



S. S. GANDHI
M.Com., F.C.A.

To
The Members
PARARTH SAMITI
Chhindwara (M.P.)

INDEPENDENT AUDITOR'S REPORT

Opinion

We have audited the Financial Statement of **PARARTH SAMITI, Chhindwara M.P.** (a Society Registered under the M.P. Societies Registration Act 1973) which comprise the Balance Sheet as at 31st March, 2026 and the Statement of Income & Expenditure for the year ended 31st March, 2026.

In our opinion, the accompanying financial statements of the Society (entity) are prepared, in all material respects, in accordance with the Accounting Principles generally accepted in India

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. 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 Society (entity) in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Governing Body and Those Charged with Governance for the Financial Statements

The Governing Body of the Society (entity) is responsible for the preparation of the financial statements in accordance with the accounting principles generally accepted in India and for such internal control as Governing Body of the Society determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, Governing Body of the Society (entity) is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going



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concern basis of accounting unless Governing Body either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities 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.

Report on other Legal and Regulatory Requirements:

- We have obtained all the necessary information & explanation which to the best of our knowledge and belief were required for the purpose of our audit;
- In our opinion, proper books of account as required have been kept by the Society so far as appears from our examination of those books;
- The Balance Sheet and Income & Expenditure Account dealt with above are in agreement with the books of account;

For S.S.Gandhi & CO.
Chartered Accountants
Firm Regn. No. 002946C

**CA. SUNIL KUMAR GANDHI**

Proprietor

Membership No. 072034

UDIN: 26072034EVRPNU3231

Place: Indore

DATE: 4th September, 2026

**S. S. GANDHI**
M.Com., F.C.A.**ANNEXURE TO THE INDEPENDENT AUDITOR'S REPORT**

(Refer to our report of even date on the financial statements of Pararth Samiti, Chhindwara (M.P.) for the year ended 31st March, 2026)

1. Maintenance of Books of Account

The Samiti has maintained proper books of account, records, and registers as required under The M.P. Society Registrickaran Adhiniyam, 1973, to the extent produced before us.

2. Internal Controls

The internal control system commensurate with the size of the Samiti and nature of its activities was found adequate. However, strengthening documentation of approvals and periodic review of project expenditures would further enhance the effectiveness of internal controls.

3. Utilization of Grants

- Grants received from Government departments, funding agencies, and other institutions have been applied for the purposes for which they were sanctioned.
- Unutilized balances of project-specific grants, if any, have been properly disclosed under Unspent Grant Balances under Note-3 in the Balance Sheet.
- In case of capital grants, the same has been appropriately reflected as Capital Grants in the Balance Sheet.

4. Statutory Compliance

- The Samiti is registered under The M.P. Society Registrickaran Adhiniyam, 1973.
- Wherever applicable, compliance with provisions of the Income Tax Act, 1961 (Sections 12A/80G) has been broadly adhered to.
- In respect of foreign contributions, management has represented that the Samiti has valid registration/permission under the Foreign Contribution Regulation Act (FCRA), and the contributions received have been utilized in accordance with the applicable guidelines.

5. Employee Benefits

As reported in the accounting policies, no provision for retirement or terminal benefits has been made as the Samiti does not have any permanent employees.



S. S. GANDHI & Co.

Chartered Accountants



99, Tilak Nagar Extn.

INDORE - 452 018

(M) 9425063947

E-mail : fcassgandhi@gmail.com

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6. Other Observations

- Fixed Assets Register has been maintained and updated for the year. Periodic physical verification has been carried out by management.
- Previous year's figures have been regrouped or reclassified wherever necessary to correspond with the current year's presentation.

Conclusion

Based on our examination and according to the information and explanations provided, nothing has come to our attention that causes us to believe that the grants and funds received by the Samiti have not been utilized for their intended purposes.

For S.S.Gandhi & CO.
Chartered Accountants
Firm Regn. No. 002946C

S. S. Gandhi

A circular blue ink stamp. The outer ring contains the text 'S.S. GANDHI & CO.' at the top and 'Chartered Accountants' at the bottom. In the center, the word 'INDORE' is written, and there is a signature in blue ink across the center.

CA. SUNIL KUMAR GANDHI

Proprietor

Membership No. 072034

UDIN: 26072034EVRPNU3231

Place: Indore

DATE: 4th September, 2026

PARARTH SAMITI, CHHINDWARA (M.P.)
BALANCE SHEET AS ON 31ST MARCH, 2026

(Amount in Rs.)

Particulars	Note No.	As at 31st March 2026	As at 31st March 2025
I SOCIETY'S FUNDS AND LIABILITIES			
1 Society's Funds			
Corpus Funds as per last B/S		1567164.00	1567164.00
Revolving Fund as per last B/S		3380000.00	3380000.00
Other Funds	3	10458062.67	5153579.18
Donation in Kind (Land)		117530.00	117530.00
Income and Expenditure Account	4	2220905.72	2034823.42
Sub Total		17743662.39	12253096.60
Current Liabilities and Provisions (B)			
Current Liabilities	5	557357.00	528874.00
Total Fund And Liabilities		18301019.39	12781970.60
II ASSETS			
1. Non-current assets			
a. Property, Plant and Equipment	6		
Own Assets		1871759.08	1895465.38
Project Assets (FC)		1499689.13	1539410.48
Project Assets (Non-FC/Local)		84545.50	135072.39
b. Non-Current Investments	7	161745.00	4842203.38
c. Other Non-Current Assets		0.00	0.00
Sub-total (A)		3617738.70	8412151.63
2. Current Assets and Advances			
Cash & Bank Balances	8	14187987.69	3756140.97
Advances	9	139747.00	208643.00
Other Current Assets	10	355546.00	405035.00
Sub-total (B)		14683280.69	4369818.97
Total Assets(A+B)		18301019.39	12781970.60
Brief about the Society	1	-	-
Summary of Significant accounting policies	2	-	-
The accompanying notes are an integral part of the financial statements			

For S.S.Gandhi & CO.

