

AUDITOR'S REPORT

We have examined the balance sheet of **GRAM NEHRU YUVA TRUST**, Regd. Off: At & Po: Jamdaha, Block: Katoria, Banka, Bihar 813102 as at 31st March 2026 and the Income & Expenditure Account for the period ended on that date which are in agreement with the books of accounts maintained by the said trust or institution.

We have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purposes of the audit

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

(i) in the case of the balance sheet of the state of affairs of the above named organisation as at 31st March 2026.

(ii) In case of income & expenditure account of the excess of income over expenditure of its accounting year ending 31st March 2026.

The Prescribed particulars are annexed hereto.

FOR SHEKHAR GIGYASU & ASSOCIATES

Chartered Accountant

FRN-027701C



(Ravi Shekhar)

Partner

M.No: 304178



Place: Deoghar

Dated: 12th day of May 2026

UDIN: 26304178OIVRWA9192

GRAM NEHRU YUVA TRUST
Regd. Address: At & Po: Jamdaha,Block: Katoriya,Banka,Bihar 813102
Balance Sheet as at 31st March,2026

(Amount in Rs. 00)

	Particulars	Note	31 March 2026	31 March 2025
I	Sources of Funds			
1	NPO Funds	3	78,946.57	82,043.74
(a)	Unrestricted Funds			
(b)	Restricted Funds			
			78,946.57	82,043.74
2	Non-current liabilities			
(a)	Long-term borrowings	4	593,490.00	855,995.00
(b)	Other long-term liabilities	5	-	-
(c)	Long-term provisions	6	-	-
			593,490.00	855,995.00
3	Current liabilities			
(a)	Short-term borrowings	4	-	-
(b)	Payables	7	6,000.00	542,305.00
(c)	Other current liabilities	8	-	-
(d)	Short-term provisions	6	-	-
			6,000.00	542,305.00
	Total		678,436.57	1,480,343.74
II	Application of Funds			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets	9		
(i)	Property, Plant and Equipment		115,031.51	115,031.51
(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	-	-
			115,031.51	115,031.51
2	Current assets			
(a)	Current investments	10	-	-
(b)	Inventories			
(c)	Receivables	13	551,250.00	1,298,735.00
(d)	Cash and bank balances	14	12,155.06	66,577.23
(e)	Short Term Loans and Advances	11	-	-
(f)	Other current assets	15	-	-
			563,405.06	1,365,312.23
	Total		678,436.57	1,480,343.74
	Brief about the Entity	1		
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements			

For Shekhar Gityasu & Associates

Chartered Accountants

FRN: 027701C



(CA Ravi Shekhar)

Partner

M.No: 304178

Place: Deoghar

Dated: 12/05/2026



GRAM NEHRU YUVA TRUST
 Regd. Address: At & Po: Jamdaha, Block: Katoriya, Banka, Bihar 813102
 Income and Expenditure for the year ended 31st March 2026

Particulars	Note	31 March 2026		31 March 2025		Total
		Unrestricted funds	Restricted funds	Unrestricted funds	Restricted funds	
I						
Income						
(a) Donations and Grants		514,721.00	915,720.00	635,455.00	1,607,291.00	2,242,746
(b) Fees from Rendering of Services		-	-	-	-	-
Other Income	16	136,631.00	-	12,701.00	-	12,701
II						
Total Income (I+II)		651,352.00	915,720.00	648,156.00	1,607,291	2,255,447
III						
Expenses:						
(a) Employee benefits expense	18	-	-	-	9,445.17	9,445.17
(b) Depreciation and amortization expense	19	-	-	-	-	-
(c) Finance costs	20	16.52	-	-	-	16.52
(d) Other expenses	21	150.00	-	-	19,850.00	19,850.00
(e) Religion/charitable expenses		514,730.00	911,331.65	631,255.00	1,595,155.00	2,226,410.00
Total expenses		514,896.52	911,331.65	631,255.00	1,624,450.17	2,255,705
V						
Excess of Income over Expenditure for the year before exceptional and extraordinary items (III - IV)		136,455.48	4,388.35	16,901.00	-17,159.17	-258.17
VI						
Exceptional items						
Grant Receivable W/o		135,553.00	8,388.00	-	-	-
VII						
Excess of Income over Expenditure for the year before extraordinary items (V-VI)		902.48	-3,999.65	16,901.00	-17,159.17	-258.17
VIII						
Extraordinary Items (specify nature & provide note/delete if none)						
IX						
Excess of Income over Expenditure for the year (VII-VIII)		902.48	-3,999.65	16,901.00	-17,159.17	-258.17
Appropriations Transfer to funds, e.g., Building fund						
Transfer from funds						
Balance transferred to General Fund		902.48	-3,999.65	16,901.00	-17,159.17	-258.17
The accompanying notes are an integral part of the financial statements						

