

JHA & ASSOCIATES
CHARTERED ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

Report on Financial Statements

We have audited the accompanying consolidated financial statements [NATIONAL AND FOREIGN FUNDS] of VIKASAARTH TRUST, 104, MAHESHWAR KUTIR APARTMENT, ROAD NO: 12, RAJENDRA NAGAR, PATNA – 800 016, BIHAR for the financial year ended 31st March' 2025 annexed hereto and report that:

Legal Holders' Responsibility for Financial Statements

Legal Holder is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance in accordance with the accounting principles generally accepted in 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in the 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 of material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, 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 Legal Holder's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Legal Holder, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion and to the best of our information and according to the explanation given to us, the aforesaid consolidated financial statements give the information required in the



JHA & ASSOCIATES

Chartered Accountants

Statement is prepared and given a true and fair view in conformity with the accounting principles generally accepted in India

1. In the case of the Consolidated Balance Sheet of the group of entities of JHA & ASSOCIATES, AND ASSOCIATES, the financial year ended 31st March, 2022.
2. In the case of the Consolidated Income & Comprehensive Statement of the group of entities of JHA & ASSOCIATES, AND ASSOCIATES, the financial year ended 31st March, 2022.

General Manager, JHA & ASSOCIATES
New Delhi, India

Mr. J. K. Sharma
Chartered Accountant
New Delhi, India



Signature of Mr. J. K. Sharma
Chartered Accountant

Chartered Accountant
New Delhi, India

VIKASAARTH TRUST
104, MAHESHWAR KUTIR APARTMENT
ROAD NO: 12, RAJENDRA NAGAR, PATNA - 800 016

BALANCE SHEET AS AT 31ST MARCH, 2025

Previous Year	FUND & LIABILITIES	Rs.P	Previous Year	PROPERTY & ASSETS	Rs.P
	Trust Fund			PROPERTY, PLANT AND EQUIPMENT	
50,000.00	As Per Last Year	50,000.00	1,44,358.00	(As per Schedule - A)	1,24,851.00
1,44,358.00	Capital Fund				
	Transfer from Income Expenditure Account	1,44,358.00		Loans & Advances	15,000.00
	Addition during The Year	1,44,358.00		Security Deposit	60,994.00
		19,507.00		Tax Deducted at Source	85,800.00
	Less: Depreciation for the Year		1,24,851.00	Project Advances	1,61,794.00
46,203.76	Income & Expenditure Account				
	As Per Last Account	46,203.76		Grant Receivable	2,43,157.56
	Add: Surplus for the year	59,985.42	1,06,189.18	Access to Justice Project - KSCF	
				Closing Balances	2,500.00
				Cash in Hand General	7,683.00
				Cash in Hand FC	
	Current Liabilities & Provision			In Saving Account With	
29,100.00	Expenses Payable	48,429.00	1,72,116.00	Canara Bank, Patna - 2518101006636	1,74,421.00
1,71,808.00	Rainbow Home Project - SCFR	1,94,541.00	48,073.76	IDBI Patna - 2039104000024329	1,45,177.18
2,144.00	Access to Justice Project - KSCF	2,144.00		In FCRA Account With	
	Digital Literacy UPI Project			IDBI A/c No. 2039104000031888	47,725.32
397.00	Other Payables			SBI, New Delhi - 40146196907	6,390.40
24,750.00	Young Adults Vocational Training & Job Placement Proj	60,186.00			
1,15,590.00	Other	1,15,590.00	4,20,890.00		
	Unspent Grant				
34,694.00	CARITAS Project	34,694.00			
15,000.00	ARUN - Rainbow Home	15,000.00			
56.00	FEI - Young Adults Vocational Training & Job Placement Project				
36,379.00	Digital Literacy Project - Bennett Coleman & Co. Ltd, New Delhi	36,379.00			
64,186.10	Rainbow Home Project - SCFR	1,25,696.28	2,11,769.28		
7,34,665.86	TOTAL: Rs	9,13,699.46	7,34,665.86	TOTAL: Rs	9,13,699.46

