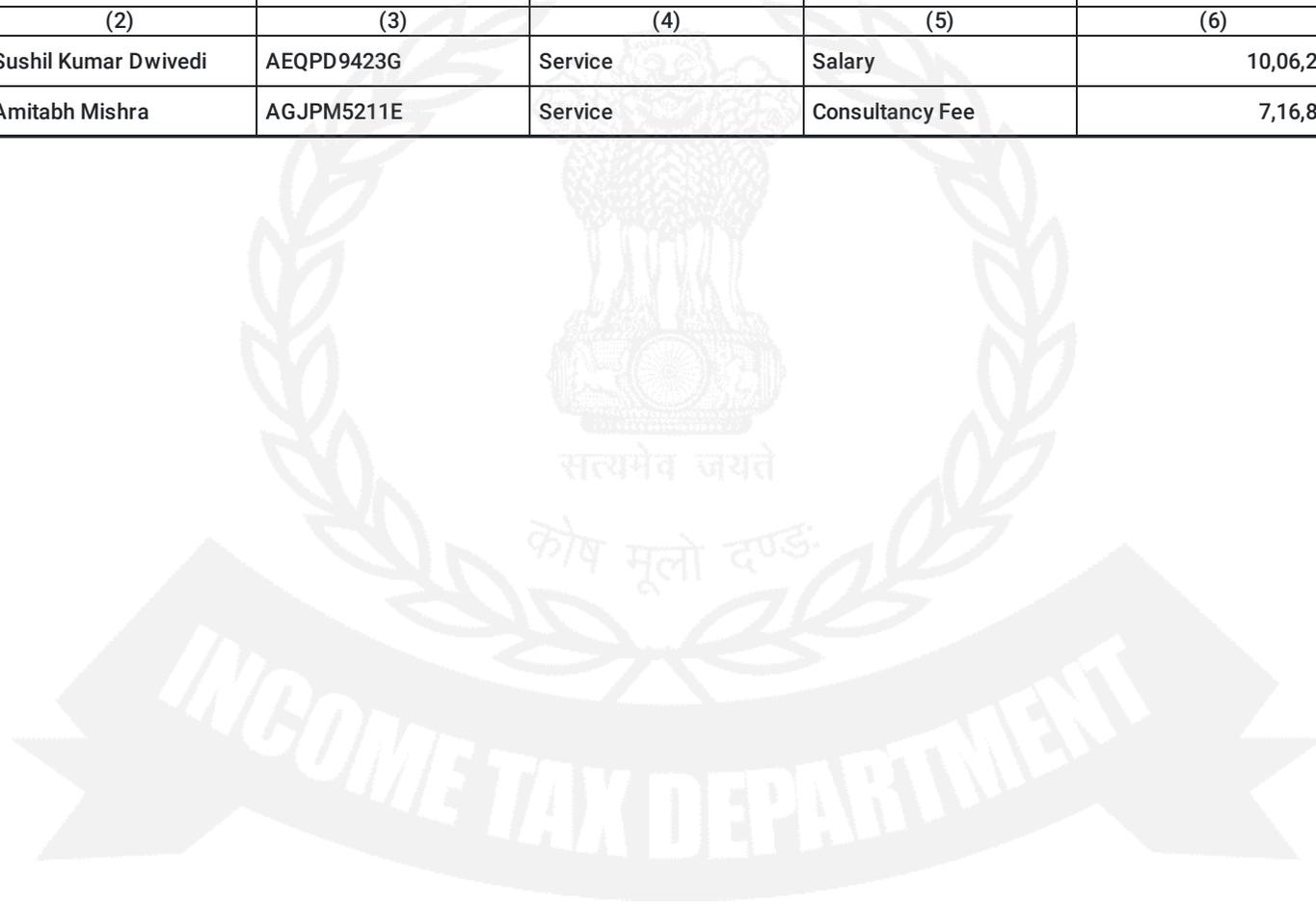
S. No.	Name of specified person	PAN of specified person	Details of asset		Duration for which asset is, or continues to be, made available for the use of specified person during the previous year,		Details of rent for the previous year		Details of other compensation for the previous year		
			Nature of asset	Address	From	To	Amount of rent	Adequate rent	Nature	Amount of compensation	Adequate compensation
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
No Records Available											



Acknowledgement Number:895901980300925

Schedule SP-c: Details of salary, allowance or otherwise which is paid to the specified person out of the resources of the auditee for services rendered by him during the previous year

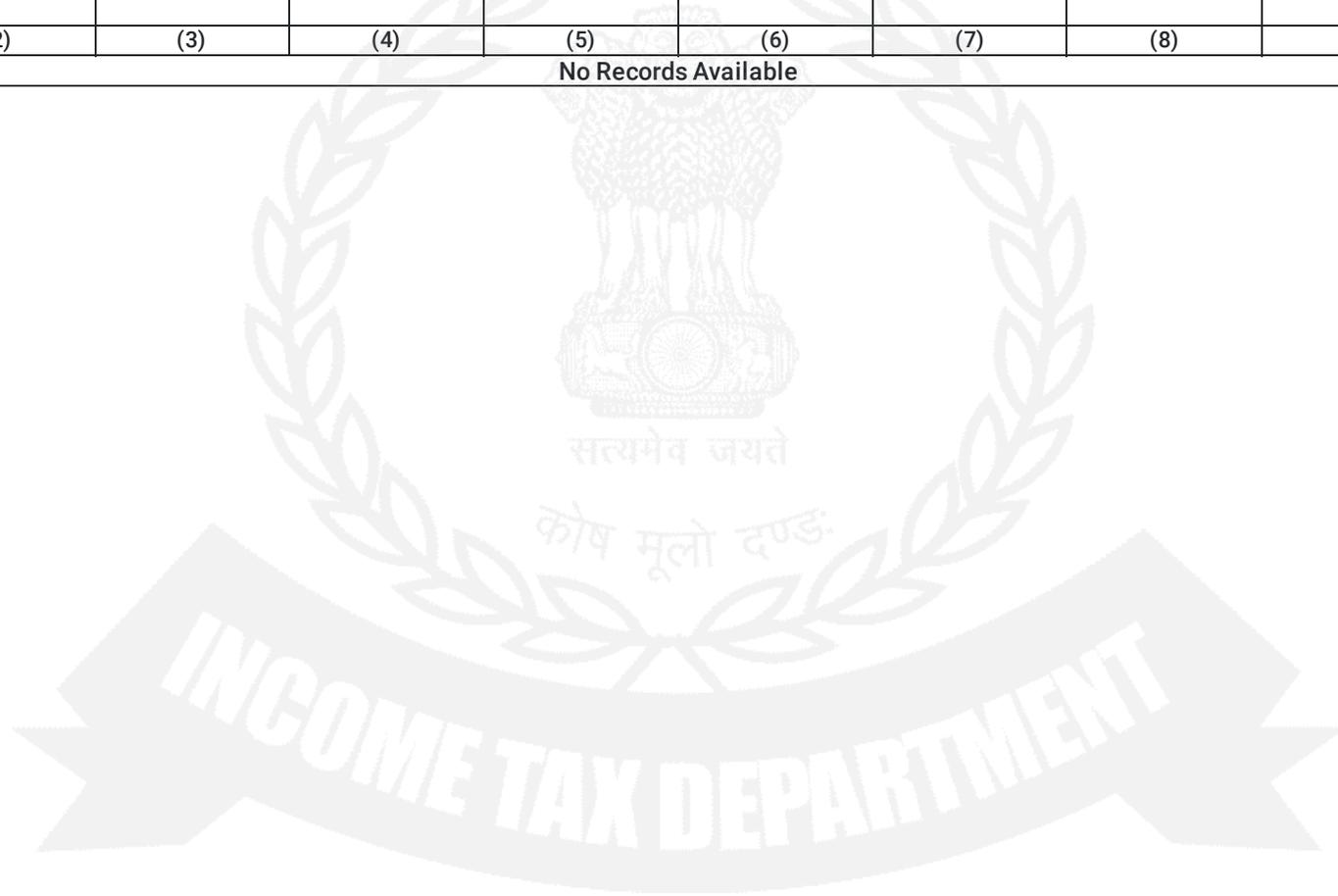
S. No.	Name of specified person	PAN of specified person	Nature of Services rendered by specified person	Details of Payment for the previous year		
				Nature of payment	Amount of payment	Reasonable Amount for Services
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	Sushil Kumar Dwivedi	AEQPD9423G	Service	Salary	10,06,251	10,06,251
2.	Amitabh Mishra	AGJPM5211E	Service	Consultancy Fee	7,16,800	7,16,800



Acknowledgement Number:895901980300925

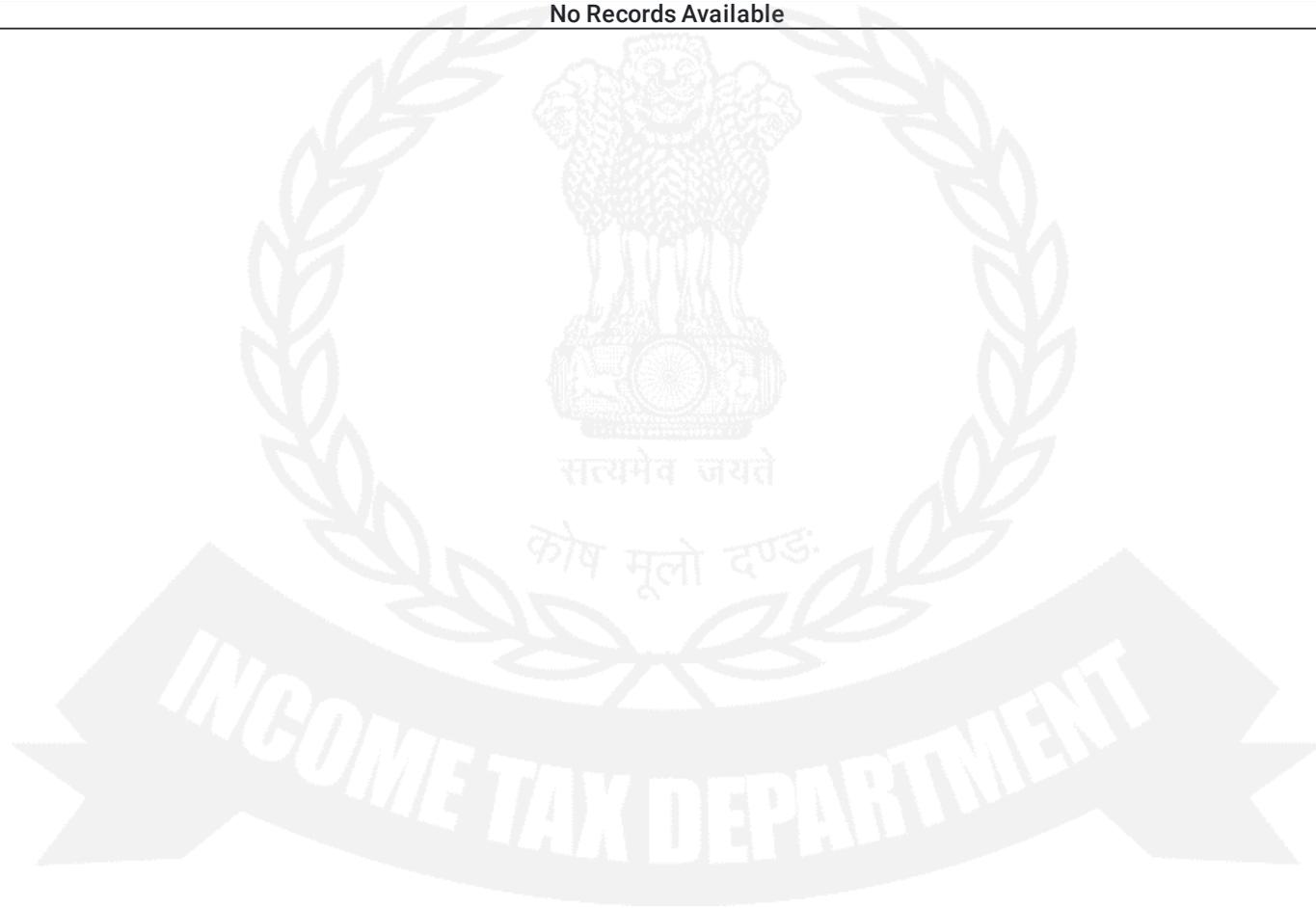
Schedule SP-d: Details of the services of the auditee are made available to the specified person during the previous year?