For Shekhar Gityasu & Associates
 Chartered Accountants
 FRN: 027701C

(CA Ravi Shekhar)
 Partner
 M.No: 304178

Place: Deoghar
 Dated: 12/05/2026



Amish
Founder & Managing Trustee
 Gram Nehru Yuva Trust

GRAM NEHRU YUVA TRUST

Regd. Address: At & Po: Jamdaha, Block: Katoriya, Banka, Bihar 813102

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

Note - 1 Brief about the entity

The Gram Nehru Yuva Trust (GNYT) was established in 1995. GNYT established its link directly to the Nehru Yuva Kendra Sangathan (NYKS) Central Government and its systems office throughout the Bihar & Jharkhand and the organization declare its work as "Community Based Organization/Non-profit Organization" and the organization registered under Income Tax Act, 1961, F.C.R.A & Government of India in the year 1995 and the organization also registered under the Indian Trust Act Registration Act XXI of 1882, Government of Bihar, India in 1995.

Note - 2 Significant Accounting Policies

1) The financial statements of NGOs (viz., Balance Sheet and Income and Expenditure Account) has been prepared on accrual basis.

2) The accounting treatment and presentation in the Balance Sheet and the income and expenditure account of transactions and events has been governed by their substance and not merely by the legal form.

3)

Accounting policies should be applied consistently from one financial year to the next. Any change in the accounting policies which has a material effect in the current period or which is reasonably expected to have a material effect in later periods has been disclosed. In case of a change in accounting policies which has a material effect in the current period, the amount by which any item in the financial statements is affected by such change, should also be disclosed to the extent ascertainable. Where such amount is not ascertainable, wholly or in part, the fact should be indicated. It is worth to mention that In previous Year There is Substantial gap in adopting Accounting Standard in Financial Statement.

4) Figures in the Financial Statement has not been written in Rounding Figures.

5)

Previous Year Figures has been mentioned in the Financial Statement and has been rearranged as per convenience.

6) No Depreciation has been charged as per rate prescribed by income tax act 1961.

7) No significant events which could affect the financial position as on 31/03/2026 to material extent have been reported by the assessee, after the balance sheet date till the signing of report.

8) There are no material changes or credits which arise in the current period on accounts of errors and omission in the preparation of the financial statement for one or more period.

9) The accounts have been prepared on historical cast basis and ongoing concern presumption.



Sanku
Founder &
Managing Trustee
Gram Nehru Yuva Trust

10) A Contingent Liability is a possible obligation that arises from the past events whose existence will be confirmed by the occurrence or non- occurrence of one or more uncertain future events beyond the control of the company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation.

Note - 3 NPOs Funds

		(Amount in Rs.)			
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	General Funds				
(a)	Capital Fund	82,043.74	136,631.00	150,107.52	68,567.22
(b)	DC Handicraft	-	514,721.00	514,730.00	-9.00
2	Designated Funds				
(B)	Restricted Funds				
	Access to Justice Fund (Phase-3)	-	915,720.00	905,331.65	10,388.35
Previous Year (PY)			1,567,072.00	1,570,169.17	78,946.57
			82,301.91	-258.17	82,043.74



GRAM NEHRU YUVA TRUST

Regd. Address: At & Po: Jamdaha, Block: Katoriya, Banka, Bihar 813102

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

	Long Term		Short Term	
	31 March 2026	31 March 2025	31 March 2026	31 March 2025
4 Borrowings				
Secured				
Term loans				
(a) from banks	-	-	-	-
(ii) from other parties	-	-	-	-
Loans and advances from related parties	-	-	-	-
(b) Other loans advances (specify nature)	-	-	-	-
(c) Total (A)	-	-	-	-
Unsecured				
Term loans				
(a) from banks	-	-	-	-
(ii) from other parties	-	-	-	-
Loans and advances from related parties	593,490	855,995	-	-
(b) Other loans advances (specify nature)	-	-	-	-
(c) Total (B)	593,490	855,995	-	-
Total (A) + (B)	593,490	855,995	-	-
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 guaranteed by partners/proprietors/owners aggregate of such amount under each head may be disclosed.				




