D BOHRA & ASSOCIATES
Chartered Accountants

INDEPENDENT AUDITOR'S REPORT

To,

The Members of RAJMERU Sanstha

Report on Financial Statements

Opinion

We have audited the accompanying financial statements relating to **RAJMERU Sanstha, Plot No. A-10, Flat No. S-1, Primrose Apartment, Budh Vihar II, Ramnagriya, Jagatpura, Jaipur – 302017, Rajasthan** which comprises the **Consolidated Balance Sheet** as on 31st March, 2025, Statement of Consolidated Income & Expenditure Account and Statement of Consolidated Receipt & Payment Account for the period from 01st April, 2024 to 31st March, 2025 and notes to the financial statements, including a summary of significant accounting policies. In our opinion, and to the best of our information and according to the explanation given to us, the financial statements give a true and fair view of the financial position of the institution as at March 31, 2025 and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis of 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 institution 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 Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with income Tax Act 1961 and for such internal control as management 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, management is responsible for assessing the institution's 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 institution or to cease operations, or has no realistic alternative but to do so.

The Board of Members are responsible for overseeing the Institution's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone 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 standalone 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 standalone 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.

Continued on page no. 2...

421, Fourth Floor, Mangalam Jaipur Electronic Market Near Riddhi Siddhi Crossing Gopalpura Bye pass, Jaipur (Raj.) 302018, Contact No. +91-9680831847, 0141-4070319, Email –id: - dinesh.bohra2000@gmail.com

D Bohra & Associates FRN-015231C

• Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing our opinion on the effectiveness of institution's internal controls.

• Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the 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 institution'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 standalone 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 institution to cease to continue as a going concern.

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.

Report on Other Legal and Regulatory Requirements

a. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of the audit and have found them to be satisfactory.

b. The transactions of the institution which have come to our notice have been within the powers of the Management of the Institution.

We further report that:

a. the Balance Sheet, Income and Expenditure account and Receipt & Payment account dealt with by this report are in agreement with the books of account and other records, and

b. in our opinion, proper books of account as required by law have been kept by the Institution so far as appears from our examination of those books.

For D Bohra & Associates
Chartered Accountants
FRN – 015231C

(CA. Dinesh Kumar Bohra)
Proprietor
M.No.-408218

D Bohra & Associates CA FRN-015231C M. No.: 408218 Chartered Accountants

UDIN- 25408218BMLAFY3613

Place: Jaipur

Date: 20-09-2025

RAJMERU SANSTHA

PLOT No. A-10, FLAT No. S-1, PRIMROSE APARTMENT, BUDH VIHAR II, RAMNAGRIYA, JAGATPURA, JAIPUR - 302017

CONSOLIDATED

Balance Sheet as at 31st March 2025

	Schedule	Amount
SOURCES OF FUNDS		
Corpus Fund		699000.00
General Fund	'A'	27924.56
Capital Fund	'A'	1033454.00
Unutilised Grant to be utilised in next year		1597961.35
TDS Payable		24527.00
ECI & PF Payable		69015.00
Salary payable		47430.00
Insurance Premium Payable		14160.00
		3513471.91
APPLICATION OF FUNDS		
Property, Plant and Equipment and Intangible Assets (owned assets)	'B'	1033454.00
Current Assets, Loans & Advances :		
TDS Receivables		4137.00
Securities deposit against rent		55000.00
Advance given		177838.00
Cash & Bank Balances	'C'	2243042.91
		3513471.91

Significant Accounting Policies & Notes to Accounts are attached 'D'

The schedules referred to above form an integral part of the Financial Statements.