Chartered Accountants
Firm Regn. No. 002946C

CA. Sunil Kumar Gandhi

Proprietor

Membership No. 072034
UDIN: 26072034EVRPNU3231
PLACE: INDORE
DATE: 4th September, 2026



For Pararth Samiti



Ms. Manjiri Chande
Authorised Signatory

PARARTH SAMITI, CHHINDWARA (M.P.)
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDING ON 31ST MARCH, 2026

(Amount in Rs.)

Particulars	Note No.	Year Ended 31st March 2026	Year Ended 31st March 2025
INCOME			
Grant Received	3	16593887.36	7959360.00
Other Income	11	598486.52	539286.36
Closing Stock of SHG Box & Registers		3103.00	3103.00
Deficit (Excess of Expenditure Over Income)		106601.78	713506.66
Total Rs.		17302078.66	9215256.02
EXPENDITURE	12		
Personnel		2889889.00	1470219.00
Program Cost		12333823.00	5779467.00
Overhead Cost		592712.00	597902.63
Establishment Expenses		985825.00	363865.00
Accounts W/off		129554.11	755134.57
Total Rs.		16931803.11	8966588.20
Opening Stock		3103.00	5103.00
Non-Cash Charges		0.00	0.00
Depreciation for the year	6	367172.55	243564.82
Surplus(Excess Of Income Over Expenditure)		0.00	0.00
Total Rs.		17302078.66	9215256.02

For S.S.Gandhi & CO.
Chartered Accountants
Firm Regn. No. 002946C

S. Gandhi

CA. Sunil Kumar Gandhi
Proprietor
Membership No. 072034
UDIN: 26072034EVRPNU3231
PLACE: INDORE
DATE: 4th September, 2026



For Pararth Samiti

Manjiri

Ms. Manjiri Chande
Authorised Signatory

PARARTH SAMITI, CHHINDWARA (M.P.)
CONSOLIDATED RECEIPTS AND PAYMENTS STATEMENT FOR THE YEAR ENDED ON
31ST MARCH, 2026

Particulars	Year Ended 31st March 2026	Particulars	Year Ended 31st March 2026
Opening Balance	3756140.97	Personnel Cost	2,889,889.00
Grant in Aid Received During the Year	22,374,322.00	Programme Cost	11,968,721.00
Other Income	598706.52	Overhead Cost	592,712.00
Advances Recovered	613143.96	Administration Cost	985,825.00
Other Current Assets/advances	789352	Capital Expenditure	253,218.00
Withdrawal of FDRs	4293027	Other Current Assets/advances/ Liabilities	1361988.76
Project balance deposited	1316	Grant Refunded	185,667.00
		Closing Balance	14187987.69
Total	32426008.45	Total	32,426,008.45

For S.S.Gandhi & CO.
Chartered Accountants
Firm Regn. No. 002946C

For Pararth Samiti

CA. Sunil Kumar Gandhi
Proprietor
Membership No. 072034
UDIN: 26072034EVRPNU3231
PLACE: INDORE
DATE: 4th September, 2026



Ms. Manjiri Chande
Authorised Signatory

(Handwritten signature of Ms. Manjiri Chande)

PARARTH SAMITI, CHHINDWARA (M.P.)

Notes forming part of the Financial Statements For the year ended 31st March, 2026

Note 1 : Brief about Society

1. **Pararth Samiti, Chhindwara** is a Society Registered under the Madhya Pradesh Societies Registration Act 1973, vide registration number **J.C.4635 dated 10th April, 2000**.
2. **Pararth Samiti, Chhindwara**, is duly registered under the Foreign Contribution (Regulation) Act, 1976, with Registration Number **063190017 dated 25th February, 2022**. The registration has been renewed under the Foreign Contribution (Regulation) Act, 2010/Foreign Contribution (Regulation) Rules, 2011, and the renewed certificate dated 25-02-2022 remains valid for a period of five years, with effect from **01-04-2022**.
3. **Pararth Samiti, Chhindwara** is duly Registered under section 12AB of Income Tax Act Vide registration Number **AAATP7751RE20054 dated 23-09-2021** for the from the Assessment year 2022-23 to Assessment year 2026-2027.
4. Trust is duly Registered under section **80G(5)(iii)** of Income Tax Act Vide registration Number **AAATP7751RF20037 dated 24/09/2021** for the from the Assessment year **2022-23 to 2026-27**.

Note 2 : A. Summary of Significant accounting policies

1. Basis of Accounting

The financial statements have been prepared under the historical cost convention and on a modified cash basis of accounting, combining elements of both the cash and accrual systems, in accordance with generally accepted accounting principles and, as far as practicable, in compliance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI) as applicable to not-for-profit organizations.