Managing Trustee
Founder &
Gram Nehru Yuva Trust



(Amount in Rs.)

	31 March 2026		31 March 2025	
	Long term	Short term	Long term	Short term
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		6,000		6,000
(b) Total outstanding dues of creditors other than micro, small and medium enterprises		-		536,305
Total payables		6,000		542,305
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		-		6,000
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				
(a) Current maturities of finance lease obligations		-		-
(b) Interest accrued but not due on borrowings		-		-
(c) Other payables (specify nature)		-		-
Total Other current liabilities		-		-



Semish
 Founder &
 Managing Trustee
 Gram Nehru Yuva Trust



GRAM NEHRU YUVA TRUST
Regd. Address: At & Po: Jamdaha, Block: Katoriya, Banka, Bihar 813102
Notes forming part of the Financial Statements for the year ended 31st March, 2026

(Amount in Rs.)

Particulars /Assets	TANGIBLE ASSETS							Total
	Freehold land	Buildings	Camera & Sound System	Office equipment	Furniture & Fixtures	Vehicles	Others (specify nature)	
Gross Block								
At 1 April 2025	-	-	11,533.07	72,541.86	30,956.58	-	-	115,031.51
Additions	-	-	-	-	-	-	-	-
Deductions/Adjustments	-	-	-	-	-	-	-	-
At 1 April 2024	-	-	11,533.07	72,541.86	30,956.58	-	-	115,031.51
Additions	-	-	-	-	-	-	-	-
Deductions/Adjustments	-	-	-	-	-	-	-	-
At 31 March 2026	-	-	11,533.07	72,541.86	30,956.58	-	-	115,031.51
At 31 March 2025	-	-	11,533.07	72,541.86	30,956.58	-	-	115,031.51
Depreciation/Adjustments								
At 1 April 2025	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-	-
Deductions/Adjustments	-	-	-	-	-	-	-	-
At 1 April 2024	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-	-
Deductions/Adjustments	-	-	-	-	-	-	-	-
At 31 March 2026	-	-	-	-	-	-	-	-
At 31 March 2025	-	-	-	-	-	-	-	-
Net Block								
At 31 March 2025	-	-	11,533.07	72,541.86	30,956.58	-	-	115,031.51
At 31 March 2026	-	-	11,533.07	72,541.86	30,956.58	-	-	115,031.51

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)	-	-	-

Intangible assets under development

Intangible assets under development	31-Mar-26	31-Mar-25	
Opening Balance	-	-	-
Add: Additions during the year	-	-	-
Less: Capitalized during the year	-	-	-
Closing Balance (B)	-	-	-



Somish
Founder & Managing Trustee
Gram Nehru Yuva Trust



Regd. Address: At & Po: Jamdaha, Block: Katoriya, Banka, Bihar 813102
 Notes forming part of the Financial Statements for the year ended 31st March, 2026

	Long Term		Short Term	
	31 March 2026	31 March 2025	31 March 2026	31 March 2025
11				
A				
Loans and advances (Secured)				
Capital advances				
(a)				
(i) Considered good	-	-	-	-
(ii) Doubtful	-	-	-	-
Less: Provision for doubtful advances				
(a)				
Loans advances to partners or relative of partners	-	-	-	-
(b)				
(c) Other loans and advances (specify nature)	-	-	-	-
(i) Prepaid expenses	-	-	-	-
(ii) Security Deposits	-	-	-	-
(iii) Balance with government authorities	-	-	-	-
Total (a)+(b) (A)				
B				
Loans and advances (Unsecured)				
Capital advances				
(a)				
(i) Considered good	-	-	-	-
(ii) Doubtful	-	-	-	-
Less: Provision for doubtful advances				
(a)				
Loans advances to partners or relative of partners	-	-	-	-
(b)				
(c) Other loans and advances (specify nature)	-	-	-	-
(i) Prepaid expenses	-	-	-	-
(ii) Security Deposits	-	-	-	-
(iii) Balance with government authorities	-	-	-	-
Total (a)+(b) (B)				
Total (A + B)				
12				
Other non-current assets				
(a) Security Deposits				
(b) Prepaid expenses				
(c) Others (Specify nature)				
Total other non-current other assets				



Smita
 Founder &
 Managing Trustee
 Gram Nehru Yuva Trust



Regd. Address: At & Po: Jamdaha, Block: Katoriya, Banka, Bihar 813102
 Notes forming part of the Financial Statements for the year ended 31st March, 2026