In Terms of our Audit Report even date attached

For D Bohra & Associates
Chartered Accountants
FRN - 015231C

(CA. Dinesh Kumar Bohra)
Proprietor
M.No. - 408218
Place : Jaipur
Date : 20-09-2025

D Bohra & Associates CA FRN-015231C M. No.: 408218 Chartered Accountants

For RAJMERU SANSTHA

Babu Ram Bishnoi
Secretary General

Sushila Chauhan
Treasurer

RAJMERU SANSTHA
PLOT No. A-10, FLAT No. S-1, PRIMROSE APARTMENT, BUDH VIHAR II, RAMNAGRIYA,
JAGATPURA, JAIPUR - 302017

CONSOLIDATED
Income & Expenditure for the year ended 31st March 2025

	Schedule	Amount
Unutlised Grant b/f:	'a'	149916.12
Income:		
Project Grants :		
BFTW_Germany Project_Supporting Marginalised Communities in Building Sustainable Development Structures -3013		1027634.00
BFTW_Germany Project_Strengthening Self Governed Institutional Mechanisms and Leadership process in Rajmeru and its associated networks in Rajasthan-5095		11651159.00
BFTW_Germany Project_Coordination Hub and Network Support in four States -3062		9991424.00
	'b'	**22670217.00**
Other Incomes		
Bank Interest_Saving		85393.00
Bank Interest_FD		41360.00
Membership Fees		7000.00
Scrap sold		2200.00
	'c'	**135953.00**
Payments:		
Project Exp.		
BFTW_Germany Project_Supporting Marginalised Communities in Building Sustainable Development Structures -3013		546814.00
BFTW_Germany Project_Strengthening Self Governed Institutional Mechanisms and Leadership process in Rajmeru and its associated networks in Rajasthan-5095		9157111.00
BFTW_Germany Project_Coordination Hub and Network Support in four States -3062		7961173.00
Teach India_Indian Army Project		25871.00
Administration Expenses	1'	3695272.99
	'd'	**21386241.99**
Unutlised Grant to be utlised in next year		**1597961.35**
Excess of income over expenditure		-28117.22
Balance carried to Balance Sheet	**(a+bc-d)**	**-28117.22**

Significant Accounting Policies & Notes to Accounts are attached 'D'

The schedules referred to above form an integral part of the Financial Statements.

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Chartered Accountants
FRN - 015231C

D Bohra & Associates
CA
FRN-015231C
M. No.: 408218
Chartered Accountants

Date :
(CA. Dinesh Kumar Bohra)
Proprietor
M.No. - 408218
Place : Jaipur
Date : 20-09-2025

For RAJMERU SANSTHA

Babu Ram Bishnoi
Secretary General

Sushila Chauhan
Treasurer

RAJMERU SANSTHA

PLOT No. A-10, FLAT No. S-1, PRIMROSE APARTMENT, BUDH VIHAR II, RAMNAGRIYA,

JAGATPURA, JAIPUR - 302017

CONSOLIDATED

Receipt and Payment Account for the year ended 31st March 2025

	Schedule		Amount
Opening Balance			
Cash & Bank Balances	"C"		947713.90
		'a'	947713.90
Receipts:			
Project Grants :			
BFTW_Germany Project_Supporting Marginalised Communities in Building Sustainable Development Structures -3013			1027634.00
BFTW_Germany Project_Strengthening Self Governed Institutional Mechanisms and Leadership process in Rajmeru and its associated networks in Rajasthan-5095			11651159.00
BFTW_Germany Project_Coordination Hub and Network Support in four States -3062			9991424.00
Other Receipts			
Bank Interest_Saving			85393.00
Bank Interest_FD			41360.00
Membership Fees			7000.00
Scrap sold			2200.00
TDS Deduction			24527.00
ESI & PF Deduction			69015.00
Advance Recovered			2894.00
TDS Recovered			4070.00
Insurance deduction from Staff			14160.00
		'b'	**22920836.00**
Payments:			
Project Expenses (net of outsanding expenses)			
BFTW_Germany Project_Supporting Marginalised Communities in Building Sustainable Development Structures -3013			546814.00
BFTW_Germany Project_Strengthening Self Governed Institutional Mechanisms and Leadership process in Rajmeru and its associated networks in Rajasthan-5095			9157111.00
BFTW_Germany Project_Coordination Hub and Network Support in four States -3062			7961173.00
Teach India_Indian Army Project			25871.00
Administration Expenses (Less outstanding Expenditure)	'1'		3695272.99
TDS Deposit			49267.00
TDS Receivables			4137.00
ESI & PF Deposit			453.00
Securities deposit against rent			55000.00
Advance given			130408.00
		'c'	**21625506.99**
Closing Balance			
Cash & Bank Balances	'C'		2243042.91
		(a+b-c)	2243042.91

