

SELF RELIANT INITIATIVES THROUGH JOINT ACTION (SRIJAN)

4,Community Shopping Centre First Floor, Anupam Apartment ,M.B. Road,
Saidullajab, New Delhi -110068



**AUDITED FINANCIAL STATEMENT FOR
THE YEAR ENDED MARCH 31, 2026**

THAKUR, VAIDYANTH AIYAR & CO.,
Chartered Accountants,
221-223, Deen Dayal Upadhyay Marg, New Delhi
-11002 Ph:91-23236958-60, 23237772 ,Fax:91-11-23230831
E-mail : tvande@rediffmail.com , tvandeca@gamil.co,

INDEPENDENT AUDITOR'S REPORT

**TO,
THE BOARD OF TRUSTEES OF
SELF-RELIANT INITIATIVES THROUGH JOINT ACTION (SRIJAN),**

**REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED ON 31st
MARCH, 2026**

1. Opinion

We have audited the accompanying Financial Statements of **SELF-RELIANT INITIATIVES THROUGH JOINT ACTION (SRIJAN)** which comprise the Balance Sheet as at 31st March 2026, the statement of Income and Expenditure and Receipt and Payment Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information which we have signed under reference to this report.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements, read with other notes given thereto, give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) In the case of Balance Sheet, of the state of affairs of the Trust as at 31st March 2026;
- b) In the case of Statement of Income and Expenditure, of the deficit for the year ended on 31st March 2026;
- c) In the case of Receipt and Payment account, of cash flows for the year ended on 31st March 2026.

2. Basis for Opinion

We conducted our audit in accordance with the Standards on Accounting (SAs) issued by the Institute of Chartered Accountant of India. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Trust in accordance with the Code of Ethics issued by the Institute of Chartered Accountant of India together with the ethical requirements that are relevant to our audit of the Financial Statements under the provisions of the Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

3. Emphasis of Matter

- a) We also draw your attention to **Item No. 4.b of Note 21** of the Financial Statements regarding write off of net grant receivable of Rs. 59.86 lakhs (Rs. 60.62 lakhs Receivable & Rs. 0.76 lakhs Unspent balances) and Item no 6 & 7 regarding written off of Rs. 23.84 lakhs debit balance and written back of credit balance of Rs.14.84 lakhs in respect of Debtors, vendor balances and other balances. In the opinion of the Management of the Trust, these balances are outstanding since more than 3 years, are not good for recovery/payable. Hence, Written off/back.



- b) We also draw your attention to **Item No. 4.c of Note 21** of the Financial Statements regarding unspent balances of Rs. 199.86 lakhs are lying in 2 no. of projects even though project period have been completed for which extension are pending till date.

Our opinion is not modified in this regard.

4. Responsibility of Management for the Financial Statements

The Management is responsible for the preparation of these Financial Statements that give a true and fair view of the financial position and expenditure of the Trust in accordance with the accounting principles generally accepted in India, including Accounting Standards, to the extent applicable, prescribed by the Institute of Chartered Accountants of India.

This responsibility also includes maintenance of adequate accounting records for safeguarding of the assets of the Trust and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Financial Statements, management is responsible for assessing the ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so. The Management is responsible for overseeing the Trust's financial reporting process.

5. Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Financial Statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- identify and assess the risks of material misstatement of the Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Trust's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Trust to cease to continue as a going concern.



- evaluate the overall presentation, structure and content of the Financial Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

6. Report on Other Legal and Regulatory Requirements

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b) In our opinion, proper books of account as required by law have been kept by the Trust so far as it appears from our examination of those books;
- c) The Balance Sheet, Statement of Income and Expenditure and Receipts & Payment Account for the year ended 31st March 2026, dealt with by this Report are in agreement with the books of account;
- d) In our opinion, the aforesaid financial statements comply with the Accounting Standards, to the extent applicable, issued by the Institute of Chartered Accountants of India.

For **Thakur, Vaidyanath Aiyar & Co.**

Chartered Accountants

FRN: 000038N

(Anil Kumar Aggarwal)

Partner

M. No. 087424

UDIN: 26087424YFUUIK4432

Place: New Delhi

Date: 27th June 2026



SELF - RELIANT INITIATIVES THROUGH JOINT ACTION [SRIJAN]

Balance Sheet as at 31st March 2026

		Amount in ₹	
Particulars	Note	As at 31st March, 2026	As at 31st March, 2025
SOURCES OF FUNDS			
CORPUS FUND	1	34,84,25,154	32,79,50,365
OTHER FUNDS AND RESERVES			
Capital Assets Fund	2	87,45,266	85,07,722
Restricted Project Funds	3A	19,03,29,073	27,71,60,596
General Reserve Fund		11,48,66,336	12,22,21,244
Specific Fund	3B	18,80,197	18,80,197
Consultancy Project Fund		30,26,834	16,58,192
Total		66,72,72,860	73,93,78,316
APPLICATION OF FUNDS			
PROPERTY PLANT& EQUIPEMENT - Funded by Donor's	4		
Assets under possession of SRIJAN		71,80,798	63,36,279
Assets in possession of Community		15,64,468	87,45,266
PROPERTY PLANT& EQUIPEMENT - Own Assets	4.A	17,06,954	14,91,112
INVESTMENTS	5	47,76,78,239	58,54,61,708
CURRENT ASSETS (A)			
Cash and Bank Balances	6	16,03,66,732	11,01,05,166
Loans and Advances	7	17,44,411	16,16,979
Other Current Assets	8	3,70,28,668	5,31,17,585
Grant amount receivable	3A	50,75,354	1,25,66,778
		20,42,15,165	17,74,06,508
CURRENT LIABILITIES AND PROVISIONS (B)			
Current Liabilities	9	82,58,518	1,75,03,876
Provisions	10	1,68,14,246	1,59,84,858
		2,50,72,764	3,34,88,734
NET CURRENT ASSETS (A-B)		17,91,42,401	14,39,17,774
Total		66,72,72,860	73,93,78,316

Significant Accounting Policies & Notes on Accounts **21**

The accompanying notes to accounts referred to above form an integral part of these financial statements.

As per our report of even date attached

For Thakur, Vaidyanath Aiyar & Co.

Chartered Accountants

FR No. 000038N



Anil Kumar Aggarwal

Partner

M.No. 087424

Place: New Delhi

Date: 27th June 2026

For and on behalf of Board of Trustees of
Self- Reliant Initiatives through Joint Action (SRIJAN)

(Prasanna Khemariya)
Chief Executive Officer


(R. Parasuram)
Chairperson


Financial Statement for the year ended March 31, 2026

SELF - RELIANT INITIATIVES THROUGH JOINT ACTION [SRIJAN]

Statement of Income and Expenditure For the Year Ended 31st March, 2026

		Amount in ₹	
Particulars	Note	For the Year Ended March 31, 2026	For the Year Ended March 31, 2025
REVENUE			
Restricted Grants and Contributions	11	63,12,69,138	59,64,18,970
Donations & Unrestricted Grant	12	2,01,73,918	2,54,48,728
Professional Income	13	96,42,257	2,92,21,218
Interest Income	14	4,41,65,208	4,14,83,670
Recovery of Overheads Costs from projects	3A	2,37,46,577	1,82,58,904
Amount Written Back		15,60,218	-
Other Income		6,63,855	35,751
Total		73,12,21,171	71,08,67,241
EXPENDITURE			
Livelihood Promotion Activities	15	47,81,02,178	32,18,01,815
Grant to other NGO		2,89,41,044	4,16,41,697
Expense Against Professional Income	16	82,85,703	2,95,47,835
Livelihood Programme Support	17	14,36,92,303	12,82,10,365
Livelihood Consultancy and related expenses	18	2,65,59,029	2,34,05,137
Livelihoods Support Cost	19	5,55,70,365	3,10,53,611
Purchase of Fixed Assets from Donor's Fund	4	29,16,453	16,92,749
Overhead Recovery Cost charge to project	3A	2,37,46,577	1,82,58,904
Administration Cost- General	20	2,57,27,346	1,95,15,424
Depreciation on Fixed Assets from Own Fund	4	72,359	42,530
NGO & other Balances Written off		23,83,654	30,99,994
Grant Debit Balances-Written Off	3A	60,61,611	23,55,553
Total		80,20,58,622	62,06,25,614
SURPLUS / (DEFICIT) FOR THE YEAR CARRY FORWARD		(7,08,37,451)	9,02,41,627
Total		73,12,21,171	71,08,67,241
APPROPRIATIONS			
Balance Brought Down			
SURPLUS / (DEFICIT) FOR THE YEAR		(7,08,37,451)	9,02,41,627
Transferred to / from :			
Capital Assets Fund		-	-
Restricted Fund (Including Interest allocation Rs. 1,87,37,863)		(7,93,40,098)	7,42,34,612
Consultancy Project Fund (including Interest allocation Rs. 12,088)		13,68,642	(1,53,769)
General Reserve Fund		(1,33,40,784)	(25,10,310)
Specific Reserve		-	-
Corpus Fund- Interest		2,04,74,789	1,86,71,094
Funding Agencies Wise Receipt & Payment	18		
Restricted Fund Balances	19		
Natural Head Wise Income & Expenditure A/c	20		

The accompanying notes to accounts referred to above form an integral part of these financial statements.

As per our report of even date attached

For Thakur, Vaidyanath Aiyar & Co.

Chartered Accountants

FR No. 000038N

(Signature)

Anil Kumar Aggarwal

Partner

M.No. 087424

Place: New Delhi

Date: 27th June 2026



For and on behalf of Board of Trustees of
Self- Reliant Initiatives through Joint Action

(Signature)
(Prasanna Khemariya)
Chief Executive Officer

(Signature)
(R. Parasuram)
Chairperson



Financial Statement for the year ended March 31, 2026

SELF - RELIANT INITIATIVES THROUGH JOINT ACTION [SRIJAN]

Statement of Receipts and Payments for the Year Ended 31st March, 2026

Particulars	Amount in `	
	For the Year Ended March 31, 2026	For the Year Ended March 31, 2025
Opening Balances :		
Cash and Bank Balances		
Current Accounts	6,46,478	12,52,551
Saving Accounts	10,90,29,688	6,89,07,139
Fixed Deposits and Investments	58,54,61,708	53,39,21,028
	69,55,66,874	
Receipts:		
Grant and Contribution	63,12,69,138	59,64,18,970
Corpus Donation	-	-
Donations and Unrestricted Grant	2,01,73,918	2,54,48,728
Professional Receipts	1,21,04,572	2,67,17,249
	66,35,47,628	
Interest on Savings Banks	45,23,532	55,03,765
Interest on Fixed deposits	4,45,04,469	3,01,86,817
Interest earned by NGO Partners	2,40,477	77,122
Interest on IT refund	5,85,367	1,95,075
Recovery of Overheads Costs from projects	2,37,46,578	1,82,58,904
Amount Written Back	14,84,483	
Other Income	6,63,855	35,744
Total	1,43,48,63,263	1,30,69,23,092
Payments:		
Livelihood Promotion Activities	48,53,62,087	32,14,03,529
Grant to other NGO	2,89,41,044	3,85,91,697
Expense Against Professional Income	38,32,509	2,84,48,386
Livelihood Programme Support	14,09,88,102	12,45,47,018
Livelihood Consultancy and related expenses	2,65,60,567	2,38,90,883
Livelihoods Support Cost	5,59,88,691	3,18,54,178
Overhead Recovery Cost charge to project	2,37,46,577	1,82,58,904
Administration Cost- General	2,58,10,408	1,95,11,346
NGO & other Balances Written off	23,83,654	30,99,994
	79,36,13,639	60,96,05,935
Non Recurring		
Purchase of Fixed Assets	2,88,200	57,534
Purchase of Fixed Assets from Donor's Fund	29,16,453	16,92,749
Closing Balances:		
Cash and Bank Balances		
Current Account	8,60,240	6,46,478
Saving Account	15,95,06,492	10,90,29,688
Cheque in Transit	-	4,29,000
Investments in Fixed Deposits	47,76,78,239	58,54,61,708
Total	1,43,48,63,263	1,30,69,23,092

As per our report of even date attached

For Thakur, Vaidyanath Aiyar & Co.

