



S. Sahoo & Co.

Chartered Accountants

Independent Auditor's Report pursuant to the requirements of Rule 17(5) of the Foreign Contribution (Regulation) Rules, 2011 (as amended)

To
The Members of Board
EKJUT
E-303, Yamuna Apartments,
Alaknanda, New Delhi- 110019

1. This Report is issued in accordance with the terms of our engagement with **EKJUT** (the 'Society') Registration no. under the **FCRA 231660513**
2. We have audited the accompanying special purpose financial statements of the Society which comprise the Balance Sheet as at 31 March 2025, the Income and Expenditure Statement and Receipts and Payment Account for the year ended 31 March 2025, and significant accounting policies and notes to the financial statements (hereinafter together referred to as 'Foreign Contribution Financial Statements') with respect to Foreign Contribution and accompanying notes to accounts in accordance with the basis of accounting to the Foreign Contribution Financial Statements, prepared by the management of the Society pursuant to the requirement of section 19 of the Foreign Contribution (Regulation) Act, 2010 ('Act') read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011 (as amended) ('Rules'). The accompanying Annexure have been initialed by us for identification purpose only.

Management's Responsibility for the Foreign Contribution Financial Statements and Annexure

3. The Management is responsible for preparation and presentation of the Foreign Contribution Financial Statements and notes in accordance with the basis of accounting including preparation and maintenance of all accounting and other relevant supporting records and documents. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Foreign Contribution Financial Statements and Annexure and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.
4. The Management is also responsible for ensuring that the Society complies with the requirements of the Act read with relevant Rules and providing all required information to the Ministry of Home Affairs.



Auditor's Responsibility

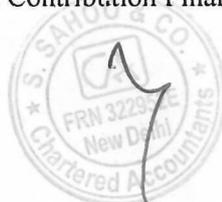
5. Pursuant to the requirement as stated in paragraph 2 above, it is our responsibility to provide a reasonable assurance in form of an opinion on these Foreign Contribution Financial Statements and Annexure based on our audit.
6. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Foreign Contribution Financial Statements and Annexure are free from material misstatement due to fraud or error.
7. An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Foreign Contribution Financial Statements and Annexure. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Foreign Contribution Financial Statements and Annexure, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial controls relevant to the Society's preparation of the Foreign Contribution Financial Statements and Annexure, in all material respects, in accordance with the basis of accounting described in notes to these Foreign Contribution Financial Statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Society's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Management of the Society, as well as evaluating the overall presentation of the Foreign Contribution Financial Statements and Annexure.
8. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Foreign Contribution Financial Statements and Annexure.

Opinion

9. In our opinion, the accompanying Foreign Contribution Financial Statements and Annexure for the year ended 31st March 2025 are prepared, in all material respects, in accordance with the basis of accounting described in note to these Foreign Contribution Financial Statements.

Basis of accounting and restriction on distribution or use

10. Our work was performed solely to assist you in meeting your responsibilities in relation to submission of accompanying Foreign Contribution Financial Statements and Annexure with the Ministry of Home Affairs. The Management has also prepared complete set of financial statements for Society for the purpose of submission with Form FC-4 of the FCRR,2011.
11. The report is addressed to and provided to the Board Members of the Society solely for the purpose of enabling them to comply with the requirements of Rule 17(5) of the Rules, which requires them to submit the report with the accompanying Foreign Contribution Financial Statements and Annexure to



the Ministry of Home Affairs, and should not be used, referred to or distributed for any other purpose or to any other party without our prior written consent. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come without our prior consent in writing.

For S. Sahoo & Co
Chartered Accountants
FR NO.: 322952E




CA. (Dr.) Subhajit Sahoo, FCA, LLB
Partner
M. No: - 057426
UDIN: 25057426BMICFX8060

Place: New Delhi
Date: 22-09-2025

EKJUT
E-303, Yamuna Apartments, Alaknanda, New Delhi-110019
Balance Sheet as at 31st March 2025

FCRA Projects

(Amount in INR)

Particulars	Note	31 March 2025	31 March 2024
I Sources of Funds			
1 NPO Funds	3		
(a) Reserve Funds		4,96,58,158	4,79,51,167
(b) Assets Funds		91,11,741	87,18,467
(c) Project Funds		10,06,15,914	6,39,86,946
		15,93,85,813	12,06,56,580
2 Non-current liabilities			
(a) Long-term borrowings		-	-
(b) Other long-term liabilities		-	-
(c) Long-term provisions		-	-
		-	-
3 Current liabilities			
(a) Short-term borrowings		-	-
(b) Other current liabilities	4	18,082	70,606
(d) Short-term provisions		-	-
		18,082	70,606
Total		15,94,03,895	12,07,27,186
II Application of Funds			
1 Non-current assets			
(a) Property, Plant and Equipment and Intangible assets	5	91,11,741	87,18,467
(i) Property, Plant and Equipment		-	-
(ii) Intangible assets		-	-
(iii) Capital work in progress		-	-
(iv) Intangible asset under development		-	-
(b) Non-current investments	6	1,61,37,741	6,98,28,423
(c) Long Term Loans and Advances	7	10,63,883	15,54,854
(d) Other non-current assets	8	12,10,796	38,50,143
		1,84,12,420	7,52,33,419
2 Current assets			
(a) Current investments	9	1,07,59,832	2,45,48,369
(c) Receivables	10	33,44,059	51,40,169
(d) Cash and bank balances	11	10,95,44,866	42,22,380
(e) Short Term Loans and Advances	12	36,14,921	24,56,525
(f) Other current assets	13	46,16,057	4,07,856
		13,18,79,734	3,67,75,299
Total		15,94,03,895	12,07,27,186

Brief about the Entity & Summary of significant accounting policies 1&2 - -

The accompanying notes are an integral part of the financial statements.

For & on behalf :

S. Sahoo & Co

Chartered Accountants

Firm No. 322952E

S. Sahoo



CA (Dr.) Subhajit Sahoo, FCA, LLB

Partner

M No. 057426

UDIN:

Place: New Delhi

Date: 22.09.2025

Nirmala

Dr Nirmala Nair

Secretary

For & on behalf :

EKJUT

Raj Kumar Gope

Raj Kumar Gope

Executive Director

Amit Kumar Ojha

Amit Kumar Ojha

Lead-Finance & Admin



EKJUT
E-303, Yamuna Apartments, Alaknanda, New Delhi-110019
Income and Expenditure for the year ended on 31st March 2025

FCRA Projects

(Amount in INR)

