**Form 1B Annual Self-Disclosures Report**

*Based on requirements of SEBI Circular of September 19, 2022:*
*C - Annual disclosure by NPOs on SSE which have either raised funds through SSE or are registered with SSE in terms of Regulation 91C of the LODR Regulations,*
*D - Disclosure of Annual Impact Report by all Social Enterprises which have registered or raised funds using SSE in terms Regulation 91E of the LODR Regulations and*
*Annexure I: Guidance notes for listed/ registered NPOs on disclosures of general, governance and finance aspects.*
*Please refer to the circular and its Annexures for detailed description of requirements.*

*Form 1A covers disclosures of general and governance aspects that are not dependant on statutory financial audit.*
**Form 1B covers disclosures of general, governance and finance aspects that have a reference to audited financial statements and filings with Income Tax, FCRA, Charity Commissioner, Registrar of Societies, Registrar of Companies and other regulators as applicable.**

**Instructions**

All NPOs participating on the SSE (all registered regardless of whether they have currently listed securities or not) will **self-report annually in Form 1B Annual Self-Disclosures Report. A copy will be filed with the respective SSE by 31st Oct every year.**

Form 1B indicates which fields are mandatory for NPOs based on their annual spending

*Annual Spending as per Audited Financial Statements* of the previous financial year under review.
*S1: Upto Rs1 Cr*
*S2: >Rs1 Cr*

*(These slabs may be reviewed by SEBI, periodically as per need.)*

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**Form 1B.1**

***Self-Reported Annual Disclosures***
*of Social Action for Rural Development*
*with BSE SSE Registration No: NA*
*with NSE SSE Registration No: NSESSENPO0089*
*for the period from 1st April 2025 to 31st March 2026*

## 1) Disclosures on General aspects

### 1a) Details of top programmes

List of Top 5 activities/ interventions/ programs/ project (budget wise) in the financial year

| ***S1: Upto Rs1 Cr*** | ***S2: More than Rs1 Cr*** |
|---|---|
| *Must Reply* | *Must Reply* |

| # | Programme Name Year Started Programme Duration (in years) | Geography | Total Programme Budget (in INR) | Expenditure in Previous year (in INR) | Cumulative Expenditure (in INR) | Total Reach (Direct, Indirect, Institutional) beneficiaries [1] | Names of Donors or Investors | SDG Goal | Alignment with National/State schemes or priority |
|---|---|---|---|---|---|---|---|---|---|
| *1* | *2* | *3* | *4* | *5* | *6* | *7* | *8* | *9* | *10* |

[1]Beneficiaries includesentities such as individual, person, thing, article, unit, body, creature

| # | Programme Name Year Started Programme Duration (in years) | Geography | Total Programme Budget (in INR) | Expenditure in Previous year (in INR) | Cumulative Expenditure (in INR) | Total Reach (Direct, Indirect, Institutional) beneficiaries [1] | Names of Donors or Investors | SDG Goal | Alignment with National/State schemes or priority |
|---|---|---|---|---|---|---|---|---|---|
| *1* | *2* | *3* | *4* | *5* | *6* | *7* | *8* | *9* | *10* |
| *Sr. No.* | *Name by which the programme is referred to by your organisation.*<br><br>*Number of Years the programme is expected to run from its launch. If the programme go on forever, please mention ongoing* | *List the States with Districts covered by the programme. Mention how many of these cover aspirational blocks as per NITI Aayog.* | *Total Programme Cost across its life. In case of ongoing programme, at least 5 years* | *Expenditure in the Previous Financial Year under review* | *Expenditure from the programme start till the end of the Financial Year under review/ Total expenditure for at least last 5 Financial Year (if it is ongoing programme )* | ***Direct-*** *beneficiaries directly impacted like students of school* ***Indirect-*** *beneficiaries indirectly impacted like families of students* ***Institutional-*** *entities impacted like other schools in the area* | *Provide Donor's name (Top 5 Donors of the programme since the programme inception)* | *Select 1 SDG Goal that is most impacted by the programme* | *List the schemes or national goals to which programme is aligned, if any* |

| # | Programme Name Year Started Programme Duration (in years) | Geography | Total Programme Budget (in INR) | Expenditure in Previous year (in INR) | Cumulative Expenditure (in INR) | Total Reach (Direct, Indirect, Institutional) beneficiaries [1] | Names of Donors or Investors | SDG Goal | Alignment with National/State schemes or priority |
|---|---|---|---|---|---|---|---|---|---|
| *1* | *2* | *3* | *4* | *5* | *6* | *7* | *8* | *9* | *10* |
| 1. | *ICS Project – MP* | *Madhya Pradesh, Dist- Chhatarpur (Aspirational Blocks-2)* | *654,72,030.00* | *3,04,85,990.00* | *654,72,030.00* | *Direct-8300 Indirect-50000* | Schaeffler India Limited, Pune | *SDG 13 (Climate Action) SDG 5 (Gender Equality)* | *Women's empowerment, safety, and Climate resilience* |
| 2. | *Swift green Agro Forestry- MP* | *Madhya Pradesh, Dist- Balaghat (Aspirational Blocks-2)* | *531,90,100.00* | *114,17,304.00* | *387,02,000.00* | *Direct-8300 Indirect-50000* | *Climeverse Pvt. Ltd, Bangolore* | *SDG 13 (Climate Action) SDG 17* (Partnerships to achieve the Goal | *Poverty alleviation, social protection, Food security, nutrition, Women empowerment, safety, Climate resilience* |
| 3. | *Atal Bhujal Yojana (Atal Jal)- 5years* | *Maharashtra, Dist.-Amravati (Aspirational Blocks-2)Warud&Morshi* | *1,72,58,400.00* | *61,50,896* | *1,72,58,400.00* | *Direct - 112421* | Ground Water Survey and Development Agency, Pune | *SDG 6: Clean Water & Sanitation* | *Water access, hygiene* |

Form 1B- Annual Self-Disclosures Report for NPOs

| # | Programme Name Year Started Programme Duration (in years) | Geography | Total Programme Budget (in INR) | Expenditure in Previous year (in INR) | Cumulative Expenditure (in INR) | Total Reach (Direct, Indirect, Institutional) beneficiaries [1] | Names of Donors or Investors | SDG Goal | Alignment with National/State schemes or priority |
|---|---|---|---|---|---|---|---|---|---|
| *1* | *2* | *3* | *4* | *5* | *6* | *7* | *8* | *9* | *10* |
| 4. | *Formation of FPO (5 years)* | *Jharkhand, Bihar & Uttar Pradesh* | *6,00,00,000.00* | *8,81,250.00* | *1,60,81,250.00* | *Direct-8100 Indirect-13500* | Small Farmers Agri. Business Consortium (SFAC), New Delhi | *SDG 1: No Poverty SDG 2: Zero Hunger,SDG 8: Decent Work & Economic Growth* | *Poverty alleviation, social protection, Food security, nutrition,* Employment & entrepreneurship |
| 5. | Jal Jeevan Mission | *Madhya Pradesh, Dist-Balaghat(Aspirational Blocks)* | *1,68,42,000.00* | *48,29,198* | *1,68,42,000.00* | *Direct-70000* | Public Health and Engineering Division. Balaghat MP | *SDG 6: Clean Water & Sanitation* | *Water access, hygiene* |

Add more rows, 1 row for each **of Top 5 activities/ interventions/ programs/ projects**

## 1b) Details of Scale of operations

**(Including Employee and Volunteer strength)**

| *S1: Upto Rs1 Cr* | *S2: More than Rs1 Cr* |
|---|---|
| *Must Reply* | *Must Reply* |

| Sr. Number | Item | Details |
|---|---|---|
| 1 | **Scale of Operations**<br>The scale of the operations shall be explained by:<br>1.1 net turn-over/annual budget/annual spending in last 3 years,<br>1.2 number of beneficiaries[2]<br>1.3 number of locations of operations<br>1.4 whether at national/ state level/ district level | **Turn-Over 2023-24**: INR 794,50,026.39<br>**2024-25**: INR 897,10,479.82,<br>**2025-26**: INR 925,12,114.77<br><br>259421 Beneficiaries<br>114<br>9 States (Jharkhand, Bihar, UP, MP, Odisha, Chhattisgarh, J&K, Maharashtra and West Bengal) |
| 2 | **Number of Employees**<br>Total number of employees shall be disclosed separately as<br>2.1 permanent employees,<br>2.2 temporary employees and<br>2.3 employees on contract | <br><br><br>38<br>200<br>50 |
| 3 | **Number of Volunteers**<br><br>The nature and scale of activities performed by volunteers shall be disclosed. | 10<br>Volunteers at SARDA drive grassroots development by mobilizing SHGs and FPOs, promoting sustainable livelihoods, and delivering awareness campaigns. They conduct socio-economic surveys, climate vulnerability assessments, and facilitate training workshops on entrepreneurship, skill-building, and sustainability. |

[2]Beneficiaries include esentities such as individual, person, thing, article, unit, body, creature

## 1c) Details of top donors or investors of the organisation

**List of Top 5 donors or investors (budget-wise*)***

| ***S1: Up to Rs1 Cr*** | ***S2: More than Rs1 Cr*** |
|---|---|
| *Must Reply* | *Must Reply* |

| # | Donor or Investor Name | Geography | Total Programme Cost (in INR) | Expenditure in thePreviousYear (in INR) | Cumulative Expenditure (in INR) | Total Outreach (to Beneficiaries[3]) | SDG Goal | Alignment with National / State schemes or priority |
|---|---|---|---|---|---|---|---|---|
| *1* | *2* | *3* | *4* | *5* | *6* | *7* | *8* | *9* |