S. No.	Name of specified person	PAN of specified person	Details of Services		Details of Remuneration for the previous year		Details of Compensation for the previous year		
			Nature of services made available	Value of services made available (In Rs)	Actual amount of remuneration for the service	Adequate Remuneration for the service	Nature of compensation for the service	Actual amount of compensation for the service	Adequate Compensation
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
No Records Available									



Acknowledgement Number:895901980300925**Schedule SP- e 1 : Details of any share, security is purchased by or on behalf of the auditee from the specified person during the previous year?**

S. No.	Name of specified person	PAN of specified person	Nature of property purchased	Details of Shares or Security					Details of Other Property being Movable				
				Name of the Company/ Concern of which the shares are purchased	Number of shares purchased during the previous year	Price of each share/security	Total consideration paid share or security	Adequate consideration for share or security	Nature of property	Number of property purchased	Price of property	Total consideration paid for property during the previous year	Adequate Consideration
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
No Records Available													



Acknowledgement Number:895901980300925**Schedule SP- e 2 : Details in case of Other Property being Immovable:**

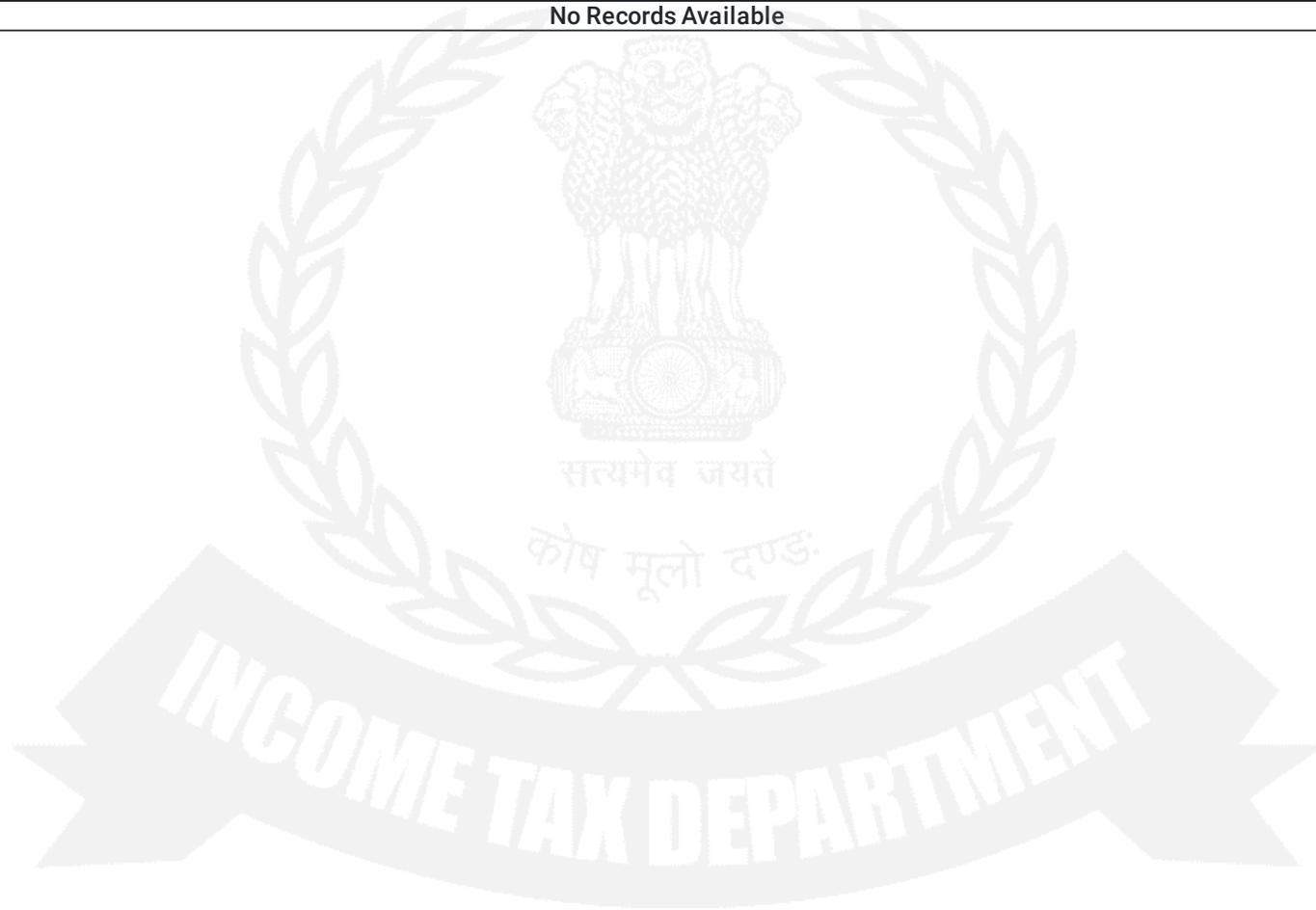
S. No.	Name of specified person	PAN of specified person	Type of asset	Address of Property	Area (in Sq ft)	Stamp Duty Value	Details of Consideration	
							Amount of consideration paid for asset	Adequate Consideration for asset
No Records Available								



Acknowledgement Number:895901980300925**Schedule SP- f 1: Details of any share, security sold by or on behalf of the trust or institution to a specified person during the previous year?**

S. No.	Name of specified person	PAN of specified person	Nature of property sold	Details of Shares or Security					Details of Other Property being Movable				
				Name of the Company or Concern of which the shares are sold	Number of shares sold during the previous year	Price of each share or security	Total consideration share or security	Adequate consideration for share or security	Nature of movable property	Number of movable properties sold	Price of Movable property	Total consideration for property during the previous year	Adequate Consideration

No Records Available



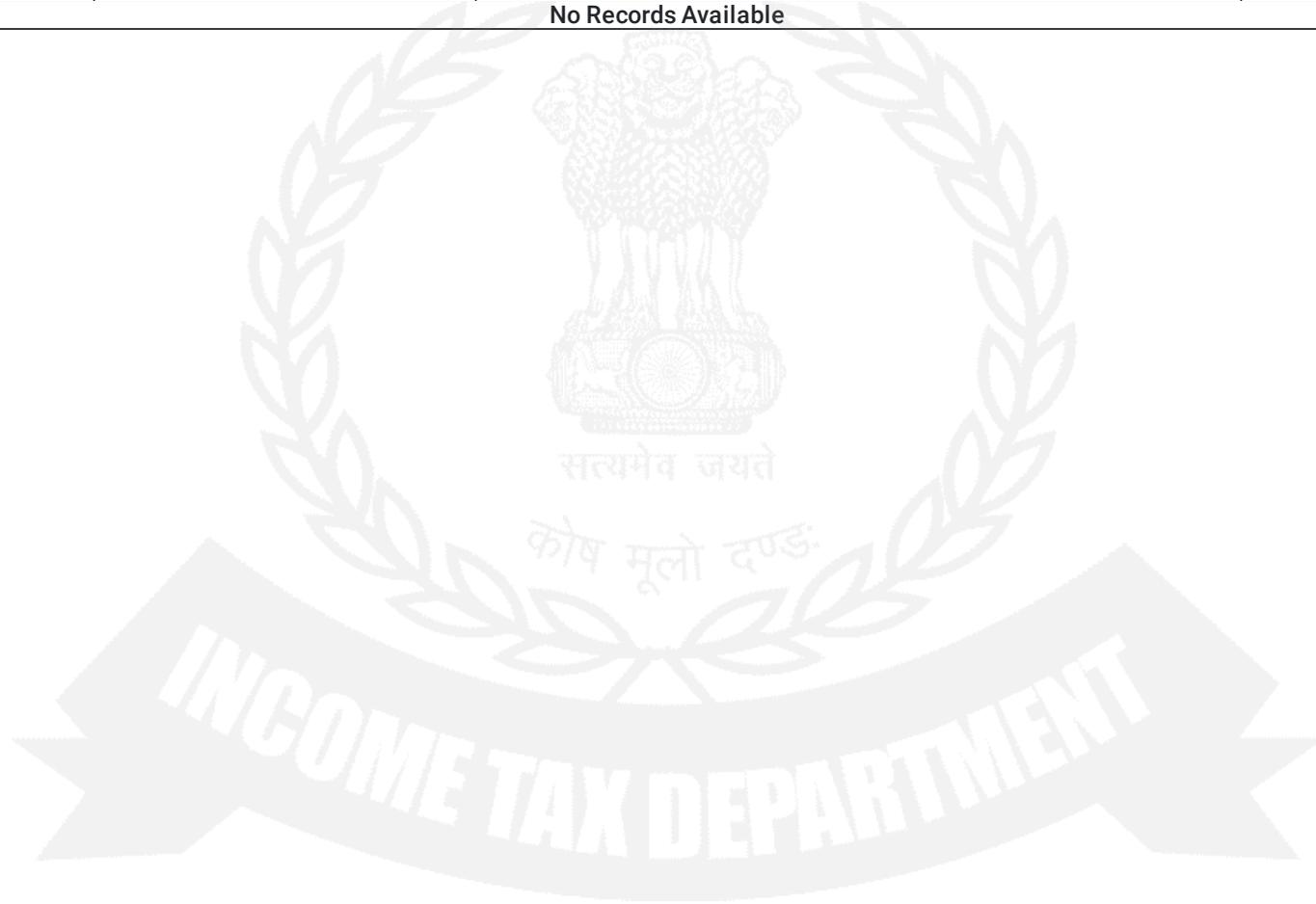
Acknowledgement Number:895901980300925**Schedule SP-f2 : Details in case of other property being immovable**

S. No.	Name of specified person	PAN of specified person	Type of asset	Address of property	Area (in Sq ft)	Stamp Duty Value	Details of Consideration	
							Amount of consideration for asset	Adequate consideration for asset
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
No Records Available								



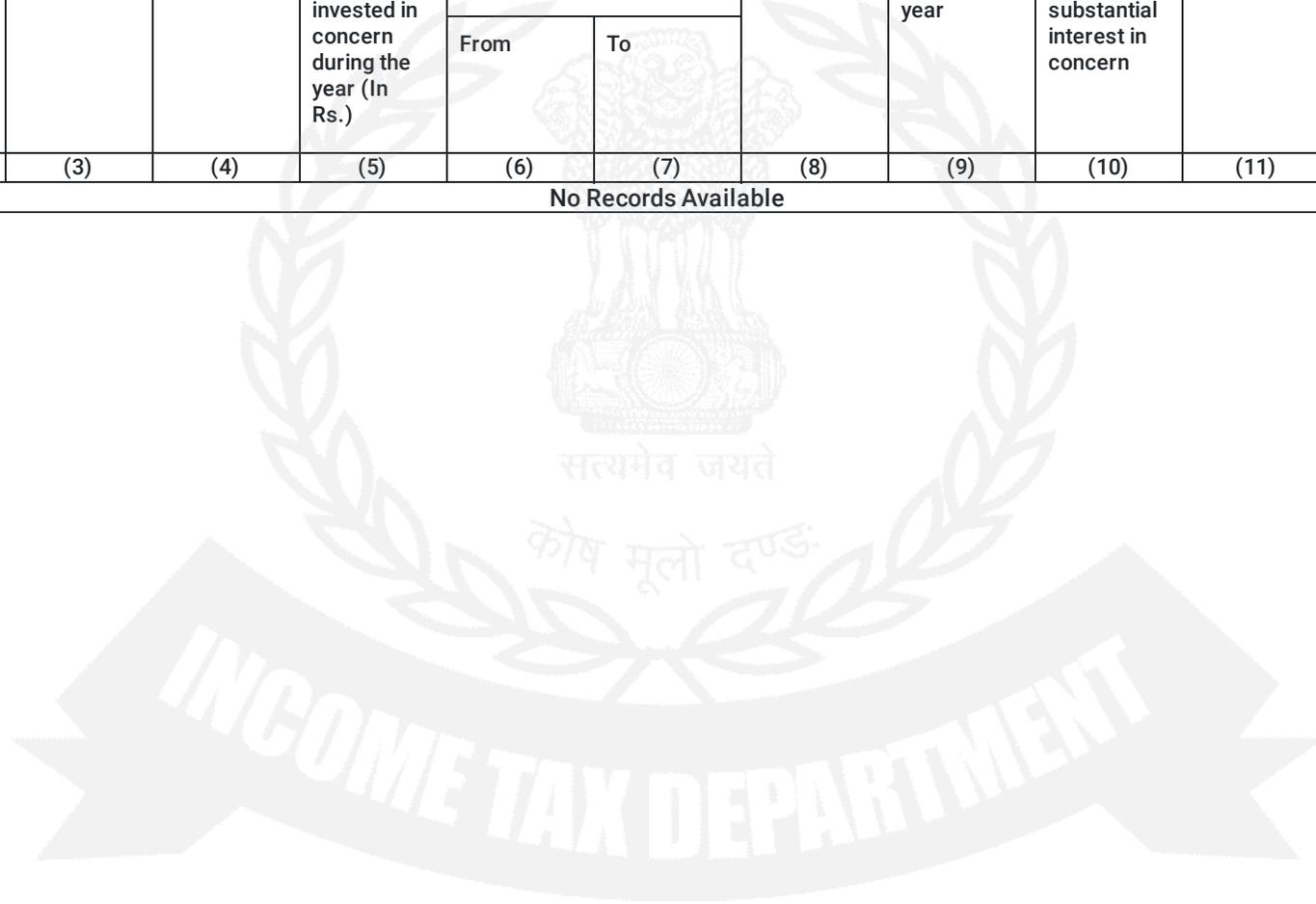
Acknowledgement Number:895901980300925**Schedule SP-g : Details of any income or property which is diverted during the previous year in favour of any specified person**

S. No.	Name of specified person in whose favor income or property diverted	PAN of specified person	Details of Income or property that is diverted	
			Nature of Income or property that is diverted	Value of income or property that is diverted (In Rs)
(1)	(2)	(3)	(4)	(5)
No Records Available				



Acknowledgement Number:895901980300925**Schedule h : Details of any funds that are,or continue to remain invested in any concern during the previous year in which the specified person has a substantial interest**

S. No.	Nature of concern in which funds are continue to remain invested	Name of concern	Details of the Concern in which funds are, or continue to remain, invested					Details of substantial interest				
			Address of concern	Amount that is or continues to remain invested in concern during the year (In Rs.)	Duration of investment during the previous year		Nature of investment	Income from investment during the year	Name of specified person having substantial interest in concern	PAN of specified person	Nature of substantial interest	Nature of concern in which funds are continue to remain invested
From	To	(6)			(7)	(8)						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
No Records Available												