Under this system:

- Income such as grants, donations, and interest is generally recognized on a cash basis, i.e., when actually received.
- Expenditure, liabilities, and non-cash charges such as depreciation are recognized on an accrual (mercantile) basis, i.e., when the obligation is incurred.
- Fixed assets are capitalized at cost and depreciation is provided on the Written down Value method at prescribed rates.

The accounting policies have been applied consistently and are in line with those followed in the previous year. This approach is considered appropriate to present a true and fair view of the operations and financial position of the Samiti.

2. Revenue / Expenditure Recognition

Revenue and expenditure are recognized in accordance with the modified cash basis of accounting as described in Note above.

- Grants received from various agencies are recognized as income to the extent of expenditure incurred on the related projects during the year, particularly where such projects extend beyond one financial year.



Signature



PARARTH SAMITI, CHHINDWARA (M.P.)

Notes forming part of the Financial Statements For the year ended 31st March, 2026

- Grants utilized for capital expenditure towards acquisition or construction of fixed assets are treated as Non-Recurring (Capital) Grants and are disclosed as a liability in the Balance Sheet under "Capital Grants" under (Note-3)
- Corresponding depreciation on assets created out of such capital grants is charged and subsequently adjusted against the related capital grant balance, in accordance with the accounting treatment adopted for deferred income. This policy has been implemented from the financial year (FY 2025-26).

This method of recognition ensures that income and expenditure are matched appropriately, providing a fair presentation of the results of operations for the year.

3. Classification of Expenses

- Project-related expenses are classified and presented in accordance with the guidelines, norms, and heads of expenditure prescribed by the respective grant-sanctioning agencies. Wherever applicable, administrative and indirect expenses are allocated to specific projects on a reasonable and consistent basis.

4. Treatment of Assets

- Fixed assets are acquired either from the Samiti's own resources or from grants received.
- Assets discarded or no longer in use during the year are written off and reflected in the Income & Expenditure Account.
- Items costing below ₹1,000 are charged to the Income & Expenditure Account as revenue expenditure.

5. Valuation of Investments

- Investments are carried at cost or market value, whichever is lower, except in the case of bank fixed deposits, which are stated at cost.

6. Depreciation

Depreciation on fixed assets has been provided on written down value of assets. The depreciation is provided at the following rates:

- Computer 40%
- Furniture & Fixture 10%
- Tools and Machinery 15%
- Camera & Electronic Equipment 10%

Depreciation has been provided on all assets, whether created or acquired out of own funds or grants received from various funding agencies.

Depreciation relating to "Assets discarded or written off" during the year has been reversed, and the corresponding written down value of such assets amounting ₹1,17,792/- has been adjusted in the Income and Expenditure Account.



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PARARTH SAMITI, CHHINDWARA (M.P.)

Notes forming part of the Financial Statements For the year ended 31st March, 2026

7. Employee Benefits

Pararth Samiti provides certain employee benefits such as contributions to the Employees' Provident Fund, accidental insurance, and other welfare-related facilities, in accordance with its employee benefit policies. The Samiti ensures regular compliance with applicable statutory requirements in respect of these benefits.

No provision has been made towards gratuity or other retirement benefits, as there are no permanent employees on the payroll of the Samiti. All staff engaged are on a temporary, contractual, or project basis, and the related benefits are accounted for as and when incurred.

B. Notes on Accounts

1. General

The Samiti is a not-for-profit organization engaged in social and developmental activities. The financial statements are prepared to reflect a true and fair view of the state of affairs and activities of the Samiti for the year ended 31st March 2026.

2. Grants

- Grants received for specific purposes are utilized strictly in accordance with the terms and conditions of the sanctioning authorities.
- Unutilized balances of such grants, if any, are carried forward and shown under Unspent Grant under Note-3
- During the year, the funding agency approved retention of the unutilized balance of ₹35,46,507 from Patalkot Eco Restoration initiative, 2,19,231.64 from Rebuild India Fund, 48,33,610 from Nutritional Security among Adivasi community (Azim Premji Foundation) allowing the Samiti to utilize it towards Objects in the Following year 2026-2027. Accordingly, the amount has been transferred to the Unspent Grant (as In Note No 3).

Unspent Grant of year (2024-2025) amounting Rs. 25,00,217 From Nutritional Security among Adivasi community (Azim Premji Foundation) and 7,03,638 From PRAGATI (Axis Bank Foundation) is utilized by the agency in the year 2025-2026. Accordingly same has been transferred to Income and Expenditure Account during the year.

3. Fixed Assets

- Assets purchased out of project grants remain the property of the Samiti but are subject to conditions imposed by the funding agencies, wherever applicable.
- No revaluation of assets has been carried out during the year.

4. Investments

Investments represent fixed deposits maintained with banks for the purpose of security against grants, or as corpus/earmarked funds. Interest earned thereon is accounted for on a cash basis.



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PARARTH SAMITI, CHHINDWARA (M.P.)

**Notes forming part of the Financial Statements
For the year ended 31st March, 2026**

5. Contingent Liabilities

There are no known contingent liabilities as on 31st March 2026.

6. Previous Year's Figures

Previous year's figures have been regrouped or reclassified wherever necessary to conform to the presentation adopted in the current year.

