

Independent Auditors' Report

TO THE MEMBERS OF PROFESSIONAL ASSISTANCE FOR DEVELOPMENT ACTION (PRADAN)

1. Opinion

We have audited the financial statements of **PROFESSIONAL ASSISTANCE FOR DEVELOPMENT ACTION (PRADAN)** ("Society"), which comprise the Balance Sheet as at 31st March 2025 and the statement of Income and Expenditure Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the financial statements, read with other notes given thereto, give a true and fair view in conformity with the accounting principles generally accepted in India:

- i) in the case of the Balance Sheet, of the state of affairs of the Society as at 31st March 2025; and
- ii) in the case of the Income and Expenditure Account, of the surplus for the year ended on that date.

2. Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Society in accordance with the Code of Ethics issued by Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of financial statements and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethic. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

3. Responsibilities of management for the financial statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance, of the Society in accordance with the accounting principles generally accepted in India, including the accounting standards issued by ICAI, to the extent applicable. This responsibility also includes maintenance of adequate accounting records for safeguarding of the assets of the Society and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

Management is responsible for overseeing the Society's financial reporting process.



4. Auditors' responsibility for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatement can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Society's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Society to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

5. Other matters

We report that:

- a) We have sought and obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit;



- b) In our opinion proper books of account have been kept by the Society so far as appears from our examination of those books; and
- c) The Balance Sheet and Income and Expenditure Account dealt with by this report are in agreement with the books of accounts;

Place: New Delhi
Dated: 19th July, 2025

For V. Sankar Aiyar & Co.
Chartered Accountants
(Firm Regn. No.: 109208W)



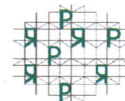
M.S. BALACHANDRAN
Partner (M. No: 024282)
UDIN: 25024282BMOTMX7375



Professional Assistance for Development Action (PRADAN)

Balance Sheet as at March 31, 2025

(All amounts in ₹ lakhs, unless otherwise stated)



Particulars	Sch.	As at Mar 31, 2025	As at Mar 31, 2024
Sources of funds			
Funds			
Corpus Fund	1	36,275.04	36,240.73
Capital Assets Fund	2	7,204.00	5,614.40
Community Project Fund (WIP)	3	918.57	372.89
Revolving Fund	4	-	29.64
Unrestricted Fund	5	4,628.76	3,687.09
Restricted Funds	29	9,285.37	9,966.09
		58,311.74	55,910.84
Non Current Liabilities			
Payables	6	2.52	-
Other Non Current Liabilities	7	0.02	-
Long-Term Provisions	8	22.47	24.60
		25.01	24.60
Current Liabilities			
Payables	6	186.32	98.28
Other Current Liabilities	7	181.17	79.38
Short-Term Provisions	8	21.37	95.96
		388.86	273.62
Total		58,725.61	56,209.06
Applications of funds			
Non Current Assets			
Property, Plant and Equipment and Intangible Assets	9		
a) Property, Plant and Equipment		2,773.81	2,114.60
b) Intangible Assets		545.76	12.67
c) Community Assets held in PRADAN Books		3,820.82	3,230.91
Work in Progress	10		
a) Capital work in progress (Own Building)		63.61	11.52
b) Intangible assets under development		-	244.70
c) Community Projects		918.57	372.89
Non-current Investments			
Corpus Fund Investments	11	36,240.87	36,207.08
Other Fund Investments	12	22.00	22.00
Long-Term Loans and Advances	13	378.93	484.55
		44,764.37	42,700.92
Current Assets			
Inventories (at cost)		3.13	2.14
Receivables	14	496.54	330.16
Cash and Bank Balances	15	12,820.40	12,600.29
Short-Term Loans and Advances	13	603.41	531.35
Other Current Assets	16	37.76	44.20
		13,961.24	13,508.14
Total		58,725.61	56,209.06

Natural Head based Income and Expenditure Account
Accounting Policies and Notes on Accounts