Chartered Accountants

FR No. 000038N



Anil Kumar Aggarwal

Partner

M.No. 087424

Place: New Delhi

Date: 27th June 2026

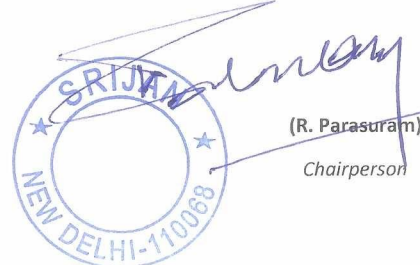
For and on behalf of Board of Trustees of

Self- Reliant Initiatives through Joint Action (SRIJAN)



(Prasanna Khemariya)

Chief Executive Officer



(R. Parasuram)

Chairperson



Financial Statement for the year ended March 31, 2026

SELF - RELIANT INITIATIVES THROUGH JOINT ACTION [SRIJAN]

Amount in ₹

Notes to Audited Financial Statements
As at March 31, 2026
As at March 31, 2025
NOTE 1: CORPUS FUND
A. Corpus Fund

Opening Balance	27,79,50,365	25,92,79,271
Addition during the year	-	-
Interest Income during the year (Interest on Addition of Corpus Transfer to Own Fund)	2,04,74,789	1,86,71,094
Sub-total (A)	29,84,25,154	27,79,50,365

B. Building Infrastructure Fund

Opening Balance	5,00,00,000	5,00,00,000
Addition during the year	-	-
Interest Income during the year (Interest on Addition of Building Infrastructure Transfer to Own Fund)	-	-
Sub-total(B)	5,00,00,000	5,00,00,000
Total (A+B)	34,84,25,154	32,79,50,365

NOTE 2: CAPITAL ASSETS FUND

Opening Balance	85,07,722	88,78,686
Additions in Gross Block during the year	29,16,453	16,92,749
Deletions (gross) during the year	(22,19,466)	(6,38,209)
Previous year Adjustment- Asset out of own fund	-	-
Previous year Adjustment- depreciation	-	-
Depreciation on assets during the year (Refer Note "4")	(22,12,907)	(19,68,296)
Depreciation on sale of fixed assets reversed	17,53,464	5,42,792
	2,37,544	(3,70,964)
Total	87,45,266	85,07,722

NOTE 3 B: OTHER FUNDS & RESERVES
(a) General Reserve Fund (Un- Restricted Funds)

Accumulation of Surplus U/s 11(1)		
Opening Balance	12,22,21,244	12,23,76,001
Transferred from/(to) Statement of Income and Expenditure	(1,33,40,784)	(25,10,310)
Unspent Grant balances Written off (net)	59,85,876	23,55,553
Total	11,48,66,336	12,22,21,244

(b) Specific Fund

Opening Balance	18,80,197	18,80,197
Addition During the Year	-	-
Total	18,80,197	18,80,197

(c) Consultancy Project Fund

Opening Balance	16,58,192	18,11,961
Professional Receipts during the year	96,42,257	2,92,21,218
Interest Income during the year	12,088	1,72,848
Expenditure during the year	(82,85,703)	(2,95,47,835)
Transferred from Statement of Income and Expenditure Appropriations	13,68,642	(1,53,769)
Total	30,26,834	16,58,192

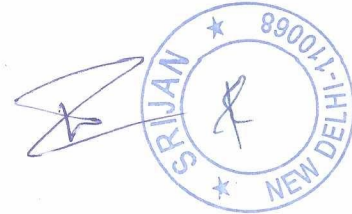


Financial Statement for the year ended March 31, 2026

Notes to Audited Financial Statements:

Note 3A: Restricted Grants- Opening balance, Receipts and expenditure during the year& closing balance as on March 31, 2026

FUNDING AGENCIES	Receipt during the year			Total	Payment during the year			Gross closing Unspent balance / (Recoverable)	Less: - Grant Written off/ (Written Back)	Closing unspent balance / (Recoverable) as on 31-03-2026
	Opening Unspent balance / (Recoverable) as on 01-04-2025	Grant	Receipts		Interest Income	Recurring Expenditure	Capital Expenditure	Cost of Services to Agencies	Total	
	1	2	3	4=1 to 3	5	6	7	8= 5 To 7	9= 4-8	10 11=9-10
INDIAN AGENCIES (A)										
Aditya Birla Capital Foundation	-	2,00,00,000	1,28,567	2,01,28,567	1,94,81,032	-	-	6,47,535	2,01,28,567.00	-
Govt of MP MG-NREGS "CFT"	(93,37,949)	-	-	(93,37,949)	-	-	-	-	(93,37,949)	(33,37,949)
National Bank for Agriculture and Rural Development, Madhya Pradesh: FSR Project, Chhindwara District	5,80,621	-	361	5,80,982	2,33,410	-	-	-	2,33,410.00	3,47,572
Axis Bank Foundation- BCRL	-	3,61,17,025	1,97,788	3,63,14,813	3,42,70,483	20,44,330	-	-	3,63,14,813	(0)
Bharat Rural Livelihood Foundation - Mega Watershed Project - Phase-II & III	7,30,780	56,52,580	24,449	64,07,809	62,83,770	67,199	-	-	63,50,969	56,840
HDFC Bank Ltd.-P1104-Bagicha - Chhattisgarh	-	2,50,60,704	35,209	2,50,95,913	2,41,32,891	-	-	9,63,022	2,50,95,913.00	-
HDFC Bank Ltd.-P0723-Mahoba - Uttar Pradesh	-	3,34,91,608	-	3,34,91,608	3,19,03,791	7,200	-	15,80,617	3,34,91,608.00	-
HDFC Bank Ltd.-P0853-Sirohi - Rajasthan	-	1,82,43,304	-	1,82,43,304	1,76,72,271	-	-	5,71,033	1,82,43,304.00	-
HDFC Bank Ltd.-P1008-Bamaur - Uttar Pradesh	-	3,28,47,276	-	3,28,47,276	3,13,93,923	-	-	14,53,353	3,28,47,276.00	-
HDFC Bank Ltd.-P1384-Bamaur - Uttar Pradesh	-	1,94,58,400	-	1,94,58,400	1,87,10,157	-	-	7,48,243	1,94,58,400.00	-
Transformation Rural India Foundation (TRIFED) - Ministry of Tribal Affairs Gol	10,93,583	-	-	10,93,583	-	-	-	-	10,93,583	10,93,583
Mahindra - Mahindra - Agro Ecology Transformation	-	50,00,000	363	50,00,363	47,97,944	-	-	2,02,419	50,00,363.00	-
Reliance Foundation - Swayamshree Project	(3,54,669)	35,04,850	38,007	31,88,188	37,00,629	-	-	2,91,850	39,92,479.00	(8,04,291)
Azim Premji Philanthropic Initiatives Private Limited- G-2304-16912	11,58,860	5,88,07,000	6,57,427	6,06,23,287	5,93,85,634	-	-	-	5,93,85,634.00	12,37,653
Indusind Bank Pvt Ltd. -Vistaar	75,177	2,99,99,999	88,233	3,01,63,409	2,92,32,617	-	-	9,30,792	3,01,63,409.00	-
Aseem Infrastructure Finance Limited	-	1,12,19,000	57,179	1,12,76,179	1,12,76,179	-	-	-	1,12,76,179.00	-
SavITrees Environmental Trust	-	25,55,888	-	25,55,888	25,49,870	6,018	-	-	25,55,888.00	-
National Payments Corporation of India	(16,38,897)	18,91,697	-	2,52,800	2,52,800	-	-	-	2,52,800.00	-
Axis Bank Foundation- Enterprise Development	5,95,393	-	-	5,95,393	5,95,393	-	-	-	5,95,393.00	-
InterGlobe Foundation	75,31,577	1,43,68,083	1,24,708	2,20,24,368	1,51,26,274	-	-	3,87,700	1,55,13,974.00	65,10,394
Ashraya Hastha Trust	12,11,767	1,41,39,500	1,32,980	1,54,84,247	1,49,94,405	-	-	-	1,49,94,405.00	4,89,842
Delhi Premier Rotary Service Foundation	13,08,220	65,00,000	42,679	78,50,899	65,33,996	-	-	1,25,801	66,59,797.00	11,91,102
Axis Bank Limited -BCRL	-	10,40,82,975	5,36,416	10,46,19,391	10,46,21,216	-	-	-	10,46,21,216.00	1,825
Azim Premji Philanthropic Initiatives Private Limited- R-2610-33182	-	96,65,000	31,670	96,96,670	11,09,026	-	-	-	11,09,026.00	85,87,644
Brookfield Advisors India Private Limited	-	40,58,555	-	40,58,555	37,75,400	-	-	2,83,155	40,58,555.00	-
Elevar Digital Infrastructure Private Limited	-	1,39,71,696	32,260	1,40,03,956	1,30,06,700	48,300	-	9,48,956	1,40,03,956.00	-
NIIF Infrastructure Finance Limited	-	99,82,300	34,666	1,00,16,966	98,69,871	1,47,095	-	-	1,00,16,966.00	-
The J R D Tata Trust	-	85,56,280	92,693	86,48,973	68,28,399	1,80,000	-	-	70,08,399.00	16,40,574
CAPRI Global Capital Limited	-	50,00,000	29,291	50,29,291	47,79,291	-	-	2,50,000	50,29,291.00	-
HDFC Bank Ltd. - P1253-Mathura-Uttar Pradesh	-	2,32,21,884	-	2,32,21,884	2,24,02,800	-	-	8,19,084	2,32,21,884.00	-
TOTAL (A)	29,54,464	51,73,95,604	22,84,946	52,26,35,014	49,89,20,172	25,00,142		1,02,03,560	51,16,23,874	1,10,11,140
Underspent balances	1,42,85,979									60,01,825
Amount Recoverable	(1,13,31,515)									(41,42,240)
Previous Year (A)	15,00,313	35,03,56,971	22,28,297	35,40,85,581	34,30,45,992	8,83,426		91,95,284	35,31,24,702.50	19,93,586



FUNDING AGENCIES	Receipt during the year			Total	Payment during the year				Gross closing Unspent balance /(Recoverable)	Less: - Grant Written off/ (Written Back)	Closing unspent balance /(Recoverable) as on 31-03-2026
	Opening Unspent balance /(Recoverable) as on 01-04-2025	Grant Receipts	Interest Income		Recurring Expenditure	Capital Expenditure	Cost of Services to Agencies	Total			
	1	2	3	4=1 to 3	5	6	7	8= 5 To 7	9= 4-8	10	11=9-10

FUNDING AGENCIES	OPENING BALANCE Unspent balance /(Recoverable)	RECEIPTS DURING THE YEAR		Total	PAYMENTS DURING THE YEAR				Closing BALANCE Unspent balance /(Recoverable)	Grant Written off/ (Written Back)	Net Closing BALANCE Unspent balance /(Recoverable)
		Grant Receipts	Interest Income		Recurring Expenditure	Capital Expenditure	Cost of Services to Agencies (Per Contra)	Total			
	1	2	3	4=1 to 3	5	6	7	8= 5 To 7	9= 4-8	10	11=9-10
FOREIGN AGENCIES (B)											
Arpan Foundation	(7,95,137)	-	-	(7,95,137)	-	-	-	-	(7,95,137)	-	(7,95,137)
Gates foundation- Capacity Building	1,99,54,184	-	6,93,344	2,06,47,528	2,06,22,910	19,000	-	2,06,41,910.00	5,618	(5,618)	-
Ford Foundation- BFP	44,04,600	-	9,847	44,14,447	44,14,447	-	-	44,14,447.00	-	-	-
Give Foundation -Global Infrastructure Management	12,16,837	-	5,624	12,22,461	12,22,461	-	-	12,22,461.00	-	-	-
MacArthur Foundation, Chicago, USA	2,33,75,403	-	11,60,768	2,45,36,171	56,30,984	-	-	56,30,984.00	1,89,05,187	-	1,89,05,187
Wadhvani Charitable Foundation Inc, California, USA	9,582	-	-	9,582	-	-	-	-	9,582	(9,582)	-
Walmart Foundation-Il	14,90,29,932	-	96,60,117	15,86,90,049	5,16,56,144	3,70,461	72,74,170	5,93,00,775.00	9,93,89,274	-	9,93,89,274
Gates foundation- Swayamshree Project	2,45,91,515	1,31,03,662	14,46,168	3,91,41,345	2,00,40,236	-	20,04,024	2,20,44,260.00	1,70,97,085	-	1,70,97,085
GIZ - Ukrain War Emergency Fund	(4,49,708)	3,81,176	193	(68,339)	63,307	-	6,331	69,638.00	(1,37,977)	-	(1,37,977)
IDH- RPLC Project	19,39,527	43,53,746	-	62,93,273	60,74,890	18,000	1,39,848	62,32,738.00	60,535	(60,535)	-
Gates Foundation - SHG Members Collaboration	3,83,62,619	-	28,56,532	4,12,19,151	91,48,838	-	-	91,48,838.00	3,20,70,313	-	3,20,70,313
Standard Chartered Bank	-	4,96,11,540	3,30,376	4,99,41,916	4,76,20,321	-	23,21,595	4,99,41,916.00	-	-	-
The Hongkong and Shanghai Banking Corporation Limited	-	1,83,78,500	2,41,255	1,86,19,755	1,86,19,755	-	-	1,86,19,755.00	-	-	-
WILDLIFE FRIENDLY ENTERPRISE NETWORK (WFEN)		71,60,320	14,289	71,74,609	61,21,984	8,850	-	61,30,834.00	10,43,775	-	10,43,775
The Fishin' Co		12,44,777	2,653	12,47,430	5,79,195	-	-	5,79,195.00	6,68,235	-	6,68,235
Fidelity Asia Pacific Foundation		1,96,39,813	89,709	1,97,29,522	1,79,92,259	-	17,97,049	1,97,89,308.00	(59,786)	59,786	-
TOTAL (B)	26,16,39,354	11,38,73,534	1,65,10,874	39,20,23,763	20,98,07,732	4,16,311	1,35,43,017	22,37,67,059	16,82,56,704	(15,949)	16,82,40,755
Underspent balances	26,28,74,617								(75,735)		16,91,73,869
Amount Recoverable	(12,35,263)								59,786		(9,33,114)
Previous year (B)	18,88,58,889	24,60,61,998	96,67,443	44,45,88,331	17,34,38,000	8,09,323	90,63,620	18,33,10,944.00	26,12,77,387	3,61,967	26,16,39,354
Net TOTAL (A+B)	26,45,93,818	63,12,69,138	1,87,95,820	91,46,58,777	70,87,27,904	29,16,453	2,37,46,577	73,53,90,933.37	17,92,67,844	59,85,876	18,52,53,720
Underspent balances	27,71,60,596								(75,735)		19,03,29,073
Amount Recoverable	(1,25,66,778)								60,61,611		(50,75,354)
Previous Year Total (A+B)	19,03,59,202	59,64,18,969	1,18,95,740	79,86,73,911	51,64,83,993	16,92,749	1,82,58,904	53,64,35,646.50	26,22,38,265	23,55,553	26,45,93,818