[3] Beneficiaries includesentities such as individual, person, thing, article, unit, body, creaturex

| # | Donor or Investor Name | Geography | Total Programme Cost (in INR) | Expenditure in thePreviousYear (in INR) | Cumulative Expenditure (in INR) | Total Outreach (to Beneficiaries[3]) | SDG Goal | Alignment with National / State schemes or priority |
|---|---|---|---|---|---|---|---|---|
| *1* | *2* | *3* | *4* | *5* | *6* | *7* | *8* | *9* |
| *Sr. No* | *Provide Donor's name* | *List the States with Districts covered by the programme. Mention how many of these cover aspirational blocks as per NITI Aayog* | *Total Programme Budget supported/ sanctioned by the donor during the life of the project* | *Expenditure in the Previous Financial Year under review against this Donor's funding* | Expenditure against this Donor's funding from the programme inception till the end of the Previous Financial Year under review. If it is an ongoing funding from this donor, then at least for the last 5 Financial Years | ***Direct-*** *beneficiaries directly impacted like students of school* ***Indirect-*** *beneficiaries indirectly impacted like families of students* ***Institutional****- entities impacted like other schools in the area* | *Select 1 SDG Goal that is most impacted by the programme* | *List the schemes or national goals to which programme is aligned, if any* |
| *1.* | Schaeffler India Limited, Pune | *Madhya Pradesh, Dist- Chhatarpur (Aspirational Blocks-2)* | *654,72,030.00* | *3,04,85,990.00* | *654,72,030.00* | *Direct-8300 Indirect- 50000* | *SDG 13 (Climate Action) SDG 5 (Gender Equality)* | *Women empowerment, safety, Climate resilience* |

| # | Donor or Investor Name | Geography | Total Programme Cost (in INR) | Expenditure in thePreviousYear (in INR) | Cumulative Expenditure (in INR) | Total Outreach (to Beneficiaries[3]) | SDG Goal | Alignment with National / State schemes or priority |
|---|---|---|---|---|---|---|---|---|
| *1* | *2* | *3* | *4* | *5* | *6* | *7* | *8* | *9* |
| *2.* | *ClimeversePvt. Ltd, Bangolore* | *Madhya Pradesh, Dist- Balaghat (Aspirational Blocks-2)* | *531,90,100.00* | *114,17,304.00* | *387,02,000.00* | *Direct-8300 Indirect- 50000* | *SDG 13 (Climate Action) SDG 17* (Partnerships to achieve the Goal | *Poverty alleviation, social protection, Food security, nutrition, Women empowerment, safety, Climate resilience* |
| *3.* | Ground Water Survey and Development Agency, Pune | *Maharashtra, Dist.-Amravati (Aspirational Blocks-2)Warud&Morshi* | *1,72,58,400.00* | *61,50,896* | *1,72,58,400.00* | *Direct -112421* | *SDG 6: Clean Water & Sanitation* | *Water access, hygiene* |
| *4* | Small Farmers Agri. Business Consortium (SFAC), New Delhi | *Jharkhand, Bihar & Uttar Pradesh* | *6,00,00,000.00* | *8,81,250.00* | *1,60,81,250.00* | *Direct-8100 Indirect-13500* | *SDG 1: No Poverty SDG 2: Zero Hunger, SDG 8: Decent Work & Economic Growth* | *Poverty alleviation, social protection, Food security, nutrition,* Employment & entrepreneurship |
| *5* | Public Health and Engineering Division. Balaghat MP | *Madhya Pradesh, Dist- Balaghat (Aspirational Blocks)* | *1,68,42,000.00* | *48,29,198* | *1,68,42,000.00* | *Direct-350 Villages* | *SDG 6: Clean Water & Sanitation* | *Water access, hygiene* |

Add more rows, 1 row for each **of Top 5 donors**

## 2) Disclosures on Governance aspects

### 2a) Reporting of related party transactions as per Income Tax Act section 13(3)

| *The organization shall disclose all related party transactions entered by it and reasons for the same.* | ***S1: Upto Rs1 Cr*** *Must comply* | ***S2: More than Rs1 Cr*** *Must comply* |
|---|---|---|

| Name of the Party | Nature of relationship | Nature of transaction | Amount in current year | Amount in previous year | Balance Outstanding Current Year (Dr / Cr ) | Balance Outstanding Previous Year (Dr / Cr ) |
|---|---|---|---|---|---|---|
| NA | NA | NA | NA | NA | NA | NA |
| | | | | | | |
| | | | | | | |

**Definition of Related Party**

*If there have been transactions between related parties, during the existence of a related party relationship, the reporting enterprise to disclose the following:*

*(i) the name of the transacting related party;*

*(ii) a description of the relationship between the parties;*

*(iii) a description of the nature of transactions;*

*(iv) volume of the transactions either as an amount or as an appropriate proportion;*

*(v) any other elements of the related party transactions necessary for an understanding of the financial statements;*

*(vi) the amounts or appropriate proportions of outstanding items pertaining to related parties at the balance sheet date and provisions for doubtful debts due from such parties at that date; and*

*(vii) amounts written off or written back in the period in respect of debts due from or to related parties.*

### 2b) Compliance management process

| *Compliance management process* | ***S1: Upto Rs1 Cr*** *Must have* | ***S2: More than Rs1 Cr*** *Must have* |
|---|---|---|
| *Statement of compliance from senior decision maker (Chair/ CEO or equivalent) in Form 1B.4* | | |

### 3) Disclosures on Financial aspects

| ***S1: Upto Rs1 Cr*** | ***S2: More than Rs1 Cr*** |
|---|---|
| *Must Reply* | *Must Reply* |

Please attach the following documents:

| Item | NA | Yes | No |
|---|---|---|---|
| 1. Balance Sheet | | Yes | |
| 2. Income & Expenditure Statement | | Yes | |
| 3. Cash Flow Statement/ Receipts & Payments Account | | Yes | |
| 4. Schedules to Accounts | | Yes | |
| 5. Notes on Accounts & Significant Accounting Policies | | Yes | |
| 6. Program-wise fund utilization for the previous year | | Yes | |
| 7. Details of Auditors | | NO | |
| 8. Copy of Income Tax Return | | Yes | |
| 9. Copy of Form10B/ 10BB Audit report filed with Income Tax | | No | |
| 10. Copy of FC Return (if NPO has FCRA) | | No | |
| 11. Copy of Annual Returns filed with Registration Authority (Registrar of Companies, Registrar of Societies, Charity Commissioner) | NA | | |

SSE may specify additional parameters that may be required to be disclosed by NPO on an annual basis.

**Form 1B.2**

*This section covers the Annual Impact Report (AIR) that should, at a minimum, cover the aspects described below.*

***This should cover at least the top 67 percent of programme spending for the reporting period. For each of the thematic areas the organisation works in, as per the SEBI defined 16 thematic areas, a separate AIR is to be prepared in Form 1B.2. This would help the organisation to determine eligibility for listing projects.***

***If the organisation has active listed securities in the same period, they should be covered using Form 2that needs to be assessed by a competent social impact assessor of an empanelled social impact assessment firm, for each of the listed securities.***

**1B.2(i) List of Programmes funded through Listed Securities on SSE for which Form 2.1 is applicable**

| Serial No. | Listing ID | Programme/ Project Title | Total Spending in INR on this Programme in this FY | % spending on this Programme/ Project in the FY under review | Form 2.1 Prepared (Yes/ No) |
|---|---|---|---|---|---|
| 1. | | | | | |
| Add more rows, if needed | | | | | |

**1B.2(ii) List of Programmes for which AIR is prepared in this section**

| Serial No. | Programme/ Project Title | Total Spending in INR on this Programme in this FY | % spending on this Programme/ Project in the financial year under review | Page Nos in this report |
|---|---|---|---|---|
| | | | | |
| Add more rows, if needed | | | | |

**Please note: Total of 1B.2(i) and 1B.2(ii) should be at least the top 67 percent of programme spending for the reporting period.**

Sub-Section 1B.2.1 Annual Impact Report (AIR) Self-Reported

*of <**Social Action for Rural Development**> for the period*

*from 1st April 2025 to 31st March 2026*

*For <……> comprising <100 > % spending in the financial year under review*

*Under <……SSE Thematic Area>*

*Programme start date:*

*Programme Objective(s):*

## 1) Strategic Intent and Planning

| ***Item*** | ***S1: Upto Rs1 Cr*** | ***S2: More than Rs1 Cr*** |
|---|---|---|
| *a) What is the social or environmental or cultural challenge the organization is addressing in this thematic area? Has this changed in the last year?* | *Must Reply* | *Must Reply* |
| *b) How is the organization attending to the challenge or planning to attend to the challenge in this thematic area? Has this changed in the last year?* | *Must Reply* | *Must Reply* |
| *c) Who or what is being impacted (target segment/ affected area)? Has this changed in the last year?* | *Must Reply* | *Must Reply* |
| *d) What will be the outcomes of the activities, intervention, programs or project? Disclosure should include positive and potential unintended negative outcomes.* | *Must Reply* | *Must Reply* |

**2) Approach**

| *Item* | *S1: Up to Rs1 Cr* | *S2: More than Rs1 Cr* |
|---|---|---|
| *a) What is the baseline status* at the start of the activity/intervention/programs or project and at the end of the last reporting period?*<br><br>**Baseline status incudes situation analysis/ context description at the start* | *Must Reply* | *Must Reply* |
| *b) What has been the past performance trend? (if relevant)* | *Must Reply* | *Must Reply* |
| *c) What is the solution implementation plan and the measures taken for sustainability of activity/intervention/programs or project outcomes? Has there been any material change in your implementation model in the last one year?* | *Must Reply* | *Must Reply* |
| *d) Please brief out alignment of solution to Sustainable Development Goals (SDGs)/national priorities/state priorities/ developmental priorities.* | *Must Reply* | *Must Reply* |
| *e) How have you taken into consideration stakeholder feedback in this reporting period?* | *Must Reply* | *Must Reply* |
| *f) In the last year, what have you seen as the biggest risks to the achievement of the desired impact? How are these being mitigated?* | *Must Reply* | *Must Reply* |

**3) Impact Indicators**

| *Item* | *S1: Upto Rs1 Cr* | *S2: More than Rs1 Cr* |
|---|---|---|
| *a) What are the indicators used to evaluate the effectiveness and outcomes of program* | *Must Reply* | *Must Reply* |

| *Item* | *S1: Upto Rs1 Cr* | *S2: More than Rs1 Cr* |
|---|---|---|
| ***i) Timeline specific output indicators from inception to end of project*** | *Must Reply* | *Must Reply* |
| ***ii) Intermediate outcomes indicators (for e.g.) - starts around mid-term and continue to end-term of project*** | *Must Reply when applicable* | *Must Reply when applicable* |
| ***iii) Overall outcome indicators (for e.g.) towards end-term and after end of the project period (depends on project gestation period)*** | *Must Reply when applicable* | *Must Reply when applicable* |

