

**CONSOLIDATED AUDIT REPORT
FINANCIAL YEAR 2025-26**

**BHARTIYA JAN UTTHAN PARISHAD
QUAMRUDDINGANJ, BIHARSHARIF,
NALANDA, BIHAR-803101**

AUDITOR:

S K KANTH & ASSOCIATES.

FIRST FLOOR, BOMBAY DYEING BUILDING, KANKARBAGH COLONY MORE, PATNA-800020

MOB-9308056291, 8210335759

E-MAIL: casandeepkanth@gmail.com



AUDITOR'S REPORT

1. We have examined the Consolidated Balance Sheet as at 31st March, 2026 and the Income & Expenditure & Receipt & Payment Account for the period ended on that date, attached herewith, of BHARTIYA JAN UTTHAN PARISHAD, QUAMRUDDINGANJ, BIHAR SHARIF, NALANDA, BIHAR. We certify that the Balance Sheet and Income & Expenditure & Receipts and payments Account are in agreement with the books of accounts as produced before us.
2. These financial statements are the responsibility of the management and our responsibility is to express an opinion on these financial statements based on our audit.
3. We conducted our audit in accordance with Accounting Standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on test checking basis evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well evaluating the overall financial statements presentation; we believe that audit provides a reasonable basis for our opinion.
5. Subject to above and Notes to Accounts enclosed herewith, we report that
 - (A) We have obtained all the information and explanations, which, to the best of our knowledge and belief were necessary for the purposes of the audit.
 - (B) In our opinion, proper books of account have been kept by the institution so far as appears from our examination of the books.
 - (C) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes to accounts, if any, give true and fair view:
 - (i) In the case of Balance Sheet, of the state of the affairs of the institutions as at 31st March, 2026 and
 - (ii) In the case of the Income & Expenditure of Surplus and Receipts and payments Account of the institutions for the year ended on that date.

Place : Patna
Dated : 14.09.2026



For S K Kanth & Associates
Chartered Accountants

Sandeep Kumar Kanth

(Sandeep Kumar Kanth)
Partner

M. No. -408838

FRN-021742C

UDIN- 26408838GLQVBU2513

Name of the NPO : BHARTIYA JAN UTTHAN PARISHAD

Balance Sheet as at 31st March, 2026

(Amount in Rs.)

	Particulars	Note	31 March 2026	31 March 2025
I	Sources of Funds			
1	NPO Funds	3	14,598,394.04	16,018,757.10
(a)	Unrestricted Funds		-	-
(b)	Restricted Funds		-	-
			14,598,394.04	16,018,757.10
2	Non-current liabilities			
(a)	Long-term borrowings	4	-	-
(b)	Other long-term liabilities	5	-	-
(c)	Long-term provisions	6	-	-
			-	-
3	Current liabilities			
(a)	Short-term borrowings	4	-	-
(b)	Payables	7	-	-
(c)	Other current liabilities	8	5,652,796.13	6,239,470.58
(d)	Short-term provisions	6	-	-
			5,652,796.13	6,239,470.58
	Total		20,251,190.17	22,258,227.68
II	Application of Funds			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets	9	-	-
(i)	Property, Plant and Equipment		2,613,606.59	3,082,511.59
(ii)	Intangible assets		412.29	550.29
(iii)	Capital work in progress		-	-
(iv)	Intangible asset under development		-	-
(b)	Non-current investments	10	-	-
(c)	Long Term Loans and Advances	11	-	14,161.00
(d)	Other non-current assets (specify nature)	12	23,046.00	23,046.00
			2,637,064.88	3,120,268.88
2	Current assets			
(a)	Current investments	10	-	-
(b)	Inventories		-	-
(c)	Receivables	13	5,626,913.75	5,532,678.75
(d)	Cash and bank balances	14	11,948,727.54	13,535,153.35
(e)	Short Term Loans and Advances	11	38,484.00	70,126.70
(f)	Other current assets	15	-	-
			17,614,125.29	19,137,958.80
	Total		20,251,190.17	22,258,227.68
	Brief about the Entity	1	-	-
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements			

As per our report of even date



BHARTIYA JAN UTTHAN PARISHAD

(ABHISHEK BHARTIYA)

GENERAL SECRETARY

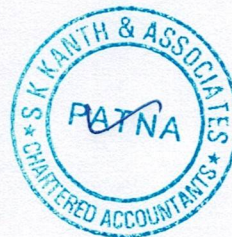
Place: PATNA

Date :14th September 2026

S K KANTH & ASSOCIATES
 CHARTERED ACCOUNTANTS
Sandeep K K R
 [SANDEEP KUMAR KANTH]
 Proprietor
 Membership No. 408838



BHARTIYA JAN UTTAN PARISHAD				
Receipts and Payments Account for the year ended 31st March, 2026 (Amount in Rs.)				
RECEIPTS	31st March, 2026		31st March, 2025	
Opening Balances:				
Cash Balances	33,182.67		6,602.37	
Bank Balances	6,939,122.78	6,972,305.45	5,269,967.56	5,276,569.93
Receipt during the year				
Grants & Donations (Annexure-2)	88,505,531.97		83,529,242.69	
Fee for rendering other Charitable Activities (Annexure-3A)	2,395,323.18		3,336,472.40	
Bank Interest Received (Annexure-6)	227,314.80	91,128,169.95	355,277.28	87,220,992.37
Fixed Deposit Maturity Proceeds	10,632,223.50	10,632,223.50	7,000,000.00	7,000,000.00
Adjustment of Advances				
Adjustment of Advances	-	68,205.49	91,664.00	91,664.00
Total		108,800,904.39		99,589,226.30
PAYMENTS	Amount			
Expenses under Project				
RMI CEP -III	4,970,146.70		432,857.00	
RMI Other Than CEP III	-		4,833,531.44	
SKN Bachpan			1,289,523.90	
SKN Bacche	14,285,026.20		11,416,406.57	
SRHR	28,029.74		183,360.00	
Avon	-		413,780.23	
Share and Care	241,583.11		615,077.00	
SKN Out of School Children	17,810.00		187,749.00	
Educate Girl	-		1,969,413.06	
Challang	-		1,054,936.50	
APPI Bachpan	6,574,503.00		10,159,360.00	
DITC	2,049,453.40		1,966,211.00	
Children Wallet 1	201,902.24		183,972.00	
Children Wallet 2	165,393.16		-	
Benevity Project	63,662.00		30,000.00	
HRDP P 1015	18,961,270.00		7,193,175.00	
HDFC P 0593	-		12,334,307.96	
LIC HFL SAATHI 2	7,347,523.80		-	
LIC HFL SAATHI	1,105,587.86		2,639,053.00	
E vidyaloka Trust	1,233,010.69		2,372,684.49	
CSC Gaya CHRI (S SHAKTI Project)	2,091,733.00		1,367,854.00	
Ghoshrawan Training Center Expenses	-		1,018,718.00	
SBI GRAM SEVA	17,455,904.65		-	
Action Research	76,397.44		-	
Rotary India Literacy Mission	67,728.00		86,025.00	
Vihaan Project	-		569,428.60	
HDFC P 0888	-		19,736,803.40	
HDFC P1244	14,600,000.00	91,536,664.99	-	82,054,227.15