		Note	31 March 2025	31 March 2024
I	Income			
(a)	Donations and Grants	14	7,62,69,097	8,70,76,262
(b)	Other Income	15	91,49,669	54,32,640
II	Total		8,54,18,766	9,25,08,902
III	Expenses:			
(a)	Expenditure on Objects of Organization-Program Expenses	16		
i	Saving Maternal & New-born Lives in Rural Areas		2,09,64,398	2,11,78,680
ii	Improving Nutritional Outcomes among Women & Children in rural areas		81,41,452	87,09,794
iii	Program on Mental Health Initiative		1,13,34,090	66,64,198
iv	Action Against Malnutrition		35,92,172	7,01,117
v	Other Programme Expenses		27,90,529	1,85,89,316
vi	Scholarship Programme Expenses		-	23,400
vii	Ekjut Creches		-	4,77,819
viii	Grant Receivable written off		-	93,78,835
(b)	Establishment Expenses	17	2,60,165	4,50,805
(c)	Depreciation and amortization expense	18	-	-
	Total		4,70,82,807	6,61,73,964
IV	Excess of Income over Expenditure before exceptional and extraordinary items		3,83,35,959	2,63,34,939
V	Exceptional items		-	-
VI	Excess of Income over Expenditure for the year before extraordinary items		3,83,35,959	2,63,34,939
VII	Extraordinary Items		-	-
VIII	Excess of Income over Expenditure for the year		3,83,35,959	2,63,34,939
	Appropriations Transfer to funds:			
	Transfer to/(from) Project fund:		3,66,28,968	5,63,05,056
	Balance transferred to General Fund:		17,06,991	-2,99,70,117

Brief about the Entity & Summary of significant accounting policies 1&2
The accompanying notes are an integral part of the financial statements

For & on behalf :
S. Sahoo & Co
Chartered Accountants
Firm No. 322952E



CA (Dr.) Subhajit Sahoo, FCA, LLB
Partner
M No. 057426

For & on behalf :
EKJUT

Dr. Nirmala Nair
Secretary

Raj Kumar Gope
Executive Director

Amit Kumar Ojha
Lead-Finance & Admin



UDIN:
Place: New Delhi
Date: 22.09.2025

EKJUT
E-303, Yamuna Apartments, Alaknanda, New Delhi-110019
Receipts & Payment Account For The Year Ended 31st March 2025

FCRA Projects

(Amount in INR)

RECEIPTS	Note	31 March 2025	31 March 2024
Opening Balance :			
Cash and Bank Balances		9,34,380	13,61,753
Donation & Grants	14	7,80,65,208	8,29,35,535
Other Income		75,80,815	39,15,605
Loan & Advances Received		-	32,462
Total		8,65,80,403	8,82,45,355
PAYMENT			
Expenditure on Objects of Organization-Program Expenses	16		
i Expenditure on Objects of Organization-Program Expenses			
ii Saving Maternal & New-born Lives in Rural Areas		2,09,64,398	2,11,78,680
Improving Nutritional Outcomes among Women & Children in			
iii rural areas		81,41,452	87,09,794
iv Program on Mental Health Initiative		1,13,34,090	66,64,198
v Action Against Malnutrition		35,92,172	7,01,117
vi Other Programme Expenses		27,90,529	1,85,89,316
vii Scholarship Programme Expenses		-	23,400
viii Ekjut Creches		-	4,77,819
Establishment Expenses	17	2,60,165	4,50,805
Fixed Deposit including Sweep made during the year (Net)		3,67,76,599	2,93,57,425
Loan and Advances Paid		6,67,425	11,58,422
Current Liabilities Paid (Net)		52,524	-
Closing Balance			
Cash and Bank Balances		20,01,048	9,34,380
Total		8,65,80,403	8,82,45,355

Brief about the Entity & Summary of significant accounting policies 1&2
The accompanying notes are an integral part of the financial statements

For & on behalf :
S. Sahoo & Co
Chartered Accountants
Firm No. 322952E



CA (Dr.) Subhajit Sahoo, FCA, LLB
Partner
M No. 057426
UDIN:

Dr Nirmala Nair
Secretary

For & on behalf :
EKJUT

Raj Kumar Gope
Executive Director

Amit Kumar Ojha
Lead-Finance & Admin

Place: New Delhi
Date: 22.09.2025



EKJUT

E-303, Yamuna Apartments, Alaknanda, New Delhi-110019

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

<i>FCRA Projects</i>	<i>(Amount in INR)</i>	
3 Fund Details	31 March 2025	31 March 2024
A. Unrestricted Funds		
<u>Corpus Fund</u>		
Opening Balance	2,66,37,710	2,56,37,710
Add:- Amount Received During the Year	-	-
Less: Expenses out of Corpus Fund	-	-
Add: Transfer from General Fund	5,00,000	10,00,000
	<u>2,71,37,710</u>	<u>2,66,37,710</u>
<u>General Fund</u>		
Opening balance	2,13,13,457	5,22,83,574
Add: Excess of Income Over Expenditure	17,06,991	-2,99,70,117
Less: Transfer to Project Fund	-	-
Less: Transfer to Corpus Fund	5,00,000	10,00,000
	<u>2,25,20,448</u>	<u>2,13,13,457</u>
<u>Assets Funds</u>		
Opening balance	87,18,467	94,21,552
Add: Purchased during the year	18,52,123	6,61,637
Less: Disposed off during the year	-	-
Less: Depreciation transferred to Assets fund	14,58,849	13,64,722
	<u>91,11,741</u>	<u>87,18,467</u>
B. Restricted Funds		
<u>Project Fund</u>		
Opening Project Fund	6,39,86,946	2,40,92,364
Add: Grant Received/Receivable during the year	7,62,69,097	8,60,76,262
Add: Interest earned	43,91,983	13,27,840
Less: Expenditure during the year	4,40,32,113	3,72,53,789
Add: Transferred from General Fund	-	61,54,743
Less: Adjusted with Grant receivable of same funder	-	1,64,10,474
	<u>10,06,15,914</u>	<u>6,39,86,946</u>
Total (A+B)	15,93,85,813	12,06,56,580
4 Other current liabilities		
(a) Statutory liabilities payable	18,082	44,731
(b) Salary Payable	-	25,875
Total	18,082	70,606