As per our Report of even date

for **V. SANKAR AIYAR & Co.,**

Chartered Accountants

Firm Regn.No. 109208W

(M. S. BALACHANDRAN)
Partner

M.No. 24282



Chairperson

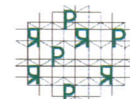
Executive Director

Members of Governing Board

Place: New Delhi

Date: July 19, 2025

Audited Financial Statements for the year ended March 31, 2025

Professional Assistance for Development Action (PRADAN)**Income and Expenditure Account for the year ended March 31, 2025***(All amounts in ₹ lakhs, unless otherwise stated)*

Particulars	Sch.	Year ended Mar 31, 2025	Year ended Mar 31, 2024
INCOME			
Donations	17	152.16	105.48
Income from Investments/ Deposits	18	2,871.67	2,925.61
Other Receipts	19	331.25	96.46
Total		3,355.08	3,127.55
EXPENDITURE			
Rural Livelihood Promotion Programme	20	21,390.54	18,069.86
Livelihood Programme Support	21	2,949.14	2,805.62
Human Resource Development	22	535.84	539.65
Research & Documentation	23	1,203.72	921.84
Administration	24	1,282.61	1,126.50
Total		27,361.85	23,463.47
Non-Cash Charges			
Depreciation for the year {Refer Schedule 31 note no.2.5 (b&c)}		171.35	143.07
Less: Met out of Capital Assets Fund		(171.35)	(143.07)
Unrecoverable Advances/ Unusable Stock	25	-	0.13
Total		27,361.85	23,463.60
Less: Met out of and deducted from Restricted Grants	28	(25,230.95)	(22,511.07)
Excess of Income over Expenditure for the year		1,224.18	2,175.02
		3,355.08	3,127.55
Surplus/(Deficit) brought forward		1,224.18	2,175.02
Appropriated to/ (from)			
Corpus Fund		33.06	31.91
Capital Assets Fund		274.54	297.09
Set apart Fund [u/s-11(2), IT Act, 1961]		1,745.00	1,820.00
Transferred to/(from) Restricted Fund		(25.09)	(18.99)
Surplus/(Deficit) transferred to Unrestricted Fund		(803.33)	45.01
Natural Head -Wise-Income and Expenditure Account	27		
Accounting Policies and Notes on Accounts	31		

As per our Report of even date

for **V. SANKAR AIYAR & Co.,**

Chartered Accountants

Firm Regn.No. 109208W

(M. S. BALACHANDRAN)

Partner

M.No. 24282

Place: New Delhi

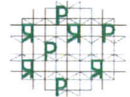
Date: July 19, 2025



Chairperson
S.K. Mahapatra

Executive Director

Members of Governing Board


Professional Assistance for Development Action (PRADAN)**Receipt and Payments Account for the year ended March 31, 2025***(All amounts in ₹ lakhs, unless otherwise stated)*

Particulars	Year ended Mar 31, 2025		Year ended Mar 31, 2024	
Opening Balances				
Bank Balance	11,536.73		11,027.81	
Cash in Hand	0.14		0.19	
Fixed Deposits	1,075.90		1,046.72	
Investments-Corpus	36,207.08		36,180.30	
Cheque in Hand/Transit	9.52	48,829.37	-	48,255.02
Receipts				
Corpus Fund		1.25		2.00
Restricted Project Fund		25,473.26		22,082.91
Investment and Interest Income		3,218.30		3,138.90
Other Income		420.18		196.14
Revolving Fund returned by Employees		4.15		2.01
Total		77,946.51		73,676.98
Payments				
Recurring Expenditure				
Direct Project Expenditure	6,518.72		5,768.45	
Training & Honorarium	4,047.40		3,586.04	
Salary & Benefits	10,160.69		8,583.73	
Consultancy & Contracted Services	3,709.98		3,149.25	
Travel & Conveyance	1,854.47		1,582.92	
Overheads	1,070.59		793.08	
Unrecoverable Advances/ Unusable Stock	-	27,361.85	0.13	23,463.60
Capital Expenditure				
Owened assets	1,171.01		721.74	
Community assets	405.89	1,576.90	200.42	922.16
Increase/(Decrease) in Current Assets and Current Liabilities		(148.27)		420.86
(Refer Schedule No 30)				
Restricted Project Fund - Grants Returned		38.97		38.79
Revolving Fund to Employees		33.79		2.20
Closing Balances				
Bank Balance	12,449.68		11,536.73	
Cash in Hand	0.01		0.14	
Fixed Deposits	391.67		1,075.90	
Investments-Corpus	36,240.87		36,207.08	
Cheque in Hand/Transit	1.04	49,083.27	9.52	48,829.37
Total		77,946.51		73,676.98