Unspent balances (Net) as on 31st March 2026
Unspent balances (Net) as on 31st March 2025
Transfer from Statement of Income & Expenditure Appropriation Account

18,52,53,720
26,45,93,818
(7,93,40,098)

Unspent balances (Net) as on 31st March 2025
Unspent balances (Net) as on 31st March 2024
Transfer from Statement of Income & Expenditure Appropriation Account

26,45,93,818
19,03,59,206
7,42,34,612



SELF - RELIANT INITIATIVES THROUGH JOINT ACTION [SRIJAN]

Notes to Audited Financial Statements for the Year Ended March 31, 2026

NOTE 4: FIXED ASSETS - "Purchases made from Donor's Fund"

(Amount in ₹)

S. N.	Name of Assets	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		As on April 01, 2025	Additions during the year	Sale / Transfer/ Adj. during the Year	As on March 31, 2026	As on April 01, 2025	During the Year	Sale / Transfer/ Adj. during the Year	As on March 31, 2026	As on March 31, 2026	As on March 31, 2025
(A) Assets under possession of SRIJAN											
Tangible Assets											
I	Land	16,10,000	-	-	16,10,000	-	-	-	-	16,10,000	16,10,000
II	Furniture and Fixtures	30,28,908	4,61,837	-	34,90,745	11,79,527	2,19,570	-	13,99,097	20,91,648	18,49,381
III	Office Equipment	44,38,961	10,17,701	-	54,56,662	31,53,243	8,33,986	-	39,87,229	14,69,433	12,85,718
IV	Professional Equipment	12,55,181	3,38,633	-	15,93,814	9,74,016	1,90,025	-	11,64,041	4,29,773	2,81,165
V	Computers & Laptops	48,28,514	10,98,282	-	59,26,796	35,18,499	8,28,353	-	43,46,852	15,79,944	13,10,015
Intangible Assets											
I	Software	-	-	-	-	-	-	-	-	-	-
Total (A)		1,51,61,564	29,16,453	-	1,80,78,017	88,25,285	20,71,934	-	1,08,97,219	71,80,798	63,36,279
(B) Assets in Possession of Community, accounted for by SRIJAN											
I	Land'	7,03,400	-	-	7,03,400	-	-	-	-	7,03,400	7,03,400
II	Plant & Machinery	36,20,793	-	21,57,966	14,62,827	23,42,294	1,22,306	16,94,834	7,69,766	6,93,061	12,78,499
III	Buildings	7,12,943	-	-	7,12,943	5,31,723	18,122	-	5,49,845	1,63,098	1,81,220
IV	Electronic Equipments	59,330	-	59,330	-	56,562	-	56,562	0	-	2,768
V	Other Equipments	2,170	-	2,170	-	2,068	-	2,068	-0	-	102
III	Furniture & Fixtures	11,400	-	-	11,400	5,946	545	-	6,491	4,909	5,454
Total (B)		51,10,036	-	22,19,466	28,90,570	29,38,593	1,40,973	17,53,464	13,26,101.89	15,64,468	21,71,443
Total (A+B)		2,02,71,600	29,16,453	22,19,466	2,09,68,587	1,17,63,878	22,12,907	17,53,464	1,22,23,321	87,45,266	85,07,722
Previous Year		1,92,17,060	16,92,749	6,38,209	2,02,71,600	1,03,38,374	19,68,296	5,42,792	1,17,63,878	85,07,722	88,78,687
4.(B) Fixed Assets Purchased made from SRIJAN General Fund											
Tangible Assets											
I	Land	13,96,612	-	-	13,96,612	-	-	-	-	13,96,612	13,96,612
II	Furniture and Fixtures	32,838	1,17,740	-	1,50,578	2,794	10,545	-	13,339	1,37,239	30,044
III	Office Equipment	65,718	1,01,960	-	1,67,678	44,244	30,921	-	75,165	92,513	21,474
IV	Computers & Laptops	1,57,498	68,500	-	2,25,998	1,14,516	30,893	-	1,45,409	80,589	42,982
Total		16,52,666	2,88,200	-	19,40,866	1,61,554	72,359	-	2,33,912	17,06,954	14,91,112
Previous Year		16,03,132	57,534	8,000	16,52,666	1,22,943	42,530	3,920	1,61,554	14,91,112	14,80,188



Notes to Audited Financial Statements	As at March 31, 2026	As at March 31, 2025
NOTE 5 : INVESTMENTS		
A) Investment in debt oriented mutual fund		
Unrestricted General Fund	47,00,000	35,00,000
Sub Total	47,00,000	35,00,000
B) Investments in Fixed deposits with Commercial banks and institutions Against:-		
Corpus Fund	34,38,17,280	34,72,76,897
Pledge with Bank Guarantees	-	10,00,000
Unrestricted General Fund	5,08,15,272	2,68,12,617
Restricted Project Grant Fund	7,83,45,687	20,68,72,194
Sub Total	47,29,78,239	58,19,61,708
Total	47,76,78,239	58,54,61,708
NOTE 6: CASH AND BANK BALANCES		
A. Cash in Hand		
B. Bank Balances		
In Current Accounts	8,60,240	6,46,478
In Savings Accounts	15,95,06,492	10,90,29,688
Cheques in transit	-	4,29,000
Total	16,03,66,732	11,01,05,166
NOTE 7: LOANS AND ADVANCES (Un-secured, Considered good)		
Loans to Staff (Personal / Vehicle)	-	28,016
Loans to Staff from Staff Welfare Fund	12,77,347	11,49,166
Rent Advance	41,712	19,928
Employees Advances:		
Travel / Work	1,55,949	1,45,771
Travel / Work Advance to others	1,03,349	1,06,548
Salaries and Fees / Stipend	1,66,054	1,67,550
Total	17,44,411	16,16,979
NOTE 8: OTHER CURRENT ASSETS (Un-secured, Considered good)		
Interest accrued but not due	2,18,17,051	2,67,94,414
Amount Receivables from vendors	5,90,047	4,03,710
Unspent Balances with NGO Partners	-	16,815
Debtors (Professional Services)	-	48,30,244
Income Tax Recoverable	82,76,520	1,14,46,916
GST, TDS & TCS Recoverables	1,29,829	6,01,725
Deposits- Rent, Telephone and Electricity	7,23,509	7,40,609
Security deposits to Parties	70,000	70,000
Gratuity Plan Assets	54,21,713	82,13,152
Total	3,70,28,668	5,31,17,585
NOTE 9: CURRENT LIABILITIES		
Statutory Dues:		
Provident Fund Payable	9,90,985	8,36,767
Tax Deducted at Sources Payable	5,85,534	5,07,593
Professional Tax Payable	20,544	16,146
GST Payable	2,63,593	2,64,448
Liabilities for:		
Fees, Stipend and Honorarium	12,29,186	8,42,870
Salaries	4,61,182	1,40,818
Rent and Electricity	96,122	77,324
Payables to NGO's Partners	5,38,622	1,85,160
Other payables	2,82,065	12,21,987
Sundry Creditors	10,15,712	86,35,790
Gratuity -unpaid	-	20,00,000
Staff Welfare fund	27,74,973	27,74,973
Total	82,58,518	1,75,03,876
NOTE 10: PROVISIONS		
Gratuity to employees	1,56,47,725	1,52,04,958
Provision for Auditor's remuneration (Net of TDS)	7,29,000	6,80,400
Provision for other expenditures	4,37,521	99,500
Total	1,68,14,246	1,59,84,858



SELF - RELIANT INITIATIVES THROUGH JOINT ACTION [SRIJAN]

Notes to Audited Financial Statements	Amount in ₹	
	Year Ended March 31, 2026	Year Ended March 31, 2025
NOTE 11: RESTRICTED GRANTS AND CONTRIBUTIONS -		
I. INDIAN CONTRIBUTIONS:		
a. Corporates - CSR		
HDFC Bank Limited	15,23,23,176	12,25,04,979
IndusInd Bank Ltd	2,99,99,999	3,50,96,805
Mahindra and Mahindra Limited	50,00,000	35,00,000
Radico Khaitan Limited	-	19,97,000
Delhi Premier Rotary Service Foundation	35,00,000	15,00,000
Axis Bank Limited	10,40,82,975	-
Brookfield Advisors India Private Limited	40,58,555	-
Capari Global Capital Limited	50,00,000	-
	30,39,64,705	16,45,98,784
b. Corporates - Non- CSR		
Azim Premji Foundation	6,84,72,000	5,37,10,000
Axis Bank Foundation - Rural Livelihoods	3,61,17,025	4,31,17,119
Aditya Birla Capital Foundation	2,00,00,000	2,25,00,000
InterGlobe Foundation	1,43,68,083	1,47,01,241
Aseem Infrastructure Finance	1,12,19,000	1,45,00,000
National Payments Corporation of India	18,91,697	1,43,84,494
Reliance Foundation	35,04,850	60,35,621
ATE Chandra Foundation - NCNF Project	-	14,01,732
Elevar Digitel Infrastructure Private Limited	1,39,71,696	-
Axis Bank Foundation - Enterprise Development	-	9,50,000
	16,95,44,351	17,13,00,207
c. Development Institutions - Government Grants		
Bharat Rural Livelihoods Foundation (BRLF)- Mega Watershed Project	56,52,580	55,25,868
SIDBI Swavalamban Foundation	-	9,42,336
National Bank for Agriculture and Rural Development, Madhya Pradesh	-	6,66,000
	56,52,580	71,34,204
d. Other Philanthropic Institutions		
Ashraya Hastha Trust	1,41,39,500	50,94,001
Trimurti Associates Pvt Ltd	-	17,85,000
Checons Limited	-	4,45,000
Kusum Industrial Gases Ltd	-	2,65,000
NIIF INFRASTRUCTURE FINANCE LIMITED	99,82,300	-
Noble Communication	25,00,000	-
Saytrees Environmental Trust	25,55,888	-
The J R D Tata trust	85,56,280	-
Sata Vikash India Private Limited	5,00,000	-
	3,82,33,968	75,89,001
Total [a+b+c+d]	51,73,95,604	35,06,22,196
Less: Grant Return		
Bharat Rural Livelihoods Foundation (BRLF)- Mega Watershed Project	-	2,65,224
Sub Total [B]	-	2,65,224
Total (I)	51,73,95,604	35,03,56,972



Notes to Audited Financial Statements	Year Ended March 31, 2026	Year Ended March 31, 2025
II FOREIGN CONTRIBUTIONS :		
a. SRIJAN		
Walmart Foundation	-	16,32,76,369
Standard Chartered Bank	4,96,11,540	2,40,08,139
IDH RPLC Project	43,53,746	1,99,28,332
Gates Foundation - Swayamshree Project	1,31,03,662	1,67,30,000
The Hongkong and Shanghai Banking Corporation Limited, India	1,83,78,500	60,55,000
GIZ - Agroecological transformation with FPCs	3,81,176	43,28,935
GIZ - Agroecological driven Production Project	-	11,73,408
United Nations Population Fund (UNFPA)	-	11,01,815
Fidelity Asia	1,96,39,813	-
The Fishin Company	12,44,777	-
Wildlife Friendly Enterprise Network (WFEN)	71,60,320	-
Sub Total (a)	11,38,73,534	23,66,01,998
b. BUDDHA FELLOWSHIP PROGRAM		
Gates Foundation	-	84,60,000
Indian Friends Association	-	10,00,000
Sub Total (b)	-	94,60,000
Total (A+B)	11,38,73,534	24,60,61,998
Grand Total (I+II)	63,12,69,138	59,64,18,970

NOTE 12: Donations & Unrestricted Grant

I. INDIAN CONTRIBUTIONS:

Mr. Ashish Ramesh Chandra Kacholia- Swavlamban	-	2,12,00,000
Saytrees Environmental Trust	-	24,96,000
Bengal Finance and Investment Pvt. Ltd.- Swavalamban	1,50,00,000	17,00,000
Individual Contributions / Grants	1,47,970	25,000
Smt. Bhagwani Devi Basudev Jhunjhunwala Trust	21,000	21,000
SUGS LLOYD Limited	25,00,000	-
VKGM INFRASTRUCTURE PRIVATE LIMITED	24,98,457	-
Sub Total [I]	2,01,67,427	2,54,42,000

II FOREIGN CONTRIBUTIONS :

Individual Contributions / Grants	6,491	6,728
Sub Total [II]	6,491	6,728

Total [I+II] **2,01,73,918** **2,54,48,728**

NOTE 13 : Professional Income

GIZ- SENU	11,68,097	1,78,30,757
Capri Foundation (Including GST expenditure)	17,28,000	99,21,300
Capri Foundation (Reimbursement)	52,77,000	-
World Wide Fund	14,69,160	14,69,161
Total	96,42,257	2,92,21,218



SELF - RELIANT INITIATIVES THROUGH JOINT ACTION [SRIJAN]

(Amount in ₹)

Notes to Audited Financial Statements

For the Year Ended
March 31, 2026 For the Year Ended
March 31, 2025

NOTE 14: INTEREST INCOME

Interest earned on Restricted Grant Funds (Refer Note No. 3A)	1,87,95,820	1,18,95,741
Interest on Consultancy Project Fund (Refer Note No. 3B(c))	12,088	1,72,848
Interest earned on General funds	40,71,062	1,04,71,790
Interest on Income Tax Refund	5,85,367	1,95,075
Interest earned on Corpus Fund (Refer Note No. 1A)	2,04,74,789	1,86,71,094
Interest earned by NGO Partners	2,26,082	77,122
Total	4,41,65,208	4,14,83,670
Interest on Saving Banks	45,35,620	56,76,614
Interest on Fixed Deposits	3,88,03,744	3,55,34,859
Interest-Others	8,25,844	2,72,197
Total	4,41,65,208	4,14,83,670