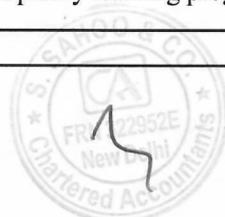


EKJUT

E-303, Yamuna Apartments, Alaknanda, New Delhi-110019

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

FCRA Projects	(Amount in INR)	
	31 March 2025	31 March 2024
6 Investments - Non Current		
<i>(valued at historical cost unless stated otherwise)</i>		
(i) Other non-current investments (Fixed Deposit)	1,61,37,741	6,98,28,423
Less: Aggregate provision for diminution in value of investments.		
Total Investments	1,61,37,741	6,98,28,423
 Aggregate market value as at the end of the year:		
Aggregate Provision for diminution in value of investments.	1,61,37,741	6,98,28,423
Sub-total	1,61,37,741	6,98,28,423
Total	1,61,37,741	6,98,28,423
7 Long Term Loans and Advances	31 March 2025	31 March 2024
(i) Advance with Revenue Authorities	2,83,650	2,83,650
(ii) Security Deposits	1,03,757	57,807
(iii) Balance with government authorities (TDS Receivable)	6,76,476	11,77,797
(iv) Staff Advances	-	5,851
(v) Travel Advances	-	29,749
Sub-total	10,63,883	15,54,854
Total	10,63,883	15,54,854
8 Other non-current assets	31 March 2025	31 March 2024
(a) Accrued Interest	12,10,796	38,50,143
Total	12,10,796	38,50,143
9 Current Investments	31 March 2025	31 March 2024
(a) Other Current investments -Fixed Deposits	1,07,59,832	2,45,48,369
Less: Aggregate provision for diminution in value of investments.		
Total Investments	1,07,59,832	2,45,48,369
 Aggregate market value as at the end of the year:		
Aggregate Provision for diminution in value of investments.	1,07,59,832	2,45,48,369
sub-total	1,07,59,832	2,45,48,369
Total	1,07,59,832	2,45,48,369
10 Receivables	31 March 2025	31 March 2024
(a) Project Funded by University College London, UK		
CPAM Evaluation- Community Prevention of Acute Malnutrition in eastern India	-	48,93,642
(b) Project Funded by University College London, UK		
"Community-based psychological treatment for adolescents with anxiety and depression in India"	-	2,46,527
(c) Project Funded by University College London, UK		
Creches and participatory nurturing groups to improve early childhood development among children aged 0-36 months in rural Jharkhand and Odisha(ISEC)	33,37,098	-
(d) Project Funded By Noora Health		
Integrating care companion program and participatory learning program	6,961	-
Total	33,44,059	51,40,169



EKJUT

E-303, Yamuna Apartments, Alaknanda, New Delhi-110019

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

FCRA Projects

(Amount in INR)

11 Cash and Bank Balances	31 March 2025	31 March 2024
A Cash and cash equivalents		
(a) On current/ Saving accounts		
Designated FC Bank A/c		
FCRA A/c - SBI (A/c No - X5907)	2,06,402	1,45,202
Other FC Bank A/c		
FCRA A/c - SBI (A/c No - X9412)	15,04,080	3,04,054
Sub FC A/c*		
SBI (CA A/c No - X1107)	75,673	1,15,800
SBI (CA A/c No - X3675)	11,500	30,239
SBI (SB A/c No - X3588)	1,70,630	1,30,916
SBI (SB A/c No - X6393)	-	1,75,715
Axis Bank (SB A/c No-X9312)	10,517	10,208
SBI (SB A/c No - X6030)	-	-
(b) Cash credit account (Debit balance)	-	-
(c) Fixed Deposits		
Deposits with original maturity of less than three months	10,75,43,818	32,88,000
(d) Cheques, drafts on hand	-	-
(e) Cash on hand	22,247	22,247
Sub-Total	10,95,44,866	42,22,380
B Other bank balances		
(a) Bank Deposits	-	-
Sub-Total	-	-
Total	10,95,44,866	42,22,380
12 Short Term Loans and advances	31 March 2025	31 March 2024
(i) Payable to Projects	29,55,095	20,33,967
(ii) Balance with government authorities (TDS Receivable)	6,54,279	3,70,990
(iii) Staff Advances	5,507	51,498
(iv) Vendor Advance	40	70
Sub-Total	36,14,921	24,56,525
Total	36,14,921	24,56,525
13 Other current assets	31 March 2025	31 March 2024
(b) Interest accrued and due on deposits	46,16,057	4,07,856
Total	46,16,057	4,07,856

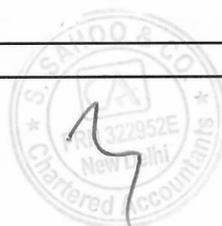


EKJUT

E-303, Yamuna Apartments, Alaknanda, New Delhi-110019

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

FCRA Projects	(Amount in INR)	
14 Donations and Grants	31 March 2025	31 March 2024
(a) Grants		
Project Funded By New Venture Fund		
Sashakt: "Empowering Adolescent girls and women in India to enhance their health outcome"	-	2,07,89,833
Project Funded By Aide al Enfance del Inde et du Nepal (AEIN)		
"Assisting Communities in Pakur and West Singhbhum districts of Jharkhand"	42,13,860	10,84,397
"Enhancing Nutrition in Early Childhood and Wellbeing of Adolescents"	-	4,68,508
"Enhancement of early childhood care and adolescents"	-	43,11,930
Project Funded By University College London		
"CPAM Evaluation- Community Prevention of Acute Malnutrition in eastern India"	76,37,513	-
"Community based Psychological treatment for adolescents with anxiety and depression in India"	95,68,492	28,07,323
Creches and participatory nurturing groups to improve early childhood development among children aged 0-36 months in rural Jharkhand and Odisha (ISEC)	30,06,516	-
Project Funded by Bill & Melinda Gates Foundation		
"Improving Maternal Newborn Child health in Bihar and Uttar Pradesh through Participatory Learning and Action."	3,78,63,000	4,14,40,000
"Community capacity building through participatory learning and action for addressing Zero Dose challenge in Meghalaya"	74,18,521	-
Project Funded By American India Foundation, USA		
" Training on Nutrition"	-	10,29,558
Project Funded By The Johns Hopkins University		
"Health of Girls"	21,62,376	92,12,495
Project Funded by Indira Foundation		
"Improving young people's mental health through structured participatory groups meetings & home visits for psychosocial counselling by peer facilitators in West Singhbhum district of Jharkhand "	54,31,375	-
Project Funded by Noora Health		
"Integrating Care companion program and Participatory Learning Program"	7,63,555	7,91,490
	7,80,65,208	8,19,35,535
Add: Grant Receivable at the end of the Year	33,44,059	51,40,169
Less: Grant Receivable at the Beginning of the Year	51,40,169	9,99,442
(b) Donation	-	10,00,000
Total	7,62,69,097	8,70,76,262
15 Other income	31 March 2025	31 March 2024
(a) Interest Income	66,55,645	38,65,153
(b) Income from Projects	24,94,024	15,67,487
Total	91,49,669	54,32,640



EKJUT

E-303, Yamuna Apartments, Alaknanda, New Delhi-110019

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

FCRA Projects

(Amount in INR)

16 Charitable Expenses-Program Expenses		31 March 2025	31 March 2024
a) Saving Maternal & New-born Lives in Rural Areas	Annex-1	2,09,64,398	2,11,78,680
b) Improving Nutritional Outcomes among Women & Children in rural areas	Annex-2	81,41,452	87,09,794
c) Program on Mental Health Initiative	Annex-3	1,13,34,090	66,64,198
d) Action Against Malnutrition	Annex-4	35,92,172	7,01,117
e) Other Programme Expenses	Annex-5	27,90,529	1,85,89,316
f) Scholarship Programme Expenses		-	23,400
g) Ekjut Creches		-	4,77,819
h) Grant Receivable written off		-	93,78,835
Total		4,68,22,642	6,57,23,159