ADMINISTRATIVE & OTHER EXPENSES

Expenses on Project Management	-		49,673.00	
Meeting Expenses	1,104.67		29,890.00	
Miscellaneous Expenses	-		7,629.00	
Office Expenses	13,418.00		44,850.00	
Office Rent	-		15,400.00	
Postage & Stamp	-		1,369.00	
Printing & Stationary	1,210.00		13,850.00	
Shop Establishment Expense	3,000.00		-	
Professional Tax	12,000.00		15,000.00	
Refereshment & Food Expenses	10,622.00		24,928.00	
Repairs & Maintenance	25,595.00		33,485.00	
Bank Charges and Interest	9,671.95		44,717.36	
Salary	33,500.00		20,000.00	
Travel & Conveyance	8,518.00		93,895.00	
Video Documentation	-	118,639.62	49,500.00	444,186.36

Payment of Liabilities

Community Empowerment Project (RMI)	3,798.00		518,329.00	
DITC	135,362.00		522,544.00	
TI Project	-		338,391.00	
Share and Care	31,903.00			
E-Vidyaloka Trust	21,430.00		35,796.30	
HRDP HDFC	-		76.04	
OOS	102,081.00		-	
SRHR	109,882.66		-	
Lic HFL	413,280.00		-	
Rotary Mission	1,979.00		-	
HO	68.50		175,638.00	
BACCHE SKN	116,985.00		198,422.00	
BACHPAN APPI	5,030.00		190,266.00	
Bachpan SKN	64,056.18		-	
CHRI	137,500.00		-	
Maitri Project (Educate Girl)	-		678,461.00	
Action Research	-	1,143,355.34	129,381.00	2,787,304.34

Expenses from Local Contribution/Donation

SKN Bachpan	-		40,000.00	
SKN Bacche	36,360.00		49,050.00	
Share & Care	29,050.00		29,500.00	
Benevity Project	-		5.00	
SKN Capacity Building	-	65,410.00	8,972.00	127,527.00

Payment for Purchase of Fixed Assets

RMI CEP -III	-		78,600.00	
HRDP P 1015	-		300,000.00	
Head Office	13,500.00	13,500.00	303,850.00	682,450.00

Bank Fixed Deposit SKN BACCHE	1,000,000.00			6,500,000.00
Bank Fixed Deposit APPI	4,000,000.00			
Bank Fixed Deposit HO	200,000.00	5,200,000.00		

Project Advance

E vidya loka from HO	-		1,296.00	
HO	-		19,930.00	21,226.00

Internal fund Transfer for Local Contribution

		43,334.50		
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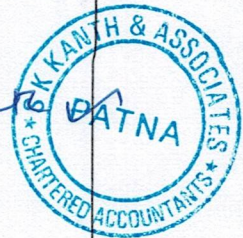
Closing Balances:

Cash Balances	-		33,182.67	
Bank Balances	10,679,999.94	10,679,999.94	6,939,122.78	6,972,305.45
Total		108,800,904.39		99,589,226.30

As per our report of even date



FOR, BHARTIYA JAN UTTHAN PARISHAD

(ABHISHEK BHARTIYA)
(GENERAL SECRETARY)S K KANTH & ASSOCIATES
CHARTERED ACCOUNTANTS[SANDEEP KUMAR KANTH]
Proprietor
Membership No. 408838

Place: PATNA

Date :14th September 2026

Name of the NPO : BHARTIYA JAN UTTHAN PARISHAD
Statement of Income and Expenditure for the year ended 31st March, 2026

(Amount in Rs.)

	Particulars	Note	31 March 2026			31 March 2025		
			Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
I	Income							
(a)	Donations and Grants (As per Annexure-1)		103,486,338.63	-	103,486,338.63	93,574,578.32	-	93,574,578.32
(b)	Fees from Rendering of Charitable Services (As per Annexure-3B)		2,667,637.18	-	2,667,637.18	3,336,472.40	-	3,336,472.40
(c)	Sale of Goods		-	-	-	-	-	-
II	Other Income	16.00	296,042.40	-	296,042.40	4,310,154.48	-	4,310,154.48
III	Total Income (I+II)		106,450,018.21	-	106,450,018.21	101,221,205.20	-	101,221,205.20
IV	Expenses:							
(a)	Material consumed/distributed	17.00	-	-	-	-	-	-
(b)	Donations/contributions paid		-	-	-	-	-	-
(c)	Employee benefits expense	18.00	-	-	-	-	-	-
(d)	Depreciation and amortization expense	19.00	-	-	-	-	-	-
(e)	Finance costs	20.00	-	-	-	-	-	-
(f)	Other expenses	21.00	-	-	-	-	-	-
(g)	Religion/charitable expenses (As per Annexure-4)		92,259,562.61	-	92,259,562.61	83,819,230.61	-	83,819,230.61
(h)	Other Expenses (As per Annexure-5)		-	-	-	1,587,450.93	-	1,587,450.93
	Total expenses		92,259,562.61	-	92,259,562.61	85,406,681.54	-	85,406,681.54
V	Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- IV)		14,190,455.60	-	14,190,455.60	15,814,523.66	-	15,814,523.66
VI	Exceptional items (specify nature & provide note/delete if none)		-	-	-	-	-	-
VII	Excess of Income over Expenditure for the year before extraordinary items (V-VI)		14,190,455.60	-	14,190,455.60	15,814,523.66	-	15,814,523.66
VIII	Extraordinary Items (specify nature & provide note/delete if none)		-	-	-	-	-	-
IX	Excess of Income over Expenditure for the year (VII-VIII)		14,190,455.60	-	14,190,455.60	15,814,523.66	-	15,814,523.66
	Appropriations Transfer to funds, e.g., Capital fund							
	Transfer from funds		13,500.00	-	13,500.00	686,248.00	-	686,248.00
	Balance transferred to General Fund		14,176,955.60	-	14,176,955.60	15,128,275.66	-	15,128,275.66
			14,190,455.60	-	14,190,455.60	15,814,523.66	-	15,814,523.66
	The accompanying notes are an integral part of the financial statements							