Acknowledgement Number:895901980300925

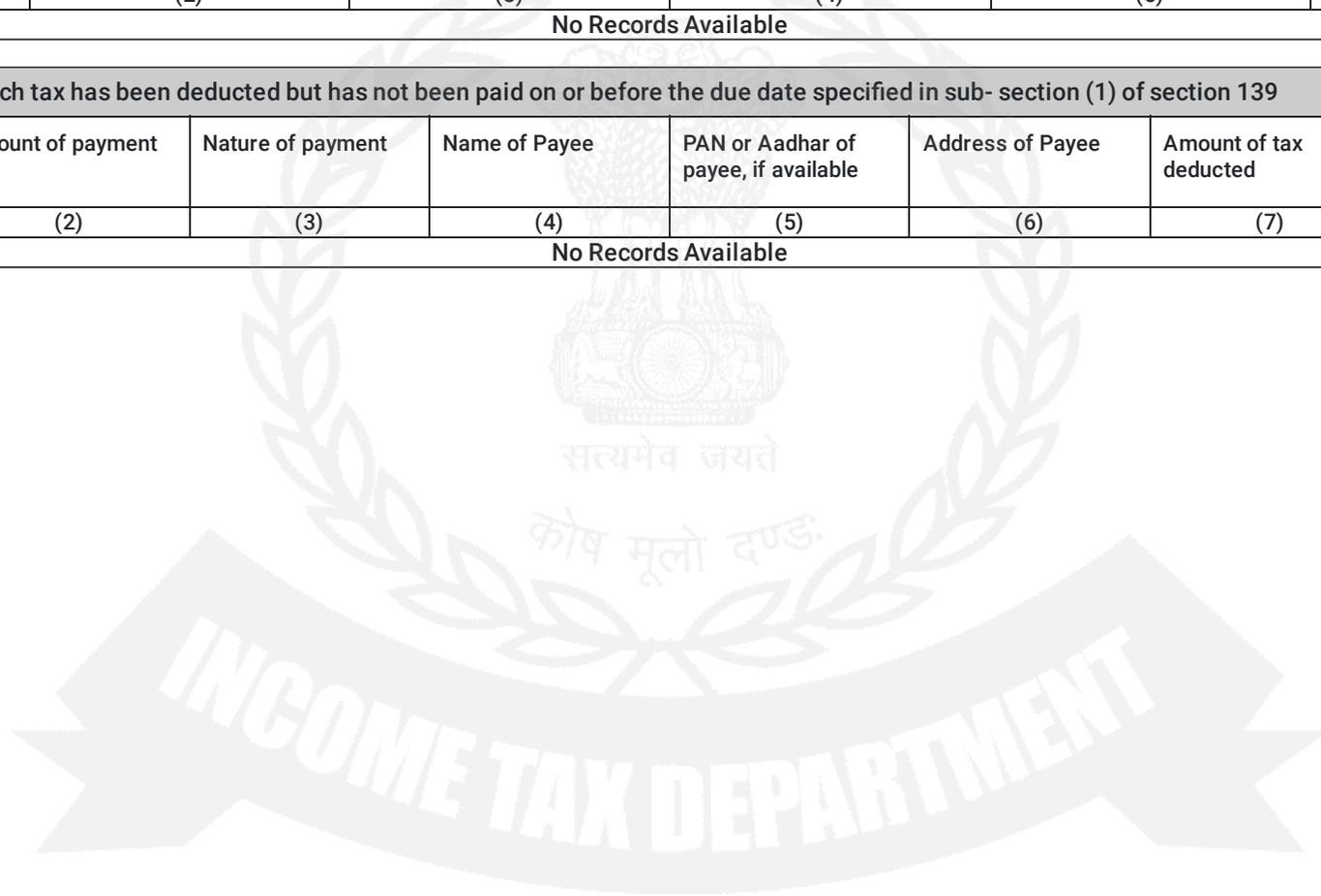
Schedule TDS disallowable : Details of amounts inadmissible amount disallowable under thirteenth proviso to clause (23C) of section 10 or sub section (1) of section 11 read with sub-clause(ia) of clause (a) of section 40:

(a) Details of payment on which tax is not deducted

Date of Payment	Amount of payment	Nature of payment	Name of Payee	PAN or Aadhar of payee, if available	Address of Payee
(1)	(2)	(3)	(4)	(5)	(6)
No Records Available					

(b) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub- section (1) of section 139

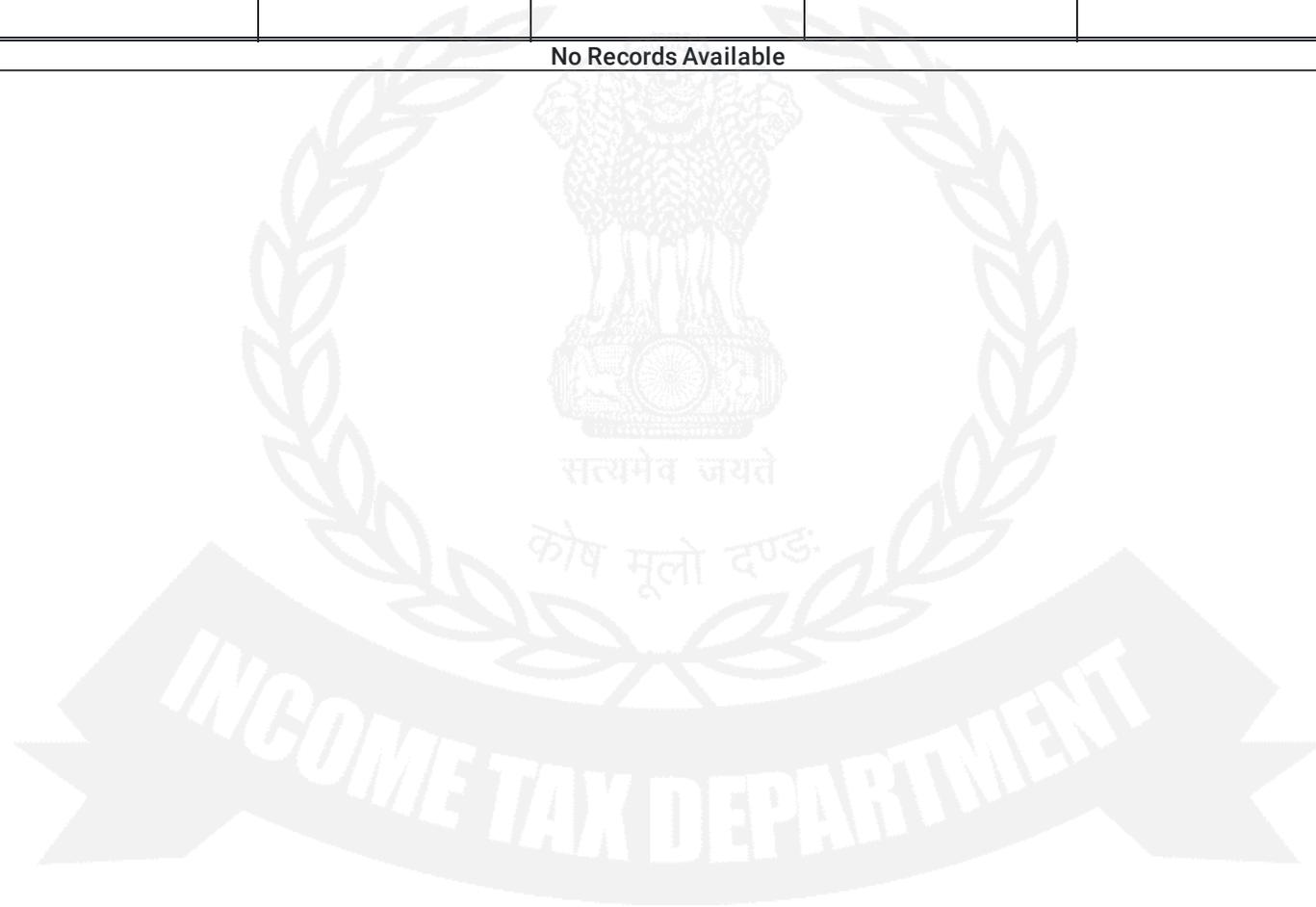
Date of Payment	Amount of payment	Nature of payment	Name of Payee	PAN or Aadhar of payee, if available	Address of Payee	Amount of tax deducted	Amount out of (7) deposited, if any
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
No Records Available							



Acknowledgement Number:895901980300925

Schedule 40A(3): Details of amount is disallowable under thirteenth proviso to section 10(23C) or Explanation 3 sub-section(1) of section 11 read with sub-section (3) of section 40A

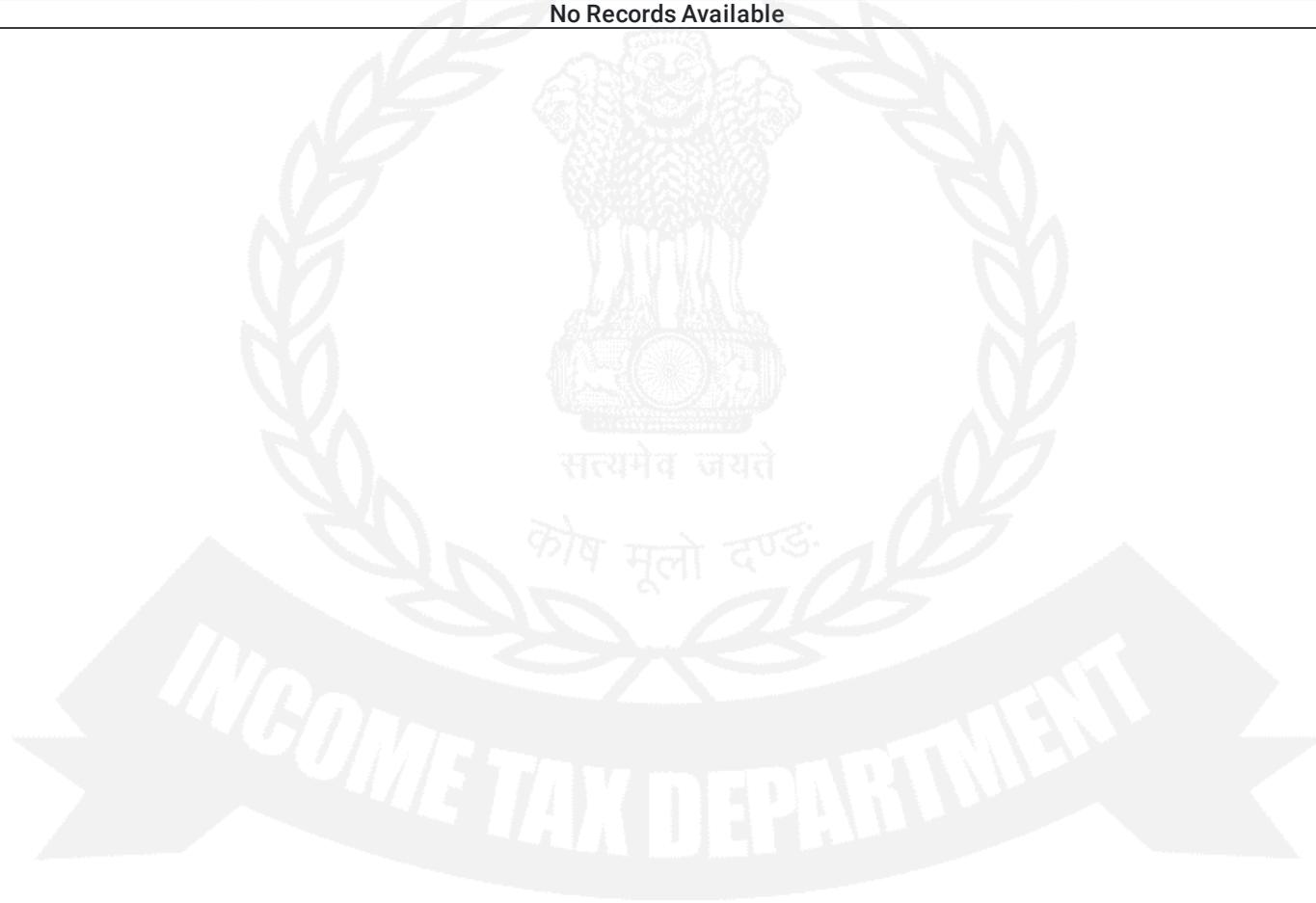
S. No.	Date of Payment	Amount of payment	Nature of payment	Details of Payee		
				Name	PAN or Aadhar of payee, if available	Address
No Records Available						



Acknowledgement Number:895901980300925

Schedule 40A(3A): Details of Amount disallowable under thirteenth proviso to section 10(23C)/sub-section (1) of section 11 read with sub-section (3A) of section 40A

S. No.	Date of Payment	Amount	Nature	Details of Payee		
				Name	PAN or Aadhar of payee, if available	Address
(1)	(2)	(3)	(4)	(5)	(6)	(8)
No Records Available						