As per our Report of even date

for **V. SANKAR AIYAR & Co.,**

Chartered Accountants

Firm Regn.No. 109208W

(M. S. BALACHANDRAN)

Partner

M.No. 24282

Place: New Delhi
Date: July 19, 2025

Chairperson
S. K. Mahapatra

Executive Director

Members of Governing Board


Professional Assistance for Development Action (PRADAN)

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

(All amounts in ₹ lakhs, unless otherwise stated)

Schedule 1: Corpus Funds

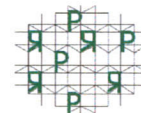
Particulars	Grant		Income Appropriated			Balance as on	
	Balance as on Apr 01, 2024	Received during the year	Total	Balance as on Apr 01, 2024	For the year	Total	Mar 31, 2025 Mar 31, 2024
Indian							
Society Members	0.01	-	0.01	-	-	-	0.01
Sir Ratan Tata Trust	92.00	-	92.00	18.20	0.69	18.89	110.20
Sir Dorabji Tata Trust - PRADAN CF	325.00	-	325.00	88.77	3.91	92.68	413.77
Sir Dorabji Tata Trust	50.00	-	50.00	23.09	1.10	24.19	73.09
Jamsetji Tata Trust - PRADAN CF	2,000.00	-	2,000.00	248.16	25.03	273.19	2,248.16
PRADAN 35AC							
Navajbai Ratan Tata Trust	300.00	-	300.00	22.20	2.33	24.53	322.20
Others	49.42	-	49.42	-	-	-	49.42
ICICI Bank Limited	10.00	-	10.00	-	-	-	10.00
IFCI Limited	10.00	-	10.00	-	-	-	10.00
L & T Finance Limited	17.77	-	17.77	-	-	-	17.77
IDBI Bank Limited	30.00	-	30.00	-	-	-	30.00
PRADAN@30 Endowment Fund	112.46	1.25	113.71	-	-	-	112.46
Azim Premji Philanthropic Initiatives Private Limited	30,000.00	-	30,000.00	-	-	-	30,000.00
[Refer Schedule 31 note no. 3.2 (d)]							
Foreign							
The Ford Foundation (Grant Number 880-0881)	224.44	-	224.44	-	-	-	224.44
The Ford Foundation (Grant Number 1080-0119)	118.05	-	118.05	-	-	-	118.05
HDFC Bank Limited	200.00	-	200.00	-	-	-	200.00
Every Good Thing, LLC	87.55	-	87.55	-	-	-	87.55
NatWest Group plc	2.00	-	2.00	-	-	-	2.00
Silicon Valley Community Foundation	2,100.00	-	2,100.00	-	-	-	2,100.00
Interchurch Organisation for Development Co-operation	27.53	-	27.53	-	-	-	27.53
Paul Hamlyn Foundation	4.61	-	4.61	-	-	-	4.61
PRADAN@30 Endowment Fund	19.47	-	19.47	-	-	-	19.47
RBS Foundation	60.00	-	60.00	-	-	-	60.00
Total	2,843.65	-	2,843.65	-	-	-	2,843.65
Grand Total	35,840.31	1.25	35,841.56	400.42	33.06	433.48	36,275.04
Previous Year	35,838.31	2.00	35,840.31	368.51	31.91	400.42	36,240.73



Professional Assistance for Development Action (PRADAN)

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

(All amounts in ₹ lakhs, unless otherwise stated)



Particulars	Balance as on Apr 01, 2024	Additions/ Refund/Inter Category	Transfer/ Deletion/ Utilization	Balance as on Mar 31, 2025
Schedule 2: Capital Assets Fund				
Owned Assets	2,383.49	1,171.04	171.35	3,383.18
Community Assets	3,230.91	1,369.23	779.32	3,820.82
Total	5,614.40	2,540.27	950.67	7,204.00
Previous Year	4,163.00	2,048.95	597.55	5,614.40