As per our report of even date



FOR, BHARTIYA JAN UTTAN PARISHAD

(ABHISHEK BHARTIYA)
(GENERAL SECRETARY)



S K KANTH & ASSOCIATES
CHARTERED ACCOUNTANTS

Sandeep K K R
[SANDEEP KUMAR KANTH]
Proprietor
Membership No. 408838

Place: PATNA
Date :14th September 2026

Name of the Entity: BHARTIYA JAN UTTHAN PARISHAD Notes forming part of the Financial Statements for the year ended, 31st March, 2026					
Note - 1 Brief about the entity Bhartiya Jan Uththan Parishad is a charitable institution registered under Society Registration Act, 1860. It carries on various activities with the aid of both foreign and domestic grant, donation and receipts from various social activities. Note - 2 Significant Accounting Policies As per enclosed Significant Accounting Policy and Notes to Account. Note - 3 NPOs Funds					
Sr. No.	Particulars	As at 1st April 2025 (Opening Balance)	Funds transferred/received during the year	Funds Utilised during the year	As at 31st March 2026 (Closing Balance)
(A)	Unrestricted Funds				
1	Corpus Funds				
2	General Funds	15,128,275.66	14,176,955.60	15,128,275.66	14,176,955.60
3	Designated Funds	890,481.44	13,500.00	482,543.00	421,438.44
(B)	Restricted Funds				
		16,018,757.10	14,190,455.60	15,610,818.66	14,598,394.04
		11,373,934.42	15,814,523.66	11,169,700.98	16,018,757.10
Previous Year (PY)					



Name of the NPO : BHARTIYA JAN UTTHAN PARISHAD

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

4	Borrowings	Long Term		Short Term	
		31 March 2026	31 March 2025	31 March 2026	31 March 2025
	<u>Secured</u>				
(a)	Term loans	-	-	-	-
(i)	from banks	-	-	-	-
(ii)	from other parties	-	-	-	-
(b)	Loans repayable on demand				
(i)	from banks	NA	NA	-	-
(ii)	from other parties	NA	NA	-	-
(c)	Deferred payment liabilities	-	-	-	-
(d)	Loans and advances from related parties	-	-	-	-
(e)	Long term/current maturities of finance lease obligation	-	-	-	-
(f)	Other loans advances (specify nature)	-	-	-	-
	Total (A)	-	-	-	-
	<u>Unsecured</u>				
(a)	Term loans	-	-	-	-
(i)	from banks	-	-	-	-
(ii)	from other parties	-	-	-	-
(b)	Loans repayable on demand				
(i)	from banks	NA	NA	-	-
(ii)	from other parties	NA	NA	-	-
(c)	Deferred payment liabilities	-	-	-	-
(d)	Loans and advances from related parties	-	-	-	-
(e)	Long term/current maturities of finance lease obligation	-	-	-	-
(f)	Other loans advances (In anticipation of Grant Receivable)	-	-	-	-
	Total (B)	-	-	-	-
	Total (A) + (B)	-	-	-	-
	Foot Note:				
(i)	Nature of the Security to be specified separately.				
(ii)	Terms of repayment of terms loans and other loans may be stated.				
(iii)	Where loans guranteed by partners/proprietors/owners aggregate of such amount under each head may be disclosed.				



Name of the NPO : BHARTIYA JAN UTTHAN PARISHAD

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

(Amount in Rs.)

	31 March 2026		31 March 2025	
	31 March 2026	31 March 2025	31 March 2026	31 March 2025
5 Other long-term liabilities				
(a) Advance from customers	-	-	-	-
(b) Others (please specify)	-	-	-	-
Total Other long-term liabilities	-	-	-	-
6 Provisions				
(a) Provision for employee benefits				
(i) Provision for gratuity	-	-	-	-
(ii) Provision for leave Encashment	-	-	-	-
(b) Other provisions				
(Please Specify - eg/- Provision for warranties / Provision for Sales Return)	-	-	-	-
Other (specify nature)	-	-	-	-
Total Provisions	-	-	-	-
7 Payables				
(a) Total outstanding dues of micro, small and medium enterprises	-	-	-	-
(b) Total outstanding dues of creditors other than micro, small and medium enterprises	-	-	-	-
Total payables	-	-	-	-



Name of the NPO : BHARTIYA JAN UTTAHAN PARISHAD
Notes forming part of the Financial Statements for the year ended 31st March, 2026

Disclosure relating to suppliers registered under MSMED Act based on the information available with the entity Company:			
Particulars	31 March 2026	31 March 2025	
(a) Amount remaining unpaid to any supplier at the end of each accounting year:			
Principal	-	-	-
Interest	-	-	-
Total	-	-	-
(b) The amount of interest paid by the buyer in terms of section 16 of the MSMED Act, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year.	-	-	-
(c) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act.	-	-	-
(d) The amount of interest accrued and remaining unpaid at the end of each accounting year.	-	-	-
(e) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the MSMED Act.	-	-	-
8 Other current liabilities	31 March 2026	31 March 2025	
(a) Current maturities of finance lease obligations	-	-	-
(b) Interest accrued but not due on borrowings	-	-	-
(c) Interest accrued and due on borrowings	-	-	-
(d) Income received in advance	-	-	-
(e) Unearned revenue	-	-	-
(f) Goods and Service tax payable	-	-	-
(g) TDS payable	-	-	-
(h) Other payables (As per Annexure-7)	5,652,796.13	6,239,470.58	
Total Other current liabilities	5,652,796.13	6,239,470.58	