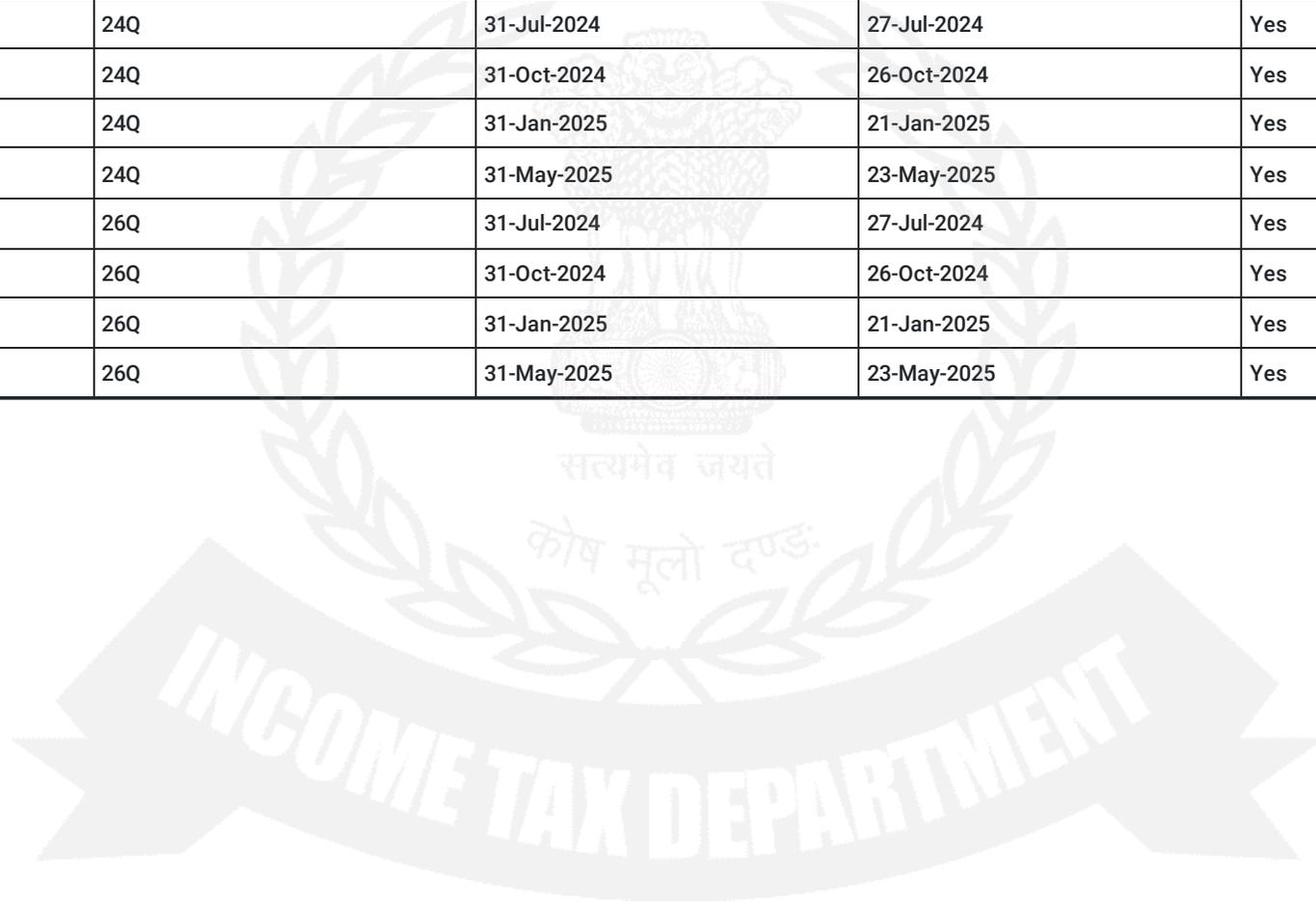
Acknowledgement Number:895901980300925

Schedule TDS/TCS								
Tax Deduction and Collection Account Number (TAN)	Section/ Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (6)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected but not deposited to the credit of the Central Government out of (6) and (8)
(1)	(2)&(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
LKNG03807G	192 - Salary	73,81,714	18,59,421	61,000	0	0	0	0
LKNG03807G	194J - Fees for professional or technical services	1,37,94,818	1,37,94,818	13,77,469	0	0	0	0
LKNG03807G	194-I - Rent	18,45,081	18,45,081	1,86,611	0	0	0	0
LKNG03807G	194C - Payments to contractors	1,02,22,207	1,02,22,207	1,25,639	0	0	0	0



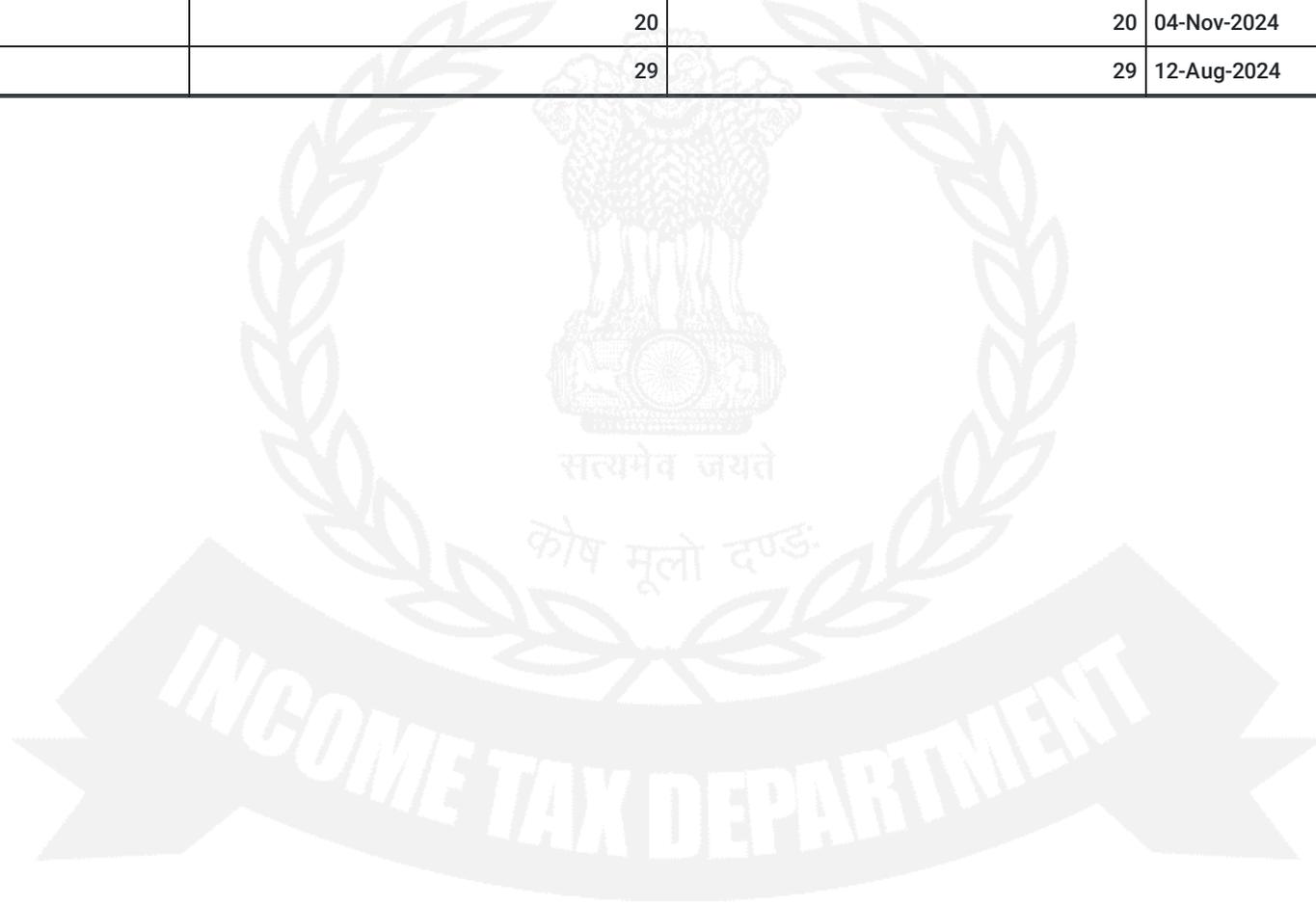
Acknowledgement Number:895901980300925

Schedule Statement of TDS/TCS				
Tax Deduction and Collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported
(1)	(2)	(3)	(4)	(5)
LKNG03807G	24Q	31-Jul-2024	27-Jul-2024	Yes
LKNG03807G	24Q	31-Oct-2024	26-Oct-2024	Yes
LKNG03807G	24Q	31-Jan-2025	21-Jan-2025	Yes
LKNG03807G	24Q	31-May-2025	23-May-2025	Yes
LKNG03807G	26Q	31-Jul-2024	27-Jul-2024	Yes
LKNG03807G	26Q	31-Oct-2024	26-Oct-2024	Yes
LKNG03807G	26Q	31-Jan-2025	21-Jan-2025	Yes
LKNG03807G	26Q	31-May-2025	23-May-2025	Yes



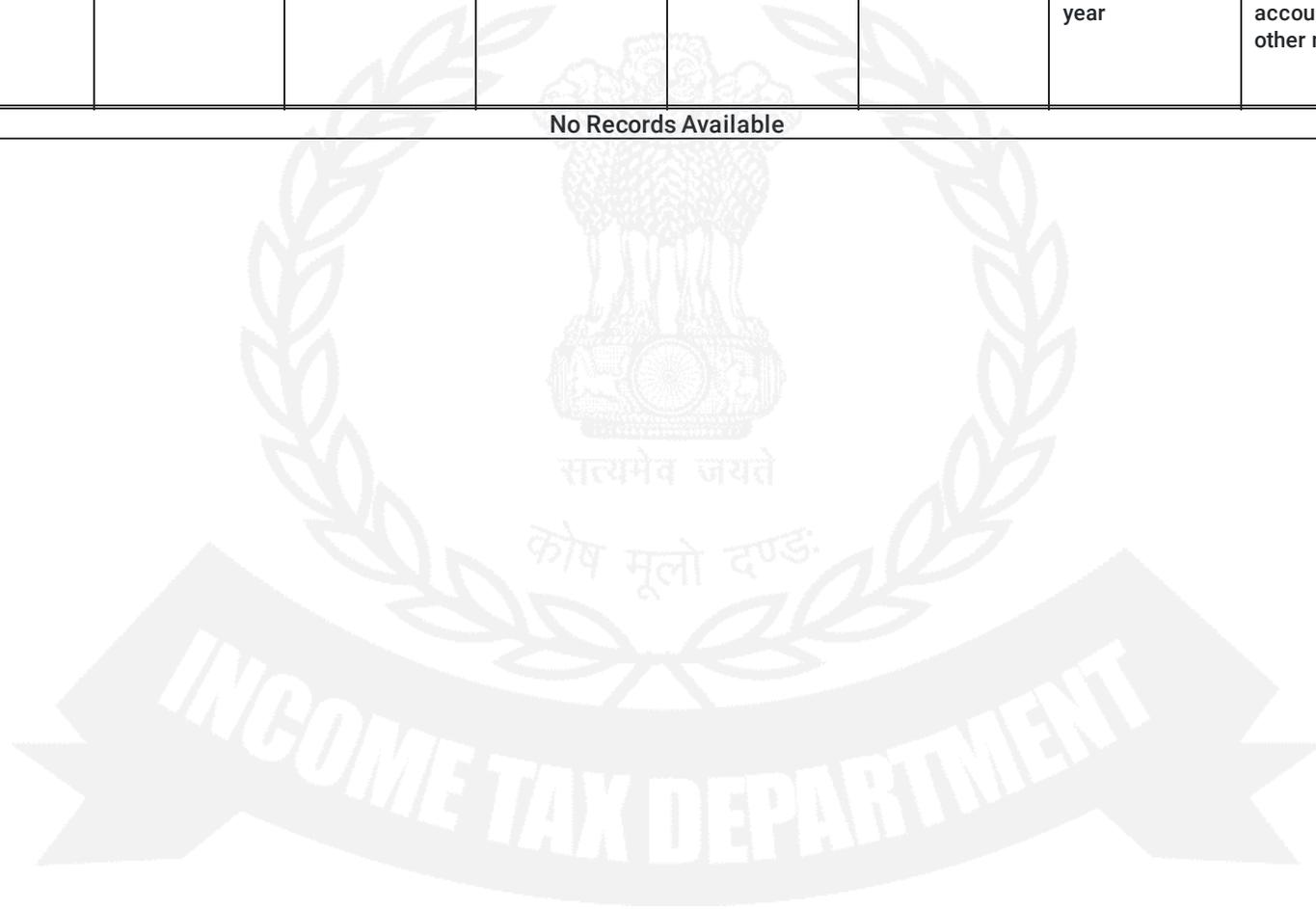
Acknowledgement Number:895901980300925

Schedule Interest on TDS/TCS			
Tax Deduction and Collection Account Number (TAN)	Amount of interest under section 201(1A) or 206C(7) is payable	Amount paid out of column (2)	Date of payment
(1)	(2)	(3)	(4)
LKNG03807G	131	131	31-Jan-2025
LKNG03807G	20	20	04-Nov-2024
LKNG03807G	29	29	12-Aug-2024



Acknowledgement Number:895901980300925**Schedule 269SS: Details of loan or deposit or any specified sum taken, exceeding the limit specified in section 269SS during the previous year**