7. Disclosure as per u/s 13 (3) of the Income Tax Act

Remuneration to staff members of Governing Board

During the year, remuneration was paid to the following Governing Board members, who were also engaged as staff in the Society's projects, for their services under the respective project assignments.

Sr.	Name	Designation	Amount (Rs.)
1.	Mr. Mohammad Sagir Khan	CEO	3,69,624
2.	Ms. Manjiri Chande	Director	2,48,400

8. Foreign Contribution are taken at realised value credited in Bank Account of the Society.

For S.S.Gandhi & CO.

Firm Regn. No. 002946C

CA. SUNIL KUMAR GANDHI
Chartered Accountants

Proprietor

Membership No. 072034

UDIN: 26072034EVRPNU3231

PLACE: INDORE

DATE: 4th September, 2026



For Pararth Samiti

Ms..Manjiri Chande

Authorised Signatory

PARARTH SAMITI, CHHINDWARA (M.P.)
Notes forming part of the Financial Statements
FOR THE YEAR ENDING ON 31ST MARCH, 2026

Note 3 — Schedule of Grant Received

A. For Year Ended On 31st March 2026

Sr.	Name of Project	Opening Capital Grant	Opening Unspent Grant	Grant Refunded	Received during Yr 2025-2026	Total	Transfer: Income & Exp A/c	Transfer: Capital Grant	Depreciation Charged Out Of Capital Grant	Closing Capital Grant	Closing Unspent Grant
FC Projects											
1	GGP Mumbai Training Center	1,839,513.33	-	-	-	1,839,513.33	-	-	151,632.00	1,687,881.33	-
2	Patakot Eco Restoration initiative	-	-	-	6,319,697.00	6,319,697.00	2,773,190.00	-	-	-	3,546,507.00
3	Rebuild India Fund	-	-	-	1,038,042.00	1,038,042.00	674,446.36	144,364.00	28872.8	115,491.20	219,231.64
NON-FC/LOCAL Projects											
1	Empowering Youth as Agent of Change-JTT Phase II	78,929.97	-	-	-	78,929.97	-	-	78,929.97	0.00	-
2	Pararth Samiti- Grant Received from NABARD & MPTB	-	-	-	868,300.00	868,300.00	868,300.00	-	-	-	-
3	Improving Farmbase Livelihood JTT	14,000.88	-	-	-	14,000.88	-	-	14,000.80	0.00	-
4a	Aanganwadi Programme WCL I	-	-	-	3,100,000.00	3,100,000.00	3,100,000.00	-	-	-	-
4b	School Nutrition Programme WCL II	-	-	-	2,026,000.00	2,026,000.00	2,026,000.00	-	-	-	-
5	Nutritional Security among Adivasi community (Azim Premji Foundation)	17,280.00	2,500,217.00	-185,667.00	6,011,000.00	8,342,830.00	3,491,940.00	-	6,912.00	10,368.00	4,833,610.00
6	Saksham (PRADAN funded by McCain foods Pvt Ltd)	-	-	-	2,261,283.00	2,261,283.00	2,206,373.00	54,910.00	9936.5	44,973.50	-
7	PRAGATI (Axis Bank Foundation)	-	703,638.00	-	750,000.00	1,453,638.00	1,453,638.00	-	-	-	-
Total in Rs.		1,949,724.18	3,203,855.00	-185,667.00	22,374,322.00	27,342,234.18	16,593,887.36	199,274.00	290,284.07	1,858,714.03	8,599,348.64

For S.S.Gandhi & CO.
Chartered Accountants
Firm Regn. No. 0029460

CA. Sunil Kumar Gandhi
Proprietor
Membership No. 072034
UDIN: 26072034EVRPNU3231
PLACE: INDORE
DATE: 4th September, 2026



For Pararth Samiti

Ms. Manjiri Chande
Authorised Signatory

Note 3 — Schedule of Grant Received
B. For Year Ended On 31st March 2025

Sr.	Name of Project	Opening Capital Grant	Opening Unspent Grant	Received during Yr 24-25	Total	Transfer: Income & Exp A/c	Transfer: Capital Grant	Reversal of Depn on Grant Assets	Closing Capital Grant	Closing Unspent Grant
	FC Projects									
1	GGP Mumbai Training Center	4,410,375.00			4,410,375.00			2,570,861.67	1,839,513.33	
2	Right to Health and Nutrition Service	323			323			323	-	
	NON-FC/LOCAL Projects									
1	Empowering Youth as Agent of Change-JTT Phase II	418,985.00	-	-	418,985.00	-	-	340,055.03	78,929.97	
2	Pararth Samiti-Grant Received from NABARD & MPTB	-		697,500.00	697,500.00	697,500.00				
3	Improving Farmbase Livelihood JTT	172,813.00			172,813.00			158,812.12	14,000.88	
4a	Teachers as agent of Change-Wipro (Unspent Balance return)	-	225,993.60	-225,993.60	-	-			-	
4b	Teachers as agent of Change-Wipro			225,993.00	225,993.00	225,993.00			-	
5	Nutritional Security among Adivasi community (Azim Premji Foundation)	-	2,492,840.00	2,913,900.00	5,406,740.00	2,846,523.00	60,000.00	42,720.00	17,280.00	2,500,217.00
6	Saksham (PRADAN funded by McCain foods Pvt Ltd)	-	0.00	4,142,982.00	4,142,982.00	4,142,982.00			-	-
7	PRAGATI (Axis Bank Foundation)			750,000.00	750,000.00	46,362.00			-	703,638.00
	Total in Rs.	5,002,496.00	2,718,833.60	8,504,381.40	16,225,711.00	7,959,360.00	60,000.00	3,112,771.82	1,949,724.18	3,203,855.00