9

(Amount in Rs.)							
Property, Plant and Equipment and Intangible Assets (owned assets)							
TANGIBLE ASSETS							
Particulars / Assets	Freehold land	Buildings	Plant and Equipment	Office equipment	Furniture & Fixtures	Vehicles	Total
Gross Block							
At 1 April 2025	156,350.00	262,800.05	610,125.13	296,735.68	1,328,886.67	332,807.57	3,741,574.48
Additions				13,500.00			13,500.00
Deductions/Adjustments							
At 1 April 2024	156,350.00	262,800.05	610,125.13	296,735.68	1,328,886.67	332,807.57	3,741,574.48
Additions							
Deductions/Adjustments							
At 31 March 2026	156,350.00	262,800.05	610,125.13	310,235.68	1,328,886.67	332,807.57	3,750,074.48
At 31 March 2025	156,350.00	262,800.05	610,125.13	296,735.68	1,328,886.67	332,807.57	3,741,574.48
Depreciation/Adjustments							
At 1 April 2025		26,280.00	103,287.40	45,137.94	132,888.67	49,921.13	659,082.89
Additions		23,652.00	76,026.00	39,765.00	119,600.00	42,433.00	482,405.00
Deductions/Adjustments							
At 1 April 2024		26,280.00	89,532.00	44,309.55	132,888.67	49,921.13	644,479.10
Additions			13,755.40	828.39			14,583.79
Deductions/Adjustments							
At 31 March 2026	-	49,932.00	179,313.40	84,902.94	252,488.67	92,354.13	1,141,467.89
At 31 March 2025	-	26,280.00	103,287.40	45,137.94	132,888.67	49,921.13	659,082.89
Net Block	156,350.00	212,868.05	430,811.73	225,332.74	1,076,398.00	240,453.44	2,613,606.59
At 31 March 2026	156,350.00	236,220.05	506,837.73	251,597.74	1,195,998.00	282,886.44	3,082,511.59
At 31 March 2025							

(Amount in Rs.)					
INTANGIBLE ASSETS					
Particulars / Assets	Goodwill	Computer Software	Copyrights/patents	License and franchise	Others (specify nature)
Gross Block					
At 1 April 2025		1,375.74			1,375.74
Additions					
Deductions/Adjustments					
At 1 April 2024		1,375.74			1,375.74
Additions					
Deductions/Adjustments					
At 31 March 2026		1,375.74			1,375.74
At 31 March 2025		1,375.74			1,375.74
Amortization/Adjustment					
At 1 April 2025		825.45			138.00
Additions		138.00			
Deductions/Adjustments					
At 1 April 2024					
Additions		825.45			825.45
Deductions/Adjustments					
At 31 March 2026		963.45			963.45
At 31 March 2025		825.45			825.45
Net Block					
At 31 March 2026		417.29			417.29
At 31 March 2025		550.29			550.29

Assets under lease to be separately specified under each class of asset.

Capital Work in Progress		31-Mar-26	31-Mar-25
Opening Balance		-	-
Add: Additions during the year		-	-
Less: Capitalized during the year		-	-
Closing Balance (B)		-	-

Note: Gross Block Value of Fixed Assets is not available and so Written down value at the beginning of the year is taken under Gross Block Value.



Name of the NPO : BHARTIYA JAN UTTHAN PARISHAD

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

(Amount in Rs.)			
		As at 31 March 2025	
	Face Value	Numbers/ Units/ Shares	Book Value
10 Investments - Non Current and Current (valued at historical cost unless stated otherwise)			
Trade Investments -Quoted			
(a)	Investments in Other Entities		-
(b)	Less: Provision for diminution in value of investments Investments in partnership firm (Refer footnote 1)		-
Other Investments			
(c)	Investments in preference shares		-
(d)	Investments in equity instruments		-
(e)	Investments in government or trust securities		-
(f)	Investments in debentures or bonds		-
(g)	Investments in mutual funds		-
(h)	Investments property		-
(i)	Other non-current investments (specify nature)		-
	Total Investments		-
Trade Investments - Unquoted			
(a)	Investments in Other Entities		-
	Less: Provision for diminution in value of investments		-
(b)	Investments in partnership firm (Refer footnote 1)		-
Other Investments			
(c)	Investments in preference shares		-
(d)	Investments in equity instruments		-
(e)	Investments in government or trust securities		-
(f)	Investments in debentures or bonds		-
(g)	Investments in mutual funds		-
(h)	Other non-current investments (specify nature)		-
(i)	Investments property		-
	Total Investments		-
Aggregate market value as at the end of the year:			
	Aggregate amount of quoted investments and market value thereof.		-
	Aggregate amount of Un-quoted investments.		-
	Aggregate Provision for diminution in value of investments.		-
Footnote 1: Details of investment in partnership firm			
Name of partner with % share in profits of such firm		Tuesday, March 31, 2026	
ABC			
XYZ			
Mr. A			
Total capital of the firm (Amount in Rs.)		Monday, March 31, 2025	



Name of the NPO : BHARTIYA JAN UTTHAN PARISHAD Notes forming part of the Financial Statements for the year ended 31st March, 2026				
Current Investments	Face Value	Tuesday, March 31, 2026		Monday, March 31, 2025
		Numbers/ Units/ Shares	Book Value	Numbers/ Units/ Shares Book Value
Trade (valued at lower of cost or market value) - Quoted				
(a) Current maturities of long-term investments				
(b) Investments in equity instruments				
(c) Investments in preference shares				
(d) Investments in government or trust securities				
(e) Investments in debentures or bonds				
(f) Investments in mutual funds				
(g) Other Short-term investments (specify nature)				
Net current investments				
Trade (valued at lower of cost or market value) - Unquoted				
(a) Current maturities of long-term investments				
(b) Investments in equity instruments				
(c) Investments in preference shares				
(d) Investments in government or trust securities				
(e) Investments in debentures or bonds				
(f) Investments in mutual funds				
(g) Other Short-term investments (specify nature)				
Net current investments				
Grand Total				
Aggregate value of quoted investments and market value thereof.				
Aggregate value of quoted investments.				
Aggregate Provision for diminution in value of investments.				



Name of the NPO : BHARTIYA JAN UTTHAN PARISHAD

		Long Term		Short Term	
		Tuesday, March 31, 2026	Monday, March 31, 2025	Tuesday, March 31, 2026	Monday, March 31, 2025
11	Loans and advances				
A	(Secured)				
(a)	Capital advances				
(i)	Considered good	-	-	-	-
(ii)	Doubtful	-	-	-	-
	Less: Provision for doubtful advances	-	-	-	-
(a)					
(b)	Loans advances to partners or relative of partners	-	-	-	-
(c)	Other loans and advances (Advance against Project Program Expense)	-	-	-	-
(i)	Prepaid expenses	-	-	-	-
(ii)	CENVAT credit receivable	-	-	-	-
(iii)	VAT credit receivable	-	-	-	-
(iv)	Service tax credit receivable	-	-	-	-
(v)	GST input credit receivable	-	-	-	-
(vi)	Security Deposits	-	-	-	-
(vi)	Balance with government authorities	-	-	-	-
	Total (a)+(b) (A)	-	-	-	-
B	Loans and advances				
	(Unsecured)				
(a)	Capital advances				
(i)	Considered good	-	-	-	-
(ii)	Doubtful	-	-	-	-
	Less: Provision for doubtful advances	-	-	-	-
(a)					
(b)	Loans advances to partners or relative of partners	-	-	-	-
(c)	Other loans and advances (Advance against Project Program Expense)	-	-	-	-
(i)	Prepaid expenses	-	-	-	-
(ii)	CENVAT credit receivable	-	-	-	-
(iii)	VAT credit receivable	-	-	-	-
(iv)	Service tax credit receivable	-	-	-	-
(v)	GST input credit receivable	-	-	-	-
(vi)	Security Deposits	-	-	-	-
(vi)	Balance with government authorities	-	-	-	-
	Total (a)+(b) (B)	-	-	-	-
	Total (A + B)	-	-	-	-