Grand Plaza, Frazer Road
Patna, September 30, 2025

VIKASAARTH TRUST

Swati Singh

Secretary



In terms of our separate report of even date
For Jha & Associates
Chartered Accountants
Firm Registration Number: 01195C

(Signature)
Partner

Membership Number: 079294

VIKASAARTH TRUST
104, MAHESHWAR KUTIR APARTMENT
ROAD NO. 12, RAJENDRA NAGAR, PATNA - 800 016

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025

Previous Year	EXPENDITURE	Rs. P	Previous Year	INCOME	Rs. P
	Activities			Unspent Grant	
26,29,890.00	Rainbow Home Project - SCFR	23,29,237.00	34,694.00	CARITAS Project	34,694.00
7,17,850.00	Rainbow Home (Residential)	6,44,394.00	45,480.58	ARUN - Rainbow Home	15,000.00
6,46,020.00	CBC Programme	7,19,556.00	13,829.00	Give India Foundation	-
12,93,650.00	Future Programme (Young Adult)	12,29,427.00	5,21,293.10	Rainbow Home Project - SCFR	64,186.10
3,58,563.00	Support to City Desk	62,734.00	-	RFI - Young Adults Vocational Training & Job Placement Project	56.00
-	Fund Raising Support	89,205.00	-	Digital Literacy Project - Bennett Coleman & Co. Ltd, New Delhi	36,379.00
2,36,542.00	Rainbow Community Care Learning Centre	2,36,142.82	53,10,695.82	Grant in Aid - FC	-
-	Administrative Overhead	-	54,01,104.00	Rainbow Home Project - SCFR	53,50,134.00
-	Access to Justice Project - KSCF	-	15,81,934.00	Access to Justice Project - KSCF	9,31,860.00
1,18,242.00	Program Expenses	10,000.00	-	Less: Grant Receivable	62,81,994.00
1,25,339.00	Awareness Campaign	-	-	Grant in Aid - Local	1,69,630.00
4,28,968.00	Community Meeting Block Level	2,13,600.00	97,800.00	Young Adults Vocational Training & Job Placement Project - RFI	1,55,950.00
50,550.00	Community Social Worker	49,866.00	2,19,747.00	Digital Literacy Project - Bennett Coleman & Co. Ltd, New Delhi	-
1,86,000.00	Campaign on Child Marriage Free India	-	-	Donation	-
1,26,300.00	Councillor	31,403.00	2,32,357.00	Interest from Saving Bank Account	-
23,168.00	Field Travel	-	6,566.00	Local	6,532.00
4,40,000.00	Follow up Liasoning & Documentation	3,00,000.00	32,274.00	FCRA	22,072.00
25,000.00	Project Coordinator	-	-	Grant Receivable	-
-	Situation Analysis Study	74,000.00	1,69,967.38	Access to Justice Project - KSCF	2,42,870.18
-	District Mobilizer	50,000.00	-	Capital Fund	-
-	Documentation Incharge	60,000.00	10,05,050.18	Depreciation for the year	19,507.00
-	Office Assistant	26,965.00	-	-	-
-	Poster & Wall Writing	-	-	-	-
14,605.00	Stake Holder Workshop	-	-	-	-
7,330.00	Administrative Expenses	-	-	-	-
35,245.38	Hospitality	84,628.00	-	-	-
1,23,940.00	Travel & Office Supplies	49,588.18	-	-	-
55,000.00	Office Rent & Maintenance	55,000.00	-	-	-
-	Project Accountant	-	-	-	-
2,940.00	Give India Foundation Project	-	-	-	-
11,073.00	Awareness on Education	-	-	-	-
59,680.00	Repair & Maintenance	-	-	-	-
15,000.00	Young Adults Vocational Training & Job Placement Project	89,590.00	-	-	-
-	Training Expenses	15,000.00	-	-	-
-	Living Support	12,250.00	-	-	-
-	Job Readiness	7,500.00	-	-	-
13,427.00	Field Coordination Cost	22,466.00	-	-	-
9,637.00	Preparatory Class Expenses	9,200.00	-	-	-
30,474.68	Tools & Kits	-	-	-	-
5.90	ARUN - Rainbow Home	-	-	-	-
77,84,439.96	Repair & Maintenance	-	-	-	-
-	Bank Charge	-	-	-	-
-	Carried Over	-	64,71,752.00	Carried Over	69,59,316.28
			84,89,454.06		
				VIKASAARTH TRUST	