**4) Relevance and Sustainability**

**(Please share in 3-5 sentences with a supporting fact/ data point)**

| *Item* | *S1: Upto Rs1 Cr* | *S2: More than Rs1 Cr* |
|---|---|---|
| *i) Relevance: Explain with a supporting fact/ data point how the initiative aligns with the organization's values and goals and is relevant to the target audience*<br>*ii) Sustainability: Explain with a supporting fact/ data point how the initiative is sustainable and if it can continue to make a positive impact in the future.* | *Must Reply* | *Must Reply* |
| *a) Briefly include narratives of Social, Environmental, Cultural and Economic impact on target segment(s) in the reporting period* | *Must share any impact observed on the target segment* | *Must Reply* |
| *b) Beneficiary[4]/Stakeholder Validation through surveys and other feedback mechanism* | *Must Reply based on any simple method of validation* | *Must Reply* |

[4] Beneficiaries includesentities such as individual, person, thing, article, unit, body, creature

**5) Photographs conveying before and after impact of the Programme**
(a maximum of 3 impact situations may be shared per Programme)

| ***S1: Upto Rs1 Cr*** | ***S2: More than Rs1 Cr*** |
|---|---|
| *Must Reply* | *Must Reply* |

**6) Annexures**

| *S1: Upto Rs1 Cr* | *S2: More than Rs1 Cr* |
|---|---|
| *Must Reply* | *Must Reply* |

| Item | NA | Yes | No |
|---|---|---|---|
| | | | |
| 1) Blank copy of any questionnaire or survey forms used<br>2) Summary analysis of surveys undertaken<br>3) Impact Map linking outputs and outcomes to activities<br>4) Copies of other consultation details (such as focus group write-ups, workshop notes, etc.)<br>5) Copies of evidence summarised or quoted in the social impact report<br>6) Notes of the previous social impact assessment meetings (when applicable)<br>7) Past Social Impact Assessment Statements for the projects funded by the Listed Security (when applicable)<br>8) Completion certificate of approved mandatory capacity building workshops<br>9) Case Studies/ Stakeholder Testimonials<br>10) All stand-alone reports and that have contributed to the organisation's impact reporting for this period | | | |

End ofSub-Section 1B.2.1Use Sub-Section 1B.2format for each Programme Report[5]with Title Prefixed by Sub-section1B.2.2, 1B.2.3, 1B.2.4, 1B.2.5 and so on for reporting additional projects totalling to 67 percent of total programme expenditure in the financial year under review mentioned at

***SSE may specify additional parameters that may be required to be disclosed by SE in its AIR***

[5]For each programme reported in table 1.2.(ii) in Form 1.2

**Form 1B.3**

**Declaration**

| ***S1: Upto Rs1 Cr*** | ***S2: More than Rs1 Cr*** |
|---|---|
| *Must Reply* | *Must Reply* |

*I hereby certify that all the information provided in this report are correct and that all documents submitted by our organisation are true copies.*

*Authorised Representative of <Social Action For Rural Development> Name:* N.P. Singh

*Signed:*.....

*Date: 30th Sept'26*

*Place; Ramgarh, Jharkhand.*

*Seal of NPO:*

Social Action For Rural Development (SARDA) Reg. No. 135/2002-03 Ramgarh (JH.)

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**Form 1B.4**
**Statement of Compliance**

**I, N P Singh,Managing Director of Social Action For Rural Development certify that:**

a. All activities undertaken by the Social Enterprise are in conformity with the objectives as stated in the relevant constitution documents and aligned to the vision, purpose and mission of the Social Enterprise

b. Activities reflect primacy of Social intent in the functioning of the Social Enterprise as per SEBI Act and regulations made thereunderthat at least 67 percent* of our organisation's activities cover target population segments/ entities that are under-served or less privileged or live in regions recording lower performance in the development priorities of central or state governments (immediately preceding 3-year average of revenues/ expenditure/ total customer base and/or total number of beneficiaries[6])

c. I have reviewed the financial statements prepared by the Social Enterprise for the year ended ….. and to the best of my knowledge and belief these Statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading. Further, these Statements together present a true and fair view of the Social Enterprise's affairs and are in compliance with the relevant Accounting Standards, applicable laws and regulations

d. To the best of my knowledge and belief, no transactions entered into by the Social Enterprise during the year ended ….. are fraudulent, illegal or violative of the laws, regulations and policies and procedures of the Social Enterprise. The Social Enterprise has complied with all applicable laws and regulations as applicable for the Social Enterprise

e. I accept responsibility for establishing and maintaining internal controls for operations as well as financial reporting and the Social Enterprise has implemented and evaluated the effectiveness of internal control systems of the Social enterprise in the conduct of operations and reporting thereon

f. I am not aware of any instance during the year of significant fraud with involvement therein of the management or any employee having a significant role in the Social Enterprise's internal control systems.

Name: Dr. Naresh Prasad Singh
**Managing Director, Social Action for Rural Development**

[6]Beneficiaries includesentities such as individual, person, thing, article, unit, body, creature

Signed:…….  Date;23rd June, 2026  Place:Ramgarh,Jharkhand

Seal of NPO:



**S D R & ASSOCIATES**
**CHARTERED ACCOUNTANT**

MODI COMPLEX, NEHRU ROAD, CHATTI BAZAR
RAMGARH CANTT - 829122 JHARKHAND
Mobile – 8709902822, 9031583615
Email – casandeepkhandelwal@gmail.com

# AUDIT REPORT

We have examined the Balance Sheet of **SOCIAL ACTION FOR RURAL DEVELOPMENT (SARDA),RAMGARH-829122 (Jharkhand), PAN – AADTS1984N** as at 31st March, 2026, Income Expenditure Account and Receipt Payment Account for the period 01.04.2025 to 31.03.2026 which are in agreement with the Books of Accounts maintained by the assessee.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit. In our opinion, proper Books of Accounts have been kept by the assessee, so far as appears from our examination of the Books and proper returns adequate for the purposes of audit have been received by us.

In our opinion and to the best of our information and according to explanation given to us, the said accounts give a true and fair view:

[a] In case of the Balance Sheet, of the state of the affairs of the assessee as at 31st March 2026.

and

[b] In case of the Income Expenditure and Receipt Payment Account of the surplus for the year ending on 31st March, 2026.

**Place: Ramgarh**
**Dated: 26.09.2026**

SDR & ASSOCIATES ★ FRN:326522E ★ Chartered Accountants

**For SDR & ASSOCIATES**
**Chartered Accountant**
**FRN – 326522E**

Sandeep

**(Sandeep Khandelwal)**
**Partner**
**M.No. 435412**

**UDIN-26435412FCHFUF3076**

SOCIAL ACTION FOR RURAL DEVELOPMENT(SARDA)
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 | 5,79,88,338.81 | 5,72,18,234.64 |
| (a) | Unrestricted Funds | | | |
| (b) | Restricted Funds | | | |
| | | | 5,79,88,338.81 | 5,72,18,234.64 |
| 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 | 75,31,197.35 | 22,16,998.89 |
| (b) | Payables | 7 | 32,41,098.91 | 26,12,700.52 |
| (c) | Other current liabilities | 8 | 5,17,858.00 | 5,02,578.00 |
| (d) | Short-term provisions | 6 | 1,00,000.00 | 90,000.00 |
| | | | 1,13,90,154.26 | 54,22,277.41 |
| | **Total** | | **6,93,78,493.07** | **6,26,40,512.05** |
| II | **Application of Funds** | | | |
| 1 | **Non-current assets** | | | |
| (a) | Property, Plant and Equipment and Intangible assets | 9 | 53,02,682.78 | 54,26,887.34 |
| (i) | Property, Plant and Equipment | | | |
| (ii) | Intangible assets | | | |
| (iii) | Capital work in progress | | | |
| (iv) | Intangible asset under development | | | |
| (b) | Non-current investments | 10 | - | - |
| (c) | Long Term Loans and Advances | 11 | - | - |
| (d) | Other non-current assets (specify nature) | 12 | 31,77,178.79 | 42,51,281.71 |
| | | | 84,79,861.57 | 96,78,169.05 |
| 2 | **Current assets** | | | |
| (a) | Current investments | 10 | 1,12,44,511.33 | 93,56,440.00 |
| (b) | Inventories | | | |
| (c) | Receivables | 13 | 2,80,97,370.80 | 2,42,99,209.57 |
| (d) | Cash and bank balances | 14 | 37,04,329.31 | 61,27,462.13 |
| (e) | Short Term Loans and Advances | 11 | 1,45,15,001.36 | 1,16,21,027.53 |
| (f) | Other current assets | 15 | 33,37,418.70 | 15,58,203.77 |
| | | | 6,08,98,631.50 | 5,29,62,343.00 |
| | **Total** | | **6,93,78,493.07** | **6,26,40,512.05** |
| | Brief about the Entity | 1 | | |
| | Summary of significant accounting policies | 2 | | |
| | The accompanying notes are an integral part of the financial statements | | | |

Signed in terms of our separate **Report of even date.**

**For, Social Action for Rural Development (SARDA)**

Sd/-

Place : Ramgarh
Date:- `26.09.2026

Social Action For Rural Development (SARDA) Reg. No. 135/2002-03 Ramgarh (JH.)