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PARARTH SAMITI, CHHINDWARA (M.P.)
Notes forming part of the Financial Statements

Note -4 Income and Expenditure Account

S.No.	Particulars	Year Ended 31st March 2026	Year Ended 31st March 2025
1	Balance as per Last Balance Sheet	20,34,823.42	-3,64,441.70
2	Add/Less: Surplu/Deficit for the year	-1,06,601.78	-7,13,506.70
3	Add: Reversal of Depreciation on Grant-Funded Assets	2,90,284.07	31,12,771.82
4	Add: NCRF Grant Written Back	2,400.00	0.00
	Total	22,20,905.72	20,34,823.42

Note -5 Schedule of Current Liabilities and Provisions

Head	Particulars	Year Ended 31st March 2026	Year Ended 31st March 2025
Pararth Samiti	TDS Payable	0	4,000.00
	TDS Payable (Saksham Project)	0	8,965.00
	Payable Exposure Visit Exp	7,502.00	66,957.00
	Payable to Lac Processing Unit	0	1,50,000.00
	Payable to Staff Salary	0	48,700.00
	Payable for Training Exp	28,000.00	65,745.00
	Project Advance Anil	16,462.00	0
Training Center	Pararth Samiti	1,70,549.00	1,70,549.00
Nutritional Security – Azim Premji Foundation	Duties and Taxes	0	3,469.00
	Project Advances	9,589.00	8,240.00
Pataalkot Eco Restoration initiative	PF Contribution – Employees	4,972.00	0
	TDS Payable	158	0
	P.T.Payable	125	0
PRAGATI (Axis Bank Foundation)	PF Contribution - Employees	0	1,800.00
	Project Exp. Payable	0	449
Rebuild India Fund	Project Expenses Payable	3,00,000.00	0
	Infrastructure Cost Payable	20,000.00	0
	Total in Rs.	5,57,357.00	5,28,874.00

For S.S.Gandhi & CO.
Chartered Accountants
Firm Regn. No. 002946C

CA. Sunil Kumar Gandhi
Proprietor
Membership No. 072034
UDIN: 26072034EVRPNU3231
PLACE: INDORE
DATE: 4th September, 2026



For Pararth Samiti

Ms.Manjiri Chande
Authorised Signatory

PARARTH SAMITI, CHHINDWARA (M.P.)
Notes forming part of the Financial Statements

Note 6 Schedule Of Non Current Assets -A. Property Plant And Equipments

Description of Assets	Gross Block as on 01.04.2025	Additions up to 30.09.2025	Additions after 30.09.2025	Assets discarded/transferred during yr	Gross Block as on 31.03.2026	Rate %	Depn upto 31.03.2025	Depn Reversed (discarded/w-off)	Depn charged during yr	Depn charged upto 31.03.2026	Depn Charged to Capital Grant	WDV as on 31.03.2026
OWN ASSETS – A)												
Pararth Samiti												
1) Land	117530.00	0.00	0.00	0.00	117530.00	0.00	0.00	0.00	0.00	0.00	0.00	117530.00
2) Camera, TV and electronic equipments	79611.00	0.00	0.00	0.00	79611.00	10.00	46169.11	0.00	3344.19	49513.30	0.00	30097.70
3) Furniture & Fixture etc.	155333.00	0.00	17439.00	0.00	172772.00	10.00	123406.82	0.00	3192.00	126598.82	0.00	46173.18
4) LG Air Conditioner	49800.00	0.00	0.00	0.00	49800.00	15.00	36229.57	0.00	2035.56	38265.13	0.00	11534.87
5) Geer Cow Structure/Shed	290900.00	0.00	0.00	0.00	290900.00	10.00	29090.00	0.00	26181.00	55271.00	0.00	235629.00
6) Pulveriser Multipurpose Machine	17700.00	0.00	0.00	0.00	17700.00	15.00	12450.87	0.00	787.50	13238.37	0.00	4461.63
7) Power Driven Machine	48500.00	0.00	0.00	0.00	48500.00	15.00	34118.88	0.00	2157.00	36275.88	0.00	12224.12
8) Equipment	74680.00	0.00	0.00	0.00	74680.00	10.00	42162.53	0.00	3151.74	45314.27	0.00	29365.73
9) Electronic Equipment	8500.00	0.00	0.00	0.00	8500.00	10.00	5536.84	0.00	296.31	5833.15	0.00	2666.85
10) Construction in Progress	1382076.00	0.00	0.00	0.00	1382076.00	0.00	0.00	0.00	0.00	0.00	0.00	1382076.00
Total (Own Assets)	2224630.00	0.00	17439.00	0.00	2242069.00		329164.62	0.00	41145.30	370309.92	0.00	1871759.08
Project Asset FC Fund												
B) Training Cum Processing Centre Construction Project (GGP)-FC												
1) Furniture, Fixtures & Equipments	403718.50	0.00	0.00	0.00	403718.50	10.00	273397.87	0.00	13032.07	286429.94	13032.06	117288.57
3) Training Centre Building	3844249.00	0.00	0.00	0.00	3844249.00	10.00	2570861.67	0.00	127338.00	2698199.67	127338.00	1146049.33
5) Mahindra DG Set	323000.00	0.00	0.00	0.00	323000.00	10.00	210377.73	0.00	11262.00	221639.73	11262.00	101360.27
C) Paul Hamlyn Foundation-FC												
1) Mini Refrigerator	28500.00	0.00	0.00	0.00	28500.00	15.00	19363.75	0.00	1370.44	20734.19	0.00	7765.81
2) Inverter and Battery	25250.00	0.00	0.00	0.00	25250.00	15.00	14535.00	0.00	1607.25	16142.25	0.00	9107.75
3) Computer	25000.00	0.00	0.00	0.00	25000.00	40.00	24067.00	0.00	373.20	24440.20	0.00	559.80
4) Almirah	4800.00	0.00	0.00	0.00	4800.00	10.00	2504.00	0.00	229.60	2733.60	0.00	2066.40
D) Rebuld India Fund-FC												
1) Laptop and Peripherals	0.00	0.00	144364.00	0.00	144364.00	40.00	0.00	0.00	28872.80	28872.80	28872.00	115491.20
Total (FC Fund Project Assets)	4654517.50	0.00	144364.00	0.00	4798881.50		3115107.02	0.00	184085.36	3299192.38	180504.06	1499689.13