Swate Singh
Secretary

77,84,439.96	Brought Forward Rs.	64,71,752.00	84,89,454.06	Brought Forward Rs.	69,59,316.28
28,330.00	Digital Literacy- Awareness on Safe UPI Transactions				
35,302.00	Coordination				
10,040.00	Printing Expenses				
97,500.00	Refreshment & Stationery				
10,550.00	Honorarium				
1,646.00	Conveyance				
	Admin Charges				
102.66	Management Expenses				
61,310.00	Bank Charges	350.58			
1,37,036.32	Student Support	12,450.00			
17,830.00	Repair & Maintenance	69,752.00			
	Repair & Maintenance - RO				
	Electricity	10,000.00			
	Report Printing	30,000.00			
	Staff Welfare	5,000.00			
	Statutory Charges	13,000.00			
	Water Station Construction	55,000.00			
397.00	Travel Expenses	750.00			
20,000.00	Professional Fee		1,96,302.58		
34,694.00	Unspent Grant				
15,000.00	CARITAS Project	34,694.00			
56.00	ARUN - Rainbow Home	15,000.00			
36,379.00	RFI - Young Adults Vocational Training & Job Placement Project				
64,186.10	Digital Literacy Project - Bennett Coleman & Co. Ltd. New Delhi	36,379.00			
	Rainbow Home Project - SCFR	1,25,696.28	2,11,769.28		
1,32,408.00	Depreciation for the year		19,507.00		
2,247.02	Surplus		59,985.42		
	Carried Over To Balance Sheet				
84,89,454.06	TOTAL: Rs	69,59,316.28	84,89,454.06	TOTAL: Rs	69,59,316.28