SDR & ASSOCIATES FRN:326522E Chartered Accountants

**For, S D R & ASSOCIATES**
**CHARTERED ACCOUNTANT**
FRN – 326522E

Sd/-
Sandeep Khandelwal
(Partner)
M.No. 435412
UDIN- 26435412FCHFUF3076

SOCIAL ACTION FOR RURAL DEVELOPMENT(SARDA)
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 | | | 9,02,33,987.77 | 9,02,33,987.77 | | 8,88,94,476.82 | 8,88,94,476.82 |
| (b) | Fees from Rendering of Services | | | | | | | |
| (c) | Sale of Goods | | | | | | | |
| II | Other Income | 16 | | 22,78,127.00 | 22,78,127.00 | | 13,49,936.65 | 13,49,936.65 |
| III | Total Income (I+II) | | | 9,25,12,114.77 | 9,25,12,114.77 | - | 9,02,44,413.47 | 9,02,44,413.47 |
| IV | Expenses: | | | | | | | |
| (a) | Material consumed/distributed | 17 | | | - | | - | |
| (b) | Donations/contributions paid | | | | - | | | |
| (c) | Employee benefits expense | 18 | | 2,58,25,475.00 | 2,58,25,475.00 | | 2,73,26,628.52 | 2,73,26,628.52 |
| (d) | Finance costs | 19 | | - | - | | - | - |
| (e) | Depreciation and amortization expense | 20 | | 4,06,614.56 | 4,06,614.56 | | 4,58,001.63 | 4,58,001.63 |
| (f) | Other expenses | 21 | | 75,85,266.04 | 75,85,266.04 | | 63,11,304.78 | 63,11,304.78 |
| (g) | Religion/charitable expenses | | | 5,79,24,655.00 | 5,79,24,655.00 | | 4,50,28,311.69 | 4,50,28,311.69 |
| (h) | Other Expenses (specify nature) | | | | - | | | - |
| | Total expenses | | | 9,17,42,010.60 | 9,17,42,010.60 | | 7,91,24,246.62 | 7,91,24,246.62 |
| V | Excess of Income overExpenditure for the year before exceptional and extraordinary items (III- IV) | | | 7,70,104.17 | 7,70,104.17 | | 1,11,20,166.85 | 1,11,20,166.85 |
| VI | Exceptional items (specify nature & provide note/delete if none) | | | - | | | - | |
| VII | Excess of Income over Expenditure for the year before extraordinary items (V-VI) | | | 7,70,104.17 | 7,70,104.17 | | 1,11,20,166.85 | 1,11,20,166.85 |
| VIII | Extraordinary Items (specify nature & provide note/delete if none) | | | - | | | - | |
| IX | Excess of Income over Expenditure for the year (VII-VIII) | | | 7,70,104.17 | 7,70,104.17 | | 1,11,20,166.85 | 1,11,20,166.85 |
| | Appropriations Transfer to funds, e.g., Building fund<br>Transfer from funds<br>Balance tansferred to General Fund | | | | | | | |
| | The accompanying notes are an integral part of the financial statements | | | | | | | |

For, Social Action for Rural Development (SARDA)

Sd/-

Place : Ramgarh
Date:- `26.09.2026

Social Action For Rural Development (SARDA) Reg. No. 135/2002-03 Ramgarh (JH.)

SDR & ASSOCIATES FRN:326522E Chartered Accountants

Signed in terms of our separate **Report of even date.**

**For, S D R & ASSOCIATES**
**CHARTERED ACCOUNTANT**
FRN – 326522E

Sd/-
Sandeep Khandelwal
(Partner)
M.No. 435412
UDIN- 26435412FCHFUF3076

# SOCIAL ACTION FOR RURAL DEVELOPMENT(SARDA)

## RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2026

*For the Financial Year Ended March 31, 2026 (Cash Basis)*

| Receipts | Annex Ref | 31 March 2026 | 31 March 2025 | Payments Head | Annex Ref | 31 March 2026 | 31 March 2025 |
|---|---|---|---|---|---|---|---|
| **To,Opening Balance:** | | | | **By Indirect Expenses** | | | |
| Cash at Bank | | 60,44,605.53 | 56,08,012.29 | (As per Annex-B) | Annex-B | 30,23,264.59 | 42,38,313.56 |
| Cash in Hand | | 82,856.60 | 1,31,967.00 | | | | |
| **To, Receipt** | | | | **By, Payment towards Loan and Advance** | Annex-B | 2,83,60,501.75 | 3,64,01,260.30 |
| Grant Receipts | | 52,75,006.52 | 89,99,658.00 | (As per Annex-B) | | | |
| Interest Received | Annex-A | 3,81,128.00 | 3,49,176.65 | **By, Fixed Assets Purchase** | | 1,90,180.00 | 6,540.00 |
| Other Income | | 5,500.00 | 43,312.50 | (As per Annex-B) | | | |
| **To, Loan & Advance** | | 51,29,442.52 | 47,69,070.26 | | | | |
| (As per Annex-A) | | | | **By, Investment** | | 46,82,600.00 | 76,36,340.59 |
| | | | | (As per Annex-B) | | | |
| **To, Security Amount Refund** | | 40,06,423.00 | 49,77,342.00 | Fixed Deposit & Security Deposits | | | |
| (As per Annex-A) | | | | **By, Branch and Division** | | 5,59,86,724.00 | 3,68,71,367.12 |
| | | | | (As per Annex-B) | | | |
| **To, Sundry Debtors** | | 7,61,86,473.30 | 2,85,65,096.00 | **To, Sundry Creditors** | | 1,36,89,181.95 | 1,04,63,438.00 |
| (As per Annex-A) | | | | (As per Annex-B) | | | |
| | | | | **Closing Balance** | | | |
| **To, Branch and Division** | | 1,25,25,346.13 | 4,83,01,087.00 | Cash at Bank | | 36,28,482.31 | 60,44,605.53 |
| (As per Annex-A) | | | | Cash in Hand | | 75,847.00 | 82,856.60 |
| **Total Rs.** | | **10,96,36,781.60** | **10,17,44,721.70** | **Total Rs.** | | **10,96,36,781.60** | **10,17,44,721.70** |

Social Action For Rural Development (SARDA) Reg. No. 135/2002-03 * Ramgarh (JH.) *

SDR & ASSOCIATES * FRN:326522E * Chartered Accountants

Name of the Entity- SOCIAL ACTION FOR RURAL DEVELOPMENT(SARDA)

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

Note - 1 Brief abount the entity

Social Action for Rural Development (SARDA) is a registered NGO dedicated to advancing Sustainable Development Goals, especially in rural communities. For over two decades, it has pioneered innovative approaches, setting milestones in the development sector. Led by visionary management and a dynamic team, SARDA is widely recognized for its exemplary work.It supports various agencies — including government bodies, corporations, and NGOs — in implementing effective field actions. SARDA specializes in Holistic Village Development, Watershed Management, Sustainable Agriculture, Forest Restoration, Tribal Upliftment, Livelihood Promotion, Environmental Conservation, Women Empowerment, and Institutional Development. Committed to poverty eradication, SARDA drives result-oriented projects through strategic planning and resource mobilization.

Note - 2 Significant Accounting Policies

1. Basis of Accounting: The financial statements are prepared under the historical cost convention and follow the accrual basis of accounting unless otherwise stated, conforming to the generally accepted accounting principles and relevant accounting standards in India and the statutory requirements of the Societies Registration Act.

2. Use of Estimates: The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

3. Revenue Recognition

• Grants and Donations: General grants and donations are recognized as income on a receipt basis or when the right to receive is established. Specific purpose grants/donations-in-aid earmarked for specific projects are credited to a specific fund account and recognized as income in the Income and Expenditure Account to the extent of the matching eligible expenditure incurred during the year.

.Interest Income: Interest on fixed deposits and savings bank accounts is recognized on a time-proportion basis taking into account the amount outstanding and the rate applicable.

4. Tangible Fixed Assets and Depreciation

Fixed Assets: Fixed assets are stated at historical cost less accumulated depreciation. Cost comprises the purchase price and any attributable cost of bringing the asset to its working condition for its intended use.

• Depreciation: Depreciation is provided on the Written Down Value (WDV) at the rates specified under the Income Tax Act or based on the estimated useful life of the assets, as determined by the governing body.

5. Provisions, Contingent Liabilities, and Contingent Assets

A provision is recognized when the Society has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation. Contingent liabilities are not recognized but are disclosed in the notes to accounts. Contingent assets are neither recognized nor disclosed.

7. Earmarked / Restricted Funds

*Funds received for specific projects, programs, or end-uses are treated as restricted funds.

*Income earned from the investment of such restricted funds is credited directly to the respective fund account.

*Expenses directly related to these specific projects are debited against the respective fund balance.

Social Action For Rural Development (SARDA) Reg. No. 135/2002-03 Ramgarh (JH.)

Note - 3 NPOs Funds

(Amount in Rs.)

| Sr. No. | Particulars | As at 1st April | Surplus/Deficit | As at 31st March |
|---|---|---|---|---|
| (A) | Unrestricted | | | |
| 1 | Corpus Funds | | | - |
| 2 | General Funds | 5,72,18,234.64 | 7,70,104.17 | 5,79,88,338.81 |
| 3 | Designated Funds | | | - |
| (B) | Restricted Funds | | | - |
| | | | 7,70,104.17 | 5,79,88,338.81 |
| Previous Year (PY) | | | - | 5,72,18,234.64 |

SDR & ASSOCIATES FRN:326522E Chartered Accountants

Name of the Entity- SOCIAL ACTION FOR RURAL DEVELOPMENT(SARDA)

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

| | | Long Term | | Short Term | |
|---|---|---|---|---|---|
| 4 | Borrowings | 31 March 2026 | 31 March 2025 | 31 March 2026 | 31 March 2025 |
| | Secured | | | | |
| (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 maturitites of finance lease obligation | - | - | | |
| (f) | Other loans advances (specify nature) | - | - | - | - |
| | Total (A) | - | - | - | - |
| | Unsecured | | | | |
| (a) | Term loans | | | | |
| (i) | from banks | - | - | - | - |
| (ii) | from other parties | - | - | 75,31,197.35 | 22,16,998.89 |
| (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 maturitites of finance lease obligation | - | - | - | - |
| (f) | Other loans advances (specify nature) | - | - | - | - |
| | Total (B) | - | - | 75,31,197.35 | 22,16,998.89 |
| | Total (A) + (B) | - | - | 75,31,197.35 | 22,16,998.89 |
| | 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. | | | | |

SDR & ASSOCIATES ★ FRN:326522E ★ Chartered Accountants

Social Action For Rural Development (SARDA) Reg. No. 135/2002-03 * Ramgarh (JH.) *

Name of the Entity- SOCIAL ACTION FOR RURAL DEVELOPMENT(SARDA)
Notes forming part of the Financial Statements for the year ended 31st March, 2026

(Amount in Rs.)

| | 5 Other long-term liabilities | 31 March 2026 | 31 March 2025 |
|---|---|---|---|
| (a) | Advance from customers | - | - |
| (b) | Others (please specify) | - | - |
| | **Total Other long-term liabilities** | - | - |

| | 6 Provisions | Long term | | Short term | |
|---|---|---|---|---|---|
| | | 31 March 2026 | 31 March 2025 | 31 March 2026 | 31 March 2025 |
| (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 (Audit Fees) | - | - | 1,00,000.00 | 90,000.00 |
| | **Total Provisions** | - | - | 1,00,000.00 | 90,000.00 |

| | 7 Payables | 31 March 2026 | 31 March 2025 |
|---|---|---|---|
| (a) | Total outstanding dues of micro, small and medium enterprises | - | - |
| (b) | Total outstanding dues of creditors other than micro, small and medium enterprises | 32,41,098.91 | 26,12,700.52 |
| | **Total payables** | 32,41,098.91 | 26,12,700.52 |

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 | - | 26,883.00 |
| (h) | Other payables (specify nature) | 5,17,858.00 | 4,75,695.00 |
| | **Total Other current liabilities** | 5,17,858.00 | 5,02,578.00 |

Social Action For Rural Development (SARDA) Reg. No. 135/2002-03 Ramgarh (JH.)