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PROJECT ASSETS - LOCAL FUND - E) Empowered Youth as Agent for Change (JTT Phase II)												
1) Furniture & Fixtures	156045.00	0.00	0.00	0.00	156045.00	10.00	104354.79	0.00	51690.21	156045.00	51690.00	0.00
2) Equipments	136840.00	0.00	0.00	0.00	136840.00	10.00	90243.14	0.00	46596.86	136840.00	27239.00	0.00
F) Improving Farm Base Livelihood (JTT)												
1) Furniture	28900.00	0.00	0.00	0.00	28900.00	10.00	20522.50	0.00	8377.50	28900.00	6031.80	0.00
2) Digital Camera	23200.00	0.00	0.00	0.00	23200.00	10.00	16648.38	0.00	6551.62	23200.00	4717.20	0.00
3) GPS Device	13813.00	0.00	0.00	0.00	13813.00	10.00	9236.80	0.00	4576.20	13813.00	3251.88	0.00
G) Nutritional Security among Adivasi community (Azim Premji Foundation)												
Computer	60000.00	0.00	0.00	0.00	60000.00	40.00	42720.00	0.00	6912.00	49632.00	6912.00	10368.00
Laptop	0.00	0.00	36505.00	0.00	36505.00	40.00	0.00	0.00	7301.00	7301.00	0.00	29204.00
H) Saksham Project												
Furniture	0.00	0.00	21000.00	0.00	21000.00	10.00	0.00	0.00	1050.00	1050.00	1050.00	19950.00
Electronic equipments	0.00	0.00	18710.00	0.00	18710.00	15.00	0.00	0.00	2806.50	2806.50	2806.50	15903.50
Printer	0.00	0.00	15200.00	0.00	15200.00	40.00	0.00	0.00	6080.00	6080.00	6080.00	9120.00
Total (Local Fund Project Assets)	418798.00	0.00	91415.00	0.00	510213.00		283725.61	0.00	141941.89	425667.50	109778.38	84545.50
TOTAL FC + LOCAL Rs.	5073315.50	0.00	235779.00	0.00	5309094.50	0.00	3398832.63	0.00	326027.25	3724859.88	290282.44	1584234.63
Total Schedule (1 + 2) [Own + FC + Local]	7297945.50	0.00	253218.00	0.00	7551163.50	0.00	3727997.25	0.00	367172.55	4095169.80	290282.44	3455993.70

For S.S.Gandhi & CO.

Chartered Accountants

Firm Regn. No. 002946C

CA. Sunil Kumar Gandhi

Proprietor

Membership No. 072034

UDIN: 26072034EVRPNU3231

PLACE: INDORE

DATE: 4th September, 2026



For Pararth Samiti

Ms. Manjiri Chande

Authorised Signatory

Note - 7 Schedule of Investment — Maintained by Pararth Samiti

S.No.	Particulars	Year Ended 31st March 2026	Year Ended 31st March 2025
1	FDR For MP Tourism	150000.00	0.00
2	FDRs Maintained under Pararth Samiti-Canara Bank And Bank Of Baroda	0.00	4622552.38
3	Nutritional Security among Adivasi community(Azim Premji Foundation.)-IDFC Bank	0.00	219651.00
4	Accrued Interest	11745.00	0.00
	Total in Rs.	1,61,745.00	48,42,203.38