17 Employee Benefits Expense-Admin Expenses			
<u>Other Program</u>			
<u>Administrative Expenses</u>			
Admin Personnel Expenses		-	2,33,782
Professional Tax		-	2,500
Expenditure on Medical Benefit of employees		65,670	-
Interest on TDS		2	-
Running and Maintenance		42,538	-
Insurance Cost		92,381	1,33,836
Office Running and Maintenance costs		51,078	80,687
Non Recurring Expenses		8,496	-
Total		2,60,165	4,50,805

18 Depreciation and amortization expense			
on tangible assets (Refer note 11)			
on intangible assets (Refer note 11)		14,58,849	13,64,722
Less: Transferred to Assets Fund		14,58,849	13,64,722
Total		-	-

Annexure-1: Saving Maternal & New-born Lives in Rural Areas	31 March 2025	31 March 2024
--	----------------------	----------------------

Project Funded By CIFF (Children's Investment Fund Foundation)

Project Title: CPAM- Community led prevention of SAM

Program Expenses

Program Personnel Cost	-	32,55,115
Training Personnel	-	2,64,069
Field Office Expenses	-	1,14,092
Field Supervisors	-	13,85,511
Programme Planning Meetings	-	3,878
Technical and Strategic Support (PLA & Home Visit)	-	27,948
Training Coordination Centre	-	40,611



EKJUT

E-303, Yamuna Apartments, Alaknanda, New Delhi-110019

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

FCRA Projects	<i>(Amount in INR)</i>	
<u>Participatory Learning and Action training in Rajasthan</u>		
Travel & Conveyance (Programme implementation)	-	1,40,593
Personnel Cost	-	4,75,355
Training Coordination Centre Cost	-	35,949
Printing of IEC Material	-	597
Travelling and sub assistance	-	17,021
<u>Administrative Expenses</u>		
Admin Personnel Expenses	-	2,71,031
Personnel Cost-Director	-	1,24,083
Bank Charges	-	396
Office Rental and Running Cost	-	60,345
	-	62,16,594

Project Funded By Bill and Melinda Gates Foundation

Project Title: Improving Maternal New Born Child health in Bihar and Uttar Pradesh through Participatory Learning and Action.

Program Expenses

Program Personnel Cost	42,12,423	68,586
Travel & Conveyance (Programme implementation)	5,65,538	3,91,051
Consultant Charges and Travel	3,17,198	-
Training Coordination Centre- State	3,21,348	11,580
Monthly Review Meeting	2,003	-

Administrative Expenses

Admin Personnel Cost	20,49,994	3,65,855
Bank Charges	-	9,668
Audit Cost	86,448	-
HRMS Cost	43,074	-
Office Running Cost Head Office	4,02,021	80,937
Indirect Cost	5,86,811	1,06,645
Non Recurring Expenditure-Capital Items	3,82,972	5,95,825
	89,69,830	16,30,147

Project Funded By Noora Health

Project Title: Integrating Care companion program and Participatory Learning Program

Program Expenses

Program Personnel Cost	6,60,460	-
Travel & Conveyance (Programme implementation)	2,91,333	4,881

Administrative Expenses

Admin Personnel Cost	4,69,704	-
Indirect cost	1,35,394	488
Bank Charges	1,957	-
Office Running Cost	4,799	-
	15,63,647	5,369



EKJUT

E-303, Yamuna Apartments, Alaknanda, New Delhi-110019

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

FCRA Projects

(Amount in INR)

Project Funded By New Venture Fund

Project Title: Sashakt: "Empowering Adolescent girls and women in India to enhance their health outcome"

Program Personnel Cost	19,41,968	-
Capacity building Program	29,75,000	-
Workshop and Meeting	1,91,502	10,71,893
Organisation Development	14,54,856	-
Travel & Conveyance (Programme implementation)	5,88,358	16,080
Administrative Expenses		
Admin-Personnel Expenses	1,22,000	30,105
Audit Cost	48,749	-
Office Running Cost	77,238	-
Overhead	2,83,122	5,732
	76,82,793	11,23,810

Project Funded By Aide al Enfance del Inde et du Nepal (AEIN)

Enhancement of ECCD and Adolescents

Program Cost

Program Personnel Cost	-	2,09,434
Travel, Accommodation & Conveyance (Programme implementation)	-	44,914
	-	2,54,348

Project Funded By The Johns Hopkins University

Project Title: "Health of Girls"

Program Expenses

Program Personnel Expenses	11,45,092	52,75,139
Cost to Program Facilitators	3,54,623	24,86,855
Cost to Program Supervisors	3,59,149	12,29,862
Training Cost	82,551	2,09,795
Orientation of Block Level Health Functionaries	-	28,107
Workshop	-	2,12,163
Review Meeting	10,068	1,55,833
Manual Development and Training tools	-	65,589
Travel, Accommodation & Conveyance (Programme implementation)	1,02,188	9,05,078
Office running costs	88,125	4,74,423
Administrative Expenses		
Admin Personnel Expenses	-	3,10,997
Bank Charges	231	-
Audit Cost	6,320	25,601
Indirect Cost	1,14,250	5,68,969
	22,62,598	1,19,48,411

Project Funded By Bill & Milinda Gates Foundation

Project Title: "Community capacity building through participatory learning and action for addressing Zero Dose challenge in Meghalaya"

Program Expenses

Travel, Accommodation & Conveyance (Programme implementation)	3,34,354	-
Administrative Expenses		
Bank Charges	3,365	-
Indirect Cost	46,686	-
	3,84,405	-



EKJUT

E-303, Yamuna Apartments, Alaknanda, New Delhi-110019

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

FCRA Projects

(Amount in INR)

Project Funded By University College London

Project Title: A tool to measure adolescent mental health in low and middle income countries.

Training to Government Frontline worker of NHM, Uttarakhand

Travel, Accommodation & Conveyance (Programme implementation)	1,01,125	-
	1,01,125	-
Total	2,09,64,398	2,11,78,680

Annexure 2: Improving Nutritional Outcomes among women & Children in rural areas

31 March 2025

31 March 2024

Project Funded By Aide al Enfance del Inde et du Nepal (AEIN)

Project Title: Assisting Communities in Pakur and West Singhbhum districts of Jharkhand.