SDR & ASSOCIATES FRN:326522E Chartered Accountants

Name of the Entity- SOCIAL ACTION FOR RURAL DEVELOPMENT(SARDA)

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

9 Property, Plant and Equipment and Intangible Assets (owned assets)

(Amount in Rs.)

| Particulars /Assets | TANGIBLE ASSETS | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Freehold land | Buildings | Plant and Equipment | Office equipment | Furniture & Fixtures | Vehicles | Others (specify nature) | Total |
| **Gross Block** | | | | | | | | |
| At 1 April 2024 | 31,76,487.00 | | 4,57,779.14 | 2,94,045.28 | 3,02,366.14 | 12,93,208.50 | | 55,23,886.06 |
| Additions 2024-25 | | | 3,21,828.31 | 33,474.58 | 5,700.00 | | | 3,61,002.89 |
| Deductions- 2024-25 | | | | | | | | - |
| At 1 April 2025 | 31,76,487.00 | | 6,70,706.71 | 2,03,206.86 | 2,77,259.53 | 10,99,227.23 | | 54,26,887.32 |
| Additions 2025-26 | | | 62,940.00 | 59,000.00 | | 1,60,470.00 | | 2,82,410.00 |
| Deductions 2025-26 | | | | | | | | - |
| **At 31 March 2025** | **31,76,487.00** | **-** | **7,79,607.45** | **3,27,519.86** | **3,08,066.14** | **12,93,208.50** | **-** | 58,84,888.95 |
| **At 31 March 2026** | **31,76,487.00** | **-** | **7,33,646.71** | **2,62,206.86** | **2,77,259.53** | **12,59,697.23** | **-** | 57,09,297.32 |
| **Depreciation/Adjustments** | | | | | | | | |
| At 1 April 2025 | - | | 1,08,900.74 | 1,24,313.00 | 30,806.61 | 1,93,981.28 | | 4,58,001.63 |
| Additions 2025-26 | | | | | | | | |
| Deductions-2025-26 | | | | | | | | |
| At 1 April 2025 | | | 1,07,818.73 | 94,150.54 | 27,725.95 | 1,76,919.33 | | 4,06,614.56 |
| Additions 2025-26 | | | | | | | | |
| Deductions 2025-26 | | | | | | | | |
| **At 31 March 2025** | **-** | **-** | **1,08,900.74** | **1,24,313.00** | **30,806.61** | **1,93,981.28** | **-** | **4,58,001.63** |
| **At 31 March 2026** | **-** | **-** | **1,07,818.73** | **94,150.54** | **27,725.95** | **1,76,919.33** | **-** | **4,06,614.56** |
| **Net Block** | | | | | | | | |
| At 31 March 2025 | 31,76,487.00 | - | 6,70,706.71 | 2,03,206.86 | 2,77,259.53 | 10,99,227.23 | - | 54,26,887.32 |
| **At 31 March 2026** | **31,76,487.00** | **-** | **6,25,827.98** | **1,68,056.32** | **2,49,533.57** | **10,82,777.89** | **-** | **53,02,682.77** |

Social Action For Rural Development (SARDA) Reg. No. 135/2002-03 Ramgarh (JH.)

SDR & ASSOCIATES FRN:326522E Chartered Accountants

Name of the Entity- SOCIAL ACTION FOR RURAL DEVELOPMENT(SARDA)
Notes forming part of the Financial Statements for the year ended 31st March, 2026

(Amount in Rs.)

| | | As at 31 March 2026 | | | As at 31 March 2025 | |
|---|---|---|---|---|---|---|
| 10 | Investments - Non Current and Current<br>(valued at historical cost unless stated otherwise) | Face Value | Numbers/ Units/ Shares | Book Value | Numbers/ Units/ Shares | Book Value |
| | Trade Investments -Quoted | | | | | |
| (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) | 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. | | | - | | - |
| | Aggreagte Provision for diminution in value of investments. | | | | | |
| | Footnote 1: Details of investment in partnership firm | | | 31 March 20XX | | 31 March 20XX |
| | Name of partner with % share in profits of such firm | | | | | |
| | ABC | | | - | | - |
| | XYZ | | | - | | - |
| | Mr. A | | | - | | - |
| | Total capital of the firm (Amount in Rs.) | | | - | | - |

| | Current Investments | Face Value | As at 31 March 2026<br>Numbers/ Units/ Shares | Book Value | As at 31 March 2025<br>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 (FDR n BG) | | | 1,12,44,511.33 | | 93,56,440.00 |
| | Net current investments | | | 1,12,44,511.33 | | 93,56,440.00 |
| | Grand Total | | | 1,12,44,511.33 | | 93,56,440.00 |
| | Aggregate value of quoted investments and market value thereof. | | | - | | - |
| | Aggregate value of quoted investments. | | | - | | - |

Social Action For Rural Development (SARDA) Reg. No. 135/2002-03 Ramgarh (JH.)

SDR & ASSOCIATES FRN:326522E Chartered Accountants

Name of the Entity- SOCIAL ACTION FOR RURAL DEVELOPMENT(SARDA)

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

| | | | Long Term | | Short Term | |
|---|---|---|---|---|---|---|
| 11 | Loans and advances | | 31 March 2026 | 31 March 2025 | 31 March 2026 | 31 March 2025 |
| 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 (specify nature) | | | | | |
| (i) | Prepaid expenses | | - | - | - | - |
| (ii) | CENVAT credit receivable | | - | - | - | - |
| (iii) | VAT credit receivable | | | | | |
| (iv) | Service tax credit receivable | | | | | |
| (v) | GST input credit receivable | | | | 37,23,321.00 | 8,85,439.26 |
| (v) | Security Deposits | | | | | |
| (vi) | Balance with government authorities | | | | 26,28,017.90 | 20,18,956.00 |
| | | (b) | - | - | 63,51,338.90 | 29,04,395.26 |
| | Total (a)+(b) (A) | | - | - | 63,51,338.90 | 29,04,395.26 |

| | | | Long Term | | Short Term | |
|---|---|---|---|---|---|---|
| B | Loans and advances | | 31 March 2026 | 31 March 2025 | 31 March 2026 | 31 March 2025 |
| | (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 (Branch & Division) | | | | | |
| (i) | Prepaid expenses | | - | - | 81,63,662.46 | 87,16,632.27 |
| (ii) | CENVAT credit receivable | | - | - | - | - |
| (iii) | VAT credit receivable | | | | | |
| (iv) | Service tax credit receivable | | | | | |
| (v) | GST input credit receivable | | | | - | - |
| (v) | Security Deposits | | | | | |
| (vi) | Balance with government authorities | | | | - | - |
| | | (b) | - | - | 81,63,662.46 | 87,16,632.27 |
| | Total (a)+(b) (B) | | - | - | 81,63,662.46 | 87,16,632.27 |
| | Total (A + B) | | - | - | 1,45,15,001.36 | 1,16,21,027.53 |

Social Action For Rural Development (SARDA) Reg. No. 135/2002-03 Ramgarh (JH.)

SDR & ASSOCIATES FRN:326522E Chartered Accountants

Name of the Entity- SOCIAL ACTION FOR RURAL DEVELOPMENT(SARDA)

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

| | | | | |
|---|---|---|---|---|
| 12 | **Other non-current assets** | | **31 March 2026** | **31 March 2025** |
| (a) | Security Deposits | | 31,77,178.79 | 42,51,281.71 |
| (b) | Prepaid expenses | | - | - |
| (c) | Others (Specify nature) | | - | - |
| | **Total other non-current other assets** | | 31,77,178.79 | 42,51,281.71 |
| | | | | |
| 13 | **Receivables** | | **31 March 2026** | **31 March 2025** |
| (a) | Donations/grants receivable | | 2,80,97,370.80 | 2,42,99,209.57 |
| (b) | Others (specify nature) | | | |
| | | | 2,80,97,370.80 | 2,42,99,209.57 |
| | 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** | | 2,80,97,370.80 | 2,42,99,209.57 |
| | | | | |
| 14 | **Cash and Bank Balances** | | **31 March 2026** | **31 March 2025** |
| A | **Cash and cash equivalents** | | | |
| (a) | On current accounts | | 36,28,482.31 | 60,44,605.53 |
| (b) | Cash credit account (Debit balance) | | 75,847.00 | 82,856.60 |
| (c) | **Fixed Deposits** | | | |
| | Deposits with original maturity of less than three months | | - | - |
| (d) | Cheques, drafts on hand | | - | - |
| (e) | Cash on hand | | - | - |
| | **Total** | (I) | 37,04,329.31 | 61,27,462.13 |
| | | | | |
| B | **Other bank balances** | | | |
| (a) | Bank Deposits | | | |
| (i) | Earmarked Bank Deposits | | - | - |
| (ii) | Deposits with original maturity for more than 3 months but less than 12 months from reporting date | | - | - |
| (iii) | Margin money or deposits under lien | | - | - |
| (iv) | Others (specify nature) | | - | - |
| | **Total other bank balances** | (II) | - | - |
| | **Total Cash and bank balances** | (I+II) | 37,04,329.31 | 61,27,462.13 |
| | | | | |
| 15 | **Other current assets** | | **31 March 2026** | **31 March 2025** |
| | Advance for expenses | | 33,37,418.70 | 15,58,203.77 |
| | (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** | | 33,37,418.70 | 15,58,203.77 |

Social Action For Rural Development (SARDA) Reg. No. 135/2002-03 Ramgarh (JH.)