Schedule 3: Community Project Fund (WIP)	372.89	3,100.93	2,555.25	918.57
Total	372.89	3,100.93	2,555.25	918.57
Previous Year	347.01	2,204.18	2,178.30	372.89

Schedule 4: Revolving Fund *				
Staff Vehicle Assistance Fund	25.11	4.15	29.26	-
Developing Agri-Entrepreneurs	3.60	-	3.60	-
SHG Micro-enterprise Development Fund	0.93	-	0.93	-
Total	29.64	4.15	33.79	-
Previous Year	29.84	2.00	2.20	29.64

* Transferred to unrestricted fund as there is no liability/obligation against this fund

Schedule 5: Unrestricted Fund	3,687.09	3,355.08	2,413.41	4,628.76
Total	3,687.09	3,355.08	2,413.41	4,628.76
Previous Year	1,822.08	3,127.55	1,262.54	3,687.09

	Long-term		Short-term	
	Mar 31 2025	Mar 31 2024	Mar 31 2025	Mar 31 2024
Schedule 6: Payables				
Peoples' Groups	-	-	0.52	0.10
Other Development Organisations	0.62	-	12.15	31.53
Others for Work Execution	1.90	-	173.65	66.65
Total	2.52	-	186.32	98.28

Schedule 7: Liabilities				
Statutory Dues	-	-	158.32	41.44
Expenses Payable	-	-	18.64	31.83
Other Payables (Employees)	0.02	-	4.21	6.11
Total	0.02	-	181.17	79.38

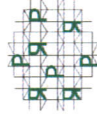
Schedule 8: Provisions				
LIC for Gratuity and Leave Encashment	-	-	9.07	79.04
National Pension Scheme	-	-	12.30	16.92
Provision for Contingencies	22.47	24.60	-	-
Total	22.47	24.60	21.37	95.96



Professional Assistance for Development Action (PRADAN)

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

(All amounts in ₹ lakhs, unless otherwise stated)



Schedule 9: Property, Plant and Equipment and Intangible Assets

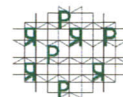
Particulars	Gross Block				Depreciation				Written down value as at		
	As at Apr 01, 2024	Additions	Inter Category transfer	Deletion/ Transfer	As at Mar 31, 2025	Up to Apr 01, 2024	For the year	Written Back	Up to Mar 31, 2025	Mar 31, 2025	Mar 31, 2024
Owned Assets											
a) Property, Plant and Equipment											
Land and Land Development	1,626.03	524.88	-	-	2,150.91	-	-	-	-	2,150.91	1,626.03
Buildings	310.06	9.97	-	-	320.03	254.17	6.09	-	260.26	59.77	55.89
Furniture and Fixtures	214.21	39.38	-	-	253.59	94.01	14.65	-	108.66	144.93	120.20
Office Equipment	46.66	11.54	-	-	58.20	26.58	4.07	-	30.65	27.55	20.08
Professional Equipment	745.52	203.11	-	-	948.63	550.00	128.69	-	678.69	269.94	195.52
Electrical Fittings	175.78	36.61	-	-	212.39	80.35	12.56	-	92.91	119.48	95.43
Vehicles	3.13	-	-	-	3.13	3.12	-	-	3.12	0.01	0.01
Plant & Machinery / Loose Tools	1.89	-	-	-	1.89	0.45	0.22	-	0.67	1.22	1.44
Total	3,123.28	825.49	-	-	3,948.77	1,008.68	166.28	-	1,174.96	2,773.81	2,114.60
b) Intangible Assets											
Computer Software	85.84	-	538.16	-	624.00	73.17	5.07	-	78.24	545.76	12.67
Total	85.84	-	538.16	-	624.00	73.17	5.07	-	78.24	545.76	12.67
c) Community Assets held in PRADAN Books											
	3,230.91	405.86	963.37	779.32	3,820.82	-	-	-	-	3,820.82	3,230.91

Schedule 10: Work in Progress

- Capital work in progress (Own Building)
- Intangible assets under development
- Community Projects