Name of the NPO : BHARTIYA JAN UTTIHAN PARISHAD
Notes forming part of the Financial Statements for the year ended 31st March, 2026

	Tuesday, March 31, 2026	Monday, March 31, 2025
12 Other non-current assets	23,046.00	23,046.00
(a) Security Deposits		
(b) Prepaid expenses		
(c) Others (Specify nature)		
Total other non-current other assets	23,046.00	23,046.00
13 Receivables		
(a) Donations/grants receivable (Annexure-8)		
(b) Others (specify nature)		
Outstanding for a period exceeding 6 months from the date they are due for receipt		
(a) Secured Considered good		
(b) Unsecured Considered good		
(c) Doubtful		
Less: Provision for doubtful receivables		
Total	5,626,913.75	5,532,678.75
14 Cash and Bank Balances		
A Cash and cash equivalents		
(a) On current/savings accounts		
(b) Cash credit account (Debit balance)		
(c) Fixed Deposits		
Deposits with original maturity of less than three months		
(d) Cheques, drafts on hand		
(e) Cash on hand		
Total	10,679,999.94	6,939,122.78
B Other bank balances		
(a) Bank Deposits		
(f) Earmarked Bank Deposits		
Deposits with original maturity for more than 3 months but less than 12 months		
(ii) from reporting date		
(iii) Margin money or deposits under lien		
(iv) Others (specify nature)		
Total other bank balances	1,268,727.60	6,562,847.90
Total Cash and bank balances	11,948,728	13,535,153
15 Other current assets		
(Specify nature)		
(This is an all-inclusive heading, which incorporates current assets that do not fit into any other asset categories)		
(a) Interest accrued but not due on deposits		
(b) Interest accrued and due on deposits		
Total		
	Tuesday, March 31, 2026	Monday, March 31, 2025



Name of the NPO : BHARTIYA JAN UTTHAN PARISHAD

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

		(Amount in Rs.)	
		As at 31 March 2026	31 March 2025
16.00	Other income		
(a)	Interest income	296,042.40	394,578.88
(b)	Dividend income	-	-
(c)	Net gain on sale of investments	-	-
(d)	Other non-operating income	-	-
	Loan and Liabilities Written back	-	3,915,575.60
	Total other income	296,042.40	4,310,154.48
17.00	Cost of goods sold (Delete whatever is not applicable)		
(A)	Materials consumed/distributed	-	-
	Raw material consumed/distributed	-	-
(i)	Inventory at the beginning of the year	-	-
(ii)	Add : Purchases during the year	-	-
(iii)	Less: Inventory at the end of the year	-	-
	Cost of raw material consumed	-	-
	(I)		
	Other materials (purchased intermediates and components)		
(i)	Inventory at the beginning of the year	-	-
(ii)	Add : Purchases during the year	-	-
(iii)	Less: Inventory at the end of the year	-	-
	Cost of other material distributives	-	-
	(II)		
	Total raw material consumed/distributed (A)	-	-
	(I+II)		
B	Purchases of stock-in-trade	-	-
(i)	...	-	-
(ii)	...	-	-
(iii)	...	-	-
	Total (B)	-	-



Name of the NPO : BHARTIYA JAN UTTHAN PARISHAD
Notes forming part of the Financial Statements for the year ended 31st March, 2026

C	Changes in inventories of finished goods, work in progress and stock-in trade			
(i)	Inventories at the beginning of the year:			
(ii)	Stock-in-trade	-	-	-
(iii)	Work in progress	-	-	-
	Finished goods	-	-	-
(i)	Inventories at the end of the year:			
(ii)	Stock-in-trade	-	-	-
(iii)	Work in progress	-	-	-
	Finished goods	-	-	-
	(Increase)/decrease in inventories of finished goods, work-in-progress and stock-in-trade (C)			
	Total (A+B+C)	-	-	-
18.00	Employee benefits expense			
(a)	(Including contract labour)			
(b)	Salaries, wages, bonus and other allowances	-	-	-
(c)	Contribution to provident and other funds	-	-	-
(d)	Gratuity expenses	-	-	-
	Staff welfare expenses	-	-	-
	Total Employee benefits expense	-	-	-



Name of the NPO : BHARTIYA JAN UTTHAN PARISHAD

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

19.00	Finance cost		
(a)	Interest expense	-	-
(i)	On bank loan	-	-
(ii)	On assets on finance lease	-	-
(b)	Other borrowing costs	-	-
(c)	Loss on foreign exchange transactions and translations considered as finance cost (net)	-	-
	Total Finance cost	-	-
20.00	Depreciation and amortization expense		
(a)	on tangible assets (Refer note 11)	-	-
(b)	on intangible assets (Refer note 11)	-	-
	Total Depreciation and amortization expense	-	-



ANNEXURE-1: DETAILS OF GRANT & DONATIONS (INCOME & EXPENDITURE)

Particulars	31st March 2026	31st March 2025
Grant under Project		
RMI CEP -III	4,847,258.00	2,368,937.00
RMI Other Than CEP III	-	4,005,871.80
SKN Bachpan	183,917.00	523,584.00
SKN Bacche	13,468,453.60	12,353,041.50
SRHR	122,285.00	171,000.00
Avon	-	414,236.00
Share and Care	-	795,002.00
SKN Out of School Children	119,891.00	173,898.00
Educate Girl	-	2,546,400.00
Challang	-	1,049,886.00
APPI Bachpan	-	9,580,000.00
Children Wallet 1	169,820.00	216,395.00
Children Wallet 2	442,393.00	-
Benevity Project	58,087.82	58,522.99
HRDP P 1015	18,961,270.00	7,493,175.00
HDFC P 0593	-	12334384
LIC HFL SAATHI 2	7,498,544.15	0
LIC HFL SAATHI	643,441.00	3,500,001.00
E vidyaloka Trust	1,229,089.00	2,427,615.00
CSC Gaya CHRI (S SHAKTI Project)	2,232,129.00	1,373,388.00
Vihaan Project	-	542,637.00
HDFC P0888	-	19,736,803.40
HDFC P 1244	14,600,000.00	-
Rotary India Literacy Mission	67,728.00	88,004.00
Action Research	141,653.00	-
National Skill Development Corporation	1,499,882.00	-
SBI GRAM SEVA	21,080,000.00	-
Monetary Gain under FCRA Project	956,053.40	360,774.00
Online giving Foundation	6,168.00	-
Population Council	30,000.00	-
Donation		
Cash	-	951,210.00
Un-utilized Grant Transferred from Previous Year BS	15,128,275.66	10509812.63
TOTAL	103,486,338.63	93,574,578.32