SDR & ASSOCIATES FRN:326522E Chartered Accountants

Name of the Entity- SOCIAL ACTION FOR RURAL DEVELOPMENT(SARDA)

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

| | | | |
|---|---|---|---|
| 18 | **Employee benefits expense** | 31-Mar-26 | 31-Mar-25 |
| | (Including contract labour) | | |
| (a) | Salaries, wages, bonus and other allowances | 2,58,25,475.00 | 2,73,26,628.52 |
| (b) | Contribution to provident and other funds | - | - |
| (c) | Gratuity expenses | - | - |
| (d) | Staff welfare expenses | - | - |
| | **Total Employee benefits expense** | 2,58,25,475.00 | 2,73,26,628.52 |

| | | | |
|---|---|---|---|
| 19 | **Finance cost** | 31-Mar-26 | 31-Mar-25 |
| (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 | - | - |
| | **Total Finance cost** | - | - |

| | | | |
|---|---|---|---|
| 20 | **Depreciation and amortization expense** | 31-Mar-26 | 31-Mar-25 |
| (a) | on tangible assets (Refer note 11) | 4,06,614.56 | 4,58,001.63 |
| (b) | on intangible assets (Refer note 11) | - | - |
| | **Total Depreciation and amortization expense** | 4,06,614.56 | 4,58,001.63 |

| | | | |
|---|---|---|---|
| 21 | **Other Expenses** | 31-Mar-26 | 31-Mar-25 |
| (a) | Religious/charitable | 5,79,24,655.00 | 4,50,28,311.69 |
| (b) | Other Expenses | | |
| (i) | Bank charges | 28,069.38 | 13,031.22 |
| (ii) | Electricity exp. | 49,421.00 | 74,688.00 |
| (iii) | Rent | 11,68,500.00 | 12,60,250.00 |
| (iv) | Computer Maintaince | 67,678.83 | 47,329.37 |
| (v) | Vehicle maint.& Insurance | 2,14,560.00 | 1,29,430.00 |
| (vi) | Training & Development Exp | 5,53,430.00 | - |
| (vii) | Tender/Processing Fee | 98,359.64 | 41,316.00 |
| (viii) | Postages | 18,393.00 | 11,996.00 |
| (ix) | Travelling expenses | 36,18,006.60 | 32,19,243.00 |
| (x) | Auditor's remuneration | 1,00,000.00 | 90,000.00 |
| (xi) | Printing and stationery | 2,26,742.01 | 1,94,369.00 |
| (xii) | Office exp. And other Misc | 14,42,105.58 | 12,29,652.19 |
| (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** | 75,85,266.04 | 63,11,304.78 |

Social Action For Rural Development (SARDA) Reg. No. 35/2002-03 Ramgarh (JH.)

SDR & ASSOCIATES Chartered Accountants FRN:326522E

Name of the Entity- SOCIAL ACTION FOR RURAL DEVELOPMENT(SARDA)

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

(Amount in Rs.)

| | | | | |
|---|---|---|---|---|
| 16 | Other income | | 31-Mar-26 | 31-Mar-25 |
| (a) | Interest income | | 6,94,163.00 | 5,33,933.65 |
| (b) | Dividend income | | - | - |
| (c) | Net gain on sale of investments | | - | - |
| (d) | Other non-operating income (Please specify) | | 15,83,964.00 | 8,16,003.00 |
| | Total other income | | 22,78,127.00 | 13,49,936.65 |
| 17 | Cost of goods sold (Delete whatever is not applicable) | | 31-Mar-26 | 31-Mar-25 |
| (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 distributes | (II) | - | - |
| | Total raw material consumed/distributed (A) | (I+II) | - | - |
| B | Purchases of stock-in-trade | | 31-Mar-26 | 31-Mar-25 |
| (i) | ... | | - | - |
| (ii) | ... | | - | - |
| (iii) | ... | | - | - |
| | Total (B) | | - | - |
| C | Changes in inventories of finished goods, work in progress and stock-in trade | | 31-Mar-26 | 31-Mar-25 |
| | Inventories at the beginning of the year: | | | |
| (i) | Stock-in-trade | | - | - |
| (ii) | Work in progress | | - | - |
| (iii) | Finished goods | | - | - |
| | | (I) | - | - |
| | Inventories at the end of the year: | | | |
| (i) | Stock-in-trade | | - | - |
| (ii) | Work in progress | | - | - |
| (iii) | Finished goods | | - | - |
| | | (II) | - | - |
| | (Increase)/decrease in inventories of finished goods, work-in-progress an | | - | - |
| | Total (A+B+C) | | - | - |

Social Action For Rural Development (SARDA) Reg. No. 135/2002-03 Ramgarh (JH.)

SDR & ASSOCIATES FRN:326522E Chartered Accountants

# ANNEXURE A& B: Receipts and Payment Accounts

| | | 31 March 2026 | 31 March 2025 |
|---|---|---|---|
| **Receips** | ANNEXURE A | | |
| **Opening Balance as** | | | |
| Bank | | 60,44,605.53 | 56,08,012.29 |
| Cash | | 82,856.60 | 1,31,967.00 |
| **Receips** | | | |
| **Grant Received** | | 52,75,006.52 | 89,99,658.00 |
| Sundry Debtors | | 7,61,86,473.30 | 2,85,65,096.00 |
| Other Income | | 5,500.00 | 43,312.50 |
| Interest Rec. | | 3,81,128.00 | 3,49,176.65 |
| Branch & Division | | 1,25,25,346.13 | 4,83,01,087.00 |
| Loan & Advance, S.Creditors and other payable | | 51,29,442.52 | 47,69,070.26 |
| Refund SD/FD | | 40,06,423.00 | 49,77,342.00 |
| | | **10,96,36,781.60** | **10,17,44,721.70** |

| **Payments** | ANNEXURE B | 31 March 2026 | 31 March 2025 |
|---|---|---|---|
| Indirect Expenses | | 30,23,264.59 | 42,38,313.56 |
| Loan and Advance / S.Debtors/duty & Taxes | | 2,83,60,501.75 | 3,64,01,260.30 |
| Sundry Creditors | | 1,36,89,181.95 | 1,04,63,438.00 |
| Fixed Assets Purchase | | 1,90,180.00 | 6,540.00 |
| Investment/FD/SD | | 46,82,600.00 | 76,36,340.59 |
| Branch /Divission | | 5,59,86,724.00 | 3,68,71,367.12 |
| **Closing Balance** | | | |
| Bank | | 36,28,482.31 | 60,44,605.53 |
| Cash | | 75,847.00 | 82,856.60 |
| | | **10,96,36,781.60** | **10,17,44,721.70** |

Social Action For Rural Development (SARDA) Reg. No. 135/2002-03 Ramgarh (JH.)

SDR & ASSOCIATES FRN:326522E Chartered Accountants

# SOCIAL ACTION FOR RURAL DEVELOPMENT(SARDA)
## RAMGARH, JHARKHAND

Schedule "I" of Fund and Liabilities forming part of Balance Sheet as on 31st March 2026

| SL.No. | Particulars | Balance As On 31.03.2025 | For the Year | | Balance As On 31.03.2026 | Branch & Division | Current Liab.& Prov. | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Deficit | Surplus | | | Expenses Payable | Sundry Creditors | Duty & Taxes | Audit Fee | Other Payables |
| 1 | Resource Support (HO) | 4,34,70,481.82 | | 20,87,294.27 | 4,55,57,776.09 | | 1,54,537.00 | 1,80,771.00 | - | 1,00,000.00 | |
| 2 | NABARD-RIDF 01/ SIMDEGA/ 2015-16 | 351.00 | 351.00 | | - | | | | | | |
| 3 | Sarda Training Centre, Ramgarh | 9,08,143.86 | | 16,779.55 | 9,24,923.41 | 83,701.35 | | | | | |
| 4 | Jogarnala Watershed Project _Mang.cost WDF | -86,600.00 | | | -86,600.00 | 86,600.00 | | | | | |
| 5 | Hemara Watershed , Gaya | -39,310.00 | | 39,310.00 | - | 1,48,437.00 | | | | | |
| 6 | Balaghat Agro Cluster (SFURTI ) | -20,48,414.37 | 8,04,968.41 | | -28,53,382.78 | 7,98,500.00 | | 21,16,508.91 | | | 3,63,321.00 |
| 7 | SFAC, New Delhi | 2,62,000.00 | | - | 2,62,000.00 | 7,63,125.00 | | | | | |
| 8 | FCRA- A/c , Ramgarh | 7,333.37 | | 12.00 | 7,345.37 | | | | | | |
| 9 | NABARD-RIDF 01/ KHUNTI/2015-16 | 173.00 | 173.00 | | 0.00 | | | | | | |
| 10 | NABARD-RIDF 03/ KHUNTI/2015-16 | 64,165.09 | 64,165.09 | | -0.00 | | | | | | |
| 11 | Sukhal Khad Watershed _ FIP , Kathua | 5,66,691.00 | 89,971.00 | | 4,76,720.00 | | | | | | |
| 12 | Talain Watershed_ Interim Plan, Kathua | 86,043.00 | 71,184.00 | | 14,859.00 | | | | | | |
| 13 | Talain Watershed FSR DPR, Kathua | -87,700.00 | - | | -87,700.00 | 87,700.00 | | | | | |
| 14 | Hatli Sawla Springshed _PIP | 72,634.00 | 86,183.00 | | -13,549.00 | 13,549.00 | | | | | |
| 15 | Kothian Khera Lehar Watershed_ CBP | 1,03,152.00 | 1,03,152.00 | | - | | | | | | |
| 16 | Kothian Khera Lehar Watershed -FSR DPR | | | - | - | 1,43,500.00 | | | | | |
| 17 | Dari Watershed, Dari | | | 3,651.00 | 3,651.00 | | | | | | |
| 18 | Samekit Birsa Gram Vikas Yojana Sah Krishak pathsala | 2608 | | - | 2,608.00 | 5406085 | | 7,46,219.00 | | | |
| 19 | ICS-Project , Chatarpur-MP | 3652087 | | - | 36,52,087.00 | | | | | | |
| 20 | FSPF - Chitarpur (Ramgarh) | 534670 | 367529 | | 1,67,141.00 | | | | | | |
| 21 | Swiftgreen Agro Forestry Project | | | 34,05,080.70 | 34,05,080.70 | | | 197600 | | | |
| 22 | Training Centre, Gondia | 6,42,834.72 | | 1,17,873.75 | 7,60,708.47 | | | | | | |
| 23 | RS, Balaghat | 21,13,464.40 | | 8,32,416.69 | 29,45,881.09 | | | | | | |
| 24 | RS, Gondia | 26,10,917.27 | | 2,37,872.19 | 28,48,789.46 | | | | | | |
| 25 | CFT, Balaghat | 43,82,509.48 | 43,82,509.48 | | - | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | **Total** | **5,72,18,234.64** | **59,70,185.98** | **67,40,290.15** | **5,79,88,338.81** | **75,31,197.35** | **1,54,537.00** | **32,41,098.91** | **-** | **1,00,000.00** | **3,63,321.00** |

Social Action For Rural Development (SARDA) Reg. No. 135/2002-03 Ramgarh (JH.)