Note - 9 Schedule of Advances

S.No.	Particulars	Year Ended 31st March 2026	Year Ended 31st March 2025
1	Advance Anil	0.00	17948.00
2	Advance Dudhi Maata Gram Paryatan Samiti	0.00	21080.00
3	Advance Office Rent	0.00	4173.00
4	Advance Salary	99216.00	99216.00
5	Home Stay Chintipur Advance	0.00	8100.00
6	Home Stay Ghatiganga Advance	0.00	9000.00
7	Efficient Automated Milk collection-RLF	-100000.00	-100000.00
8	Nabard Expenses Payable	0.00	-24232.00
9	MPTB Chintipur Expo	0.00	12632.00
10	MPTB Sawarwani Expo	0.00	82425.00
11	NCNF Grant	0.00	-2400.00
12	Home Stay Advance	11400.00	0.00
13	other Advances	28495.00	0.00
14	Advance Sagir khan	1180.00	0.00
15	Advance Devki	15000.00	0.00
16	Advance Om Sai service	3755.00	0.00
17	Office Rent Advance	44379.00	44379.00
18	Rent Receivable from Bhagini Samaj	36322.00	36322.00
	Total in Rs.	1,39,747.00	2,08,643.00

For S.S.Gandhi & CO.Chartered Accountants
Firm Regn. No. 002946C**CA. Sunil Kumar Gandhi**

Proprietor

Membership No. 072034

UDIN: 26072034EVRPNU3231

PLACE: INDORE

DATE: 4th September, 2026**For Pararth Samiti****Ms. Manjiri Chande**

Authorised Signatory



PARARTH SAMITI, CHHINDWARA (M.P.)
Notes forming part of the Financial Statements
FOR THE YEAR ENDING ON 31ST MARCH, 2026

Note No 8 Cash And Bank Balance

A. For the Year Ended On 31st March , 2026

Name of Bank / Particulars	Pararth	Aanganwa di Programm e WCL I	School Nutrition programm e WCL II	Rebuild India	Patakot Eco- Restoration Initiaives	Nuitrition Security Among Adivasi Community	Total Balance
Cash	1423.00	-		-			1423.00
Bank of Baroda A/c No. 24850100017583	2385673.04						2385673.04
Bank of Baroda A/c No. 24850100017584	381907.65						381907.65
FC-Punjab National Bank A/c No. 0083000100102061				563851.60	3548007.65		4111859.25
Punjab National Bank A/c No. 0083000100161985	3837.00						3837.00
State Bank of India A/c No. 10587248869	104470.00	6886.00	7703.00				119059.00
Canara Bank A/c No. 3005101004171	2223688.79						2223688.79
FC-State Bank of India A/c No. 40127925141				3168.00			3168.00
IDFC First Bank A/c No. 4199	303831.13					4565580.00	4869411.13
IDFC First Bank A/c No. 9296	87960.83						87960.83
Grand Total	5492791.44	6886.00	7703.00	567019.60	3548007.65	4565580.00	14187987.69

For S.S.Gandhi & CO.

Chartered Accountants

Firm Regn. No. 002946C

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PLACE: INDORE

DATE: 4th September, 2026



For Pararth Samiti

Ms. Manjiri Chande

Authorised Signatory

B. For the Year Ended On 31st March , 2025

Name of Bank / Particulars	Pararth	PHF	PHF Covid II	Wipro	APF	Saksham/PRA GATI	Total Balance
Cash	107 -			-		6 1,310.00	1,423.00
Bank of Baroda A/c No. 24850100017583	6,057.05						6,057.05
Bank of Baroda A/c No. 24850100017584	4,20,372.55						4,20,372.55
FC-Punjab National Bank A/c No. 0083000100102061		6,420.75					6,420.75
Punjab National Bank A/c No. 0083000100161985				5,175.00		14,661.00	19,836.00
State Bank of India A/c No. 10587248869	63,746.70						63,746.70
Canara Bank A/c No. 3005101004171	33,493.79					7,05,887.00	7,39,380.79
FC-State Bank of India A/c No. 40127925141		10,850.00					10,850.00
IDFC Bank A/c No. 4199	11,000.00				24,66,789.13		24,77,789.13
IDFC Bank A/c No. 9296	10,265.00						10,265.00
Grand Total	5,45,042.09	17,270.75 -		5,175.00	24,66,795.13	7,21,858.00	37,56,140.97



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Note - 10 Schedule of Current Assets

S.No.	Particulars	Year Ended 31st March 2026	Year Ended 31st March 2025
1	Salary Advance Seema Patel	48,700.00	48,700.00
2	Advance Anil Vajpayee	20,000.00	20000
3	FDR Deposits Kept as Deposits with MPEB	0.00	1,50,000.00
4	Deposits PHE a/c	4,000.00	4,000.00
5	Electricity Security deposits	5,010.00	5,010.00
6	MPTB Training Receivables	24,500.00	0.00
7	Office Rent Deposits	4,000.00	4,000.00
8	TDS Receivable FY 2024-2025	88,897.00	88,897.00
9	TDS Receivable FY 2025-2026	52,393.00	0.00
10	TDS Receivable FY 22-23	60,075.00	60,075.00
11	TDS Receivable Inter projects	17,250.00	17,250.00
12	Closing stock SHG Register	3,103.00	3,103.00
13	NVP New Venture Partners LLP	0.00	4,000.00
14	HBF PF	27618.00	
	Total in Rs.	3,55,546.00	4,05,035.00

For S.S.Gandhi & CO.