Name of the NPO : BHARTIYA JAN UTTHAN PARISHAD

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

21.00	Other Expenses		
(a)	Religious/charitable		
(b)	Other Expenses		
(i)	Consumption of stores and spare parts		
(ii)	Power and fuel		
(iii)	Rent		
(iv)	Repairs and maintenance - Buildings		
(v)	Repairs and maintenance - Machinery		
(vi)	Insurance		
(vii)	Rent, Rates and taxes, excluding, taxes on income		
(viii)	Labour charges		
(ix)	Travelling expenses		
(x)	Auditor's remuneration		
(xi)	Printing and stationery		
(xii)	Communication expenses		
(xiii)	Legal and professional charges		
(xiv)	Advertisement and publicity		
(xv)	Business promotion expenses		
(xvi)	Commission		
(xvii)	Clearing and forwarding charges		
(i)	Loss on sale of Property, Plant and Equipment		
(ii)	Loss on foreign exchange transactions (net)		
(iii)	Loss on cancellation of forward contracts		
(iv)	Loss on sale of investments (net)		
(v)	Provision for diminution in value of investments		
(vi)	Provision for doubtful debts		
(vii)	Miscellaneous expenses		
	Total		



ANNEXURE-2: DETAILS OF GRANT & DONATIONS (RECEIPT & PAYMENT)

Particulars	31st March 2026	31st March 2025
RMI CEP -III	4,847,258.00	2,368,937.00
RMI Other Than CEP III	-	4,005,871.80
SKN Bachpan	183,917.00	523,584.00
SKN Bacche	13,468,453.60	12,353,041.50
SRHR	122,285.00	171000
Avon	-	414236
Share and Care	-	795002
SKN Out of School Children	119,891.00	173898
Educate Girl	-	2,546,400.00
Challang	-	1049886
APPI Bachpan	-	9,580,000.00
Children Wallet 1	169,820.00	216395
Children Wallet 2	442,393.00	-
Benevity Project	58,087.82	58522.99
HRDP P 1015	18,961,270.00	7493175
HDFC P 0593	-	12,334,384.00
LIC HFL SAATHI 2	7,498,544.15	-
LIC HFL SAATHI	643,441.00	3500001
E vidyaloka Trust	1,229,089.00	2,427,615.00
CSC Gaya CHRI (S SHAKTI Project)	2,232,129.00	1373388
Vihaan Project	-	542,637.00
Action Research	141,653.00	126,086.00
TI Project	-	338,391.00
HDFC 0888	-	19,736,803.40
HDFC P 1244	14,600,000.00	-
Rotary India Literacy Mission	67,728.00	88004
Child Line Project	147,469.00	-
National Skill Development Corporation	1,499,882.00	-
SBI GRAM SEVA	21,080,000.00	-
Monetary Gain under FCRA Project	956,053.40	360,774.00
Online giving Foundation	6,168.00	-
Population Council	30,000.00	-
Donation	-	951,210.00
TOTAL	88,505,531.97	83,529,242.69

1A: DETAILS OF FEE FOR RENDERING CHARITABLE ACTIVITIES SERVICES (R&P)

Particulars	31st March 2026	31st March 2025
Receipts from Ghosrawan Training Centre (HO)	-	236,374.00
Receipts through Devendra Industrial Training Centre	2,308,328.00	2,510,483.00
Membership Fee	9,000.00	9,000.00
NGO Management Cost	34,660.68	580,615.40
Local Contribution	43,334.50	-
	2,395,323.18	3,336,472.40

3B: DETAILS OF FEE FOR RENDERING CHARITABLE ACTIVITIES SERVICES (I&E)

Particulars	31st March 2026	31st March 2025
Receipts from Ghosrawan Training Centre (HO)	-	236,374.00
Receipts through Devendra Industrial Training Centre	2,580,642.00	2,510,483.00
Membership Fee	9,000.00	9,000.00
NGO Management Cost	34,660.68	580,615.40
Local Contribution	43,334.50	-
	2,667,637.18	3,336,472.40



ANNEXURE-4: CHARITABLE EXPENSES (INCOME & EXPENDITURE)

Particulars	31st March 2026	31st March 2025
EXPENSES UNDER PROJECT		
RMI CEP -III	4,970,146.70	432,857.00
RMI Other Than CEP III	-	4,847,688.70
SKN Bachpan	-	1,353,580.08
SKN Bacche	14,568,006.20	11,533,391.57
SRHR	27,675.74	293,242.66
Avon	-	413,780.23
Share and Care	241,583.11	64,698.00
SKN Out of School Children	17,810.00	28,983.00
Educate Girl	-	1,969,413.06
Challang	-	105,493.65
APPI Bachpan	6,574,503.00	10,177,824.00
DITC	2,049,453.40	2,125,111.00
Children Wallet 2	165,393.16	-
Children Wallet 1	201,902.24	18,397.20
Benevity Project	63,662.00	34,172.00
HRDP P 1015	18,961,270.00	719,317.50
HDFC P 0593	-	12,334,307.96
LIC HFL SAATHI 2	7,509,123.80	-
LIC HFL SAATHI	1,105,587.86	305,233.33
E vidyaloka Trust	1,233,452.69	2,392,614.49
CSC Gaya CHRI (SHAKTI Project)	2,091,733.00	150,535.40
Vihaan Project	-	569,428.60
HDFC P 1244	14,600,000.00	19,736,803.40
Rotary India Literacy Mission	77,520.00	88,004.00
Action Research	76,397.44	-
Saving The Childhood Project (HHH)	354.00	-
Local Contribution Expense in Projects	65,410.00	127,527.00
Ghosrawan Training Center Expense	-	1,018,718.00
SBI GRAM SEVA	17,455,904.65	-
ADMINISTRATIVE EXPENSES	202,673.62	399,469.00
BANK CHARGES UNDER PROJECT & OTHERS	0	44,717.36
TOTAL	92,259,562.61	83,819,230.61