Significant Accounting Policies & Notes to Accounts are attached 'D'

The schedules referred to above form an integral part of the Financial Statements.

In Terms of our Audit Report even date attached

For D Bohra & Associates

Chartered Accountants

Date :

(CA. Dinesh Kumar Bohra)

Proprietor

M.No. - 408218

Place : Jaipur

Date : 20-09-2025

D Bohra & Associates CA FRN-015231C M. No.: 408218 Chartered Accountants

For RAJMERU SANSTHA

Babu Ram Bishnoi
Secretary General

Sushila Chauhan
Treasurer

RAJMERU SANSTHA
PLOT No. A-10, FLAT No. S-1, PRIMROSE APARTMENT, BUDH VIHAR II, RAMNAGRIYA, JAGATPURA, JAIPUR - 302017

CONSOLIDATED

Schedules forming part of Balance Sheet as at 31st March 2025

Schedule "A"		Amount	
		General Fund	Capital Fund
Credit Balance as on 01/04/2024		56041.78	532930.00
Add:			
Income from Investments		0.00	0.00
Contribution to Fund		0.00	0.00
Receipts/ Transfer		0.00	0.00
Addition during the year		0.00	819199.00
Net Surplus as per I/E A/c		0.00	0.00
TOTAL (A)		**56041.78**	**1352129.00**
Less:			
Depreciation		0.00	318675.00
Transfer to Other Fund		0.00	0.00
Sold Asset during the year		0.00	0.00
Net Deficit as per I/E A/c		28117.22	0.00
TOTAL (B)		**28117.22**	**318675.00**
Credit Balance as on 31/03/2025	**[A-B]**	**27924.56**	**1033454.00**

In Terms of our Audit Report even date attached

For D Bohra & Associates
Chartered Accountants
FRN - 015231C

(CA. Dinesh Kumar Bohra)
Proprietor
M.No. - 408218
Place : Jaipur
Date : 20-09-2025

D Bohra & Associates
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FRN-015231C
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RAJMERU SANSTHA

PLOT No. A-10, FLAT No. S-1, PRIMROSE APARTMENT, BUDH VIHAR II, RAMNAGRIYA,

JAGATPURA, JAIPUR - 302017

CONSOLIDATED

Schedules forming part of Balance Sheet and Income & Expenditure as at 31st March 2025

Date :

Property, Plant and Equipment and Intangible Assets (owned assets)	Rate of Depreciation	Opening Balance	Purchase / Addition / (Sale)	Total	Depreciation	Closing Balance
Movable Properties						
Furniture & Fixetures	10%	72803.00	192067.00	264870.00	26287.00	238583.00
Almirah	10%	7213.00	0.00	7213.00	721.00	6492.00
Computer	40%	144740.00	383198.00	527938.00	211175.00	316763.00
Equipments	15%	49088.00	212936.00	262024.00	39304.00	222720.00
Grain Bank Container	15%	0.00	30998.00	30998.00	2325.00	28673.00
Invertor	15%	30706.00	0.00	30706.00	4606.00	26100.00
Motor Cycle	15%	66014.00	0.00	66014.00	9902.00	56112.00
Activa Scooter	15%	63673.00	0.00	63673.00	9551.00	54122.00
Split AC 1.0	15%	42319.00	0.00	42319.00	6348.00	35971.00
Split AC 1.5	15%	48812.00	0.00	48812.00	7322.00	41490.00
Projector	15%	7562.00	0.00	7562.00	1134.00	6428.00
Total		**532930.00**	**819199.00**	**1352129.00**	**318675.00**	**1033454.00**