Programme Expenses

Program Personnel Expenses	-	14,74,618
Creche running cost-Food	-	3,56,250
Creche running cost-Non-food	1,92,750	1,75,030
Non Recurring Cost (Capital Items)	7,250	-
Creche care giver	-	8,11,259
Training to creche worker	-	77,462
Cost to PLA coordinator	-	2,84,780
Material Cost	-	1,164
Monthly Review Meeting	-	15,850
Cost for Interview with Community	-	85,324
Training of Data Collector	-	1,890
Training Material Cost	-	467
Comcare charge	-	9,744
Orientation/Review on data collection	-	1,580
Stationary, Questionaries	-	1,793
Travel and Accommodation for Training	-	20,734
Establishing Farmers Group	-	1,00,601
Nutri Garden and organic composting	-	58,530
Activities for Adolescents and Youth	-	1,27,983
Inter Districts Travel and Accommodation	-	17,869
Local Travel and Conveyance	-	72,497
<u>Administrative Expenses</u>		
Admin Personnel Expenses	-	67,197
Consumables and Office Supply	-	27,689
Communication and Coordination	-	9,547
Audit Cost	-	352
	2,00,000	38,00,210



EKJUT

E-303, Yamuna Apartments, Alaknanda, New Delhi-110019

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

FCRA Projects

(Amount in INR)

Project Funded By American India Foundation, USA

"Training on Nutrition"

Program Expenses

Trainers support to the training on Participatory Learning and Action	-	1,60,000
Program Personnel Cost	-	60,000
Travel (including accommodation) to project sites	54,630	2,05,347

Administrative Expenses

Institutional Support Cost	-	42,534
	54,630	4,67,881

Project Funded By University College London, UK

"Community Prevention of Acute Malnutrition Evaluation in Jharkhand"

Program Expenses

Program Personnel Expenses	10,80,095	33,92,663
Travel, Accommodation & Conveyance (Programme implementation)	60,538	2,62,573
Program Review Meetings	27,109	14,703
Training cost for Program Team	-	2,53,768
Comcare	38,976	71,264
Non recurring cost- Capital Item	1,11,400	1,92,484

Administrative Expenses

Admin Personnel Expenses	40,000	-
Repair and Maintenance for district vehicles	31,317	29,309
Bank Charges and Stationary	10,287	1,040
Audit Cost	70,000	12,390
Institutional Cost	73,486	2,11,509
	15,43,208	44,41,703

Project Funded by University College London

Project Title: "Creches and participatory nurturing groups to improve early childhood development among children aged 0-36 months in rural Jharkhand and Odisha"(ISEC)

Program Expenses

Program Personnel Expenses	33,45,646	-
Travel, Accommodation & Conveyance (Programme implementation)	1,81,813	-
Program Review Meetings	56,576	-
Training cost for Program Team	2,08,547	-
Comcare	98,255	-
Non recurring cost- Capital Item	13,42,005	-
Non recurring cost	43,205	-

Administrative Expenses

Admin Personnel Expenses	2,38,888	-
Audit Cost	1,00,000	-
Bank Charges	2,531	-
Office Running Cost	1,49,456	-
Institutional support Cost	5,76,692	-
	63,43,614	-

Total

81,41,452

87,09,794



EKJUT

E-303, Yamuna Apartments, Alaknanda, New Delhi-110019

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

FCRA Projects

(Amount in INR)

Annexure 3: Program on Mental Health Initiative

Project Funded By University College London

Project Title "Community-based psychological treatment for adolescents with anxiety and depression in India"

Program Expenses

	31 March 2025	31 March 2024
Program Personnel Cost	62,18,331	49,98,885
Review Meeting with Facilitators	62,889	-
Workshops	12,755	-
Capacity building of staff	1,51,991	34,503
Manual Design and Printing	78,951	3,885
Tele Psychiatrist setup	2,221	44,000
Travel & Conveyance (Program Implementation)	75,868	15,398
Outstation Travel	35,914	48,451
Administrative Expenses		
Audit and Statutory cost	21,617	20,650
Admin and Accounts	5,04,916	6,80,540
Finance Manager	3,64,746	3,94,340
Team Lead	77,088	-
Office Support Cost	97,407	1,06,204
Institutional support Cost	3,85,235	3,17,342
	80,89,929	66,64,198

Project Funded By Indira Foundation

Project Title: "Improving young people's mental health through structured participatory groups meetings & home visits for psychosocial counselling by peer facilitators in West Singhbhum district of Jharkhand"

Program Expenses

Program Personnel Cost	25,13,645	-
Training of Peer Facilitators on PLA Meetings	52,208	-
Skill Building Workshop of Counsellors	31,148	-
Review Meetings with Facilitators and Program	26,850	-
Environment Leadership Activities sports	61,401	-
Manual Designing Printing and Stationary	8,816	-
Travel & Conveyance (Program Implementation)	1,73,601	-
Administrative Expenses		
Admin Personnel Cost	81,568	-
Bank Charges	2,576	-
Institutional Support Cost	2,92,348	-
	32,44,161	-

Total

1,13,34,090

66,64,198



EKJUT

E-303, Yamuna Apartments, Alaknanda, New Delhi-110019

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

FCRA Projects	(Amount in INR)	
Annexure 4 : Action Against Malnutrition	31 March 2025	31 March 2024
<u>Project Funded By Aide al Enfance del Inde et du Nepal (AEIN)</u>		
Enhancing Nutrition in Early Childhood and Wellbeing of Adolescents		
Creche Support Cost		
Program Expenses		
Program Personnel Cost	24,72,786	4,99,877
Creche running cost-Food	4,55,750	88,537
Creche running cost-Non-food	40,157	49,203
Training	24,005	981
Material Cost	787	6,481
Monthly Review Meeting	32,877	6,496
Travel & Conveyance (Programme implementation)	84,189	12,601
Activities for Adolescents and Youth	71,094	6,040
Establishing Farmers Group	1,04,254	-
Nutri Garden and organic composting	1,30,790	-
<u>Administrative Expenses</u>		
Admin Personnel Cost	1,34,484	16,629
Audit Cost	23,935	-
Consumables and Office Supply	17,064	14,272
Total	35,92,172	7,01,117
<u>Annexure 5 : Other Programme Expenses</u>		
Program & Other Cost		
Expenses on Nutrition & well being of village's children	1,07,331	35,505
CPAM- Community led prevention of SAM		
Program Personnel Expenses	-	1,09,75,608
Orientation on Activities	-	2,060
Travel & Conveyance (Programme implementation)	-	4,71,555
Cost to PLA Facilitators-Rajasthan	-	3,09,985
Training to Trainer-Rajasthan	-	3,61,188
Community based rehabilitation for Mental Health		
Program Personnel Expenses	-	11,15,387
Seeds to Farmer	-	35,540
Fees for trainer	-	30,000
Training Expenses	-	40,795
Mental Health support cost	-	1,15,061
Medicine for the mental health Clinic	4,57,577	7,530
Travel & Conveyance (Programme implementation)	-	10,017
Program Personnel Expenses	21,58,573	37,70,953
General Fund Program Activities		
Training/Meeting/Comcare	-	3,37,619
Travel & Conveyance (Programme implementation)	59,356	5,46,035
Capacity Building	-	37,191
Professional Fees	-	27,200
Project Review Meeting Cost	-	2,420
Training coordination centre expenditure	-	2,89,641
Salary & Perquisite Program personnel Cost	-	60,545
Bank Charges	7,692	7,481
Total	27,90,529	1,85,89,316