NOTE 15: LIVELIHOOD PROMOTION ACTIVITIES

A. Livelihoods Promotion Activities through restricted fund

Direct Project Expenditure	38,03,61,155	23,95,35,989
Direct Project Expenditure- Buddha Fellowship Program	35,16,400	9,18,831
Training & Workshop Expenses	55,80,523	31,41,842
Training & Workshop Expenses-Buddha Fellowship Program	15,51,826	30,41,596
SHG (Formation and strengthening)	2,89,95,557	2,95,65,596
SHG (Formation and strengthening)- Buddha Fellowship Program	-	13,680
Salaries and Benefits to Village Resource Persons / FTE	4,63,69,221	2,63,83,526
Salaries and Benefits to Village Resource Persons / FTE - Buddha Fellowship Program	-	737
Travel, Local Conveyances Charges	-	79,49,102
Travel, Local Conveyances Charges - Buddha Fellowship Program	-	18,725
Sub total	46,63,74,682	31,05,69,624

B. Livelihoods Promotion Activities through General fund

Direct Programme Expenditure	63,91,876	53,42,790
Training and Workshop	31,41,645	38,38,922
SHG (Formation, Training and Mobilisation)	6,20,459	4,76,319
Salaries and Benefits to Village Resource Persons	15,73,516	10,77,608
Travel, Local Conveyances Charges	-	4,96,552
Sub total	1,17,27,496	1,12,32,191

Total **47,81,02,178** **32,18,01,815**

C. Grant to NGO Partners

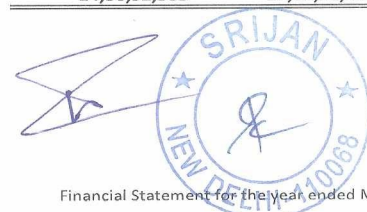
From Restricted Indian Grants	1,65,31,525	2,32,43,255
From General Fund	1,24,09,519	1,83,98,442
Total	2,89,41,044	4,16,41,697

NOTE- 16 :- Expenses Against Professional Income

Direct Expenditure of Professional Services	53,57,277	1,66,43,251
Consultancy Fees & Travel	-	67,102
Rates, Taxes and Duties	2,63,593	2,74,318
Salaries	26,34,615	1,08,53,033
Travel and Overheads	29,268	10,47,436
Sundry Expenditure	950	6,62,695
Total	82,85,703	2,95,47,835

NOTE 17: LIVELIHOOD PROGRAMME SUPPORT

Salaries and Benefits	10,56,89,747	9,54,00,865
Salaries and Benefits -Buddha Fellowship Program	2,00,04,046	1,87,20,820
Travel, Local Conveyances Charges	1,54,08,452	1,16,47,711
Travel, Local Conveyances Charges-Buddha Fellowship Program	25,90,058	24,40,969
Total	14,36,92,303	12,82,10,365



Financial Statement for the Year ended March 31, 2026

Notes to Audited Financial Statements

For the Year Ended
March 31, 2026

For the Year Ended
March 31, 2025

NOTE 18: LIVELIHOOD CONSULTANCY & RELATED EXPENSES

Consultancy Charges	1,98,22,619	26,56,219
Consultancy Charges-Buddha Fellowship Program	56,61,591	1,87,20,800
Travelling, Conveyance Charges	2,61,114	2,61,999
Travelling, Conveyance Charges-Buddha Fellowship Program	8,13,705	17,66,119
Total	2,65,59,029	2,34,05,137

NOTE 19 : LIVELIHOODS SUPPORT COST**i. Employee Cost (Admin Staff):**

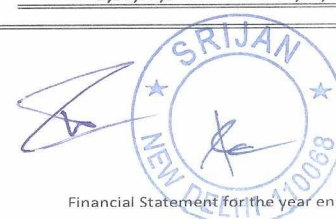
Employees Salaries	3,23,65,019	1,26,00,747
Employees Salaries -Buddha Fellowship Program	58,07,752	17,59,394
Recruitment and Selection Expenses	21,424	8,655
Recruitment and Selection Expenses -Buddha Fellowship Program	-	66,709
Staff Insurance	2,98,480	2,31,550
Staff Insurance -Buddha Fellowship Program	7,770	-
Travel & conveyances charges	20,57,024	13,82,305
Travel & conveyances charges -Buddha Fellowship Program	1,91,409	2,115
Sub Total (i)	4,07,48,878	1,60,51,475

ii. Other Administration expenses:

Statutory Audit Fees	7,96,500	4,61,822
Audit Travel cost	4,48,750	2,74,370
Internal Audit and Certification Cost	3,64,880	1,40,000
Internal Audit and Certification Cost -Buddha Fellowship Program	-	12,740
Rates, Taxes and Duties	21,424	15,233
Rates, Taxes and Duties -Buddha Fellowship Program	1,018	-
Travel & Local Convey Board Members	-	84,784
Printing, Stationery, books and periodicals	15,45,229	17,43,780
Printing, Stationery, books and periodicals -Buddha Fellowship Program	1,36,412	29,67,026
Communication Expenses	4,90,689	4,56,138
Communication Expenses -Buddha Fellowship Program	45,325	37,784
Rent, Water, Electricity & Maintenance	82,54,324	65,43,738
Rent, Water, Electricity & Maintenance -Buddha Fellowship Program	6,95,478	6,38,279
Staff Welfare, Bank Charges & Misc Expenses	19,98,707	15,38,750
Staff Welfare, Bank Charges & Misc Expenses -Buddha Fellowship Program	16,851	81,692
Capital Cost of Field Projects	5,900	6,000
Capital Cost of Field Projects-Buddha Fellowship Program	-	-
Sub Total (ii)	1,48,21,487	1,50,02,136
Total (i+ii)	5,55,70,365	3,10,53,611

NOTE 20: ADMINISTRATION COST- GENERAL

Livelihood Program Support	1,27,72,994	1,36,94,930
Livelihood Consultancy & related expenses	14,25,993	12,69,776
Employees Salaries	69,56,581	21,59,855
Recruitment and Selection Expenses	69,667	41,555
Staff Insurance	1,26,313	38,674
Travel & conveyances charges	3,41,950	1,96,547
Statutory Audit Fees	1,89,012	2,84,333
Audit Travel cost	1,67,408	1,80,500
Internal Audit and Certification Cost	76,752	56,855
Rates, Taxes and Duties	20,080	1,67,903
Travel & Local Convey Board Members	-	13,440
Printing, Stationery, books and periodicals	1,43,148	87,099
Communication Expenses	37,042	92,087
Rent, Water, Electricity & Maintenance	27,28,009	7,20,490
Sundry Expenses	6,72,397	5,07,300
Fixed Assets written off (Community/Owned)	-	4,080
Total	2,57,27,346	1,95,15,424



SELF RELIANT INITIATIVES THROUGH JOINT ACTION [SRIJAN]

Notes to Audited Financial Statements for the Year Ended March 31, 2026

Note 21: Significant Accounting Policies and Notes to Accounts

A. BACKGROUND

1. SRIJAN is registered as a Public Charitable Trust with Sub-registrar, Delhi. It is also registered u/s 12A and notified under section 80G of the Income Tax Act, 1961 bearing Registration No. DIT (E) S-2600/2000/282 DT. 11.08.2000. Approval is granted for 12A and 80G. Vide order dated 22/09/2021 for the Assessment Years 2022-23 to AY 2026-27 with registration number AABTS7533HE20165 and AABTS7533HF20080 respectively.
2. The Trust is registered with FCRA authorities to receive foreign contribution for carrying its objects / activities since 9th September 2002. Renewal of registration No. 231660276 under FCRA has been done vide their letter dated 05th January 2022 which is valid for a period of five years till 31st March 2027.

B. SIGNIFICANT ACCOUNTING POLICIES:

1. Basis of preparation of financial statements:

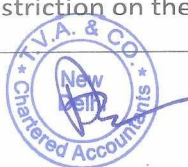
The financial statements have been prepared under the historical cost convention and on accrual basis except stated otherwise. The financial statements have been prepared to comply with the accounting standards, to the extent applicable, issued by the Institute of Chartered Accountants of India [ICAI]. The accounting policies applied by the Trust are consistent with those used in the previous year.

2. Use of estimates:

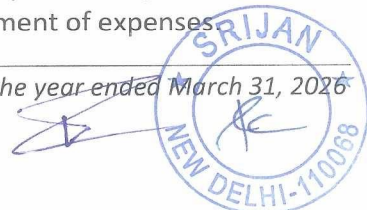
The preparation of financial statements is in conformity with the generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the results of operations during the reporting period / year. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates.

3. Revenue / Expenditure Recognition:

- 3.1** The main income of the Trust is from Grants and Contributions from government agencies, corporates and various development institutions and individuals from Indian as well foreign agencies. All grants and contributions are recognized on receipt basis except corpus donations directly credited to Corpus Fund, but expenditure and liabilities are recognized on accrual basis. In the case of a programme undertaken with the support of some government and other agencies, though the funds received are in the nature of the program execution expenses under a contract, the same is reported as grant in view of the restriction on the expenditure and its nature as reimbursement of expenses.



Audited financial statement for the year ended March 31, 2026



SELF RELIANT INITIATIVES THROUGH JOINT ACTION [SRIJAN]

3.2 Interest income is recognized on a time proportion basis, taking into account the amount invested in bank deposit and the interest rate applicable. Interest income is included under the head "Other income" in the statement of income and expenditure.

3.3 Interest income on fixed deposits earmarked to corpus fund is credited to corpus fund.

3.4 Interest earned on the restricted project grants have been allocated as per terms & conditions of MOUs with the respective funding agencies.

3.5 Dividend income from mutual funds is accrued when the right to receive payment is established by the balance sheet date, either by redemption or maturity, in the case of cumulative schemes.

4 Format of accounts:

Statement of Income and Expenditure has been classified based on the cost of various activities undertaken by the Trust, while natural expenses / income head wise statement of Income and Expenditure is prepared as a part of financial statements.

5. Classification of expenditures:

Various activities undertaken by the Trust, expenses incurred directly thereon for rendering of services to the poor rural communities, have been treated as under:

5.1 Livelihood Promotion Activities – these includes expenses related to community-based institutions created/promoted by the Trust, for providing informal training and exposure of beneficiaries / communities, capital assets created for communities, material purchased and handed over to communities, salaries and other cost related to contracted staff and Societies staff working directly with the communities on deputation.

5.2 Livelihood Promotion Support- these include salaries and the related benefits, travelling, lodging and boarding for management / field project staff.

5.3 Research and documentation include payment for consultancy/professional charges related to projects, retreat charges, travelling, lodging and boarding, wherever incurred for the same.

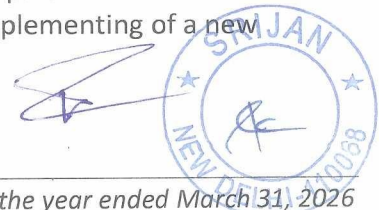
6 Disbursement to NGO Partners- Local Funds

Grants made to NGO partners are accounted for in the year of expenditure incurred by the concerned partners for implementation of projects, awarded under grant agreement, on the basis of quarterly expenditure reports and finally settled on the basis of utilization certificates certified by an independent firm of Chartered Accountants or by the Management.

At the end of project, if there is any un-utilized grants balance with partners then it shall be deducted from the next grant amount to be paid to partners for implementing of a new project.



Audited financial statement for the year ended March 31, 2026



SELF RELIANT INITIATIVES THROUGH JOINT ACTION [SRIJAN]

7 Fixed assets:

7.1 Fixed assets are stated at historical cost less accumulated depreciation.

7.2 Fixed assets purchased are classified as per the nature of assets and recorded in the books from the date they are purchased and used for the objectives of the Trust.

7.3 Assets created for the beneficiaries i.e., "assets in possession of the community but held and accounted for" in the books of account of the Trust, are to be ultimately transferred to them. All such assets are recognised at cost and charged to respective funding agencies as program/project expenses in consonance with the compliance of the grant conditions and the provisions of the Income Tax Act, 1961. As these assets are held and accounted for in the books of the Trust, and are under use by the community, depreciation at the prescribed rates has been charged in the books of the Trust from the date when these assets were purchased / put to use by credit and debit to the respective fixed assets and capital assets fund account in the Balance Sheet.

In Current situation, SRIJAN has maintained Fixed Asset register at locations keeping quantitative records for exercising control over these assets. The transfer of ownership of assets and physical possession are documented in SRIJAN records.

7.4 Fixed Assets purchased out of grants received are expensed off as program expenditure and are also capitalised with an equal amount credited to Capital Fund. Accordingly, deletions of such fixed assets are also adjusted from the Capital Fund.

7.5 Assets received as in-kind donations are recorded at value provided by donor agencies or at fair market value as on the date of acquiring such assets.

7.6 Depreciation has been charged on the assets at the following rates, which in the opinion of the Trust would cover the normally expected period of useful life of each of the category of assets on written down value method:

Category of Assets	Rate %
Furniture and Fixtures	10
Plant & machinery	15
Electric & Electronic Equipment's	40
Computers, peripherals and other allied equipment	40
Buildings (Community Assets)	10



SELF RELIANT INITIATIVES THROUGH JOINT ACTION [SRIJAN]

8 Investments

8.1 Investment in Fixed deposit are held at cost at the balance sheet date.

8.2 Investment in Mutual fund schemes are held of long-term nature are stated at cost, unless there is a dimension of permanent nature in the value of such investment.

9 Employees benefits:

The Trust has been providing following benefits to its employees as per the term of employment with them namely:

9.1 **Provident Fund:** The Trust has been discharging its liabilities along with amount deducted from the employees to the Regional Provident Fund Commissioner, as per the provisions of the Employees Provident Fund and Miscellaneous Provisions Act, 1952, on a monthly basis.