	11.52	52.09	-	-	63.61	-	-	-	-	63.61	11.52
	244.70	293.46	(538.16)	-	-	-	-	-	-	-	244.70
	372.89	4,064.30	(963.37)	2,555.25	918.57	-	-	-	-	918.57	372.89
Total	629.11	4,409.85	(1,501.53)	2,555.25	982.18	-	-	-	-	982.18	629.11



Professional Assistance for Development Action (PRADAN)
Schedules forming part of the Financial Statements for the year ended March 31, 2025
(All amounts in ₹ lakhs, unless otherwise stated)

Schedule 11: Corpus Fund Investments

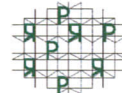
Particulars	Op. Balance as on Apr 01, 2024	Purchased/ Reinvested	Redemptions	Cls. Balance as on Mar 31, 2025
Indian				
Azim Premji Foundation				
Scheduled Banks	30,000.00	21,000.00	21,000.00	30,000.00
Jamsetji Tata Trust PRADAN CF				
Cent Bank Home Finance Limited	706.81	400.00	706.81	400.00
PNB Housing Finance Limited	720.00	220.00	720.00	220.00
ICICI Home Finance Company Limited	-	150.00	-	150.00
Scheduled Banks	798.00	1,478.16	798.00	1,478.16
Sir Dorabji Tata Trust PRADAN CF				
Cent Bank Home Finance Limited	95.35	318.44	95.35	318.44
ICICI Home Finance Company Limited	-	95.34	-	95.34
PNB Housing Finance Limited	100.00	-	100.00	-
Scheduled Banks	214.09	-	214.09	-
PRADAN 35 AC				
Navajbai Rata Tata Trust				
Cent Bank Home Finance Limited	1.75	-	1.75	-
Scheduled Banks	318.32	322.21	318.32	322.21
Others				
Cent Bank Home Finance Limited	-	1.80	-	1.80
Scheduled Banks	49.42	47.62	49.42	47.62
Sir Ratan Tata Trust				
Cent Bank Home Finance Limited	-	65.26	-	65.26
Scheduled Banks	109.43	1.38	65.88	44.93
Sir Dorabji Tata Trust				
Cent Bank Home Finance Limited	22.00	51.10	22.00	51.10
ICICI Home Finance Company Limited	-	22.00	-	22.00
Scheduled Banks	50.01	-	50.01	-
Other Corpus				
Cent Bank Home Finance Limited	77.53	95.30	77.53	95.30
Scheduled Banks	100.71	37.00	52.67	85.04
Total Indian	33,363.42	24,305.61	24,271.83	33,397.20
Foreign				
Silicon Valley Community Foundation				
ICICI Home Finance Company Limited	500.00	-	500.00	-
LIC Housing Finance Ltd	-	400.00	-	400.00
PNB Housing Finance Limited	900.00	200.00	900.00	200.00
Scheduled Banks	700.00	1,500.00	700.00	1,500.00
HDFC Bank Limited				
PNB Housing Finance Limited	-	200.00	-	200.00
Scheduled Banks	200.00	-	200.00	-
Every Good Thing, LLC				
Cent Bank Home Finance Limited	87.55	87.55	87.55	87.55
Other Corpus				
Cent Bank Home Finance Limited	8.01	139.06	8.01	139.06
ICICI Home Finance Company Limited	55.00	202.01	55.00	202.01
LIC Housing Finance Ltd	146.71	-	146.71	-
PNB Housing Finance Limited	-	115.04	-	115.04
Scheduled Banks	246.39	60.00	306.38	0.01
Total Foreign	2,843.66	2,903.66	2,903.65	2,843.67
Grand Total	36,207.08	27,209.27	27,175.48	36,240.87
Previous Year	36,180.30	3,858.51	3,831.73	36,207.08



Professional Assistance for Development Action (PRADAN)

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

(All amounts in ₹ lakhs, unless otherwise stated)



Schedule 12: Other Non current Assets

Fixed Deposits with maturity of more than twelve months #

Total

under lien with Banks towards Bank Guarantees

Long-term		Short-term	
Mar 31 2025	Mar 31 2024	Mar 31 2025	Mar 31 2024
22.00	22.00	-	-
22.00	22.00	-	-