	Long Term		Short Term	
	31 March 2026	31 March 2025	31 March 2026	31 March 2025
11				
A				
Loans and advances (Secured)				
Capital advances				
(i) Considered good	-	-	-	-
(ii) Doubtful	-	-	-	-
Less: Provision for doubtful advances				
(a)				
Loans advances to partners or relative of partners				
(b)				
Other loans and advances (specify nature)				
(c)				
Prepaid expenses				
(i)				
(ii) Security Deposits				
(iii) Balance with government authorities				
Total (a)+(b) (A)				
B				
Loans and advances (Unsecured)				
Capital advances				
(a)				
(i) Considered good	-	-	-	-
(ii) Doubtful	-	-	-	-
Less: Provision for doubtful advances				
(a)				
Loans advances to partners or relative of partners				
(b)				
Other loans and advances (specify nature)				
(c)				
Prepaid expenses				
(i)				
(ii) Security Deposits				
(iii) Balance with government authorities				
Total (a)+(b) (B)				
Total (A + B)				
12				
Other non-current assets				
(a) Security Deposits				
(b) Prepaid expenses				
(c) Others (Specify nature)				
Total other non-current other assets				



Smriti
 Founder &
 Managing Trustee
 Gram Nehru Yuva Trust



Regd. Address: At & Po: Jamdaha, Block: Katoriya, Banka, Bihar 813102
 Notes forming part of the Financial Statements for the year ended 31st March, 2026

	31 March 2026	31 March 2025
13 Receivables		
(a) Donations/grants receivable	551,250	611,985
(b) Others (specify nature)		
(a) Outstanding for a period exceeding 6 months from the date they are due for receipt		
(b) Secured Considered good		
(c) Unsecured Considered good	551,250	611,985
Doubtful	-	-
Less: Provision for doubtful receivables	-	686,750
Total	551,250	686,750
		1,298,735
14 Cash and Bank Balances		
A Cash and cash equivalents		
(a) On Savings accounts		
(b) Fixed Deposits		
Deposits with original maturity of less than three months	11,815.25	66,287.42
Cash on hand		
Total	11,815.25	66,287.42
B Other bank balances		
(a) Bank Deposits	339.81	289.81
(i) Earmarked Bank Deposits		
(ii) Others (specify nature)		
Total other bank balances	339.81	289.81
Total Cash and bank balances	12,155.06	66,577.23
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	-	-

(I)

(II)
(I+II)



Sanishu

Founder &
 Managing Trustee
 Gram Nehru Yuva Trust

GRAM NEHRU YUVA TRUST

Regd. Address: At & Po: Jamdaha, Block: Katoriya, Banka, Bihar 813102

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

	31 March 2026	31 March 2025
16 Other income		
(a) Interest income	931.00	4,601.00
(d) Membership Fees	8,100.00	8,100.00
Donation & Subscription	127,600.00	-
Total other income	136,631.00	12,701.00
18 Employee benefits expense		
(Including contract labour)		
(a) Salaries, wages, bonus and other allowances	-	-
(b) Contribution to provident and other funds	-	-
Total Employee benefits expense	-	-
19 Finance cost		
(a) Interest expense		
(i) On bank loan	-	-
(ii) On assets on finance lease	-	-
(b) Other borrowing costs	16.52	9,445.17
(c) Loss on foreign exchange transactions and translations considered as finance cost (net)	-	-
Total Finance cost	16.52	9,445.17
20 Depreciation and amortization expense		
(a) on tangible assets (Refer note 11)	-	-
(b) on intangible assets (Refer note 11)	-	-
Total Depreciation and amortization expense	-	-



Regd. Address: At & Po: Jamdaha, Block: Katoriya, Banka, Bihar 813102
 Notes forming part of the Financial Statements for the year ended 31st March, 2026

	31 March 2026	31 March 2025
21 Other Expenses		
(a) Religious/charitable		
Access to Justice (Phase-2)	911,331.65	1,431,165.00
Niti Aayog (KSCF-US)	-	163,990.00
MEDP Training	-	45,000.00
Handicraft Exhibition	-	73,000.00
DC Handicraft	514,730.00	513,255.00
	1,426,062	2,226,410
(b) Other Expenses		
(ix) Travelling expenses	-	9,500.00
(x) Auditor's remuneration	-	6,000.00
(xi) Printing and stationery	-	850.00
(xiv) Website Development	-	3,500.00
(vii) Miscellaneous expenses	150.00	-
Total	150.00	19,850.00

Sanishu



Founder &
 Managing Trustee
 Gram Nehru Yuva Trust