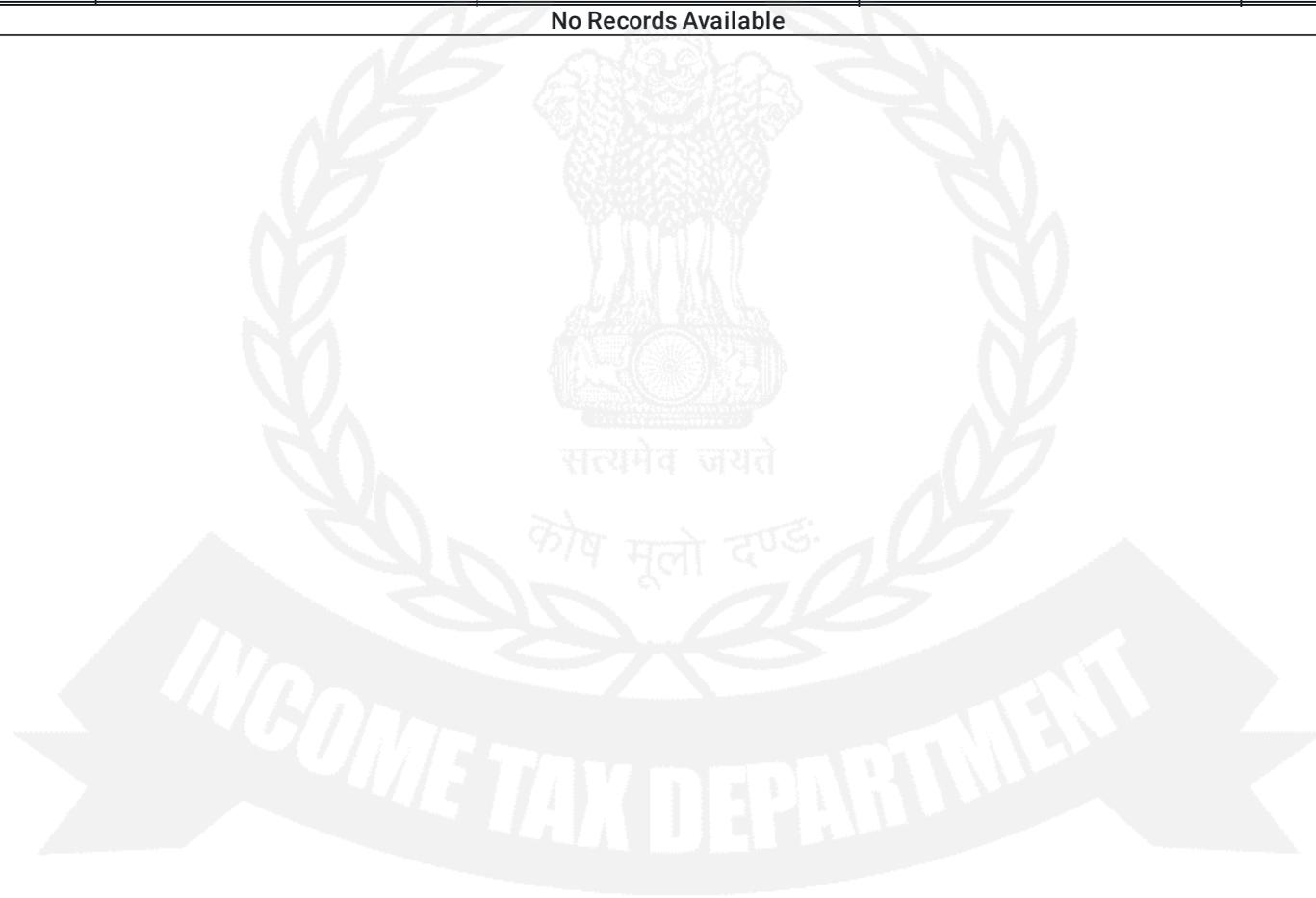
S. No.	Name of the lender or depositor	PAN or Aadhar the payee, if available	Address	Loan or Deposit or Any Specified Sum	Amount of loan or deposit taken or accepted	Whether the loan or deposit was squared up during the previous year?	Maximum amount outstanding in the account at any time during the previous year	By Cheque or Bank Draft or use of electronic clearing system through a bank account or any other mode	Whether Account Payee if by Cheque or Bank Draft?
No Records Available									



Acknowledgement Number:895901980300925

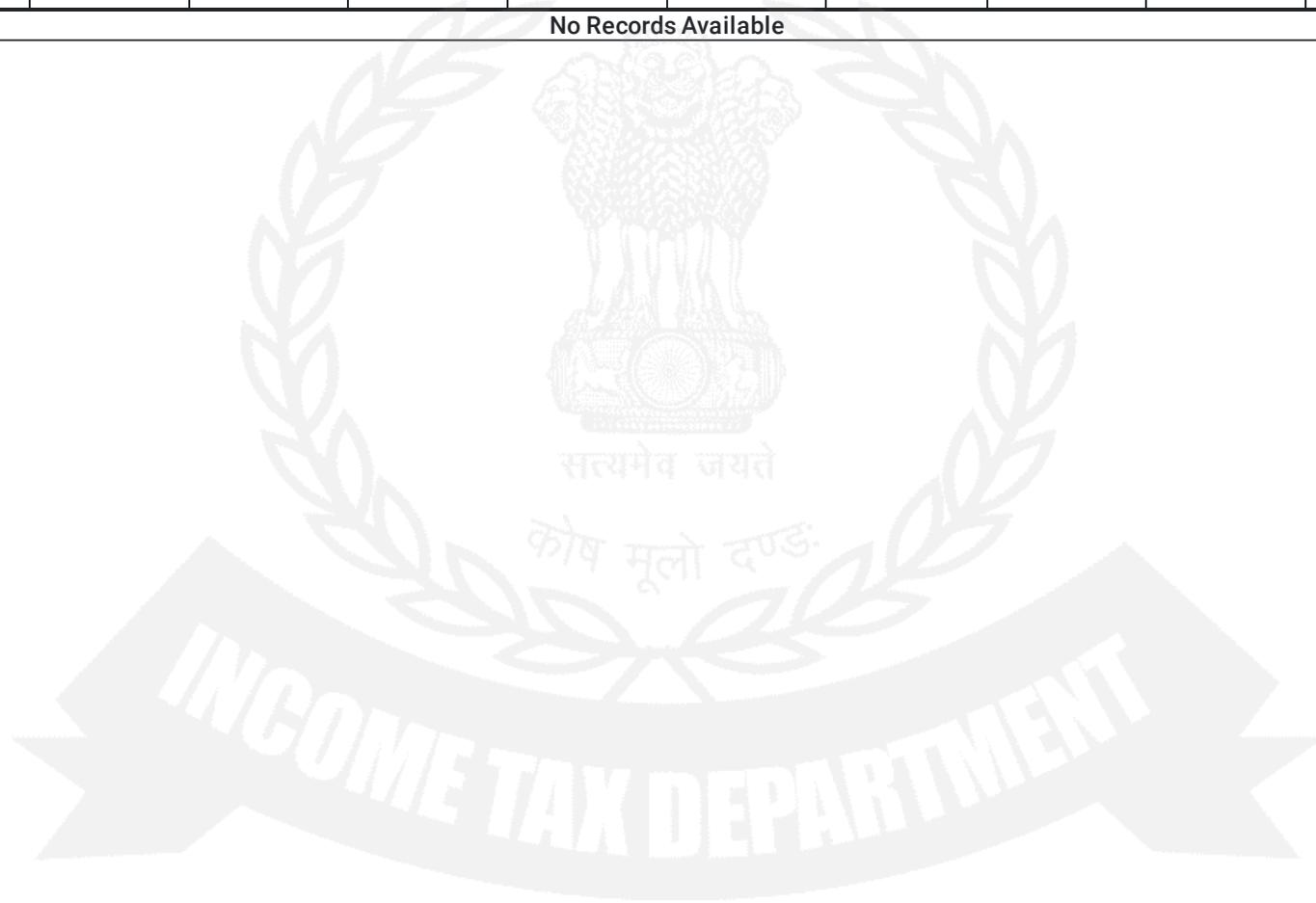
Schedule 269ST: Details of amount received exceeding the limit specified in section 269ST, from a person in a day; or in respect of a single transaction; or in respect of transactions relating to one event or occasion from a person during the previous year?

S. No.	Details of Payer and amount of payment			Amount
	Name	PAN, if available	Address	
No Records Available				



Acknowledgement Number:895901980300925**Schedule 269T: Details of repayment of any amount being loan or deposit or any specified advance exceeding the limit specified in section 269T, during the previous year?**

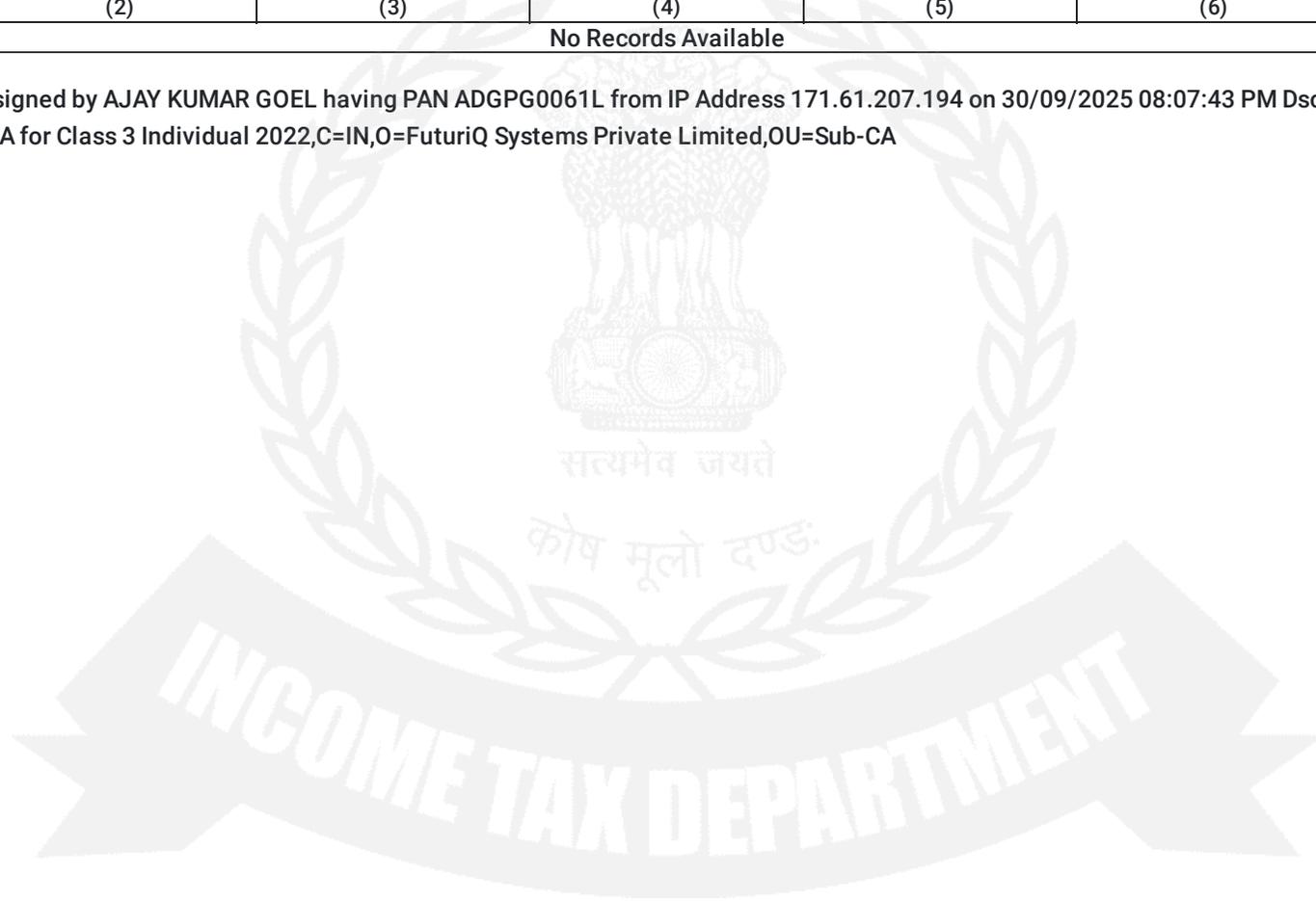
S. No.	Details of Payee			Details of Transaction						Mode of Repayment	
	Name	PAN of the payee, if available	Address	Loan or Deposit or Any Specified Advance	Amount	Please specify mode of receipt [by Cheque or Bank Draft or use of electronic clearing system through a bank account or any other	Whether Account Payee, if by Cheque or Bank Draft?	Whether Squared up?	Maximum Amount outstanding	By Cheque or Bank Draft or use of electronic clearing system through a bank account or any other mode	Whether Account Payee if by Cheque or Bank Draft?
No Records Available											



Acknowledgement Number:895901980300925

Schedule other law violation						
S. No.	Name of law under which non-compliance has occurred	Nature of non-compliance	Date of order, direction or decree, holding that such non-compliance has occurred	Whether the order, direction or decree, has been disputed before any court or appellate forum	If yes, whether dispute has attained finality	Has the dispute been finalised in favour of the auditee
(1)	(2)	(3)	(4)	(5)	(6)	(7)
No Records Available						

This form has been digitally signed by AJAY KUMAR GOEL having PAN ADGPG0061L from IP Address 171.61.207.194 on 30/09/2025 08:07:43 PM Dsc Sl.No and issuer 1507870652CN=SignX sub-CA for Class 3 Individual 2022,C=IN,O=FuturiQ Systems Private Limited,OU=Sub-CA