Schedule 13: Loans and Advances

a) Advances to Employees

Travel	-	-	3.86	3.20
Work	-	-	8.44	5.10
Salary	27.95	12.38	65.50	51.39

b) Advances for Project Execution

Onward Grant Awaiting Settlement	-	-	14.55	6.24
Employee Group Insurance Premium	-	-	-	-
Peoples' Groups	-	-	0.10	0.18
Other Development Organisations	6.22	-	6.15	19.99
Others for Work Execution	8.78	-	93.28	40.81

c) Balances with Government Authorities

Income Tax Refund Due	290.54	446.67	335.92	240.22
Amount paid under Protest -Income Tax	21.28	-	-	21.28
GST TDS Recoverable	-	-	1.43	-

d) Others

Security Deposits	24.09	25.50	8.57	-
Pre-paid Expenses	0.07	-	65.61	142.94

Total

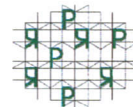
378.93	484.55	603.41	531.35
--------	--------	--------	--------



Professional Assistance for Development Action (PRADAN)

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

(All amounts in ₹ lakhs, unless otherwise stated)



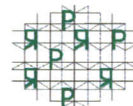
Particulars	As at Mar 31, 2025	As at Mar 31, 2024
Schedule 14: Receivable		
(Unsecured -Considered Good, unless otherwise stated)		
Expenditure against Grants awaiting reimbursement	496.54	330.16
Total	496.54	330.16
Schedule 15: Cash and Bank Balances		
a) Cash and Cash Equivalents		
Current Accounts	88.72	74.44
Savings Accounts	12,360.96	11,462.29
Cheques - in - Hand	1.04	9.52
Cash in Hand	0.01	0.14
	12,450.73	11,546.39
b) Other Bank Balances		
Fixed Deposits with original maturity of more than three months but less than twelve months	369.67	1,053.90
	369.67	1,053.90
Total	12,820.40	12,600.29
Schedule 16: Other Current Assets		
Interest accrued but not realized	37.76	44.20
Total	37.76	44.20
Schedule 17: Donation Received		
Indian	151.30	101.23
Foreign	0.86	4.25
Total	152.16	105.48
Schedule 18: Income from Investments/ Deposits		
Interest from Investments	2,658.73	2,659.41
Bank Interest	212.94	266.20
Total	2,871.67	2,925.61
Schedule 19: Other Receipts		
Proceeds from Scrap Disposal	0.76	1.71
Receipts from Development Projects	182.14	66.45
Other Receipts	123.65	9.32
Rental Income	24.70	18.98
Total	331.25	96.46



Professional Assistance for Development Action (PRADAN)

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

(All amounts in ₹ lakhs, unless otherwise stated)



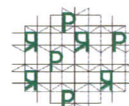
Particulars	Year ended Mar 31, 2025		Year ended Mar 31, 2024	
Schedule 20: Rural Livelihood Promotion Programme				
a) Natural Resource Management				
Direct Benefits to Beneficiaries	5,020.95		4,923.59	
Training & Capacity Building of Beneficiaries	2,421.53		2,077.23	
Programme Execution				
Salaries & Benefits of Project Staff	3,837.81		2,738.73	
Travel & Conveyance	622.76		471.55	
Consultancy/Onward Grant	1,615.35		1,615.77	
Other Administrative Expenses	74.34	13,592.74	38.41	11,865.28
b) Rural Micro-Enterprises				
Direct Benefits to Beneficiaries	283.65		166.82	
Training & Capacity Building of Beneficiaries	36.36		27.17	
Programme Execution				
Salaries & Benefits of Project Staff	4.58		16.04	
Travel & Conveyance	5.42		3.59	
Consultancy/Onward Grant	17.70		12.92	
Other Administrative Expenses	-	347.71	0.01	226.55
c) Livestock Rearing				
Direct Benefits to Beneficiaries	854.93		522.03	
Training & Capacity Building of Beneficiaries	376.37		378.91	
Programme Execution				
Salaries & Benefits of Project Staff	286.45		259.44	
Travel & Conveyance	51.50		42.10	
Consultancy/Onward Grant	88.70		57.37	
Other Administrative Expenses	4.04	1,661.99	0.80	1,260.65
d) Self Help Groups				
Direct Benefits to Beneficiaries	359.11		155.05	
Training & Capacity Building of Beneficiaries	1,211.81		1,101.27	
Programme Execution				
Salaries & Benefits of Project Staff	2,888.29		2,446.16	
Travel & Conveyance	463.38		378.95	
Consultancy/Onward Grant	820.13		623.31	
Other Administrative Expenses	45.38	5,788.10	12.64	4,717.38
Total		21,390.54		18,069.86