9.2 **Gratuity:** The Trust has been providing its liability towards Group Gratuity Scheme of its employees through funds invested with Life Insurance Corporation of India (LIC) on accrual basis, based on actuarial valuation and in compliance with Accounting Standard 15 (Revised) employee benefit.

9.3 **Staff Insurance:** The Trust has been providing group accidental insurance and medical insurance benefits to its employees through sum assured with the insurance company-Care Health Insurance Limited

9.4 **Leave Encashment:** The Trust is having policy for leaves, however leaves are neither carry forward nor encash able on leaving the organisation or on retirement.

10 Promotion, support and maintenance of Community Based Institutions (CBI's):

10.1 In order to achieve its objectives and donor and Government mandates in promotion of rural development and livelihood promotion activities in the areas of operations and targeted beneficiaries, often based on the mandate and directions, the Trust encourages the beneficiaries to organise themselves into community based institutions in the form of Co-operatives, Producer Companies or Societies, as necessary, to support and sustain their operations during and even beyond the period of project as initiated and supported by the Trust. These Community institutions are initially managed and nurtured by the Trust, with an ultimate intent to hand over the governance and management to the community or the members of the institutions, by infusing capacity to manage the same. Until such time, these institutions are supported by the grants & contributions, internal resources and the resources generated by the community itself and SRIJAN acts as a Trustee for the same, moving towards the goal of creating sustainable, independent institutions.



SELF RELIANT INITIATIVES THROUGH JOINT ACTION [SRIJAN]

- 10.2** Though independent books of accounts are maintained for the financial transactions for each of such institutions, separate governance structure is in existence; wherever needed, however independent audit by them.
- 10.3** The Trust has institutionalized appropriate control systems commensurate to the nature, size and reach of operations of these initiatives. The internal control framework has been well defined in the Finance manual approved by the Board.
- 10.4** As on March 31, 2026, there are six registered institutions, in the form of producer companies, in which technical expertise and professional guidance is provided by the Trust. The details the registered institutions are as follows:

1. Shipre Farmers' Producer Company Limited-Shivpuri
2. Sahan Shakti Farmers' Producer Company Limited-Baran
3. Ken Betwa Mahila Farmer Producer Company Limited-Tikamgarh
4. Amarkantak Horticulture producer Company Ltd.
5. COFE producer Company Ltd.
6. Jasinagar Soya Samriddhi Producer Company Ltd

11. Allocation of Salary & allowances:

Salary, allowances and staff benefits are allocated as per the Common costs allocation policy of the organisation in accordance with the terms and conditions of grants /MOU's/budgets available as approved by the CEO and confirmed by the Governing Board.

C. NOTES TO ACCOUNTS:

- 1. Contingent Liabilities:** Bank guarantee as on 31st March-2026- NIL (Previous year Rs 10 Lakh)
- 2. Livelihood Promotion Activities:** Rs. 47,81,02,178/- (Previous year Rs. 32,18,01,815/-) comprises of:
 - a) Rs. 2,96,16,016/- (Previous year Rs. 3,00,55,595/-) spent on the formation and strengthening of SHG Federations managed by the communities.
 - b) Rs. 39,02,69,431/- (Previous year Rs. 24,57,97,610/-) directly spent by the Trust in execution of various rural development and livelihood promotion enterprises / projects under the mandate of various Government and Philanthropic institutions.
 - c) Rs. 4,79,42,737/- (Previous year Rs. 2,74,61,871/-) directly spent by the Trust in relation to the services provided by Community Mobilizers and Village Resource Persons in execution of various rural development and livelihood promotion enterprises / projects under the mandate of various Government and Philanthropic institutions.
 - d) Rs.1,02,73,994/- (Previous year Rs. 1,00,22,360/-) spent by the trust towards training and workshops for rural development and livelihood promotion activities.



Audited financial statement for the year ended March 31, 2026



SELF RELIANT INITIATIVES THROUGH JOINT ACTION [SRIJAN]

3. Grants disbursed to Other Implementing Partner NGOs

- a) The summary of grant disbursements to other NGO partners for implementing the project activities & its utilization during the year and balances as at the year-end is as under:

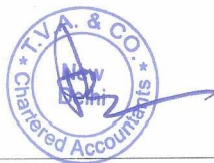
Particulars	(Rs. In Lakhs)	
	Current Year	Previous Year
Opening balances receivable (Net)	(1.68)	38.63
Add: Disbursements during the year	281.45	405.64
Add: Interest Income	2.40	1.04
Less: Utilization during the year	289.41	416.42
Less: Amount Written off/refunded	1.85	30.58
Closing Balances Receivables (Net)	(5.38)	(1.68)
Closing balances payable- Current liabilities Note-9	5.38	1.85
Closing Unspent balances receivable- Other Current Assets Notes-8	--	0.17

- b) The grant amount has been utilized on the basis of Expenditure Statements submitted by implementing NGO's/Audited Utilization Certificates of other independent firm of Chartered Accounts.

4. Grants & Specific Donation

- a) The Trust has received total grants & donations of Rs.6312.69 lakhs (including Rs. 1138.73 lakhs as foreign contribution) during the F.Y. 2025-26 (Previous Year Rs. 5964.18 lakhs including Rs. 2460.61 lakhs as foreign contribution).
- b) Out of Rs. 110.75 lakhs old overspent projects balances, Rs. 60,61,611 lakhs are outstanding for more than 3 years Including RS. 60 lakhs from Govt of MP MG NREGS CFT, has been written off during the FY 2025-26. Likewise, unspent Balance of Rs.75,735 were also written back during the FY 2025-26. In the opinion of the Management of the Trust these balances were not good for recovery/not payable in future.
- c) Unspent balances of Rs.1904.32 lakhs are lying in the restricted project fund accounts as on 31-03-2026. Out of which, Rs. 199.86 Lakhs are pertaining to the projects for which tenure were completed, but donor's extension letters are still pending to be receive-

Donors Agency	Branch	Fund Type	Rs. In lakhs
Transformation Rural India Foundation (TRIFED)	BFP	LC	10.94
Macarther Foundation	BFP	FC	188.92
Total			199.86



SELF RELIANT INITIATIVES THROUGH JOINT ACTION [SRIJAN]

5. Gratuity:

SRIJAN operates a gratuity plan where every employee is entitled to benefits equivalent to fifteen days' salary for every year of completed service with the Organisation, calculated based on 26 days a month on the last basic salary drawn immediately preceding the date when the employee becomes entitled for gratuity under the Scheme. The same is payable at the time of separation from the Organisation or retirement, whichever is earlier.

Contribution towards Trust's gratuity liability made to the Life Insurance Corporation of India (LIC) are adjusted against the gratuity liability determined by an independent actuary at the balance sheet date on the basis of "Projected Unit Credit Method" and the short fall, if any, is charged to the Statement of Income and Expenditure.

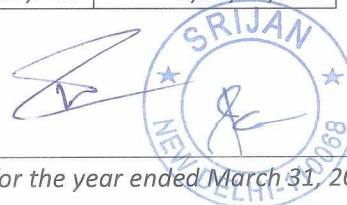
Actuarial gains and losses comprise experience adjustments and the effects of change in actuarial assumptions are recognized in the Statement of Income and Expenditure as income or expense in the year in which they arise.

Principal Assumptions in respect of provision of gratuity at the balance sheet are as follows:

Particulars	As at 31 March 2026	As at 31 March 2025
Discount rate	6.53%	6.54%
Expected rate of salary increase	8.00 %	8.00 %
Expected Rate of Return on Plan Assets	7.63%	7.50%
Maximum Limit of the Gratuity Benefits	20,00,000	20,00,000
No. of Employees	73	72
Retirement age	65 Years	65 Years
Mortality table	100% of IALM (2012 - 14)	100% of IALM (2012 - 14)
Withdrawal rates (%):		
Age		
Up to 30 years	29.87	13.88
31-44 years	29.87	13.88
Above 44 years	29.87	13.88

Changes in Present Value of Obligations

Particulars	March 31, 2026	March 31, 2025
Present value of obligation as at beginning of the year	1,52,04,958	1,04,00,558
Current service cost	14,88,296	16,18,226
Interest cost	9,94,404	7,49,880
Benefits Paid	(32,48,538)	(6,13,822)
Actuarial (gain)/ loss on Obligations	12,08,605	30,50,116
Present value of obligation as at the year end	1,56,47,725	1,52,04,958



Audited financial statement for the year ended March 31, 2026

SELF RELIANT INITIATIVES THROUGH JOINT ACTION [SRIJAN]

Fair Value of Plan Assets:

Particulars	March 31, 2026	March 31, 2025
Fair Value of plan assets at the beginning of the period	82,13,152	82,27,403
Acquisition adjustment	-	-
Actual return of plan assets	4,58,044	5,99,571
Employer contributions	-	-
Benefits paid	(32,48,538)	(6,13,822)
Fair value of plan assets at the end of the period	54,21,713	82,13,152
Funded status	(1,02,26,012)	(69,91,806)
Excess of actual over estimated return on plan assets	(158,887)	(31,471)

Recognized in the Profit and Loss Account

Particulars	March 31, 2026	March 31, 2025
Current service cost	14,88,296	16,18,226
Interest cost	994,404	7,49,880
Expected return on Plan Assets	(615,986)	(6,31,042)
Settlement cost	-	-
Net Actuarial (gain)/ loss recognized during the year	13,67,492	30,81,587
Expense recognized	32,34,206	48,18,651
Less: Recovery from CTC	20,63,970	18,64,720
Total Expense recognized in the Profit and Loss Account	11,70,236	29,53,931

6. Amount Receivables from vendors/Debtors:

A sum of Rs. 8.62 Lakh out of which Rs. 2.72 Lakh are outstanding for more than 3 years in the vendors accounts and debtors balance of Rs 14.68 Lakh are outstanding since last year. In the opinion of the Management of the Trust these balances Rs.17,39,307 are not good recovery, hence written off during the FY 2025-26. These may be noted and approved by the Board

7. Other Balances Written off/Written back

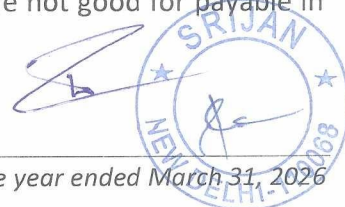
Sundry Balances of Rs. 6,44,260 have been written off during the FY 2025-26 which comprises of debit balances of TDS Payable Rs. 377,238, Loan to Staff Rs. 28,016 and Accrued Interest Rs. 2,39,006 which are outstanding since a long. In the opinion of the Management of the Trust these balances of are not good for recovery in future.

Likewise, Rs.14,70,539 have been written back during the FY 2025-26 which comprises of unspent balance of Sundry Creditors(Various accounts) Rs. 12,07,902, NGO partner credit balance Rs. 1,85,160 and TDS payable Rs. 77,539. These balances are Payable since a long. In the Opinion of the Management of the trust these balances are not good for payable in future.

These may be noted and approved by the board



Audited financial statement for the year ended March 31, 2026



SELF RELIANT INITIATIVES THROUGH JOINT ACTION [SRIJAN]

8. **Investment in Mutual funds** are aggregating to Rs. 47,00,000/- as on 31-03-2026 (Previous Year Rs 35,00,000) are of long-term nature. Dimensions in the net asset value by Rs 92,660 in some mutual fund schemes are of temporary in nature, hence no provision is being made in books of accounts.

9. **Income Tax Assessments**

Income tax assessment for the AY 2024-25 and for the AY 2025-26 have been completed under intimation u/s 143(1) vide order dated 24th December 2025 and 28th February 2026 respectively and tax refund of Rs. 86,46,473/- along with interest of Rs. 5,85,367/- has also been received. The Short refund of Rs 33,08,285 was due to mismatch of PAN/TAN for which response to the income tax department have been made.

10. **Staff Welfare Fund:** Staff Welfare Fund balance Rs 27.75 Lakh is appearing as current liabilities since more than 3 years without any movement.

11. **Remuneration and other payments to the Chief Executive Office [CEO]:**

(Amount in Rs.)

Description	FY 2025-26	FY 2024-25
Salaries and other related benefits	52,70,530	49,37,549
Travelling & Other Reimbursement	1,89,900	1,98,953
Total	54,60,430	51,36,502

12. **Auditors' Remuneration** includes Rs. 6,75,000 excluding applicable GST for the current year (Previous Year Rs. 6,30,000) as audit fee.

13. Corresponding figures of the previous year have been regrouped / rearranged wherever necessary to make them comparable with the figures of the current year. The previous year figures are regrouped and rearranged.