SDR & ASSOCIATES FRN:326522E Chartered Accountants

## Social Action for Rural Development (SARDA) , Ramgarh

### Schedule II of Properties & Assets Forming Part of Consolidated Balance Sheet As on 31St March, 2026

| | Particulars | FIXED ASSETS | | | | | Cash & Bank Balances | | Sundry Debtors (Current Assets) | Loan and Advance ( Asstes) | Branch and Division | Investment | GST Receivable | TDS Receivable | EMD/Security Deposit |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Balance As on | During the Year | | Depreciation | Balance As On 31.03.2026 | | | | | | | | | |
| | | 01.04.2025 | Addition | Deductions | | | Bank | Cash | | | | | | | |
| 1 | Resource Support (HO) | 31,89,038.60 | 86,980.00 | | 2,62,396.46 | 30,13,622.15 | 22,12,102.77 | 75,847.00 | 1,74,08,119.20 | 9,59,924.00 | 64,78,303.53 | 1,12,44,511.33 | 71,234.00 | 16,36,493.34 | 28,92,926.79 |
| 2 | NABARD-RIDF 01/ SIMDEGA/ 2015-16 | - | | | | - | | | | | | | | | |
| 3 | Sarda Training Centre, Ramgarh | 2,64,756.00 | 24,000.00 | | 58,702.26 | 2,30,053.74 | 17,011.55 | - | 4,62,798.60 | 2,09,858.70 | - | | | 21684.16 | 67,218.00 |
| 4 | Jogarnala Watershed Project _Mang.cost WDF | - | | | | - | | | | | | | | | |
| 5 | Hemara Watershed , Gaya | - | | | | - | | | 1,48,437.00 | | | | | | |
| 6 | Balaghat Agro Cluster (SFURTI ) | - | | | | - | | | | | 4,24,947.13 | | | | |
| 7 | SFAC, New Delhi | - | | | | - | | | 10,00,000.00 | | | | | 25125.00 | |
| 8 | FCRA- A/c , Ramgarh | - | | | | - | 469.69 | | | | 6,875.68 | | | | |
| 9 | NABARD-RIDF 01/ KHUNTI/2015-16 | - | | | | - | | | | | | | | | |
| 10 | NABARD-RIDF 03/ KHUNTI/2015-16 | - | | | | - | | | | | | | | | |
| 11 | Sukhal Khad Watershed _ FIP , Kathua | - | | | | - | | | | | 4,76,720.00 | | | | |
| 12 | Talain Watershed_ Interim Plan, Kathua | - | | | | - | | | | | 14,859.00 | | | | |
| 13 | Talain Watershed FSR DPR, Kathua | | | | | | | | | | | | | | |
| 14 | Hatli Sawla Springshed _PIP | - | | | | - | | | | | | | | | |
| 15 | Kothian Khera Lehar Watershed_ CBP | - | | | | - | | | | | | | | | |
| 16 | Kothian Khera Lehar Watershed -FSR DPR | | | | | | | | 1,43,500.00 | | | | | | |
| 17 | Dari Watershed, Dari | | | | | | | | | | 3,651.00 | | | | |
| 18 | Samekit Birsa Gram Vikas Yojana Sah Krishak pathsala | 0 | | | | - | | | 61,54,912.00 | | | | | | |
| 19 | ICS-Project , Chatarpur-MP | 0 | | | | - | | | | | | | 3652087 | | |
| 20 | FSPF - Chitarpur (Ramgarh) | 0 | | | | - | 36144.13 | | | | 130996.87 | | | | |
| 21 | Swiftgreen Agro Forestry Project | | | | | | | | | 2129820 | 1152648.3 | | | 320212.4 | |
| 22 | Training Centre, Gondia | 10,20,948.27 | | | 60,018.22 | 9,60,930.05 | 10,59,081.03 | | 2,87,382.00 | - | -15,60,660.60 | | | | 13,976.00 |
| 23 | RS, Balaghat | 11,614.90 | 79,350.00 | | 10,597.21 | 80,367.69 | 86,773.40 | | 24,92,222.00 | 37,816.00 | 1,15,032.00 | | | 2390.00 | 1,31,280.00 |
| 24 | RS, Gondia | 9,40,529.58 | 92,080.00 | | 14,900.41 | 10,17,709.16 | 2,16,899.74 | | | - | 9,20,289.55 | | | 622113.00 | 71778 |
| 25 | CFT, Balaghat | - | | | | - | | | | | | | | | |
| | **Total** | **54,26,887.34** | **2,82,410.00** | **-** | **4,06,614.56** | **53,02,682.78** | **36,28,482.31** | **75,847.00** | **2,80,97,370.80** | **33,37,418.70** | **81,63,662.46** | **1,12,44,511.33** | **37,23,321.00** | **26,28,017.90** | **31,77,178.79** |
| | | | | | | | | | | | | | TDS 2017-22 | **8,16,534.00** | |
| | | | | | | | | | | | | | TDS 25-26 | 18,11,483.90 | |

Social Action For Rural Development (SARDA) Reg. No. 135/2002-03 * Ramgarh (JH.) *

SDR & ASSOCIATES ★ FRN:326522E ★ Chartered Accountants

# Social Action for Rural Development (SARDA), Ramgarh

## Schedule III of Income & Expenditure Forming Part of Consolidated Income & Expenditure Account As on 31St March, 2026

| SL.No. | Name of Projects | EXPENDITURE | | INCOME | | | | FOR THE YEAR | |
|---|---|---|---|---|---|---|---|---|---|
| | | Indirect Exp.(Project) | Depreciation | Grant /Consultany Fees | Other Items | Interest on FD | Interest | Deficit | Surplus |
| 1 | Resource Support (HO) | 1,92,40,435.88 | 2,62,396.46 | 2,08,78,234.61 | 72,150.00 | 4,90,792.00 | 1,48,950.00 | | 20,87,294.27 |
| 2 | NABARD-RIDF 01/ SIMDEGA/ 2015-16 | 351.00 | | | | | | 351.00 | |
| 3 | Sarda Training Centre, Ramgarh | 11,02,765.65 | 58,702.26 | 11,65,892.46 | 4,000.00 | 7,077.00 | 1,278.00 | | 16,779.55 |
| 4 | Jogarnala Watershed Project _Mang.cost WDF | | | | | | | | |
| 5 | Hemara Watershed , Gaya | | | 39,310.00 | | | | | 39,310.00 |
| 6 | Balaghat Agro Cluster (SFURTI ) | 8,06,503.41 | | | 1,500.00 | | 35.00 | 8,04,968.41 | |
| 7 | SFAC, New Delhi | 8,81,250.00 | | 8,81,250.00 | | | | | |
| 8 | FCRA- A/c , Ramgarh | | | | | | 12.00 | | 12.00 |
| 9 | NABARD-RIDF 01/ KHUNTI/2015-16 | 346.00 | | | | | 173.00 | 173.00 | |
| 10 | NABARD-RIDF 03/ KHUNTI/2015-16 | 64,165.09 | | | | | | 64,165.09 | |
| 11 | Sukhal Khad Watershed _ FIP , Kathua | 5,81,481.00 | | 4,91,510.00 | | | | 89,971.00 | |
| 12 | Talain Watershed_ Interim Plan, Kathua | 1,93,725.00 | | 1,22,541.00 | | | | 71,184.00 | |
| 13 | Talain Watershed FSR DPR, Kathua | | | | | | | | |
| 14 | Hatli Sawla Springshed _PIP | 2,04,500.00 | | 1,18,317.00 | | | | 86,183.00 | |
| 15 | Kothian Khera Lehar Watershed_ CBP | 1,03,152.00 | | | | | | 1,03,152.00 | |
| 16 | Kothian Khera Lehar Watershed -FSR DPR | 2,87,000.00 | | 2,87,000.00 | | | | | |
| 17 | Dari Watershed, Dari | 1,00,000.00 | | 1,03,651.00 | | | | | 3,651.00 |
| 18 | Samekit Birsa Gram Vikas Yojana Sah Krishak pathsala | 59,58,726.00 | | 53,09,912.00 | 6,48,814.00 | | | | |
| 19 | ICS-Project , Chatarpur-MP | 3,69,00,239.00 | | 3,69,00,239.00 | | | | | |
| 20 | FSPF - Chitarpur (Ramgarh) | 14,36,015.00 | | 10,68,486.00 | | | | 3,67,529.00 | |
| 21 | Swiftgreen Agro Forestry Project | 1,14,17,304.00 | | 1,48,22,384.70 | | | | | 34,05,080.70 |
| 22 | Training Centre, Gondia | 8,79,820.03 | 60,018.22 | 1,96,150.00 | 8,57,500.00 | - | 4,062.00 | | 1,17,873.75 |
| 23 | RS, Balaghat | 5,05,760.10 | 10,597.21 | 13,44,200.00 | | | 4,574.00 | - | 8,32,416.69 |
| 24 | RS, Gondia | 62,86,844.40 | 14,900.41 | 65,04,910.00 | | - | 34,707.00 | | 2,37,872.19 |
| 25 | CFT, Balaghat | 43,85,012.48 | | | | | 2,503.00 | 43,82,509.48 | |
| | | | | | | | | | |
| | **Total** | **9,13,35,396.04** | **4,06,614.56** | **9,02,33,987.77** | **15,83,964.00** | **4,97,869.00** | **1,96,294.00** | **59,70,185.98** | **67,40,290.15** |
| | | **91742010.60** | | **92512114.77** | | | | **770104.17** | |

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## social Action for Rural Development (SARDA), Ramgarh