Schedule "C"

Cash & Bank Balances		31-03-2024	Amount 31-03-2025
Cash-in-hand		2057.00	6972.00
IOB- A/c No. 154901000006720		63958.56	559436.89
State Bank of India - A/c No. 61087942695		28908.00	712852.78
State Bank of India - Fixed Deposit - Local		718270.00	0.00
State Bank of India - A/c No. 61032538130		118936.34	937078.50
State Bank of India - A/c No. 40088175787	ND	15584.00	26702.74
Total		**947713.90**	**2243042.91**

Schedule "1"

Administration Expenses	Amount
Office Rent	670515.00
Audit Fees	161999.00
Repair & Maintenance	46931.00
Bank Charges	24267.89
Stationery, Postage & Communication	361282.00
Office Maintenance	158045.00
Electricity & Water Expenses	74472.00
Misc. expenses	34417.00
Consultancy	409656.00
Legal & Professional Expenses	51149.00
Staff Insurance	35977.10
Salary to office staff	1661711.00
Travelling Expenses	2100.00
Meeting Expenses	2751.00
Total	**3695272.99**

In Terms of our Audit Report even date attached

For D Bohra & Associates

Chartered Accountants

FRN - 015231C

D Bohra & Associates
FRN-015231C
M. No.: 408218
Chartered Accountants

(CA. Dinesh Kumar Bohra)
Proprietor
M.No. - 408218
Place : Jaipur
Date : 20-09-2025

For RAJMERU SANSTHA

Babu Ram Bishnoi
Secretary General

Sushila Chauhan
Treasurer

RAJMERU SANSTHA
PLOT NO. A-10, FLAT No. S-1, PRIMROSE APARTMENT, BUDH VIHAR II, RAMNAGRIYA, JAGATPURA, JAIPUR - 302017

Schedule "D"

Significant Accounting Policies & Notes of Accounts

1. **Property, Plant and Equipment and Intangible Assets (owned assets) Policy:**
   a) Property, Plant and Equipment and Intangible Assets (owned assets) are recorded at historical cost.
   b) Gross and net book values of Property, Plant and Equipment and Intangible Assets (owned assets) at the beginning and end of an accounting period are shown including additions, disposals, acquisitions and other movements.
   c) Property, Plant and Equipment and Intangible Assets (owned assets) have been stated at cost value less depreciation.

2. **Unutilized Grant:**
   a) Unutilized grants are treated as current liabilities.
   b) The balances of unutilized grants are carried forward in the next year and are reduced proportionality according to the work done.

3. **Revenue Recognition:**
   a) Organization follows cash basis of accounting.
   b) No provisions are made for expenses. Expenses and incomes have been recorded as when they paid.

4. **Depreciation:**
   a) Depreciation rates as stated by the income tax act, 1961 are used to depreciate assets.
   b) Depreciation is charged consistently.
   c) Where depreciable Property, Plant and Equipment and Intangible Assets (owned assets) are disposed off, discarded, demolished or destroyed, the net surplus or deficiency, if material, has been disclosed separately.
   d) Depreciation has been charged on Property, Plant and Equipment and Intangible Assets (owned assets) by reducing the value from Property, Plant and Equipment and Intangible Assets (owned assets) & correspondingly from the Capital fund. It has no impact on either surplus or deficit of the Trust.

5. **Notes of Accounts:**
   a) Contingent liability: there is no contingent liability at year end.
   b) The enclosed statements are not general purposes statements.

For D Bohra & Associates
Chartered Accountants
FRN - 015231C

D Bohra & Associates CA FRN-015231C M. No.: 408218 Chartered Accountants

(CA. Dinesh Kumar Bohra)
Proprietor
M.No. - 408218
Place : Jaipur
Date : 20-09-2025

For RAJMERU Sanstha

(Babu Ram Bishnoi)
Secretary General