For Thakur, Vaidyanath Aiyar & Co.,
Chartered Accountants
Firm Reg. No. 000038N

For and on Behalf of Board of Trustees of
Self-Reliant Initiative Through Joint Action
(SRIJAN)



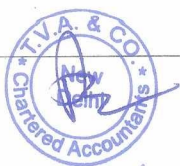
Anil Kumar Aggarwal

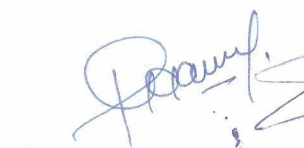
Partner

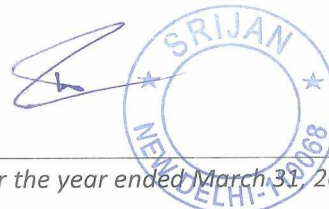
M.No. 087424

Place: New Delhi

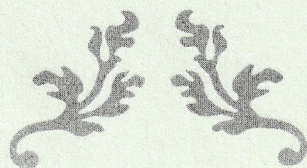
Date: 27th June 2026



 
(Prasanna Khemariya) R. Parasuram
Chief Executive Officer Chairman



Audited financial statement for the year ended March 31, 2026



SELF RELIANT INITIATIVES THROUGH JOINT ACTION (SRIJAN)

4,Community Shopping Centre First Floor, Anupam Apartment ,M.B. Road,
Saidullajab, New Delhi -110068



**AUDITED FINANCIAL STATEMENT
(FOREIGN FUNDS)FOR THE YEAR ENDED
MARCH 31, 2026**

THAKUR, VAIDYANTH AIYAR & CO.,
Chartered Accountants,
221-223, Deen Dayal Upadhyay Marg, New Delhi
-11002 Ph:91-23236958-60, 23237772 ,Fax:91-11-23230831
E-mail : tvande@rediffmail.com , tvandeca@gamil.co,

SELF - RELIANT INITIATIVES THROUGH JOINT ACTION [SRIJAN]

Balance Sheet as at 31st March 2026

(FOREIGN FUND)

Amount in ₹

Particulars	Note	As at 31st March, 2026	As at 31st March, 2025
SOURCES OF FUNDS			
CORPUS FUND	1	34,08,57,614	32,05,93,633
OTHER FUNDS AND RESERVES			
Capital Assets Fund	2	21,34,740	25,58,256
Restricted Project Funds	3A	16,91,73,869	26,28,74,618
General Reserve Fund	3B	9,70,44,076	9,56,55,013
Specific Fund		7,42,360	7,42,360
Total		60,99,52,659	68,24,23,880

APPLICATION OF FUNDS

PROPERTY PLANT& EQUIPEMENT - Funded by Donor's	4		
Assets under possession of SRIJAN		15,18,715	17,66,582
Assets in possession of Community		6,16,025	7,91,674
PROPERTY PLANT& EQUIPEMENT - Own Assets	4.A	14,25,235	14,44,313
INVESTMENTS	5	46,03,88,113	56,90,72,456
CURRENT ASSETS (A)			
Cash and Bank Balances	6	11,11,91,341	7,39,12,555
Loans and Advances	7	64,142	83,649
Other Current Assets	8	3,77,03,430	3,90,99,681
Grant amount receivable	3A	9,33,114	12,35,264
		14,98,92,027	11,43,31,149
CURRENT LIABILITIES AND PROVISIONS (B)			
Current Liabilities	9	25,00,846	43,80,305
Provisions	10	13,86,610	6,01,989
		38,87,456	49,82,294
NET CURRENT ASSETS (A-B)		14,60,04,571	10,93,48,855
Total		60,99,52,659	68,24,23,880

Significant Accounting Policies & Notes on Accounts 19

The accompanying notes to accounts referred to above form an integral part of these financial statements.

As per our report of even date attached

For Thakur, Vaidyanath Aiyar & Co.

Chartered Accountants

FR No. 000038N



Anil Kumar Aggarwal

Partner

M.No. 087424

Place: New Delhi

Date: 27th June 2026




(Prasanna Khemariya)
Chief Executive Officer

For and on behalf of Board of Trustees of
Self-Reliant Initiatives through Joint Action (SRIJAN)


(R. Parasuram)
Chairperson



SELF - RELIANT INITIATIVES THROUGH JOINT ACTION [SRIJAN]

Statement of Income and Expenditure For the Year Ended 31st March, 2026

(FOREIGN FUND)

Amount in ₹

Particulars	Note	For the Year Ended March 31, 2026	For the Year Ended March 31, 2025
REVENUE			
Restricted Grants and Contributions	11	11,38,73,534	24,60,61,998
Donations & Unrestricted Grant	12	6,491	6,728
Interest Income	13	3,91,34,648	3,63,99,226
Recovery of Overheads Costs from projects	3A	1,35,43,017	90,63,620
Amount Written Back		3,34,984	-
Total		16,68,92,674	29,15,31,572
EXPENDITURE			
Livelihood Promotion Activities	14	9,25,16,230	7,51,50,840
Livelihood Programme Support	15	6,60,45,688	6,23,40,679
Livelihood Consultancy and related expenses	16	2,54,37,935	2,30,53,177
Livelihoods Support Cost	17	2,70,57,165	1,39,62,572
Purchase of Fixed Assets from Donor's Fund	4	4,16,311	8,09,323
Overhead Recovery Cost charge to project	3A	1,35,43,017	90,63,620
Administration Cost- General	18	1,33,63,951	1,02,08,813
Depreciation on Fixed Assets from Own Fund	4	19,078	31,798
Other Balances Written off		1,63,119	30,245
Grant Debit Balances-Written Off	3A	59,786	3,61,967
Total		23,86,22,280	19,50,13,034
SURPLUS / (DEFICIT) FOR THE YEAR CARRY FORWARD		(7,17,29,606)	9,65,18,538
Total		16,68,92,674	29,15,31,572

APPROPRIATIONS

Balance Brought Down

SURPLUS / (DEFICIT) FOR THE YEAR

(7,17,29,606)

9,65,18,538

Transferred to / from :

Capital Assets Fund

Restricted Fund (Including Interest allocation)

(9,33,98,599)

7,27,80,464

General Reserve Fund

14,05,012

52,94,613

Corpus Fund- Interest

2,02,63,981

1,84,43,461

Significant Accounting Policies & Notes to Accounts

19

The accompanying notes to accounts referred to above form an integral part of these financial statements.

As per our report of even date attached

For Thakur, Vaidyanath Aiyar & Co.

Chartered Accountants

FR No. 000038N

(Signature)

Anil Kumar Aggarwal

Partner

M.No. 087424

Place: New Delhi

Date: 27th June 2026



**For and on behalf of Board of Trustees of
Self-Reliant Initiatives through Joint Action (SRIJAN)**

(Signature)
(Prasanna Khemariya)
Chief Executive Officer

(Signature)
(R. Parasuram)
Chairperson



SELF - RELIANT INITIATIVES THROUGH JOINT ACTION [SRIJAN]**Statement of Receipts and Payments for the Year Ended 31st March, 2026**

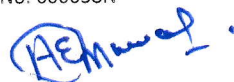
(FOREIGN FUND)		Amount in	
Particulars		For the Year Ended March 31, 2026	For the Year Ended March 31, 2025
A. Opening Balances as at 01.04.2025			
Cash and Bank Balances			
Current Accounts	6,32,887		12,52,551
Saving Accounts	7,32,79,668		3,40,46,761
Fixed Deposits and Investments	56,90,72,456	64,29,85,011	51,55,61,505
Current Assets, Loans & Advances	3,91,83,330		3,25,13,623
Less : Current Liabilities & Provisions	(49,82,294)	3,42,01,036	(31,00,696)
Total (A)		67,71,86,047	58,02,73,744
B. Receipts during the year			
Grant and Contribution	11,38,73,534		24,60,61,998
Donations and Unrestricted Grant	6,491	11,38,80,025	6,728
Interest on Savings Banks	20,90,503		25,46,378
Interest on Fixed deposits	3,70,44,145		3,38,52,848
Recovery of Overheads Costs from projects	1,35,43,017		-
Grant Amount Written Back	2,59,249	5,29,36,914	-
Total Receipts during the year (B)		16,68,16,939	28,24,67,952
Total(A+B)		84,40,02,986	86,27,41,696
C. Payments during the year			
Livelihood Promotion Activities	9,25,16,230		7,51,50,840
Livelihood Programme Support	6,60,45,688		6,23,40,679
Livelihood Consultancy and related expenses	2,54,37,935		2,30,53,177
Livelihoods Support Cost	2,70,57,165		1,39,62,572
Overhead Recovery Cost charge to project	1,35,43,017		-
Administration Cost- General	1,33,63,951		1,02,39,058
Bad debts Written off	1,63,119		-
		23,81,27,105	18,47,46,326
Non Recurring			
Purchase of Fixed Assets			-
Purchase of Fixed Assets from Donor's Fund		4,16,311	8,09,323
Total payments during the year(C)		23,85,43,416	18,55,55,649
D. Closing Balances as at 31.03.2026			
Cash and Bank Balances			
Current Account	7,00,687		6,32,887
Saving Account	11,04,90,654		7,32,79,668
Investments in Fixed Deposits	46,03,88,113	57,15,79,454	56,90,72,456
Current Assets, Loans & Advances	3,77,67,572		3,91,83,330
Less : Current Liabilities & Provisions	(38,87,456)	3,38,80,116	(49,82,294)
Total (D)		60,54,59,570	67,71,86,047
Total (C+D)		84,40,02,986	86,27,41,696

Significant Accounting Policies & Notes to Accounts

19

The accompanying notes to accounts referred to above form an integral part of these financial statements.

As per our report of even date attached

For Thakur, Vaidyanath Aiyar & Co.Chartered Accountants
FR No. 000038N**Anil Kumar Aggarwal**

Partner

M.No. 087424

Place: New Delhi

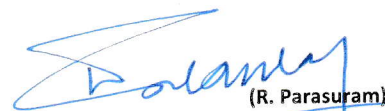
Date: 27th June 2026


(Prasanna Khemariya)

Chief Executive Officer

for and on behalf of Board of Trustees of

Self-Reliant Initiatives through Joint Action (SRIJAN)


(R. Parasuram)

Chairperson



SELF - RELIANT INITIATIVES THROUGH JOINT ACTION [SRIJAN]

(FOREIGN FUND)

Amount in ₹

Notes to Audited Financial Statements

As at March 31, 2026

As at March 31, 2025

NOTE 1: CORPUS FUND

A. Corpus Fund

Opening Balance	27,05,93,633	25,21,50,172
Addition during the year	-	-
Interest Income during the year	2,02,63,981	1,84,43,461
(Interest on Addition of Corpus Transfer to General Fund)		
Sub-total (A)	29,08,57,614	27,05,93,633

B. Building Infrastructure Fund

Opening Balance	5,00,00,000	5,00,00,000
Addition during the year	-	-
Sub-total(B)	5,00,00,000	5,00,00,000
Total (A+B)	34,08,57,614	32,05,93,633

NOTE 2: CAPITAL ASSETS FUND

Opening Balance	25,58,256	25,57,615
Additions in Gross Block during the year	4,16,311	8,09,323
Deletions (gross) during the year	(4,00,000)	-
Depreciation on assets during the year (Refer Note "4")	(7,72,889)	(8,08,682)
Depreciation on sale of fixed assets reversed	3,33,062	-
	(4,23,516)	641
Total	21,34,740	25,58,256

NOTE 3B: OTHER FUNDS & RESERVES

(a) General Reserve Fund (Un- Restricted Funds)

Accumulation of Surplus U/s 11(1)

Opening Balance	9,56,55,013	8,99,98,433
Transferred from/(to) Statement of Income and Expenditure	14,05,012	52,94,613
Unspent Grant balances Written off (net)	(15,949)	3,61,967
Total	9,70,44,076	9,56,55,013

(b) Specific Fund

Opening Balance	7,42,360	7,42,360
Addition During the Year	-	-
Total	7,42,360	7,42,360



Notes to Audited Financial Statements:

Note 3A: Restricted Grants- Opening balance, Receipts and expenditure during the year& closing balance as on March 31, 2026
(FOREIGN FUND)

FUNDING AGENCIES	OPENING BALANCE Unspent balance /(Recoverable)	RECEIPTS DURING THE YEAR		Total	PAYMENTS DURING THE YEAR				Closing BALANCE Unspent balance /(Recoverable)	Grant Written off/ (Written Back)	BALANCE
		Grant Receipts	Interest Income		Recurring Expenditure	Capital Expenditure	Cost of Services to Agencies (Per Contra)	Total			
	1	2	3	4=1 to 3	5	6	7	8= 5 To 7	9= 4-8	10	11=9
FOREIGN AGENCIES											
Arpan Foundation	(7,95,137)	-	-	(7,95,137)	-	-	-	-	(7,95,137)	-	-
Gates foundation- Capacity Building	1,99,54,184	-	6,93,344	2,06,47,528	2,06,22,910	19,000	-	2,06,41,910	5,618	(5,618)	-
Ford Foundation- BFP	44,04,600	-	9,847	44,14,447	44,14,447	-	-	44,14,447	-	-	-
Give Foundation -Global Infrastructure Management	12,16,837	-	5,624	12,22,461	12,22,461	-	-	12,22,461	-	-	-
MacArthur Foundation, Chicago, USA	2,33,75,403	-	11,60,768	2,45,36,171	56,30,984	-	-	56,30,984	1,89,05,187	-	-
Wadhvani Charitable Foundation Inc, California, USA	9,582	-	-	9,582	-	-	-	-	9,582	(9,582)	-
Walmart Foundation-II	14,90,29,932	-	96,60,117	15,86,90,049	5,16,56,144	3,70,461	72,74,170	5,93,00,775	9,93,89,274	-	-
Gates foundation- Swayamshree Project	2,45,91,515	1,31,03,662	14,46,168	3,91,41,345	2,00,40,236	-	20,04,024	2,20,44,260	1,70,97,085	-	-
GIZ - Ukrain War Emergency Fund	(4,49,708)	3,81,176	193	(68,339)	63,307	-	6,331	69,638	(1,37,977)	-	-
IDH- RPLC Project	19,39,527	43,53,746	-	62,93,273	60,74,890	18,000	1,39,848	62,32,738	60,535	(60,535)	-
Gates Foundation - SHG Members Collaboration	3,83,62,619	-	28,56,532	4,12,19,151	91,48,838	-	-	91,48,838	3,20,70,313	-	-
Standard Chartered Bank	-	4,96,11,540	3,30,376	4,99,41,916	4,76,20,321	-	23,21,595	4,99,41,916	-	-	-
The Hongkong and Shanghai Banking Corporation Limited	-	1,83,78,500	2,41,255	1,86,19,755	1,86,19,755	-	-	1,86,19,755	-	-	-
WILDLIFE FRIENDLY ENTERPRISE NETWORK (WFEN)	-	71,60,320	14,289	71,74,609	61,21,984	8,850	-	61,30,834	10,43,775	-	-
The Fishin' Co	-	12,44,777	2,653	12,47,430	5,79,195	-	-	5,79,195	6,68,235	-	-
Fidelity Asia Pacific Foundation	-	1,96,39,813	89,709	1,97,29,522	1,79,92,259	-	17,97,049	1,97,89,308	(59,786)	59,786	-
TOTAL	26,16,39,354	11,38,73,534	1,65,10,874	39,20,23,763	20,98,07,732	4,16,311	1,35,43,017	22,37,67,059	16,82,56,704	(15,949)	
Underspent balances	26,28,74,618									(75,735)	
Amount Recoverable	(12,35,264)									59,786	
Previous year	18,88,58,889	24,60,61,998	96,67,444	44,45,88,331	17,34,38,001	8,09,323	90,63,620	18,33,10,944	26,12,77,387	3,61,967	