GRAMEEN DEVELOPMENT SERVICES



BALANCE SHEET AS AT MARCH 31, 2025

	Annexures	As on 31.03.2025 Rupees	As on 31.03.2024 Rupees
I SOURCES OF FUNDS			
1 NPO FUNDS			
(a) UNRESTRICTED FUNDS			
CORPUS			
As per last account		503,576	503,576
INCOME AND EXPENDITURE ACCOUNT			
Balance as on 01.04.2024	7,309,048		5,646,548
Add: Excess/ (Deficit) of Income over Expenditure	(373,929)	6,935,119	1,660,256
CAPITAL RESERVE			
Balance as on 01.04.2024	3,281,002		3,398,354
Add: Cost of assets purchased out of grant funds	1,945,172		1,462,072
Less: Depreciated value of assets sold/ discarded	349,638		(374,026)
Less: Depreciation on assets purchased out of grants	1,009,370	3,867,166	(1,205,399)
RESERVE FOR SECURITY DEPOSIT			
Security Deposit paid under programmes		255,687	231,915
(b) RESTRICTED FUNDS			
UN-UTILISED GRANTS			
	'I'	48,224,681	9,654,295
REVOLVING FUND			
		60,000	60,000
2 CURRENT LIABILITIES			
Sundry Creditors		3,365,309	47,635
Outstanding Liabilities- Expenses Payable		150,963	158,127
Consultancy/ Contract Fee Payable			195,120
Employee Provident Fund		82,217	129,260
	Total	63,444,718	21,567,733
II APPLICATION OF FUNDS			
1 NON- CURRENT ASSETS			
(a) PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS			
Gross Block	'II'	13,210,281	12,242,750
Less : Depreciation		6,463,714	(7,017,526)
2 CURRENT ASSETS			
Security Deposit		297,687	273,915
CURRENT ASSETS, LOANS & ADVANCES			
(a) RECEIVABLES			
Grants receivable	'I'	2,958,952	911,954
Receivable against Services		21,613	10,583
(b) CASH AND BANK BALANCES			
Cash and Bank Balances	'IV'		
- in Savings Accounts		50,726,639	12,264,824
- Fixed Deposit		2,651,280	2,500,000
(c) OTHER CURRENT ASSETS			
Income Tax Deducted at Source - refundable		30,965	269,935
Interest receivable		-	81,297
Prepaid expenses		3,186	-
Staff and other advances		7,829	30,000
	Total	63,444,718	21,567,733
ACCOUNTING POLICIES & NOTES TO ACCOUNTS			
Annexures 'I' to 'IV' form integral part of the Balance Sheet	'IV'		

Padmaja Nair
President

Sushil Kumar Dwivedi
Secretary

Amitabh Mishra
Treasurer

Chanchal K Pandey
Finance Manager

Lucknow : September 01, 2025



per our report of even date

A.K. Goel
(ICAI Mem. No.: 071257)
Partner

for and on behalf of
AJAY GOEL & CO.
Chartered Accountants
(FRN: 002107C)

Lucknow : September 01, 2025

UDIN: 25071257BMOLF2540

GRAMEEN DEVELOPMENT SERVICES



INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2025

	Annexure	2024-25 Rupees	2023-24 Rupees
I INCOME			
(a) UNRESTRICTED FUNDS			
<i>Other Income</i>			
Interest from banks and others		152,730	169,610
Services rendered for Monitoring and Hand Holding Support to Community		92,445	2,368,967
Receipts against linkage of commuinity with banks		340,005	368,251
Sale Proceeds of assets		163,501	38,500
Miscellaneous receipts		80,810	-
Membership fees		900	900
		830,391	2,946,228
(b) RESTRICTED FUNDS			
Donations/ Grants			
(Grants received are accounted as income to the extent utilized during the year)			
Grants from Foreign Donors			
	'I'		
Balance as on 01.04.2024		(746,313)	66,316
Add: Receipts during the year		4,996,336	395,546
Add: Amount receivable as on 31.03.2025		-	911,954
Less: Un-utilised balance as on 31.03.2025		771,619	(165,642)
Grants from Local Donors			
	'I'		
Balance as on 01.04.2024		9,488,653	12,318,750
Add: Receipts during the year		83,932,637	38,015,005
Less: Grant returned		2,117,222	(433,380)
Add: Amount receivable as on 31.03.2025		2,958,952	-
Less: Un-utilised balance as on 31.03.2025		47,453,063	(9,488,653)
Other Income			
Interest from banks		687,889	669,438
Sale Proceeds of assets		116,977	-
		51,093,227	42,289,335
		51,923,618	45,235,563
II EXPENDITURE			
(a) UNRESTRICTED FUNDS			
Material Consumed/ distributed		-	38,850
Employee benefits expense		585,821	687,381
Charitable expenses		247,688	257,840
Other Expenses (Administrative)		196,235	293,648
Depreciation	'II'	174,576	8,253
		1,204,320	1,285,972
(b) RESTRICTED FUNDS			
Programme Expenses			
	'III'		
- out of grants from foreign donors		3,478,404	1,208,174
- out of grants from Local donors		47,614,823	41,081,160
		51,093,227	42,289,335
		52,297,548	43,575,307
EXCESS OF INCOME OVER EXPENDITURE/ (EXPENDITURE OVER INCOME)			
- Unrestricted Funds - transferred to General Fund		(373,929)	1,660,256
- Restricted Funds - transferred to Un-utilized Grants		-	-
		(373,929)	1,660,256
ACCOUNTING POLICIES & NOTES TO ACCOUNTS			
Annexures 'I' to 'VIII' form integral part of Income and Expenditure Account			

Padmaja Nair
President

Sushil Kumar Dwivedi
Secretary

Amitabh Mishra
Treasurer

Chanchal K Pandey
Finance Manager

Lucknow : September 01, 2025



per our report of even date

A.K. Goel
(ICAI Mem. No.: 071257)

Partner
for and on behalf of
AJAY GOEL & CO.
Chartered Accountants
(FRN: 002107C)

Lucknow : September 01, 2025

UDIN: 25071257BM6LFN2540

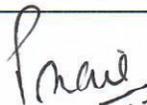


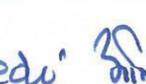
GRAMEEN DEVELOPMENT SERVICES



RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2025

		This Year Rupees	Previous Year Rupees
OPENING BALANCE			
Fixed Deposit with Bank	2,500,000		-
Balance with Scheduled Banks	12,264,824	14,764,824	16,134,568
RECEIPTS			
Grants		88,928,973	38,410,551
Interest earned		921,916	757,751
Exchange Gain		64,952	-
Membership fee		900	900
Services for Monitoring and Hand Holding Support to Community		418,154	3,711,330
Sale of assets		280,478	38,500
Advance refund (net)		5,500	56,651
Refund of TDS from IT Department		217,917	-
Sub Total		90,838,790	42,975,683
PAYMENTS			
Expenses on development projects			
GROW Project for Grameen Development Services	300,664		4,232,397
Strengthening Livelihoods through Agriculture Development in Jamunaha block of Shravasti district (U.P.)	10,974,036		8,178,279
ITC supported Project: Promoting climate-smart agriculture systems among small and marginal farmers of Bahraich District & consolidation of the Aspirational district programme of Balrampur & Shravasti District (Uttar Pradesh), 2024-25	12,504,620		8,799,237
ITC supported Project: Capacity Promoting Climate Smart Village in Lalitpur District (Uttar Pradesh), 2024-25	10,967,984		3,408,593
Climate Smart Agriculture and Livestock (CSAL) program in Shravasti district of Uttar Pradesh (0010)	6,248,852		15,333,786
Climate Smart Agriculture and Livestock (CSAL) program in Shravasti district of Uttar Pradesh (0053)	773,306		1,333,973
Cash Based Emergency Flood Response in Shravasti	-		76,183
Sujalam Sufalam Initiative - Phase -II – Sustaining Agriculture Based Livelihood services to small and marginal farmers in floodplains of Shravasti, Uttar Pradesh	2,261,669		-
Addressing undernutrition among children, pregnant and lactating women in select Blocks of district Shravasti, Uttar Pradesh through community engagement	223,064		-
Trans Boundary Rivers of South Asia (Sharda Basin) Phase-II (Supported by IUCN)	3,681,742		17,706
Trans Boundary Rivers of South Asia (Sharda Basin) Phase-II (Supported by Oxfam Novib))	-	47,935,936	897,640
Other Organisational and monitoring and hand holding expenses		941,975	1,388,113
Capital Item Purchased		1,139,391	-
Unspent Grant Returned		2,117,222	433,380
Office Rent Security (Net)		23,772	-
Income Tax deducted at source (Net)		30,965	89,648
Payment of GST		1,800	138,492
EPF paid (Net)		34,633	18,000
Sub Total		52,225,695	44,345,427
CLOSING BALANCE			
Balance with Scheduled Bank	50,726,639		12,264,824
Fixed Deposits	2,651,280	53,377,919	2,500,000
Annexures 'I' to 'IV' form integral part of Receipts and Payments Account			



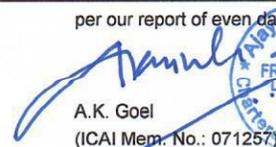



Padmaja Nair Sushil Kumar Dwivedi Amitabh Mishra Chanchal K. Pandey
 President Secretary Treasurer Finance Manager

Lucknow : September 01, 2025



per our report of even date




A.K. Goel
 (ICAI Mem. No.: 071257)
 Partner
 for and on behalf of
AJAY GOEL & CO.
Chartered Accountants
 (FRN: 002107C)

Lucknow : September 01, 2025
 UDIN: 25071257 BMDLFN 2540

STATEMENT OF GRANTS

ANNEXURE 'I'

Rupees

Name of Donor Name of project/ programme	Balance as on 01.04.2024	Grants received	Interest Earned	Sale proceeds of assets	Annexure No.	Grants Utilised 2024-25	Grants Refunded	As on 31.03.2025		Utilization 2023-24
								Un-utilized Balance	Amount Receivable	
Foreign Grants										
NOVIB, Netherlands										
Flood Rehabilitation	165,642	-	-	-		-	-	165,642	-	-
Catholic Relief Services										
Cash Based Emergency Flood Response in Shravasti	-	-	-	-	I-A	-	-	-	-	64,843
Oxfam- NOVIB, Netherlands										
Trans Boundary Rivers of South Asia (Sharda Basin) Project Phase-II	(666,264)	666,264	-	-	I-B	-	-	-	-	897,640
International Union for Conservation of Nature and Natural Resources, Switzerland										
Trans Boundary Rivers of South Asia (Sharda Basin) Phase-II	(245,691)	4,330,072	-	-	I-C	3,478,404	-	605,977	-	245,691
Total	(746,313)	4,996,336	-	-	-	3,478,404	-	771,619	-	1,208,174
Previous Year	66,316	395,546	-	-	-	1,208,174	-	165,642	911,954	7,177,518
Local Grants										
ITC Limited, Kolkata										
Promoting climate-smart agriculture systems among small and marginal farmers of Bahraich District & consolidation of the Aspirational district programme of Balrampur & Shravasti District (Uttar Pradesh), 2024-25	1,990,947	13,368,469	34,747	116,977	I-D	12,503,620	1,990,947	1,016,573	-	8,551,394
Capacity Promoting Climate Smart Village in Lalitpur District (Uttar Pradesh), 2024-25	126,275	11,331,649	29,843		I-E	14,320,444	126,275	-	2,958,952	3,408,593
Edelgive Foundation										
GROW Project for Grameen Development Services	282,587	-	1,822		I-F	284,409		-	-	4,235,418
Tata Education and Development Trust, Mumbai										
Climate Smart Agriculture and Livestock (CSAL) program in Shravasti district of Uttar Pradesh (0010)	4,048,947	2,074,000	36,702		I-G	6,153,644		6,005	-	15,355,868
Climate Smart Agriculture and Livestock (CSAL) program in Shravasti district of Uttar Pradesh (0053)	547,701	259,000	5,631		I-H	527,207		285,125	-	1,335,409
Azim Premji Philanthropic Initiatives Pvt.Ltd, Bengaluru										
Strengthening Livelihoods through Agriculture Development in Jamunaha block of Shravasti district (U.P.)	2,492,196	13,525,000	563,585		I-I	11,011,876		5,568,905	-	8,194,479
Sir Dorabji Tata Trust, Mumbai										
Sujalam Sufalam Initiative - Phase -II – Sustaining Agriculture Based Livelihood services to small and marginal farmers in floodplains of Shravasti, Uttar Pradesh	-	26,566,519	15,537		I-J	2,575,300		24,006,756		-
Addressing undernutrition among children, pregnant and lactating women in select Blocks of district Shravasti, Uttar Pradesh through community engagement	-	16,808,000	22		I-JK	238,324		16,569,699		-
Total	9,488,653	83,932,637	687,889	116,977		47,614,823	2,117,222	47,453,063	2,958,952	41,081,160
Previous Year	12,316,750	38,015,005	669,438	-		41,081,160	433,380	9,488,653	-	28,898,237
Grand Total	8,742,340	88,928,973	687,889	116,977		51,093,227	2,117,222	48,224,681	2,958,952	42,289,335
Previous Year	12,385,066	38,410,551	669,438	-		42,289,335	433,380	9,654,295	911,954	36,075,754

Prave



Swivedi
expenditure
Shravasti



ANNEXURES FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT

PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS

ANNEXURE 'II'