EKJUT

E-303, Yamuna Apartments, Alaknanda, New Delhi-110019

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

5 Non-current assets

FCRA Projects

(Amount in INR)

S. No	Particulars	GROSS BLOCK				DEPRECIATION					NET BLOCK		
		As at	Addition		Deletion	As at	Rate of Dep.	Upto	During the year		Upto	As on	As on
		01.04.2024	More than 180 days	Less than 180 days		31.03.2025		01.04.2024	Addition	Deletion	31.03.2025	31.03.2025	31.03.2024
1	<u>Children's Investment Fund Foundation</u>												
	Laptop, Computer & Software's	51,00,334	-	-	-	51,00,334	40%	47,41,482	1,43,541	-	48,85,023	2,15,311	3,58,852
	Furniture & Fixtures	7,61,065	-	-	-	7,61,065	10%	3,82,879	37,819	-	4,20,698	3,40,367	3,78,186
	Office Equipment's	23,35,846	-	-	-	23,35,846	15%	15,98,884	1,10,544	-	17,09,428	6,26,418	7,36,962
	Vehicle	18,06,001	-	-	-	18,06,001	15%	10,04,669	1,20,200	-	11,24,869	6,81,132	8,01,332
2	<u>Aide al Enfance del Inde et du Nepal (AEIN)</u>												
	Ceiling Fan	-	7,250	-	-	7,250	10%	-	725	-	725	6,525	-
3	<u>WHH Project "Initiative for transparent and accountable governance systems in Jharkhand"</u>												
	Furniture & Fixture	45,100	-	-	-	45,100	10%	29,220	1,588	-	30,808	14,292	15,880
	Laptop, Computer & Software's	35,750	-	-	-	35,750	40%	35,205	218	-	35,423	327	545
4	<u>Digital Green "Designing an Age Nutrition sensitive and MIYCN Participatory Learning and Action (PLA) cycle of meetings"</u>												
	Laptop, Computer & Software's	17,537	-	-	-	17,537	40%	16,882	262	-	17,144	393	655
	Furniture and Fixtures'	8,900	-	-	-	8,900	10%	3,645	526	-	4,171	4,729	5,255
	Office Equipment	15,500	-	-	-	15,500	15%	8,623	1,032	-	9,655	5,845	6,877
5	<u>OAK Foundation Project(Right to the city: Assuring services to the poor and homeless; Food & nutrition services)</u>												
	Office Equipment's	28,440	-	-	-	28,440	15%	17,656	1,618	-	19,274	9,166	10,784
	Furniture & Fixtures	32,100	-	-	-	32,100	10%	14,349	1,775	-	16,124	15,976	17,751
	Laptop, Computer & Software's	5,28,232	-	-	-	5,28,232	40%	5,15,043	5,276	-	5,20,319	7,913	13,189
	Office Equipment's	2,60,855	-	-	-	2,60,855	15%	1,92,090	10,315	-	2,02,405	58,450	68,765
	Furniture & Fixtures	58,642	-	-	-	58,642	10%	38,199	2,044	-	40,243	18,399	20,443
6	<u>PHFI Project (Community Intervention to Improve Growth among Children under Two in Rural India)</u>												
	Office Equipment's	57,780	-	-	-	57,780	15%	47,567	1,532	-	49,099	8,681	10,213
	Laptop, Computer & Software's	3,63,069	-	-	-	3,63,069	40%	3,60,616	981	-	3,61,597	1,472	2,453
	Vehicle	4,32,523	-	-	-	4,32,523	15%	3,60,144	10,857	-	3,71,001	61,522	72,379
6	<u>Chanchal Project (Creches and participatory nurturing groups to improve early childhood development among children aged 0-36 months in rural Jharkhand and Odisha(ISEC))</u>												



	Office Equipment's	7,87,988	-	-	-	7,87,988	15%	3,04,065	72,588	-	3,76,653	4,11,335	4,83,923
7	University College London, Plantary Health Project												
	Office Equipments	4,100	-	-	-	4,100	15%	1,582	378	-	1,960	2,140	2,518
8	UCL FLAG Project (Facilitated Learning and Action Groups)												
	Laptop, Computer & Softwares	4,00,549	-	-	-	4,00,549	40%	3,82,771	7,111	-	3,89,882	10,667	17,778
	Office Equipment's	8,96,150	-	-	-	8,96,150	15%	6,25,528	40,593	-	6,66,121	2,30,029	2,70,622
	Furniture & Fixtures	9,674	-	-	-	9,674	10%	5,047	463	-	5,510	4,164	4,627
9	Bill Gates and Melinda Foundation												
	Computer Desktop	2,93,182	1,24,390	-	-	4,17,572	40%	58,636	1,43,574	-	2,02,210	2,15,362	2,34,546
	Office Equipment's	2,55,520	1,42,150	-	-	3,97,670	15%	19,164	56,776	-	75,940	3,21,730	2,36,356
	Furniture and Fixtures	-	1,14,282	2,150	-	1,16,432	10%	-	11,536	-	11,536	1,04,896	-
10	University College London, program "Madad"												
	Television	44,000	-	-	-	44,000	15%	6,600	5,610	-	12,210	31,790	37,400
11	(Creches and participatory nurturing groups to improve early childhood development among children aged 0-36 months in rural Jharkhand and Odisha(ISEC))												
	Computer, Printer and Tab	-	-	3,50,723	-	3,50,723	40%	-	70,145	-	70,145	2,80,578	-
	Office Equipment	-	6,07,936	3,83,346	-	9,91,282	15%	-	1,19,941	-	1,19,941	8,71,341	-
12	The Johns Hopkins University, "Health of Girls"												
	Printer	48,356	-	-	-	48,356	40%	19,342	11,606	-	30,948	17,408	29,014
	Office Furniture	20,579	-	-	-	20,579	10%	2,058	1,852	-	3,910	16,669	18,521
13	FCRA GENERAL FUND												
	A. ASSETS OUT OF GENERAL												
	Office Equipment's	51,469	-	-	-	51,469	15%	39,635	1,775	-	41,410	10,059	11,834
	Office Table	-	8,496	-	-	8,496	10%	-	850	-	850	7,646	-
	Laptop, Computer & Software's	34,800	-	-	-	34,800	40%	34,800	-	-	34,800	-	-
	Land	4,17,780	-	-	-	4,17,780	0%	-	-	-	-	4,17,780	4,17,780
	Building(Resource Centre)	24,21,575	-	-	-	24,21,575	5%	2,27,239	1,09,717	-	3,36,956	20,84,619	21,94,336
14	B. ASSETS OUT OF ICH-HF FUND												
	Laptop, Computer & Software's	2,58,434	-	-	-	2,58,434	40%	2,56,668	706	-	2,57,374	1,060	1,766
	Furniture & Fixtures	1,49,470	-	-	-	1,49,470	10%	1,29,464	2,001	-	1,31,465	18,005	20,006
	Office Equipment's	72,720	-	-	-	72,720	15%	69,111	541	-	69,652	3,068	3,609
	Vehicles	2,98,403	-	-	-	2,98,403	15%	2,85,570	1,925	-	2,87,495	10,908	12,833
15	C. Assets Out Of Action Aid Grant Fund												
	Laptop, Computer & Software's	1,42,100	-	-	-	1,42,100	40%	1,42,100	-	-	1,42,100	-	-
	Furniture & Fixtures	45,555	-	-	-	45,555	10%	39,863	569	-	40,432	5,123	5,692
	Vehicle	5,60,770	-	-	-	5,60,770	15%	5,37,756	3,452	-	5,41,208	19,562	23,014
16	D. Assets Out Of Vistaar Project Grant												
	Furniture & Fixtures	89,457	-	-	-	89,457	10%	71,039	1,842	-	72,881	16,576	18,418
	Vehicles	2,700	-	-	-	2,700	15%	2,465	35	-	2,500	200	235