ANNEXURE-5: OTHER EXPENSES (INCOME & EXPENDITURE)

Particulars	31st March 2026	31st March 2025
Settlement of Old Liability/Advance	-	-
Grants & Donations W/off	-	1,554,245.93
Advance W/off	-	33,205.00
Total	-	1,587,450.93

ANNEXURE-6A : BANK INTEREST RECEIVED (RECEIPT & PAYMENT)

Particulars	31st March 2026	31st March 2025
Saving Bank Interest	224,109.00	188,311.88
Fixed Deposit Interest Received	3,205.80	166,965.40
TOTAL	227,314.80	355,277.28

ANNEXURE-6B : BANK INTEREST RECEIVED (income & Exp)

Particulars	31st March 2026	31st March 2025
Saving Bank Interest	224,109.00	188,311.88
Fixed Deposit Interest Received	3,205.80	166,965.40
Accrued Interest	68,727.60	-
TOTAL	296,042.40	355,277.28



Annexure -7 : Schedule of Outstanding Current Liability For The Year 2025-2026

Sr. No.	Project	Opening Balance	Addition During The Year	Addition through Book Entry	Paid During The Year	Liabilities Written back	Closing Balance
1	Child Labour Project Society, Nalanda	463,037.00	-	-	-	-	463,037.00
2	Child Labour Project Society, Bhagalpur	1,270,285.00	-	-	-	-	1,270,285.00
3	Community Empowerment Project (RMI)	14,157.26	-	-	-	-	14,157.26
4	Family Counselling Centre	390,770.60	-	-	-	-	390,770.60
5	Devendra Industrial Training centre	158,900.00	-	-	135,362.00	-	23,538.00
6	Targeted Intervention Program	1,228,229.96	-	-	-	-	1,228,229.96
7	Children Home Project	151,725.00	-	-	-	-	151,725.00
8	BACHPAN Project (SKN)	64,056.18	-	-	64,056.18	-	-
9	E-Vidyaloka Trust	21,430.00	442.00	-	-	-	442.00
10	HO	605,253.62	101,866.89	-	68.50	-	707,052.01
11	CSC Gaya CHRI (S SHAKTI Project)	137,500.00	-	-	137,500.00	-	-
12	BACCHE SKN	116,985.00	282,980.00	-	116,985.00	-	282,980.00
13	BACHPAN APPI	5,030.00	-	-	5,030.00	-	-
14	Child Line Project	422,128.30	-	-	-	-	422,128.30
15	Setting up Community Library & Learning Centre, Banka	522,887.00	-	-	-	-	522,887.00
16	Lic HFL Saathi Phase 2	-	161,600.00	-	-	-	161,600.00
17	Benevity Project	4,172.00	-	-	-	-	4,172.00
18	Lic HFL Saathi	413,280.00	-	-	413,280.00	-	-
19	Rotary India Literacy Mission	1,979.00	9,792.00	-	1,979.00	-	9,792.00
20	RMI CEP -III	3,798.00	-	-	3,798.00	-	-
21	Out of School Children (SKN)	102,081.00	-	-	102,081.00	-	-
22	Share and Care	31,903.00	-	-	31,903.00	-	-
23	SRHR	109,882.66	-	-	109,882.66	-	-
Total Rs. Current Year		6,239,470.58	556,680.89	-	1,143,355.34	-	5,652,796.13
Total Rs. Previous Year		9,437,714.25	1,183,212.10	-	2,787,304.34	1,594,151.43	6,239,470.58

Annexure -8 : Schedule of Grants in Aid Receivable For The Year 2025-2026

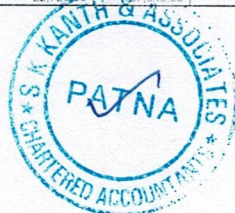
Sr. No.	Project	Opening Balance	Addition During The Year	Adjustment through Book Entry	Received During The Year	Grant written off	Closing Balance
1	Targeted Intervention Project	1,379,492.96	-	-	-	-	1,379,492.96
2	Family Counselling Centre	1,281,932.74	-	-	-	-	1,281,932.74
3	Child Labour Project Society, Nalanda	653,972.00	-	-	-	-	653,972.00
4	Child Labour Project Society, Bhagalpur	1,592,777.65	-	-	-	-	1,592,777.65
5	Skill Development Training NSDC	-	241,704.00	-	-	-	241,704.00
6	Vihan	202,312.00	-	-	-	-	202,312.00
7	Child Line Project	422,191.40	-	-	147,469.00	-	274,722.40
Total Rs. Current Year		5,532,678.75	241,704.00	-	147,469.00	-	5,626,913.75
Total Rs. Previous Year		7,551,401.68	-	-	464,477.00	1,554,245.93	5,532,678.75