FOREIGN FUNDS

Particulars/Assets	Land	Furniture and fixtures	Plant & Equipment	Computers	Vehicles	Electrical Fittings	Software	Total
Gross Block								
As at 01 April 2024		834,309	532,261	389,898	492,206	48,932	53,912	2,351,518
Addition			23,950	109,700				133,650
Disposal/Discard		73,523	56,521	41,792	16,500	5,188		193,524
Balance at 31 March 2025	-	760,786	499,690	457,806	475,706	43,744	53,912	2,291,644
As at 01 April 2023		883,017	852,352	570,988	714,104	56,871	53,912	3,131,244
Addition								-
Disposal/Discard		48,708	320,091	181,090	221,898	7,939		779,726
Balance at 31 March 2024	-	834,309	532,261	389,898	492,206	48,932	53,912	2,351,518
Accumulated depreciation								
As at 01 April 2024		687,660	388,046	372,678	393,200	46,544	53,912	1,942,040
Depreciation for the year		12,754	21,109	28,827	14,851	212	-	77,753
Adjustments/ disposals		54,367	44,891	41,790	12,678	4,914		158,640
Balance at 31 March 2025	-	646,047	364,264	359,715	395,373	41,842	53,912	1,861,153
As at 01 April 2023		712,648	604,949	532,659	579,295	51,468	53,912	2,534,931
Depreciation for the year		16,293	25,450	11,477	17,474	263		70,957
Deductions/Adjustments		41,281	242,353	171,458	203,589	5,187		663,848
Balance at 31 March 2024	-	687,660	388,046	372,678	393,200	46,544	53,912	1,942,040
Net Block								
Balance at 31 March 2025	-	114,739	135,426	98,091	80,333	1,902	-	430,491
Balance at 31 March 2024	-	146,649	144,215	17,220	99,006	2,388	-	409,478

LOCAL FUNDS

Particulars/Assets	Land	Furniture and fixtures	Plant & Equipment	Computers	Vehicles	Electrical Fittings	Software	Total
Gross Block								
As at 01 April 2024		675,077	1,666,860	1,735,956	1,925,429	14,900	1,684,882	7,703,104
Addition			1,007,922	803,600	-			1,811,522
Disposal/Discard		71,223	498,595	422,950	724,574	3,920		1,721,262
Balance at 31 March 2025	-	603,854	2,176,187	2,116,606	1,200,855	10,980	1,684,882	7,793,364
As at 01 April 2023		655,663	1,754,296	2,070,929	1,975,429	14,900	68,400	6,539,617
Addition		59,381	216,250	378,200			1,616,482	2,270,313
Disposal/Discard		39,968	303,686	713,173	50,000			1,106,827
Balance at 31 March 2024	-	675,077	1,666,860	1,735,956	1,925,429	14,900	1,684,882	7,703,104
Accumulated depreciation								
As at 01 April 2024		322,880	858,900	1,387,285	1,536,297	11,242	714,976	4,831,580
Depreciation for the year		32,660	169,994	296,152	44,391	458	387,962	931,617
Adjustments/ disposals		45,605	313,361	412,860	631,388	3,314		1,406,508
Balance at 31 March 2025	-	309,935	715,533	1,270,577	949,320	8,386	1,102,938	4,356,689
As at 01 April 2023		298,916	868,626	1,817,301	1,467,622	10,639	68,373	4,531,477
Depreciation for the year		39,055	146,981	232,435	68,675	603	646,603	1,134,352
Deductions/Adjustments		15,181	156,707	662,451				834,339
Balance at 31 March 2024	-	322,790	858,900	1,387,285	1,536,297	11,242	714,976	4,831,490
Net Block								
Balance at 31 March 2025	-	293,919	1,460,654	846,029	251,535	2,594	581,944	3,436,675
Balance at 31 March 2024	-	352,287	807,960	348,671	389,132	3,658	969,906	2,871,614

GENERAL FUND

Particulars/Assets	Land	Furniture and fixtures	Plant & Equipment	Computers	Vehicles	Electrical Fittings	Software	Total
Gross Block								
As at 01 April 2024	1,889,540	29,866	66,700	-	197,982	4,040	-	2,188,128
Addition					1,139,391			1,139,391
Disposal/Discard		2,124	-	-	197,982	2,140		202,246
Balance at 31 March 2025	1,889,540	27,742	66,700	-	1,139,391	1,900	-	3,125,273
As at 01 April 2023	1,889,540	29,866	66,700	-	197,982	4,040	-	2,188,128
Addition								-
Disposal/Discard								-
Balance at 31 March 2024	1,889,540	29,866	66,700	-	197,982	4,040	-	2,188,128
Accumulated depreciation								
As at 01 April 2024		26,912	44,017		169,821	3,156		243,906
Depreciation for the year		183	3,403		170,909	81		174,576
Adjustments/ disposals		996	-		169,821	1,793		172,610
Balance at 31 March 2025	-	26,099	47,420	-	170,909	1,444	-	245,872
As at 01 April 2023		26,563	41,197		164,851	3,022		235,653
Depreciation for the year		329	2,820		4,970	134		8,253
Deductions/Adjustments								-
Balance at 31 March 2024	-	26,912	44,017	-	169,821	3,156	-	243,906
Net Block								
Balance at 31 March 2025	1,889,540	1,643	19,280	-	968,482	456	-	2,879,401
Balance at 31 March 2024	1,889,540	2,954	22,683	-	28,161	884	-	1,944,222



P. Mani Sarvedi & family





ANNEXURES FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT

PROGRAMME EXPENSES

ANNEXURE 'III'

Particulars	Local Funds							Foreign Funds		Grand Total
	Capacity promoting Climate Smart Village in Lalitpur District (Uttar Pradesh), 2024	Promoting climate-smart agriculture systems among small and marginal farmers of Bahraich District & consolidation of the Aspirational district programme of Balrampur & Shravasti District (U.P.), 2024-25	GROW Project for Grameen Development Services	Climate Smart Agriculture and Livestock (CSA) program in Shravasti district of Uttar Pradesh (0010)	Climate Smart Agriculture and Livestock (CSA) program in Shravasti district of Uttar Pradesh (0053)	Strengthening Livelihoods through Agriculture Development in Jamunaha block of Shravasti district (U.P.)	Sujalam Sulajam Initiative - Phase-II - Sustaining Agriculture Based Livelihood services to small and marginal farmers in floodplains of Shravasti, U.P.	Addressing undernutrition among children, pregnant and lactating women in select Blocks of district Shravasti, Uttar Pradesh through community engagement	Total Local Funds	
Name of Donor	ITC Limited, Kolkata	ITC Limited, Kolkata	Edeigive Foundation	Tata Education and Development Trust, Mumbai	Tata Education and Development Trust, Mumbai	Azim Premji Philanthropic Initiatives Pvt. Ltd	Sir Dorabji Tata Trust, Mumbai	Sir Dorabji Tata Trust, Mumbai	-	International Union for Conservation of Nature and Natural Resources, Switzerland
Material Consumed/ distributed										
Construction Material	2,281,853								2,281,853	69,528
Seeds and agriculture inputs	285,456	179,138				1,995,436			2,460,030	
Solar Pannel and other Equipments	594,768					14,160			1,008,928	133,650
Sub Total	3,562,077	179,138	-	-	-	2,009,596	-	-	5,750,811	203,178
Employee benefits expense										
Salaries to Staff	2,046,933	2,747,279	273,939	3,687,170	20,522	3,756,223	837,756	211,996	13,581,818	1,936,513
Remuneration to Board Members	220,000	240,000		448,644		322,080	235,527		1,466,251	256,800
Medical and accidental insurance	593,736	21,361		50,603		74,275	27,475	5,582	773,032	37,162
Sub Total	2,860,669	3,008,640	273,939	4,186,417	20,522	4,152,578	1,100,758	217,578	15,821,101	2,230,475
Charitable expenses										
Renovation of Ponds	3,599,835	4,081,039							8,050,874	
Trainings, Meetings and workshops	2,896,297	601,646		141,235		1,525,578			5,164,756	518,098
Travelling and Project Overheads	590,004	515,049		819,133	506,685	1,145,697	1,359,049		4,935,617	508,953
Community Resource Person	368,118	1,548,750		890,985		1,467,170			4,275,023	
Testing/ Study on Soil and water quality		2,389,867		140,540		452,326			2,530,407	
Consultant/ subject Matter specialist									452,326	
Sub Total	7,824,254	9,136,351	-	1,851,353	506,685	4,731,311	1,359,049	-	25,409,003	1,027,051
Other Expenses (Administrative)										
Rent		77,253		34,170					125,279	
Repairs and maintenance - Office									20,848	
Travelling expenses	22,233	35,432							64,310	
Auditor's remuneration				5,900					126,170	
Printing and stationery	5,304	4,862	2,149	62,832		53,500			17,700	
Communication expenses	3,188	11,454		12,972		48,366			127,753	
Vehicle Running & Maintenance		2,582				16,525			51,834	
Miscellaneous Expenses	42,719	47,908	8,321	115,874					3,082	
Sub Total	73,444	179,491	10,470	115,874	-	118,391	115,493	20,746	633,909	17,700
Grand Total	14,320,444	12,503,620	284,409	6,153,644	527,207	11,011,876	2,575,300	238,324	47,614,823	3,478,404



S. Anand
S. Anand
S. Anand

S. Anand

S. Anand



ANNEXURES FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT

ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

ANNEXURE 'IV'

Aims, Objectives and Programmes:

1. Grameen Development Services was incorporated, on 26.02.1993, as a Society, registered under Societies Registration Act, 1860 (Registration No.: 2026/ 1992-93). It is also registered under section 12A of the Income Tax Act, 1961 (registration number AAATG2067ME20214 on 28.05.2022: valid till AY 2026-27) and Foreign Contribution (Regulation) Act, 1976 (Registration No.: 136550091 dated 22.04.1997), renewed on 29.12.2023 with validity up to 31.03.2029. It is also registered under section 80G(5)(vi) of Income tax Act, 1961 to receive donations (registration No. AAATG2067MF20214 dated 28.05.2022: valid till AY 2026-27).

2 The aim of the Society is Rural Development specifically, livelihoods strengthening & poverty alleviation through economic empowerment programmes. The strategic approach involves promotion of community institutions of the poor (self help groups, federations, farmers' clubs, primary producers' organisations, etc.) with specific focus on women, and small & marginal farmers; execution of income and production enhancement interventions like agriculture and livestock based livelihoods development programmes, etc with necessary support in the form of techno-managerial inputs. GDS also works on the issue of community based disaster risk management in the flood prone areas and is mandated to carry out need based humanitarian response in GDS's own programme areas. GDS also works towards reducing the risks & vulnerabilities of the migrant labour and provide critical services to make migration more beneficial to workers. GDS has included the theme of child nutrition into its portfolio of programmes. During the year it has undertaken the following projects:

a Trans Boundary Rivers of South Asia (Sharda Basin) Project- Supported by IUCN

GDS continued implementing TROSA project from year 2024 under the direct lead of IUCN, New Delhi in selected villages of Pilibhit and Lakhimpur Kheri districts of UP. The project focuses on water governance and promotion of climate resilient agriculture based livelihoods. A network of village water management committees, citizen science group and EWS task force has been strengthened in all the 25 villages covering a total of 13493 households there. During FY 2024-25, total 100 volunteers from citizen science groups from all project villages were trained to use water testing kit and obtain results for advocacy and monitoring. Based on the water quality test results, advocacy was held with block and district level government officials and people's representatives to influence the local level policies. All 25 village water management committees (VVMCs) with 500 members more than 80% of them being women continued their action in their respective village. Training programmes were organised for these CIs on climate resilient cropping systems for livelihood strengthening.

b. Improvement of Agriculture and Allied Sectors in Balrampur, Bahraich & Sarawasti Districts for 2024-25- ITC Limited

Aimed at increasing agriculture income of farmers by reducing cost of cultivation and increasing crop productivity and intensity, through use of improved technologies and agricultural practices, GDS is implementing the program in partnership with ITC, Kolkata since 2018, to facilitate the socio-economic initiatives undertaken by NITI Aayog, Government of India, in the three NITI Aayog 'aspirational districts' of UP- Balrampur, Bahraich & Shrawasti in Devipatan division of eastern Uttar Pradesh. During FY 2024-25, ITC decided to withdraw from Balrampur and Shrawasti after holding consolidation workshops and devising perspective plan for these 2 districts. However, ITC continued providing support to GDS for working only in Bahraich district in the region. DSR method of paddy sowing was adopted by 6342 farmers and line-sowing for Rabi crops by 26167 farmers in the district. Besides, The study focused to assess the impact of DSR and Zero-tillage methods on soil health. In addition, study and documentation of water saving, GHG saving and crop economics in DSR was conducted in the same districts. Besides, Soil quality assessment study for conservation agriculture program through soil sample analysis and field survey was conducted by Ingrain Technologies in 3 districts of UP; Bahraich being one of them. The study focused to assess the impact of DSR and Zero-tillage methods on soil health. In addition, study and documentation of water saving, GHG saving and crop economics in DSR was conducted in the same districts.

c. CapacityPromoting Climate Smart Village in Lalitpur District (Uttar Pradesh), 2024-25- Supported by ITC

Started in Oct'23, the ITC Ltd. supported 'Promoting Climate Smart Villages in Lalitpur, covered 4084 households of 40 villages spread over 36 GPs in the Birdha block of Lalitpur district. Promoting climate impact resilient agriculture systems through developing project area context-specific packages of climate-smart technologies and practices, and upscaling them for wider application was one of the key objectives of the project. In all, 263 FFS were organised to motivate farmers for adoption of context specific crop PoPs at major crop stages. construction of loose boulders took place at 4 sites, gabion construction at 31 sites, ponds' renovation at 4 sites, check dam at 3 sites and earthen for soil & water conservation and promote adoption of climate smart village practices . For effective management of above water bodies to objectively and judiciously use them, 6 water user groups (WUGs) represented by local community members were also organised.