Unspent balances (Net) as on 31st March 2026 16,82,40,755
Unspent balances (Net) as on 31st March 2025 26,16,39,354
Transfer from Statement of Income & Expenditure Appropriation Account (9,33,98,599)

Unspent balances (Net) as on 31st March 2025 26,16,39,354
Unspent balances (Net) as on 31st March 2024 18,88,58,889
Transfer from Statement of Income & Expenditure Appropriation Account 7,27,80,465



SELF - RELIANT INITIATIVES THROUGH JOINT ACTION [SRIJAN]

Notes to Audited Financial Statements for the Year Ended March 31, 2026

NOTE 4: FIXED ASSETS - "Purchases made from Donor's Fund"

S. N.	Name of Assets	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		As on April 01, 2025	Additions during the year	Sale / Transfer/ Adj. during the Year	As on March 31, 2026	As on April 01, 2025	During the Year	Sale / Transfer/ Adj. during the Year	As on March 31, 2026	As on March 31, 2026	As March 31, 2026
(A) Assets under possession of SRIJAN											
Tangible Assets											
I	Land	-	-	-	-	-	-	-	-	-	-
II	Furniture and Fixtures	7,71,091	35,750	-	8,06,841	2,13,056	57,485	-	2,70,541	5,36,300	-
III	Office Equipment	14,61,555	1,61,503	-	16,23,058	10,26,064	2,13,513	-	12,39,577	3,83,481	-
IV	Professional Equipment	2,43,597	-	-	2,43,597	1,80,259	28,653	-	2,08,912	34,685	-
V	Computers & Laptops	21,13,547	2,19,058	-	23,32,605	14,03,829	3,64,527	-	17,68,356	5,64,249	-
Intangible Assets											
I	Software	-	-	-	-	-	-	-	-	-	-
Total (A)		45,89,790	4,16,311	-	50,06,101	28,23,206	6,64,178	-	34,87,384	15,18,715	1
(B) Assets in Possession of Community, accounted for by SRIJAN											
I	Land'	-	-	-	-	-	-	-	-	-	-
II	Plant & Machinery	15,80,111	-	4,00,000	11,80,111	7,88,437	1,08,711	3,33,062	5,64,086	6,16,025	-
III	Buildings	-	-	-	-	-	-	-	-	-	-
IV	Electronic Equipments	-	-	-	-	-	-	-	-	-	-
V	Other Equipments	-	-	-	-	-	-	-	-	-	-
III	Furniture & Fixtures	-	-	-	-	-	-	-	-	-	-
Total (B)		15,80,111	-	4,00,000	11,80,111	7,88,437	1,08,711	3,33,062	5,64,085.94	6,16,025	1
Total (A+B)		61,69,901	4,16,311	4,00,000	61,86,212	36,11,643	7,72,889	3,33,062	40,51,470	21,34,740	2
Previous Year		53,60,578	8,09,323	-	61,69,901	28,02,962	8,08,682	-	36,11,643	25,58,256	2

4.(B) Fixed Assets Purchased made from SRIJAN General Fund

Tangible Assets											
I	Land	13,96,612	-	-	13,96,612	-	-	-	-	13,96,612	13
II	Furniture and Fixtures	-	-	-	-	-	-	-	-	-	-
III	Office Equipment	56,020	-	-	56,020	42,305	5,485	-	47,789	8,230	-
IV	Computers & Laptops	1,42,500	-	-	1,42,500	1,08,514	13,593	-	1,22,107	20,393	-
Total		15,95,132	-	-	15,95,132	1,50,819	19,078	-	1,69,896	14,25,235	14
Previous Year		15,95,132	-	-	15,95,132	1,19,023	31,798	2	1,50,819	14,44,313	14



SELF - RELIANT INITIATIVES THROUGH JOINT ACTION [SRIJAN]

Notes to Audited Financial Statements	Amount in ₹	
	As at March 31, 2026	As at March 31, 2025
NOTE 5 : INVESTMENTS		
A) Investments in Fixed deposits with Commercial banks and institutions Against:-		
Corpus Fund	33,96,33,443	34,41,58,680
Unrestristed General Fund	4,24,32,442	1,84,37,796
Restricted Project Grant Fund	7,83,22,228	20,64,75,980
Total	46,03,88,113	56,90,72,456
NOTE 6: CASH AND BANK BALANCES		
A. Cash in Hand		
B. Bank Balances		
In Current Accounts	7,00,687	6,32,887
In Savings Accounts	11,04,90,654	7,32,79,668
Total	11,11,91,341	7,39,12,555
NOTE 7: LOANS AND ADVANCES (Un-secured, Considered good)		
Rent Advance	4,428	4,428
Employees Advances:		
Travel / Work	38,405	59,626
Travel / Work Advance to others	11,493	9,956
Salaries and Fees / Stipend	9,816	9,638
Total	64,142	83,649
NOTE 8: OTHER CURRENT ASSETS (Un-secured, Considered good)		
Interest accrued but not due	2,10,55,798	2,52,10,441
Amount Receivables from vendors	1,04,406	1,12,229
Other dues	42,15,582	50,67,864
Income Tax Recoverable	1,18,60,795	81,72,528
GST, TDS & TCS Recoverables	-	69,770
Deposits- Rent, Telephone and Electricity	4,66,849	849
Security deposits to Parties	-	4,66,000
Total	3,77,03,430	3,90,99,681
NOTE 9: CURRENT LIABILITIES		
Statutory Dues:		
Provident Fund Payable	2,54,732	3,40,430
Tax Deducted at Sources Payable	91,838	1,79,068
Professional Tax Payable	9,975	4,588
Liabilities for:		
Fees, Stipend and Honorarium	4,14,489	77,293
Salaries	4,47,730	38,012
Rent and Electricity	14,524	6,124
Other payables	69,154	4,59,559
Sundry Creditors	5,14,366	30,20,922
Staff Welfare fund	6,84,038	2,54,308
Total	25,00,846	43,80,305
NOTE 10: PROVISIONS		
Gratuity to employees	13,38,259	3,96,055
Provision for Auditor's remuneration (Net of TDS)	47,593	2,05,934
Provision for other expenditures	758	-
Total	13,86,610	6,01,989



SELF - RELIANT INITIATIVES THROUGH JOINT ACTION [SRIJAN]

	Amount in ₹	
Notes to Audited Financial Statements	Year Ended March 31, 2026	Year Ended March 31, 2025

NOTE 11 : RESTRICTED GRANTS AND CONTRIBUTIONS -**FOREIGN CONTRIBUTIONS :****a. SRIJAN**

Walmart Foundation	-	16,32,76,369
Standard Chartered Bank	4,96,11,540	2,40,08,139
IDH RPLC Project	43,53,746	1,99,28,332
Gates Foundation - Swayamshree Project	1,31,03,662	1,67,30,000
The Hongkong and Shanghai Banking Corporation Limited, India	1,83,78,500	60,55,000
GIZ - Initiate Agroecological transformation with FPCs	3,81,176	43,28,935
GIZ - Agroecological driven Production Project	-	11,73,408
United Nations Population Fund (UNFPA)	-	11,01,815
Fidelity Asia	1,96,39,813	-
The Fishin Company	12,44,777	-
Wildlife Friendly Enterprise Network (WFEN)	71,60,320	-
Sub Total (a)	11,38,73,534	23,66,01,998

b. BUDDHA FELLOWSHIP PROGRAM

Gates Foundation	-	84,60,000
Indian Friends Association	-	10,00,000
Sub Total (b)	-	94,60,000
Total (A+B)	11,38,73,534	24,60,61,998

NOTE 12: Donations & Unrestricted Grant**FOREIGN CONTRIBUTIONS :**

Individual Contributions / Grants	6,491	6,728
Total	6,491	6,728



SELF - RELIANT INITIATIVES THROUGH JOINT ACTION [SRIJAN]

Notes to Audited Financial Statements	(Amount in ₹)	
	For the Year Ended March 31, 2026	For the Year Ended March 31, 2025

NOTE 13: INTEREST INCOME

Interest earned on Restricted Grant Funds (Refer Note No. 3A)	1,65,10,874	96,67,446
Interest earned on General funds	23,59,793	82,88,319
Interest earned on Corpus Fund (Refer Note No. 1A)	2,02,63,981	1,84,43,461
Total	3,91,34,648	3,63,99,226
Interest on Saving Banks	20,90,503	25,46,378
Interest on Fixed Deposits	3,70,44,145	3,38,52,848
Total	3,91,34,648	3,63,99,226

NOTE 14: LIVELIHOOD PROMOTION ACTIVITIES

A. Livelihoods Promotion Activities through restricted fund

Direct Project Expenditure	6,53,93,779	5,42,80,713
Direct Project Expenditure- Buddha Fellowship Program	35,16,400	9,18,831
Training & Workshop Expenses	22,66,490	9,40,074
Training & Workshop Expenses-Buddha Fellowship Program	15,51,826	30,41,596
SHG (Formation and strengthening)	22,06,018	19,08,741
SHG (Formation and strengthening)- Buddha Fellowship Program	-	13,680
Salaries and Benefits to Village Resource Persons / FTE	1,65,85,231	95,72,521
Salaries and Benefits to Village Resource Persons / FTE - Buddha Fellowship Program	-	737
Travel, Local Conveyances Charges	-	33,83,954
Travel, Local Conveyances Charges - Buddha Fellowship Program	-	18,725
Sub total	9,15,19,744	7,40,79,572

B. Livelihoods Promotion Activities through General fund

Traning and Workshop	9,96,486	10,71,268
Sub total	9,96,486	10,71,268
Total	9,25,16,230	7,51,50,840

NOTE 15: LIVELIHOOD PROGRAMME SUPPORT

Salaries and Benefits	3,78,48,040	3,65,50,911
Salaries and Benefits -Buddha Fellowship Program	2,00,04,046	1,87,20,820
Travel, Local Conveyances Charges	56,03,544	46,27,979
Travel, Local Conveyances Charges-Buddha Fellowship Program	25,90,058	24,40,969
Total	6,60,45,688	6,23,40,679

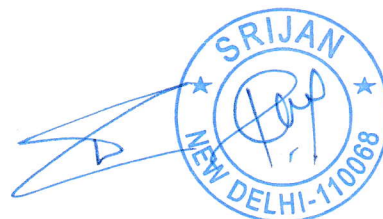
NOTE 16: LIVELIHOOD CONSULTANCY & RELATED EXPENSES

Consultancy Charges	1,89,05,640	24,44,071
Consultancy Charges-Buddha Fellowship Program	56,61,591	1,87,20,800
Travelling, Conveyance Charges	56,999	1,22,187
Travelling, Conveyance Charges-Buddha Fellowship Program	8,13,705	17,66,119
Total	2,54,37,935	2,30,53,177



SELF - RELIANT INITIATIVES THROUGH JOINT ACTION [SRIJAN]

	(Amount in ₹)	
Notes to Audited Financial Statements	For the Year Ended March 31, 2026	For the Year Ended March 31, 2025
NOTE 17 : LIVELIHOODS SUPPORT COST		
i. Employee Cost (Admin Staff):		
Employees Salaries	1,47,30,826	37,44,082
Employees Salaries -Buddha Fellowship Program	58,07,752	17,59,394
Recruitment and Selection Expenses	-	8,655
Recruitment and Selection Expenses -Buddha Fellowship Program	-	66,709
Staff Insurance	1,03,543	27,405
Staff Insurance -Buddha Fellowship Program	7,770	-
Travel & conveyances charges	5,30,128	4,16,434
Travel & conveyances charges -Buddha Fellowship Program	1,91,409	2,115
Sub Total (i)	2,13,71,428	60,24,794
ii. Other Administration expenses:		
Statutory Audit Cost	2,39,107	1,89,472
Internal Audit and Certification Cost	92,938	2,34,152
Internal Audit and Certification Cost -Buddha Fellowship Program	-	12,740
Rates, Taxes and Duties	3,350	1,100
Rates, Taxes and Duties -Buddha Fellowship Program	1,018	-
Printing, Stationery, books and periodicals	5,97,389	5,02,278
Printing, Stationery, books and periodicals -Buddha Fellowship Program	1,36,412	29,67,026
Communication Expenses	1,81,237	1,52,320
Communication Expenses -Buddha Fellowship Program	45,325	37,784
Rent, Water, Electricity & Maintenance	30,23,601	24,99,298
Rent, Water, Electricity & Maintenance -Buddha Fellowship Program	6,95,478	6,38,279
Staff Welfare, Bank Charges & Misc Expenses	6,47,131	6,21,637
Staff Welfare, Bank Charges & Misc Expenses -Buddha Fellowship Program	16,851	81,692
Capital Cost of Field Projects	5,900	-
Sub Total (ii)	56,85,737	79,37,778
Total (i+ii)	2,70,57,165	1,39,62,572
NOTE 18: ADMINISTRATION COST- GENERAL		
Livelihood Program Support	56,70,773	73,29,426
Livelihood Consultancy & related expenses	39,766	3,32,355
Employees Salaries	51,46,679	17,94,139
Travel & conveyances charges	11,963	-
Statutory Audit Cost	57,137	-
Internal Audit and Certification Cost	-	1,770
Rates, Taxes and Duties	125	1,19,786
Communication Expenses	3,958	4,170
Rent, Water, Electricity & Maintenance	24,01,791	4,01,200
Sundry Expenses	31,759	2,25,967
Total	1,33,63,951	1,02,08,813



SELF RELIANT INITIATIVES THROUGH JOINT ACTION [SRIJAN]

Notes to Audited Financial Statements (FCRA) for the Year Ended March 31, 2026

Note 19: Significant Accounting Policies and Notes to Accounts

A. Background

1. SRIJAN is registered as a Public Charitable Trust with Sub-registrar, Delhi. It is also registered u/s 12A and notified under section 80G of the Income Tax Act, 1961 bearing Registration No. DIT (E) S-2600/2000/282 DT. 11.08.2000. Approval is granted for 12A and 80G. Vide order dated 22/09/2021 for the Assessment Years 2022-23 to AY 2026-27 with registration number AABTS7533HE20165 and AABTS7533HF20080 respectively.
2. The Trust is registered with FCRA authorities to receive foreign contribution for carrying its objects / activities since 9th September 2002. Renewal of registration No. 231660276 under FCRA has been done vide their letter dated 05th January 2022 which is valid for a period of five years till 31st March 2027.