	Office Equipment's	1,00,441	-	-	-	1,00,441	15%	91,390	1,358	-	92,748	7,693	9,051
	Laptop, Computer & Software's	1,92,790	-	-	-	1,92,790	40%	1,92,785	2	-	1,92,787	3	5
17	E. Assets out of BLF												
	Furniture & Fixtures	1,92,924	-	-	-	1,92,924	10%	1,49,933	4,299	-	1,54,232	38,692	42,991
	Office Equipment's	17,35,120	-	-	-	17,35,120	15%	15,83,099	22,803	-	16,05,902	1,29,218	1,52,021
	Vehicles	13,11,102	-	-	-	13,11,102	15%	11,94,950	17,423	-	12,12,373	98,729	1,16,152
	Laptop, Computer & Software's	9,52,255	-	-	-	9,52,255	40%	9,52,149	42	-	9,52,191	64	106
18	F. Assets out of Save The Children Project												
	Office Equipment's	36,450	-	-	-	36,450	15%	28,967	1,122	-	30,089	6,361	7,483
	Laptop, Computer & Software's	4,389	-	-	-	4,389	40%	4,352	15	-	4,367	22	37
19	G. PACS Projects												
	Vehicle	1,35,991	-	-	-	1,35,991	15%	1,16,648	2,901	-	1,19,549	16,442	19,343
	Laptop, Computer & Software's	-	-	-	-	-	40%	-	-	-	-	-	-
	Office Equipment's	22,630	-	-	-	22,630	15%	19,267	504	-	19,771	2,859	3,363
20	H. PACS Projects (Campaign for improving nutritional outcomes in Jharkhand)												
	Laptop, Computer & Software's	66,556	-	-	-	66,556	40%	66,504	21	-	66,525	31	52
	Furniture & Fixtures	19,980	-	-	-	19,980	10%	13,712	627	-	14,339	5,641	6,268
	Office Equipment's	89,513	-	-	-	89,513	15%	73,212	2,445	-	75,657	13,856	16,301
21	I. ICH- ESRC Project												
	Office Equipment's	8,200	-	-	-	8,200	15%	6,931	190	-	7,121	1,079	1,269
22	J. LEAD Project												
	Office Equipment's	14,250	-	-	-	14,250	15%	12,210	306	-	12,516	1,734	2,040
	Furniture & Fixtures	16,490	-	-	-	16,490	10%	12,177	431	-	12,608	3,882	4,313
	Vehicle	52,000	-	-	-	52,000	15%	44,604	1,109	-	45,713	6,287	7,396
23	K. PCI Project												
	Laptop, Computer & Software's	27,105	-	-	-	27,105	40%	27,057	19	-	27,076	29	48
	Furniture & Fixtures	2,889	-	-	-	2,889	10%	1,881	101	-	1,982	907	1,008
	Office Equipment's	9,650	-	-	-	9,650	15%	7,750	285	-	8,035	1,615	1,900
24	L. Welcome Trust Project												
	Office Equipment's	20,52,012	-	-	-	20,52,012	15%	17,90,229	39,267	-	18,29,496	2,22,516	2,61,783
25	M. University College London												
	Mobile Phone	39,000	-	-	-	39,000	15%	21,697	2,595	-	24,292	14,708	17,303
26	Gender Based Violence												
	Laptop, Computer & Software's	33,535	-	-	-	33,535	40%	33,272	105	-	33,377	158	263
27	Aide al Enfance del Inde et du Nepal (AEIN)-Jharkhand Youth Network												
	Office Equipment	70,600	-	-	-	70,600	15%	30,494	6,016	-	36,510	34,090	40,106
28	CPAM-Evaluation												
	Office Equipment	19,59,200	-	-	-	19,59,200	15%	6,49,842	1,96,404	-	8,46,246	11,12,954	13,09,358
	Computer, Laptop and Peripheral	-	-	1,11,400	-	1,11,400	40%	-	22,280	-	22,280	89,120	-



29	Asset Received in Kind*												
	<i>Welcome Trust Project (Population Science for Maternal and Child Survival)</i>												
	Office Equipment's	7,62,000	-	-	-	7,62,000	15%	6,34,485	19,127	-	6,53,612	1,08,388	1,27,515
30	Vistaar Project												
	Office Equipment's	6,192	-	-	-	6,192	15%	5,233	144	-	5,377	815	959
	Furniture & Fixtures	15,721	-	-	-	15,721	10%	11,035	469	-	11,504	4,217	4,686
	Total	2,91,21,988	10,04,504	8,47,619	-	3,09,74,111		2,04,03,521	14,58,849	-	2,18,62,370	91,11,741	87,18,467



Schedule-2

EKJUT

E-303, YAMUNA APPARTMENTS, ALAKNANDA, NEW DELHI - 110 019

SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2025.

A. SIGNIFICANT NOTES ON ACTIVITIES

EKJUT works in the districts in India for the improvement of maternal, newborn, child health and nutrition of partnering underserved, marginalized communities, through their empowerment, community-based interventions and influence good governance for improving access and quality of service. This is being done through collaboration with leading agencies for building the research capacities to strengthen evidence base, dissemination of findings, engagement with government and networks and supporting scaling up of effective interventions.

B. SIGNIFICANT ACCOUNTING POLICIES

1. *Basis of Accounting:* The Accounting Standards issued by the Institute of Chartered Accountants of India are applicable to non-profit entities, only if any part of the activities of the entity is considered to be commercial, industrial or business in nature.

The Society is not carrying on any activity in nature of commercial, industrial or business therefore the Accounting Standards are not mandatory and have been followed to the extent practicable or relevant.

The financial statements have been prepared under the historical cost convention and on accrual basis except stated otherwise. The accounting policies have been consistently applied by the society except stated otherwise.

2. *Fixed Assets:* Assets are stated at cost of acquisition including taxes, duties and other incidental expenses relating to acquisition and installation.
 - a) Assets purchased out of grant received are charged to Income & Expenditure Account under the concerned project expenses head. Simultaneously Asset Fund is



created against the value of the Fixed Assets charged to the Income & Expenditure Account.