In terms of our report of even date

For Jha & Associates

Chartered Accountants

Firm Registration Number: 01195C

Partner

Membership Number: 079294



VIKASAARTH TRUST

Sunita Singh
Secretary

Grand Plaza, Frazer Road
Patna, September 30, 2025

VIKASAARTH TRUST
104, MAHESHWAR KUTIR APARTMENT
ROAD NO: 12, RAJENDRA NAGAR, PATNA - 800 016

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

Previous Year	RECEIPTS	Rs.	P	Previous Year	PAYMENTS	Rs.	P
26,344.00	Opening Balances	19,999.00		26,29,850.00	Activities	23,25,237.00	
7,000.00	Cash in Hand FC	2,500.00		7,17,850.00	Rainbow Home Project - SCFR	6,44,394.00	
1,64,806.00	Cash in Hand General			6,46,020.00	CBC Programme	7,19,556.00	
58,770.32	In Saving Account With			12,53,650.00	Future Programme (Young Adult)	12,29,427.00	
	Canara Bank, Patna - 2518101006636	1,72,116.00		3,58,563.00	Support to City Desk	62,734.00	
	IDBI Patna - 2039104000024329	48,073.76		-	Fund Raising Support	89,205.00	
	In FCRA Account With			2,36,542.00	Rainbow Community Care Learning Centre	2,36,142.22	
5,42,271.70	IDBI A/c No. 2039104000031888	35,966.70			Administrative Overhead		
21,052.40	SBI, New Delhi - 40146196907	8,795.02			Access to Justice Project - KSCF		
	Grant in Aid - FC				Program Expenses		
54,01,104.00	Rainbow Home Project - SCFR	53,50,134.00		1,18,242.00	Awareness Campaign	10,000.00	
16,98,044.00	Access to Justice Project - KSCF	9,31,860.00		1,25,339.00	Community Meeting Block Level		
	Grant in Aid - Local			4,28,968.00	Community Social Worker	2,13,660.00	
97,800.00	Young Adults Vocational Training & Job Placement Project - RFI	1,55,950.00		50,550.00	Campaign on Child Marriage Free India	49,866.00	
3,63,795.00	Digital Literacy Project - Bennett Coleman & Co. Ltd, New Delhi	-		1,86,000.00	Councillor		
	Donation			1,26,300.00	Field Travel	31,403.00	
2,32,357.00		1,55,950.00		23,168.00	Follow up Liaisoning & Documentation		
	Interest from Saving Bank Account			4,40,000.00	Project Coordinator	3,00,000.00	
6,566.00	Local	6,532.00		25,000.00	Situation Analysis Study		
32,274.00	FCRA	22,072.00		-	District Mobilizer	74,000.00	
	Expenses Payable			-	Documentation Incharge	50,000.00	
29,100.00	Rainbow Home Project - SCFR	48,429.00		-	Office Assistant	60,000.00	
1,71,808.00	Access to Justice Project - KSCF	1,68,041.00		14,605.00	Poster & Wall Writing	26,965.00	
2,144.00	Digital Literacy- Awareness on Safe UPI Transactions	-			Stake Holder Workshop		
397.00	Other Payables				Administrative Expenses		
24,750.00	Young Adults Vocational Training & Job Placement Project	53,686.00		7,330.00	Hospitality		
	Advance Recovered			35,245.38	Travel & Office Supplies	84,628.00	
	Rainbow Home Project - SCFR	19,861.00		1,23,940.00	Office Rent & Maintenance	49,588.18	
	TDS Refund	26,530.00		55,000.00	Project Accountant	55,000.00	
					Give India Foundation Project		
				2,940.00	Awareness on Education		
				11,073.00	Repair & Maintenance		
					Young Adults Vocational Training & Job Placement Project		
				59,680.00	Training Expenses	89,590.00	
				15,000.00	Living Support	15,000.00	
					Job Readiness	12,250.00	
					Field Coordination Cost	7,500.00	
				13,427.00	Preparatory Class Expenses	22,466.00	
				9,637.00	Tools & Kits	9,200.00	
				30,474.68	ARUN - Rainbow Home		
				5.90	Repair & Maintenance		
					Bank Charge		
88,80,383.42	Carried Over	73,20,301.48		77,84,439.96	Carried Over	64,71,752.00	

VIKASAARTH TRUST

Smita Singh
Secretary



Brought Forward Rs.	73,20,301.48	77,84,439.96	Brought Forward Rs.	64,71,752.00
88,80,383.42			Digital Literacy- Awareness on Safe UPI Transactions	
			Coordination	-
			Printing Expenses	-
			Refreshment & Stationery	-
			Honorarium	-
			Conveyance	-
			Admin Charges	-
			Management Expenses	-
			Bank Charges	350.58
			Student Support	12,450.00
			Repair & Maintenance	69,752.00
			Repair & Maintenance - RO	-
			Electricity	10,000.00
			Report Printing	30,000.00
			Staff Welfare	5,000.00
			Statutory Charges	13,000.00
			Water Station Construction	55,000.00
			Travel Expenses	750.00
			Professional Fee	-
			Capital Expenditure	1,96,302.58
			Access to Justice Project - KSCF	-
			Furniture	-
			Data Device (Mobile Sets)	-
			Repayment of Liabilities	-
			Rainbow Home Project - SCFR	29,100.00
			Access to Justice Project - KSCF	1,45,308.00
			Other Payable	397.00
			Young Adults Vocational Training & Job Placement Project -RFI	18,250.00
			Digital Literacy- Awareness on Safe UPI Transactions	-
			Advances	1,93,055.00
			Project Advance FC	53,205.00
			Other Project Advances	22,090.00
			Security Deposit	-
			TDS Receivable	-
			Closing Balances	-
			Cash in Hand General	2,500.00
			Cash in Hand FC	7,683.00
			In Saving Account With	-
			Canara Bank, Patna - 2518101006636	1,74,421.00
			IDBI Patna - 2039104000024329	1,45,177.18
			In FCRA Account With	-
			IDBI A/c No. 20391040000031888	47,725.32
			SBI, New Delhi - 40146196907	6,390.40
			TOTAL: Rs	3,73,713.90
			In terms of our separate report of even date	73,20,301.48
			For Jha & Associates	
			Chartered Accountants	
			Registration Number: 01195C	
			Partner	
			Membership Number: 079294	