Chartered Accountants

Firm Regn. No. 002946C

CA. Sunil Kumar Gandhi

Proprietor

Membership No. 072034

UDIN: 26072034EVRPNU3231

PLACE: INDORE

DATE: 4th September, 2026



For Pararth Samiti

Manjiri Chande

Ms. Manjiri Chande

Authorised Signatory

PARARTH SAMITI, CHHINDWARA (M.P.)
Notes forming part of the Financial Statements

Note 11. Schedule of Other Income

S.No	Particulars	Saving Bank Interest		Interest On FDR		Receipt For Kishori Training		Interest On IT Refund		SHG Register		Total	
		2025-2026	2024-2025	2025-2026	2024-2025	2025-2026	2024-2025	2025-2026	2024-2025	2025-2026	2024-2025	2025-2026	2024-2025
	FC Projects												
1	Patalkot Eco Restoration initiative	96600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	96600.00	0.00
2	Rebuild India Fund	27788.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27788.00	0.00
3	Paul Hamlyn Foundation	150.00	599.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	150.00	599.00
	NON-FC/LOCAL Projects											0.00	0.00
1	Pararth Samiti	99905.83	15055.00	171761.69	311505.00	0.00	49146.23	0.00	1224.00	-220.00	2000.00	271447.52	378930.23
2	Aanganwadi Programme WCL I	11119.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11119.00	0.00
3	Nutritional Security among Adivasi community (Azim Premji Foundation)	161025.00	126936.13	9485.00	14623.00	0.00	0.00	0.00	0.00	0.00	0.00	170510.00	141559.13
4	Saksham (PRADAN funded by McCain foods Pvt Ltd)	15607.00	15971.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15607.00	15971.00
5	Wipro	0.00	2227.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2227.00
6	PRAGATI (Axis Bank Foundation)	5265.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5265.00	0.00
	Total in Rs.	417459.83	160788.13	181246.69	326128.00	0.00	49146.23	0.00	1224.00	-220.00	2000.00	598486.52	539286.36

For S.S.Gandhi & CO.
Chartered Accountants
Firm Regn. No. 002946C

S.S. Gandhi

CA. Sunil Kumar Gandhi
Proprietor
Membership No. 072034
UDIN: 26072034EVRPNU3231
PLACE: INDORE
DATE: 4th September, 2026



For Pararth Samiti

Ms. Manjiri Chande

Ms. Manjiri Chande
Authorised Signatory

Note 12 Schedule Of Expenses

S.No	Particulars	Personnel Cost		Programme Cost		Overhead Cost		Administration Cost		Written Off		Total	
		2025-2026	2024-2025	2025-2026	2024-2025	2025-2026	2024-2025	2025-2026	2024-2025	2025-2026	2024-2025	2025-2026	2024-2025
	FC Projects												
1	Patakot Eco Restoration initiative	602806.00	0.00	2124292.00	0.00	62691.00	0.00	80000.00	0.00	0.00	0.00	2869789.00	0.00
2	GGP Mumbai Trainig Centre	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	185214.39	0.00	185214.39
3	PHF	0.00	0.00	17102.00	0.00	319.00	0.00	0.00	0.00	0.00	19845.00	17421.00	19845.00
4	PACS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26325.74	0.00	26325.74
5	Rebuild India Fund	40000.00	0.00	593066.00	0.00	41380.00	0.00	0.00	0.00	0.00	0.00	674446.00	0.00
	NON-FC/LOCAL Projects												
1	Pararth Samiti	0.00	0.00	463864.00	345933.00	68039.00	0.00	0.00	363865.00	129554.11	257951.03	661457.11	967749.03
2a	Aanganwadi Programme WCL I	354822.00	0.00	2837854.00	0.00	19069.00	0.00	100000.00	0.00	0.00	0.00	3311745.00	0.00
2b	School Nutrition Programme WCL II	0.00	0.00	1891972.00	0.00	94202.00	0.00	114000.00	0.00	0.00	0.00	2100174.00	0.00
3	Nutritional Security among Adivasi community (Azim Premji Foundation)	1110775.00	176631.00	2130531.00	25478.00	109026.00	85160.00	312118.00	0.00	0.00	0.00	3662450.00	202109.00
4	Saksham (PRADAN funded by McCain foods Pvt Ltd)	599517.00	0.00	1175678.00	4142097.00	99428.00	885.00	300795.00	0.00	0.00	0.00	2175418.00	4142097.00
5	TCPCA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15525.00	0.00	15525.00
6	JTT Part 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	642.00	0.00	642.00
7	Efficient Automated Milk Collection	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	237.75	0.00	237.75
8	RLF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	82000.00	0.00	82000.00
9	Livelihood JTT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	167392.76	0.00	167392.76
10	APF	0.00	1293588.00	0.00	1219797.00	0.00	511657.00	0.00	0.00	0.00	0.00	0.00	2513385.00
11	PRAGATI (Axis Bank Foundation)	181969.00	0.00	1099464.00	46162.00	98558.00	200.00	78912.00	0.00	0.00	0.00	1458903.00	46162.00
	Total	2889889.00	1470219.00	12333823.00	5779467.00	592712.00	597902.00	985825.00	363865.00	129554.11	755133.67	16931803.11	8368684.67

For S.S.Gandhi & CO.
Chartered Accountants
Firm Regn. No. 002946C

CA. Sunil Kumar Gandhi

Proprietor

Membership No. 072034

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PLACE: INDORE

DATE: 4th September, 2026



For Pararth Samiti

Ms. Manjiri Chande
Authorised Signatory