B. SIGNIFICANT ACCOUNTING POLICIES:

1. Basis of preparation of financial statements:

The financial statements have been prepared under the historical cost convention and on accrual basis except stated otherwise. The financial statements have been prepared to comply with the accounting standards, to the extent applicable, issued by the Institute of Chartered Accountants of India [ICAI]. The accounting policies applied by the Trust are consistent with those used in the previous year.

2. Use of estimates:

The preparation of financial statements is in conformity with the generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the results of operations during the reporting period / year. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates.

3. Revenue / Expenditure Recognition:

- 3.1 The main income of the Trust is from Grants and Contributions from government agencies, corporates and various development institutions and individuals from Indian as well foreign agencies. All grants and contributions are recognized on receipt basis except corpus donations directly credited to Corpus Fund, but expenditure and liabilities are recognized on accrual basis. In the case of a programme undertaken with the support of some government and other agencies, though the funds received are in the nature of the program execution expenses under a contract, the same is reported as grant in view of the restriction on the expenditure and its nature as reimbursement of expenses.



SELF RELIANT INITIATIVES THROUGH JOINT ACTION [SRIJAN]

3.2 Interest income is recognized on a time proportion basis, taking into account the amount invested in bank deposit and the interest rate applicable. Interest income is included under the head "Other income" in the statement of income and expenditure.

3.3 Interest income on fixed deposits earmarked to corpus fund is credited to corpus fund.

3.4 Interest earned on the restricted project grants have been allocated as per terms & conditions of MOUs with the respective funding agencies.

3.5 Dividend income from mutual funds is accrued when the right to receive payment is established by the balance sheet date, either by redemption or maturity, in the case of cumulative schemes.

4 Format of accounts:

Statement of Income and Expenditure has been classified based on the cost of various activities undertaken by the Trust, while natural expenses / income head wise statement of Income and Expenditure is prepared as a part of financial statements.

5. Classification of expenditures:

Various activities undertaken by the Trust, expenses incurred directly thereon for rendering of services to the poor rural communities, have been treated as under:

5.1 Livelihood Promotion Activities – these includes expenses related to community-based institutions created/promoted by the Trust, for providing informal training and exposure of beneficiaries / communities, capital assets created for communities, material purchased and handed over to communities, salaries and other cost related to contracted staff and Societies staff working directly with the communities on deputation.

5.2 Livelihood Promotion Support- these include salaries and the related benefits, travelling, lodging and boarding for management / field project staff.

5.3 Research and documentation includes payment for consultancy/professional charges related to projects, retreat charges, travelling, lodging and boarding, wherever incurred for the same.

6 Fixed assets:

6.1 Fixed assets are stated at historical cost less accumulated depreciation.

6.2 Fixed assets purchased are classified as per the nature of assets and recorded in the books from the date they are purchased and used for the objectives of the Trust.

6.3 Assets created for the beneficiaries i.e. "assets in possession of the community but held and accounted for" in the books of account of the Trust, are to be ultimately transferred to them. All such assets are recognised at cost and charged to respective funding agencies as program/project expenses in consonance with the compliance of the grant conditions and

SELF RELIANT INITIATIVES THROUGH JOINT ACTION [SRIJAN]

the provisions of the Income Tax Act, 1961. As these assets are held and accounted for in the books of the Trust, and are under use by the community, depreciation at the prescribed rates has been charged in the books of the Trust from the date when these assets were purchased / put to use by credit and debit to the respective fixed assets and capital assets fund account in the Balance Sheet.

In Current situation, SRIJAN has maintained Fixed Asset register at locations keeping quantitative records for exercising control over these assets. The transfer of ownership of assets and physical possession are documented in SRIJAN records.

6.4 Fixed Assets purchased out of grants received are expensed off as program expenditure and are also capitalised with an equal amount credited to Capital Fund. Accordingly, deletions of such fixed assets are also adjusted from the Capital Fund.

6.5 Assets received as in-kind donations are recorded at value provided by donor agencies or at fair market value as on the date of acquiring such assets.

6.6 Depreciation has been charged on the assets at the following rates, which in the opinion of the Trust would cover the normally expected period of useful life of each of the category of assets on written down value method:

Category of Assets	Rate %
Furniture and Fixtures	10
Plant & machinery	15
Electric & Electronic Equipment's	40
Computers, peripherals and other allied equipment	40
Buildings (Community Assets)	10

7 Investments

Investment in Fixed deposit are held at cost at the balance sheet date.

8 Employees benefits:

The Trust has been providing following benefits to its employees as per the term of employment with them namely:

8.1 Provident Fund: The Trust has been discharging its liabilities along with amount deducted from the employees to the Regional Provident Fund Commissioner, as per the provisions of the Employees Provident Fund and Miscellaneous Provisions Act, 1952, on a monthly basis.

8.2 Gratuity: The Trust has been providing its liability towards Group Gratuity Scheme of its employees through funds invested with Life Insurance Corporation of India (LIC) on accrual basis, based on actuarial valuation and in compliance with Accounting Standard 15 (Revised) employee benefit.

8.3 Staff Insurance: The Trust has been providing group accidental insurance and medical insurance benefits to its employees through sum assured with the insurance company-Care Health Insurance Limited

SELF RELIANT INITIATIVES THROUGH JOINT ACTION [SRIJAN]

- 8.4 Leave Encashment:** The Trust is having policy for leaves, however leaves are neither carry forward nor encash able on leaving the organisation or on retirement.

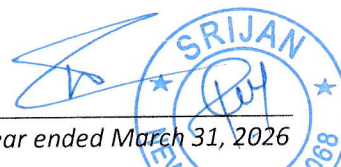
9 Promotion, support and maintenance of Community Based Institutions (CBI's):

- 9.1** In order to achieve its objectives and donor and Government mandates in promotion of rural development and livelihood promotion activities in the areas of operations and targeted beneficiaries, often based on the mandate and directions, the Trust encourages the beneficiaries to organise themselves into community based institutions in the form of Co-operatives, Producer Companies or Societies, as necessary, to support and sustain their operations during and even beyond the period of project as initiated and supported by the Trust. These Community institutions are initially managed and nurtured by the Trust, with an ultimate intent to hand over the governance and management to the community or the members of the institutions, by infusing capacity to manage the same. Until such time, these institutions are supported by the grants & contributions, internal resources and the resources generated by the community itself and SRIJAN acts as a Trustee for the same, moving towards the goal of creating sustainable, independent institutions.
- 9.2** Though independent books of accounts are maintained for the financial transactions for each of such institutions, separate governance structure is in existence; wherever needed, however independent audit by them.
- 9.3** The Trust has institutionalized appropriate control systems commensurate to the nature, size and reach of operations of these initiatives. The internal control framework has been well defined in the Finance manual approved by the Board.
- 9.4** As on March 31, 2026, there are six registered institutions, in the form of producer companies, in which technical expertise and professional guidance is provided by the Trust. The details the registered institutions are as follows:

1. Shipre Farmers' Producer Company Limited-Shivpuri
2. Sahan Shakti Farmers' Producer Company Limited-Baran
3. Ken Betwa Mahila Farmer Producer Company Limited-Tikamgarh
4. Amarkantak Horticulture producer Company Ltd.
5. COFE producer Company Ltd.
6. Jasinagar Soya Samriddhi Producer Company Ltd

10. Allocation of Salary & allowances:

Salary, allowances and staff benefits are allocated as per the Common costs allocation policy of the organisation in accordance with the terms and conditions of grants /MOU's/budgets available as approved by the CEO and confirmed by the Governing Board.



SELF RELIANT INITIATIVES THROUGH JOINT ACTION [SRIJAN]

C. NOTES TO ACCOUNTS:

1. Livelihood Promotion Activities: Rs. 925.16 lakhs (Previous year Rs. 751.50 lakhs) comprises of:

- a. Rs. 22.06 lakhs (Previous year Rs. 19.22 lakhs) spent on the formation and strengthening of SHG Federations managed by the communities.
- b. Rs. 689.10 lakhs (Previous year Rs. 551.99 lakhs) directly spent by the Trust in execution of various rural development and livelihood promotion enterprises / projects under the mandate of various Government and Philanthropic institutions.
- c. Rs. 165.85 lakhs (Previous year Rs. 95.73 lakhs) directly spent by the Trust in relation to the services provided by Community Mobilizers and Village Resource Persons in execution of various rural development and livelihood promotion enterprises / projects under the mandate of various Government and Philanthropic institutions.
- d. Rs. 48.15 lakhs (Previous year Rs. 84.56 lakhs) spent by the trust towards training and workshops for rural development and livelihood promotion activities.

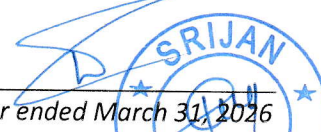
2. Grants & Specific Donation

- a) The Trust has received FCRA grants & donations of Rs. 1138.80 lakhs during the F.Y. 2025-26 (Previous Year Rs. 2,460.68 lakhs)
- b) Old overspent projects balances of Rs. 0.60 lakhs (P.Y. 4.82 lakhs) have been written off and Unspent balances of Rs. 0.76 lakhs (P.Y. 1.20 lakhs) were also written back during the year 2025-26. In the opinion of the Management of the Trust these balances were not good for recovery/not payable in future.
- c) Unspent balances of Rs. 1691.74 lakhs are lying in the restricted project fund accounts as on 31-03-2026. Out of which, one donor agency "Macarther Foundation" of Rs. 188.92 Lakhs are pertaining to the projects for which tenure were completed, but donor's extension letters are still pending to be receive.

3. Gratuity:

SRIJAN operates a gratuity plan where every employee is entitled to benefits equivalent to fifteen days' salary for every year of completed service with the Organisation, calculated based on 26 days a month on the last basic salary drawn immediately preceding the date when the employee becomes entitled for gratuity under the Scheme. The same is payable at the time of separation from the Organisation or retirement, whichever is earlier.

Contribution towards Trust's gratuity liability made to the Life Insurance Corporation of India (LIC) are adjusted against the gratuity liability determined by an independent actuary at the balance sheet date on the basis of "Projected Unit Credit Method" and the short fall, if any, is charged to the Statement of Income and Expenditure.



SELF RELIANT INITIATIVES THROUGH JOINT ACTION [SRIJAN]

4. Sundry Balances Written off/Written back

Sundry Balances of Rs. 1,63,119 have been written off during the FY 2025-26 which comprises of debit balances of sundry debtors Rs.40,273 and TDS Payable Rs.1,22,846, which are outstanding since a long. In the opinion of the Management of the Trust these balances are not good for recovery in future.

Likewise, Rs. 2,59,249 have been written back during the FY 2025-26 which comprises of unspent balance of Sundry Creditors Rs 1,95,532 and TDS payable Rs.63,717. These balances are Payable since a long. In the Opinion of the Management of the trust these balances are not good for payable in future.

These may be noted and approved by the board

5. Corresponding figures of the previous year have been regrouped / rearranged wherever necessary to make them comparable with the figures of the current year. The previous year figures are regrouped and rearranged.

For Thakur, Vaidyanath Aiyar & Co.,
Chartered Accountants
Firm Reg. No. 000038N


Anil Kumar Aggarwal

Partner

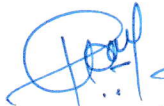
M.No. 087424

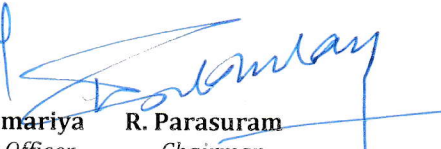
Place: New Delhi

Date: 27.06.2026



For and on Behalf of Board of Trustees of
Self-Reliant Initiative Through Joint Action
(SRIJAN)


Prasanna Khemariya
Chief Executive Officer


R. Parasuram
Chairman