- b) In case of Assets created out of own fund is shown under the head Fixed Assets.
- c) Fixed Assets are shown at cost less accumulated depreciation in the Balance Sheet.
- d) No revaluation of fixed assets was made during the year.

3. **Depreciation:** Depreciation on the depreciable assets is charged on written down value method as per the rates and manner prescribed under Appendix 1 to the Income Tax Rule 1962.

<u>Item</u>	<u>Rate of Depreciation</u>
Computer Equipment & Accessories	40%
Office & electrical Equipment	15%
Furniture & Fixture	10%
Vehicle	15%

As the total value of the Assets acquired out of the Grant fund is charged to revenue during the year of purchase, depreciation on such assets is adjusted against the Assets Fund for disclosure purpose in the Balance Sheet.

- 4. **Revenue Recognition:** Grants and Donations were recognized on the basis of receipts in accordance to the guidelines on "Not for Profit Organization" issued by The Institute of Chartered Accountants of India.
- 5. **General Fund and Corpus Fund:** Amount of Rs. 5,00,000 has been transferred from General Fund to Corpus Fund vide Schedule No.- 3 of the Balance Sheet.
- 6. **Project Fund:** The Project Fund was recognized on the basis of unspent balance of Grant Recognized as income over the grant utilized during the period. Grant Income of the year, to the extent unutilized has transferred to Project Fund vide schedule -No.-03 of the Balance Sheet.
- 7. **Current Liabilities:** Amount disclosed under the current liability of Rs. 18,082 vide schedule No.4 which is payable to Employees State Insurance Corporation (ESIC) for contribution of March 2025. The liability was paid in April 2025 in due time
- 8. **Investment:** All the investments were in form of term deposit with schedule bank i.e. Canara Bank & State Bank of India, Chakradharpur in compliance with section 11(5) of the Income Tax Act 1961 and FCRA,2010.



9. **Long-Term Advance:** Amount disclosed under the long-term advance of Rs. 10,63,883 vide schedule no. 7 which includes the fees for filing of appeal before the CIT(A) of Rs. 2,83,650, Rs. 1,03,757 for security deposit for office space, LPG connection etc. and balance of Tax deducted at source of Rs. 6,76,476.
10. **Non-current advance:** Amount disclosed under the non-current advance of Rs. 12,10,796 vide schedule no. 8, which is an accrued interest on Fixed deposit.
11. **Grant Receivable:** Expenses incurred in excess of the grant received during the year, in accordance of the memorandum of the understanding or terms of reference with the funder, has been recognized as grant receivable and these balances were disclosed under the head current assets vide schedule No.-10 of the Balance Sheet.
12. **Expenditure:** Expenses are recorded on accrual basis.
13. **Foreign Contribution:** Foreign Contributions (Foreign Grants/Donation) are accounted for on the basis of the credit advice received from Bank.

B. NOTES TO ACCOUNTS

- Income & Expenses are generally disclosed as per budget of the funding/donor agencies.
 - There is no such income which is of a business nature as defined under Section 2(15) of the Income Tax Act,1961.
 - Previous year figures to the extent possible has been regrouped and rearranged wherever required.
 - Pending Legal Case/Contingent Liabilities:** During the assessment of Income for the AY 2018-19 the AO insisted the objective for the utilisation of the accumulated fund under section 11(2) of the Income Tax Act to be specific instead of general objective of the organisation. So a sum of Rs. 14,18,242/- was imposed as Tax by the AO against which Ekjut has filed an appeal with the CIT (Appeal) Delhi on 31st May 2021.
1. The following board member was in full time employment with the organization during the year ended 31st March 2025:

- Dr. Nirmala Nair, Director : Rs. 27,79,209
- Raj Kumar Gope, Executive Director: Rs. 8,72,388

(Period from December 2024 to March 2025)

The above persons were paid salaries as per the approved budgetary provision in different projects in lieu of their services received in those projects. This has been disclosed in the annexure to the Auditors Report in the Form 10B.



5. The Accounts relating to Foreign Funds are in Conformity with the provision of FCRA 2010. Specific care was taken the applicability of Rule 4 & Rule 5 of the FCRR, 2011.
6. Provident Fund: The Society is registered itself under Employees Provident Fund and Miscellaneous Provisions Act, 1951, Govt of India. The Contributions towards the fund is paid on monthly basis.
7. Employees' State Insurance Corporation: The Society is registered under Employees' State Insurance Act 1948. The Contributions towards the fund is paid on monthly basis.
8. The amount spent outside India of a sum of Rs. Nil/- towards travelling, meeting and conference was disallowed as expenses while computing the expenditure for the Income Tax Purpose.
9. Ekjut is maintaining Gratuity fund of its Employees with Life Corporation of India (Pension and Group Schemes Department) (LIC). Opening balance of Gratuity fund as on 01st April 2024 was Rs. 1,61,67,664.89 and interest received on the gratuity fund during the year was Rs. 13,61,898.82 During the year Gratuity contribution of Rs. 45,98,111.10 is paid to the LIC as per advice and total gratuity of Rs. 7,06,397 was paid to the claimants during the year. The closing fund with Life Insurance Corporation of India as on 31st March 2025 was Rs. 2,14,21,277.81
10. Amount of Rs. 5,00,000 has been transferred from General Fund to Corpus Fund vide Schedule No.- 3 of the Balance Sheet:

C. The Organization is registered under:

1. The Delhi Societies Registration Act. Vide Registration No S-44224 dated 30.10.2002.
2. The Provisions of Section 12A of the Income Tax Act,1961 through Unique Registration Number AAATE1354PE20042. The 12A registration is valid till Assessment Year 2026-27. The organization has submitted the Income Tax Return for the financial year 2022-23 before the due date.
3. Foreign Contribution Regulation Act, 2010 vide registration no. - **2312666513** dated **21.10.2004** with the Ministry of Home Affairs to receive foreign contribution. The FCRA certificate is valid till 30th September 2028. The organization has submitted the information through FC-4 Return for the financial year 2022-23 before the due date.
4. PAN of the Organization is **AAATE1354P**.



5. TAN of the organization is **DELE03520G**. All the TDS returns were duly filed within the due dates
6. The provision of Section 80G(5)(vi) through Unique Registration Number AAATE1354PF20123 of the Income Tax Act, 1961. The 12A registration is valid till Assessment Year 2026-27.

For & On behalf of

S. SAHOO & CO

Chartered Accountants

FR No: 322952E



S. Sahoo

CA. Subhajit Sahoo
FCA, LLB
Partner
M No: 057426

M. Nair

Dr. Nirmala Nair
Director/ Secretary

For & On behalf of

EKJUT

Raj Kumar Gope

Raj Kumar Gope

Amit Kumar Ojha

Amit Kumar Ojha

Executive Director

Lead-Finance & Admin

Place: New Delhi

Date: 22.09.2025