d GROW Project for Grameen Development Services - Organization Development

The GROW project was started in April, 2022 with the support of EdelGive Foundation, Mumbai for a period of 2 years. It was closed in June, 2024 after completing its extension period of 3 months. The project was dedicated for organizational development of GDS. It encompassed three major domains: capacity building activities, OD activities, and core cost. During 3 months of its implementation in FY 2024-25, the reinforcement of GDS policies and plan was emphasized upon and consolidation of project work was completed. GDS strategic plan and gender policy were finalised and documented to be adopted in the organisation.

main

Swivedi Pandey

[Signature]



e. Climate Smart Agriculture and Livestock (CSAL) program in Shravasti district of Uttar Pradesh (0010) - Shravasti District

The CSAL project as an extension of Sujalam Sufalam Project, closed in Sep'24 with an extension of 3 months. In all, 20042 households of 101 revenue villages living in the above 2 blocks were covered with various interventions. 12092 farmers adopted minimum one high value vegetable crops and 19435 farmers adopted any of the staple crops during 2023-24. A network of 72 AEs was strengthened through project support to act as agri-business link between FPC and farmers. 39 net-houses installed earlier were used for vegetable growing in protected environment. 87.9% of total farmers doubled their agri-income to the baseline (2019-20) against target 80%. An eco-system could be developed to accelerate multi-stakeholder approach for maximising the benefits to the target farming households. The project evaluation was got done by Tata Trust appointed agency 'CRISIL' and proposal for next phase was prepared, fine tuned and submitted for approval from Tata Trusts.

f. Climate Smart Agriculture and Livestock (CSAL) program in Shravasti district of Uttar Pradesh (0053)- PMU Lucknow

For the CSAL project's effectiveness, a dedicated Project Management Unit (PMU) was operational in Lucknow. This unit serves as the central coordinating body to oversee and manage the various aspects of the project including, research, advocacy capacity building and reflection and learning. The proposal for next phase of Sujalam Sufalam project was developed, fine tuned and finalised with the technical support and strategic thinking of UP State PMU.

g. Strengthening Livelihoods through Agriculture Development in Jamunaha block of Shravasti district (U.P.) supported by APPI Pvt. Ltd., Bengluru

The SLAD project, Jamunaha was started in Feb'22 in support with APPI Pvt. Ltd. for a period of 3 years aiming at covering 8500 small and marginal farming households in Jamunaha block of Shravasti district (UP). The project aims at increasing agriculture income of 6000 target farmers by 50% by the end of project. By the end of Y-2, the profiling of all 8500 farmers living in 40 villages was completed. Soil testing of 100 samples was got completed from IISR, Lucknow and results together with recommendation of soil scientist were shared with the community. The training and exposures of project team members, CRPs, para-vets and farmers was done. The network of 39 VLOs and 10 agriculture entrepreneurs was strengthened. Further, the network of 11 parvets and 22 Pashu Sakhi was strengthened through their trainings, services and follow-ups. Quality health care services were provided to 1485 bovine animals and 720 goats through organising 20 health camps in 18 villages. In all, 802 demonstrations were held for high value crops; potato, onion & groundnut including 59 demo plots for pulses. Construction of vermi-compost, dhaincha cultivation and other re-generative agriculture practices were promoted for soil health improvement. Entitlement realisation through registration on govt. portals for various welfare schemes including social pension schemes, DBT, subsidies, relief etc. was taken up. 69 awareness meetings and trainings were organised for animal keepers and 10 GRGs.

h. Sujalam Sufalam Initiative - Phase -II – Sustaining Agriculture Based Livelihood services to small and marginal farmers in floodplains of Shravasti, Uttar Pradesh supported by Sir Dorabji tata Trust, Mumbai

In January, 2025, GDS took up implementation of second phase of Tata Trusts supported Sujalam Sufalam Initiative (SSI-II project) for a period of 36 months covering the same 20042 households from 101 villages as previously covered under CSAL Project in Gilaula and Sirsiya blocks of Shravasti district, UP. The broad goal of SSI-II Project is to sustain the doubled income of farmers and ensure linkage of 3000 new households with LAPCL by the end of year 2027. As first step, the Project establishment process could be initiated in March, 2025 for deployment of workforce and strategize for field implementation.

i. Addressing undernutrition among children, pregnant and lactating women in select Blocks of district Shravasti, Uttar Pradesh through community engagement by Sir Dorabji tata Trust, Mumbai

A new project proposal "Addressing undernutrition among children, pregnant and lactating women in select blocks of four districts of eastern Uttar Pradesh through community engagement" was submitted to and approved from Tata Trusts, Mumbai in March, 2025 for a period of 39 months starting from March, 2025. Under this project, the coverage of anganwadi centres (AWCs) functioning in two blocks; Gilaula and Sirsiya of Shravasti district is adopted for implementation. On getting the approval, the initial phase started with strategizing for completing project establishment, recruitment & deployment of workforce and other preliminary tasks for quick opening of the project.

Accounting Policies :

3. Accounting

The financial statements have been prepared under the historical cost convention and on accrual basis except stated otherwise. The accounting policies have been consistently applied and are consistent with those used in the previous year

4. Grants:

Grants provided by the donor agencies are money held and kept in trust and is to be administered and utilized in terms with the plans and budgets agreed upon with the donor agencies within specified period. The grants to the extent not expended as per donors' mandate till end of the year is accounted as liability and the money utilized is accounted as Income. Depending upon contract with funding partners, interest earned on grants money is applied for purposes/programmes agreed upon by the donor and interest earned is transferred to Grant accounts of respective donors.

5. Capital Reserve:

The total cost of assets acquired out of grants received or received in kind from donor agencies is considered as utilization in the year of acquisition and the equivalent amount is credited to Capital Reserve to reflect the value of Fixed Assets in the Balance Sheet. The depreciation on such assets is also charged to Capital Reserve.

Pranav

Sujalam Sufalam
S. S. S. S.



6. Reserve for Security Deposit :

The refundable security deposit paid out of grants received from donor agencies is considered as utilization in the year of payment as per terms of sanction letter and the equivalent amount is credited to Reserve for Security Deposit to reflect the amount of Security Deposit in the Balance Sheet. This is adjusted on refund of security.

7. Revolving Fund:

Revolving Fund is the amount disbursed among the community with a understanding that this will be returned back for further revolvment. The amount disbursed for the first time is accounted as programme expenditure and the repayments received for further revolvment is accounted as "Revolving Fund". The Revolving Fund in the balance sheet represent the revolving fund returned by the community and available for further revolvment.

8. Fixed Assets:

Fixed Assets have been shown in Balance Sheet at their acquisition cost less accumulated depreciation. Fixed Assets received in kind are accounted at fair value as estimated by the management. The assets, acquired under the programs or in kind, though charged to the Funding Agency's grants are retained in the books by creating a fixed assets "Capital Reserve". Direct Costs are capitalized until the assets are ready for use.

9. Community Contribution:

The money contributed by the members of community for part of expenditure on agriculture inputs, agricultural equipments, assets for flood mitigation, community amenities etc. during course of programme implementation, Contribution in kind by the community members and money contributed and directly utilized by community for purchase of material and inputs are not accounted in the books of account.

10. Employee Benefits:

The Society has Defined Contribution Plan for Post-employment benefits in the form of provident fund and family pension for all eligible employees, which is administered by the Regional Provident Fund Commissioner. The Society has no further obligation beyond its monthly contributions.

The staffs are insured for health and accident and they are entitled for annual and casual leaves as per organization's rules.

11. Depreciation:

The depreciation is charged on Fixed Assets at the rates prescribed in Income Tax Act, 1961, using Written Down Value Method. Depreciation on assets acquired out of grants is charged to Capital Reserve. Depreciation on assets acquired out of own funds are charged to Income and Expenditure account.

12. Assets and input materials for community:

The assets and other items procured/ created for the community as per need of the programme, mandated by the donor, are handed over to/ distributed among the community and community institutions like Self Help Groups, Federations etc. and accounted as programme expenses.

13 Provisions, Contingent Liabilities and Contingent Assets:

Provision is recognized when there is a present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. Disclosure for contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. No provision is recognized or disclosure for contingent liability is made when there is a possible obligation or a present obligation and the likelihood of outflow of resources is remote. Contingent Asset is neither recognized nor disclosed in the financial statements. There is no contingent liability as on 31.03.2025.

14 Following payments have been made to the Executive Board Members of the Society during the financial year.

Sl.No.	Name	Designation	Amount (Rupees)
1	Mr. Sushil Kumar Dwivedi	Secretary	1,006,251.00
2	Mr. Amitabh Mishra	Treasurer	716,800.00
Total			1,723,051.00

15 During the financial year 2024-25 a sum of Rs.17,77,348.00 was paid to M/s Lehra Agro Producer Company Limited, Bhinga, Shrawasti (a primary producer company, promoted with assistance from GDS) for procurment of seeds and bio fertilizers.

16. The Loan and Advances and Sundry Creditors are subject to reconciliation with respective parties. However in the opinion of the management they are good and recoverable/ payable at a value stated in the accounts.

17. Figures have been rounded off to the nearest rupee, which may have given rise to minor discrepancies between total and the constituent figures, which may be ignored.

18. Certain figures of the previous year were not available/ grouped as required in the new format prescribed by the Institute of Chartered Accountants of India and could not be furnished.

19. The figures of previous year have been re-arranged or regrouped to make them comparable with the figures of the current year.

Padmaja
Padmaja Nair
President

Sushil Kumar Dwivedi
Sushil Kumar Dwivedi
Secretary

Amitabh Mishra
Amitabh Mishra
Treasurer

Chanchal K Pandey
Chanchal K Pandey
Finance Manager



Lucknow : September 01, 2025



COMPUTATION OF UTILISATION OF INCOME FOR CHARITABLE PURPOSES DURING THE FINANCIAL YEAR 2024-25

		Rupees
Under the Head 'Income from Other Sources'		
Corpus Received	-	
Less: Exemption u/s 11(1)(d)	-	-
Grants received	88,918,488.76	
Less: Grant returned	2,117,221.94	86,801,266.82
Exchange Gain		75,435.92
Interest from banks		921,915.89
Sale of assets		280,478.00
Membership fee and Donations		900.00
Services for Monitoring and Hand Holding Support to Community		
Amount received	418,154.00	
Less: Expenditure	941,975.32	(523,821.32)
Total Receipts		87,556,175.31
Deduction U/S 11(1) of the Income Tax Act for the amount applied to charitable purposes in India during the previous year		
Expenses on programmes - Revenue Account	45,990,764.48	
Expenses on programmes - Capital Account	1,945,172.00	
- Assets purchased out of own funds	1,139,391.00	49,075,327.48
		49,075,327.48
Add: Income accumulated as per the provisions of sub-section (2) of section 11		30,000,000.00
Amount carried to following year for utilization as per clause (2) of explanation to section 11 of Income Tax Act, 1961		-
Less: Amount utilised out of balance brought forward from previous year as per clause (2) of explanation to section 11(1) of the Income Tax Act, 1961		-
Net Utilisation		79,075,327.48
Income of the previous year applied to charitable purpose in India during the year (Lower of income for the year and utilisation)		79,075,327.48
Balance carried forward		
Income accumulated for application to charitable purpose (not exceeding 15% of the total Income)	9.69%	8,480,847.83
		8,480,847.83

Note: The above statement has been prepared as per Receipt and Payment Account for the year.


Sushil Kumar Dwivedi
Secretary


Amitabh Mishra
Treasurer




Chanchal K Pandey
Finance Manager

COMPUTATION OF UTILISATION OF INCOME FOR CHARITABLE PURPOSES DURING THE FINANCIAL YEAR 2024-25

		Rupees
Under the Head 'Income from Other Sources'		
Corpus Received	-	-
Less: Exemption u/s 11(1)(d)	-	-
Grants received	88,918,488.76	
Less: Grant returned	2,117,221.94	86,801,266.82
Exchange Gain		75,435.92
Interest from banks		921,915.89
Sale of assets		280,478.00
Membership fee and Donations		900.00
Services for Monitoring and Hand Holding Support to Community		
Amount received	418,154.00	
Less: Expenditure	941,975.32	(523,821.32)
Total Receipts		87,556,175.31
Deduction U/S 11(1) of the Income Tax Act for the amount applied to charitable purposes in India during the previous year		
Expenses on programmes - Revenue Account	45,990,764.48	
Expenses on programmes - Capital Account	1,945,172.00	
- Assets purchased out of own funds	1,139,391.00	49,075,327.48
		49,075,327.48
Add: Income accumulated as per the provisions of sub-section (2) of section 11		30,000,000.00
Amount carried to following year for utilization as per clause (2) of explanation to section 11 of Income Tax Act, 1961		-
Less: Amount utilised out of balance brought forward from previous year as per clause (2) of explanation to section 11(1) of the Income Tax Act, 1961		-
Net Utilisation		79,075,327.48
Income of the previous year applied to charitable purpose in India during the year (Lower of income for the year and utilisation)		79,075,327.48
Balance carried forward		
Income accumulated for application to charitable purpose (not exceeding 15% of the total Income)	9.69%	8,480,847.83
		8,480,847.83

Note: The above statement has been prepared as per Receipt and Payment Account for the year.

Sushil Kumar Dwivedi
Sushil Kumar Dwivedi
Secretary

Amitabh Mishra
Amitabh Mishra
Treasurer



Chanchal K Pandey
Chanchal K Pandey
Finance Manager