VIKASAARTH TRUST
Swita Singh
Secretary



Swita Singh
 For Jha & Associates
 Chartered Accountants
 Registration Number: 01195C
 Partner
 Membership Number: 079294

VIKASAARTH TRUST
104, MAHESHWAR KUTIR APARTMENT
ROAD NO: 12, RAJENDRA NAGAR, PATNA - 800 016

SCHEDULE - 'A' PROPERTY, PLANT & EQUIPMENT AS AT 31ST MARCH, 2025

SCHEDULE - A ASSETS, FURNITURE & EQUIPMENT								
Sl. No.	PARTICULARS		OPENING	ADDITION/ ADJUSTMENT		TOTAL	DEPRECIATION	CLOSING
			BALANCE AS ON 01.04.2024	DURING THE YEAR				BALANCE AS ON 31.03.2025
				MORE THAN 180 DAYS	LESS THAN 180 DAYS			
GENERAL ESTABLISHMENT								
1	Furniture & Fixture	10%	6,752.00	-	-	6,752.00	675.00	6,077.00
2	Office Equipment	15%	30,285.00	-	-	30,285.00	4,543.00	25,742.00
3	Digital Camera	15%	2,558.00	-	-	2,558.00	384.00	2,174.00
4	Computer & Printer	40%	1,480.00	-	-	1,480.00	592.00	888.00
	Sub Total Rs		41,075.00	-	-	41,075.00	6,194.00	34,881.00
FCRA: KSCF PROJECT								
1	Furniture & Fixture	10%	43,605.00	-	-	43,605.00	4,361.00	39,244.00
2	Data Device (Mobile Sets)	15%	59,678.00	-	-	59,678.00	8,952.00	50,726.00
	Sub Total Rs		1,03,283.00	-	-	1,03,283.00	13,313.00	89,970.00
	Grand Total Rs		1,44,358.00	-	-	1,44,358.00	19,507.00	1,24,851.00

VIKASAARTH TRUST
Sanjay Singh
Secretary



VIKASAARTH TRUST
104, MAHESHWAR KUTIR APARTMENT
ROAD NO: 12, RAJENDRA NAGAR, PATNA - 800 016

PAN: AABTV3350R
STATUS: TRUST
PREVIOUS YEAR: 2024 - 25
ASSESSMENT YEAR: 2025 - 26

COMPLIANCE U/S 11 OF INCOME TAX ACT:

TOTAL INCOME	67,16,304.00
85% Thereof	57,08,858.00
Amount actually applied for Charitable & Religious purposes	65,90,954.00
Shorfall	NIL

STATEMENT OF INCOME

1. Grant	64,37,944.00	
2. Donation	2,49,756.00	
3. Bank Interest	28,604.00	67,16,304.00
Total Rs.		<u>67,16,304.00</u>

APPLICATION OF INCOME

Through Income & Expenditure Account

1. Project Activities	64,71,752.00	
2. Management Expenses	1,96,302.58	
	66,68,054.58	
Add: Expenses Payable U/s 11(7) paid during the year	1,93,055.00	
	68,61,109.58	
Less: Expenses Payable U/S 11(7) Explanation of the Act	2,70,156.00	65,90,953.58
Through Balance Sheet		-
Total Rs.		<u>65,90,953.58</u>

VIKASAARTH TRUST
Secretary

Secretary