Annexure -9 : Schedule of Cash & Bank Balances For The Year 2025-2026

OPENING BALANCE AS ON 01.04.2025		PARTICULARS	CLOSING BALANCE AS ON 31.03.2026	
Cash	Bank		Cash	Bank
6339.17	397,086.07	BIJUP Main Account Organization	0.00	445,709.05
26775.00	18239.52	Devendra Industrial Training centre	-	1553562.52
0.00	1,036.45	Saving The Childhood Project (HH)	-	876.45
0.00	160.09	ARGHYAM COVID-19 RELIEF	-	160.09
0.00	3359.00	Child Labour Project Society, Nalanda (MBGB)	-	3359.00
0.00	1,153.26	Family Counselling Centre	-	1,153.26
0.00	6,742.00	CSC Gaya CHRI (S SHAKTI Project)	-	10,703.00
0.00	23,002.69	E-Vidya Loka Trust (IDBI 4403)	-	442.00
2.50	0.00	World Vision	0.00	0.00
0.00	1,838,937.00	RMI -CEP-III	-	0.00
0.00	20,959.00	Community Empowerment -CEP-III	-	1,768,317.30
66.00	0.00	Mobility India (BOI-802)	-	-
0.00	0.36	Child Line Project	-	148,074.96
0.00	0.00	HRDP HDFC	-	-
0.00	0.00	Action Research	-	65,255.56
0.00	1,992,043.66	BACCHE Project, -IDBI Bank FC-UT Bank -051350	-	-
0.00	1,313,625.00	BACCHE Project, -State Bank of India FC-09268	-	2,535,301.40
0.00	0.78	BACHPAN Project, SKN (IDBI)	-	-
0.00	-	Lic Phase 2	-	161,902.75
0.00	116268.1	BACHPAN Project, APPI	-	1,380.00
0.00	27,243.45	Benevity Project	-	21,669.27
0.00	869,681.00	Lic HFL Saathi	-	18.14
0.00	1,979.00	Rotary India Literacy Mission (IDBI-6682)	-	0.00
0.00	32,082.24	Children Wallet India	-	0.00
0.00	279,486.11	Share and Care (Khula Assama)	-	0.00
0.00	2,038.00	SRHR	-	0.00
0.00	0.00	Children Wallet 2	-	276,999.84
0.00	0.00	SBI Gram Seva	-	3,685,115.35
33,182.67	6,939,122.78		0.00	10,679,999.94
Mar-25 BIJUP [OTHER BANK ACCOUNTS]			Mar-26	
1,997.13	MBGB Ghosrahar-71580100015741		1,997.13	
6,761.00	MBGB Bihansarai-714701000111946		6,761.00	
2,441.00	PNB-1255000102946		2,441.00	
2,835.00	PNB-1255000102955		2,835.00	
27163.24	ROI-486110100013802		27163.24	
159886.00	URI-347302010011800 (NCLP, Bhagalpur)		159886.00	
3240.00	URI-409502010018351 (NCLP, Nalanda)		3240.00	
5029.00	IDBI Account No.54366		4910.86	
5792.50	IDBI Salary A/C-54380		24556.25	
880.28	IDBI Bank A/C No.6682		10607.09	
165241.22	IDBI Bank EPF A/C No.46118		55446.22	
6000.00	IDBI ACCOUNT 1083		6000.00	
10287.00	IDBI ACCOUNT 1144		10287.00	
0.00	IDBI Bank A/C No.0780104000051536		80045.00	
1293.26	ROI-486110100013803 (initial deposit, FCC)		1293.26	
0.00	Indusind Bank (9476 _ Gratuity)		48240.00	
397,086.07			445,709.05	

Annexure -10 : Schedule of Loans & Advances For The Year 2025-2026

	OB	Addition	Adjustment	Recovery	Write off	CB
Loan & Advances						
1 E Vidyaloka Trust	1,500.00	-	1,500.00	-	-	-
2 Targeted Intervention Project	15,009.00	-	15,009.00	-	-	-
3 HO	11,765.00	19,147.49	30,912.49	-	-	-
4 HO (Advance to E VIDYALOKA)	19,930.00	-	19,488.00	-	-	442.00
5 Bachapan APPI	1,296.00	-	1,296.00	-	-	-
Total Rs. Current Year	49,500.00	19,147.49	68,205.49	-	-	442.00
Total Rs. Previous Year	167,019.00	22,726.09	607,040.00	-	33,205.00	49,500.00



BHARTIYA JAN UTTAN PARISHAD

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

For the year ended 31st March, 2026

SIGNIFICANT ACCOUNTING POLICIES

1. Basis of Accounting

The financial statements are prepared under the historical cost convention, on the accrual basis of accounting, and in accordance with generally accepted accounting principles in India (Indian GAAP) unless otherwise stated. The trust follows the relevant accounting standards issued by the Institute of Chartered Accountants of India (ICAI) as applicable to charitable organizations.

2. Use of Estimates

The preparation of financial statements requires estimates and assumptions that affect the reported amounts of assets and liabilities, income and expenditure, and the disclosure of contingent liabilities. Actual results could differ from these estimates. Estimates are reviewed periodically, and any revisions are recognized prospectively.

3. Revenue Recognition

- Grants , Donations and Subscriptions are recognized on accrual basis .

4. Property, Plant & Equipment

Fixed assets are stated at historical cost less accumulated depreciation. Cost includes expenses incidental to the acquisition and installation. Depreciation is provided on the Written Down Value (WDV) at the rate prescribed under the Income Tax Act, 1961 or as per management estimate, whichever is appropriate.

6. Employee Benefits

- Short Term Employee Benefits such as salaries, leave encashment, etc., are recognized as expense in the period in which the employee renders the related service.
- Provident Fund and ESI contributions are accounted on cash basis .

7. Fund Accounting

The Trust maintains its accounts under the Fund Based Accounting System, where funds received for specific purposes are accounted under respective fund heads and expenditures are adjusted against them.

8. Investments

Investments are carried at cost. Provision for diminution is made if such decline is not temporary.

9. Cash and Cash Equivalents

Cash and cash equivalents include cash in hand, bank balances, and fixed deposits with a maturity of less than 12 months from the date of acquisition.

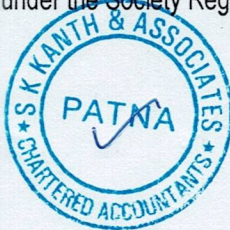
10. Provisions and Contingent Liabilities

Provisions are recognized when the Trust has a present obligation, and it is probable that an outflow of resources will be required. Contingent liabilities are disclosed when the possibility of outflow is not remote.

NOTES TO ACCOUNTS

1. Society Status

Bhartiya Jan Utthan Parishad is registered under the Society Registration Act, 1860 .



2. TDS and Statutory Deductions

The Society is generally regular in deducting and depositing TDS wherever applicable and other applicable statutory dues including EPF on deposit basis and no liabilities has been provided for payable amount during the reporting period.

3. Related Party Transactions

Details of related party transactions as per AS-18 are as follows:

Sl. No.	Name of Related Party	Designation	Nature of Expense	Amount (Rs.)
1.	Sri Abhishek Bhartiya	General Secretary cum Project Director	Honorarium for working as Project Director	14,81,786.00

The Honorarium paid to Sri Abhishek Bhartiya for working as Project Director is paid as per approved Project Budget of donor and also accorded by Executive Committee meeting of the Bhartiya Jan Utthan Parishad.

4. Contingent Liabilities

No material contingent liabilities exist as on the Balance Sheet date unless otherwise specified.

5. Capital Commitments

Capital commitments (if any) not provided for as on 31st March, 2026: ₹ 0.00

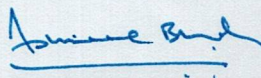
6. Events after Balance Sheet Date

No significant events have occurred after the balance sheet date which require adjustment/disclosure in the financial statements.

7. Previous Year Figures

Previous year figures have been regrouped/rearranged wherever necessary to conform to current year presentation.

For, Bhartiya Jan Utthan Parishad


(Abhishek Bhartiya)

General Secretary