**Schedule IV of Receipt & Payment Forming Part of Consolidated Receipt & Payment Account As on 31St March, 2026**

| SL.No. | Name of Projects | Receipt | | | | | | | | | Payment | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Opening Balance as on 01-04-25 | | Grant Received | Other Income | Interest Rec. | Branch & Division | Loan & Advance, S.Creditors and other payable | Sundry Debtors | Refund SD/FD | Indirect Expenses | Loan and Advance/ S.Debtors/duty & Taxes | Sundry Creditors | Fixed Assets Purchase | Investment/FD/ SD | Branch /Divission | Closing Balance as on 31.03.2026 | |
| | | Bank | Cash | | | | | | | | | | | | | | Bank | Cash |
| 1 | Resource Support (HO) | 55,49,690.85 | 82,856.60 | 36,35,559.52 | | 3,33,784.00 | 1,06,20,502.00 | 50,18,279.00 | 6,37,94,885.30 | 39,56,600.00 | 19,07,281.41 | 2,76,18,491.75 | 1233921O.34 | 18,750.00 | 46,82,600.00 | 4,41,37,874.00 | 22,12,102.77 | 75,847.00 |
| 2 | NABARD-RIDF 01/ SIMDEGA/ 2015-16 | 12,947.87 | | | | | | | | | 351.00 | | | | | 12,596.87 | - | |
| 3 | Sarda Training Centre, Ramgarh | 24,541.20 | - | 9,88,467.00 | 4,000.00 | 1,278.00 | | | | 49,823.00 | 18,097.65 | | 48,000.00 | | | 9,85,000.00 | 17,011.55 | - |
| 4 | Jogarnala Watershed Project _Mang.cost WDF | | | | | | | | | | | | | | | | | |
| 5 | Hemara Watershed , Gaya | | | | | | | | | | | | | | | | | |
| 6 | Balaghat Agro Cluster (SFURTI ) | 1,276.54 | | - | 1,500.00 | 35.00 | 7,98,500.00 | | | | 58.41 | | 7,98,500.00 | | | 2,753.13 | - | |
| 7 | SFAC, New Delhi | | | | | | | | | | | | | | | | | |
| 8 | FCRA- A/c , Ramgarh | 457.69 | | | | 12.00 | | | | | | | | | | | 469.69 | |
| 9 | NABARD-RIDF 01/ KHUNTI/2015-16 | 6,364.61 | | | | 173.00 | | | | | 346.00 | | 6,191.61 | | | | | |
| 10 | NABARD-RIDF 03/ KHUNTI/2015-16 | 6,412.09 | | | | | | | | | 6,412.09 | | | | | | | |
| 11 | Sukhal Khad Watershed _ FIP , Kathua | | | | | | | | | | | | | | | | | |
| 12 | Talain Watershed_ Interim Plan, Kathua | | | | | | | | | | | | | | | | | |
| 13 | Talain Watershed FSR DPR, Kathua | | | | | | | | | | | | | | | | | |
| 14 | Hatli Sawla Springshed _PIP | | | | | | | | | | | | | | | | | |
| 15 | Kothian Khera Lehar Watershed_ CBP | | | | | | | | | | | | | | | | | |
| 16 | Kothian Khera Lehar Watershed -FSR DPR | | | | | | | | | | | | | | | | | |
| 17 | Dari Watershed, Dari | | | | | | | | | | | | | | | | | |
| 18 | Samekit Birsa Gram Vikas Yojana Sah Krishak pathsala | | | | | | | | | | | | | | | | | |
| 19 | ICS-Project , Chatarpur-MP | | | | | | | | | | | | | | | | | |
| 20 | FSPF - Chitarpur (Ramgarh) | | | | | | 36144.13 | | | | | | | | | | 36144.13 | |
| 21 | Swiftgreen Agro Forestry Project | | | | | | | | | | | | | | | | | |
| 22 | Training Centre, Gondia | 74,377.06 | | 1,96,150.00 | | 4,062.00 | 10,70,200.00 | | | | 2,85,708.03 | | | | | | 10,59,081.03 | |
| 23 | RS, Balaghat | 2,60,815.50 | | 1,19,200.00 | | 4,574.00 | | 1,11,163.52 | | | 1,77,239.62 | 2,390.00 | | 79,350.00 | | 1,50,000.00 | 86,773.40 | |
| 24 | RS, Gondia | 12,061.64 | | 3,35,630.00 | | 34,707.00 | | | 1,23,91,588.00 | | 5,29,606.90 | 7,39,620.00 | 4,97,280.00 | 92,080.00 | | 1,06,98,500.00 | 2,16,899.74 | |
| 25 | CFT, Balaghat | 95,660.48 | | - | | 2,503.00 | | | | | 98,163.48 | | | | | | - | |
| | | **60,44,605.53** | **82,856.60** | **52,75,006.52** | **5,500.00** | **3,81,128.00** | **1,25,25,346.13** | **51,29,442.52** | **7,61,86,473.30** | **40,06,423.00** | **30,23,264.59** | **2,83,60,501.75** | **1,36,89,181.95** | **1,90,180.00** | **46,82,600.00** | **5,59,86,724.00** | **36,28,482.31** | **75,847.00** |

Social Action For Rural Development (SARDA) Reg. No. 135/2002-03 Ramgarh (JH.)

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## social Action for Rural Development (SARDA), Ramgarh

Annexure "A"

| SL.No. | Name of Projects | Programme exp. | Salary | Travel | Printing & Stationery | Rent | Computer Maintaince | Bank charges | Electricity Exp | Office exp. And other Misc | Postage | Training & Development Exp | Tender/Processing Fee | Vehicle maint.& Insurance | Audit fee | Depreciation | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Resource Support (HO) | 2619120 | 12327862 | 1921563.6 | 110283.01 | 786500 | 60428.83 | 26309.81 | 19569 | 755881.99 | 18393 | 181605 | 98359.64 | 214560 | 100000 | 262396.46 | 19502832.34 |
| 2 | NABARD-RIDF 01/ SIMDEGA/ 2015-16 | | | | | | | 351 | | | | | | | | | 351 |
| 3 | Sarda Training Centre, Ramgarh | | 921300 | 36000 | 65900 | | | 374.65 | 24000 | 55191 | | | | | | 58702.26 | 1161467.909 |
| 4 | Jogarnala Watershed Project _Mang.cost WDF | | | | | | | | | | | | | | | | 0 |
| 5 | Hemara Watershed , Gaya | | | | | | | | | | | | | | | | 0 |
| 6 | Balaghat Agro Cluster (SFURTI ) | 806445.00 | | | | | | 58.41 | | | | | | | | | 806503.41 |
| 7 | SFAC, New Delhi | | 780000 | | | | | | | | | 101250 | | | | | 881250 |
| 8 | FCRA- A/c , Ramgarh | | | | | | | | | | | | | | | | 0 |
| 9 | NABARD-RIDF 01/ KHUNTI/2015-16 | | | | | | | 346 | | | | | | | | | 346 |
| 10 | NABARD-RIDF 03/ KHUNTI/2015-16 | | | | | | | | | 64165.09 | | | | | | | 64165.09 |
| 11 | Sukhal Khad Watershed _ FIP , Kathua | | 464000 | 51500 | 5981 | | | | | 60000 | | | | | | | 581481 |
| 12 | Talain Watershed_ Interim Plan, Kathua | | 162000 | 16000 | | | | | | 15725 | | | | | | | 193725 |
| 13 | Talain Watershed FSR DPR, Kathua | | | | | | | | | | | | | | | | 0 |
| 14 | Hatli Sawla Springshed _PIP | | 176000 | 22000 | | | | | | 6500 | | | | | | | 204500 |
| 15 | Kothian Khera Lehar Watershed_ CBP | | 75000 | 9000 | 1152 | | | | | 18000 | | | | | | | 103152 |
| 16 | Kothian Khera Lehar Watershed -FSR DPR | 287000 | | | | | | | | | | | | | | | 287000 |
| 17 | Dari Watershed, Dari | | 80000 | 12500 | 2850 | | | | | 4650 | | | | | | | 100000 |
| 18 | Samekit Birsa Gram Vikas Yojana Sah Krishak pathsala | 5494391 | 464335 | | | | | | | | | | | | | | 5958726 |
| 19 | ICS-Project , Chatarpur-MP | 36900239.00 | | | | | | | | | | | | | | | 36900239 |
| 20 | FSPF - Chitarpur (Ramgarh) | 1136015 | 300000 | | | | | | | | | | | | | | 1436015 |
| 21 | Swiftgreen Agro Forestry Project | 9571304 | 1386000 | 354000 | | 96000 | | | | 10000 | | | | | | | 11417304 |
| 22 | Training Centre, Gondia | 285663 | 216000 | 95750 | | | | 45.03 | | 86212 | | 196150 | | | | 60018.22 | 939838.25 |
| 23 | RS, Balaghat | 100000 | 180000 | 86920 | | 60000 | | 40.1 | | 78800 | | | | | | 10597.21 | 516357.31 |
| 24 | RS, Gondia | 724478 | 4551978 | 584173 | 40576 | 154000 | 7250 | 380.9 | 5852 | 143731.5 | | 74425 | | | | 14900.41 | 6301744.811 |
| 25 | CFT, Balaghat | | 3741000 | 428600 | | 72000 | | 163.48 | | 143249 | | | | | | | 4385012.48 |
| | | 57924655 | 25825475 | 3618006.6 | 226742.01 | 1168500 | 67678.83 | 28069.38 | 49421 | 1442105.58 | 18393 | 553430 | 98359.64 | 214560 | 100000 | 406614.5585 | 91742010.6 |

Social Action For Rural Development (SARDA) Reg. No. 135/2002-03 Ramgarh (JH.)

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# Acknowledgement Receipt of Income Tax Forms

## (Other Than Income Tax Return)

e-Filing Anywhere Anytime
Income Tax Department, Government of India

| e-Filing Acknowledgement Number / Quarterly Statement Receipt Number | Date of e-Filing |
|---|---|
| 631183800260926 | 26-Sep-2026 |

| | | |
|---|---|---|
| Name | : | **SOCIAL ACTION FOR RURAL DEVELOPMENT** |
| PAN/TAN | : | **AADTS1984N** |
| Address | : | **SARDA BHAWAN, CHOTAKIMURAM, RAMGARH, Ramgarh Cantt H.O, Jharkhand, INDIA, 829122** |
| Form No. | : | **Form 10B (A.Y. 2023-24 onwards)** |
| Form Description | : | **Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of sub-section (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution** |
| Assessment Year | : | **2026-27** |
| Financial Year | : | **-** |
| Month | : | **-** |
| Quarter | : | **-** |
| Filing Type | : | **Original** |
| Capacity | : | **Chartered Accountant** |
| Verified By | : | **435412** |

(This is a computer generated Acknowledgement Receipt and needs no signature)

| Sl No | Attachment Name | Size(bytes) | Hash value of Attachment |
|---|---|---|---|
| 1 | IE_pl1_merged.pdf | 790004 | b7da8ffcfb18e02d4c2ad4d6a8252922a2f4541ab912c479cd561c49bb506890 |
| 2 | BS_merged.pdf | 1410603 | 8c4d82377efb75157f81e4e6317a9ce8215eb317bcdc5b7eb391226c8254cca1 |