Professional Assistance for Development Action (PRADAN)

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

(All amounts in ₹ lakhs, unless otherwise stated)



Particulars	Year ended Mar 31, 2025		Year ended Mar 31, 2024	
Schedule 21: Livelihood Programme Support				
Salaries & Benefits	1,890.32		1,962.43	
Travel & Conveyance	251.16		278.51	
Consultancy/Onward Grant	156.96		25.17	
Other Administrative Expenses	650.70		539.51	
Total		2,949.14		2,805.62
Schedule 22: Human Resource Development				
a) Staff Development Programme				
Salaries & Benefits	146.75		205.81	
Travel & Conveyance	208.07		170.89	
Consultancy/Onward Grant	10.70		21.46	
Other Administrative Expenses	6.43	371.95	1.37	399.53
b) Programme Management				
Salaries & Benefits	118.73		95.55	
Travel & Conveyance	22.57		16.88	
Consultancy/Onward Grant	1.38		4.06	
Other Administrative Expenses	21.21	163.89	23.63	140.12
Total		535.84		539.65
Schedule 23: Research & Documentation				
a) Policy Research, Documentation and Community Action Research Programmes				
Direct Expenses on Research	1.41		2.41	
Salaries & Benefits	11.23		2.18	
Travel & Conveyance	38.28		30.30	
Consultancy/Onward Grant	677.53		492.94	
Other Administrative Expenses	32.28	760.73	1.87	529.70
b) Programme Management				
Salaries & Benefits	308.48		242.24	
Travel & Conveyance	68.40		51.28	
Consultancy/Onward Grant	45.71		77.83	
Other Administrative Expenses	20.40	442.99	20.79	392.14
Total		1,203.72		921.84
Schedule 24: Administration				
Salaries & Benefits	668.05		615.16	
Travel & Conveyance	122.94		138.94	
Consultancy/Onward Grant	275.82		218.41	
Other Administrative Expenses	215.80		153.99	
Total		1,282.61		1,126.50
Schedule 25: Written Off				
Unrecoverable Advances	-		0.13	
Total		-		0.13



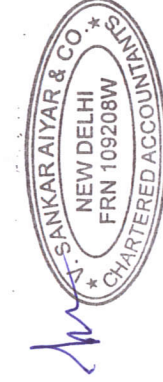
Professional Assistance for Development Action (PRADAN)

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

(All amounts in ₹ lakhs, unless otherwise stated)

Schedule 26: Unrestricted Fund Based Income and Expenditure Account for the year ended March 31, 2025

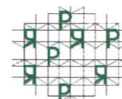
Particulars	Op. Balance	Income				Expenses			Total	Cls. Bal. Mar 31, 2025	
	Apr 01, 2024	Contributions and grants received	Other Income	Grants Returned	Total	Recurring	Capital Expenditure	Appropriated/ Adjusted		Unspent	Overspent
Indian											
Sir Dorabji Tata Trust -Corpus	38.23	-	26.06	-	26.06	24.49	-	3.91	28.40	35.89	
Jamsetji Tata Trust - Corpus	227.56	-	166.85	-	166.85	44.85	0.62	25.03	70.50	323.91	
PRADAN 35 AC											
Navajbai Tata Trust	25.52	-	23.30	-	23.30	0.07	-	2.33	2.40	46.42	
Others	5.24	-	3.44	-	3.44	-	-	-	-	8.68	
Azim Premji Philanthropic Initiatives Private Limited - Corpus	1,585.39	-	2,271.85	-	2,271.85	1,746.88	169.16	-	1,916.04	1,941.20	
Indian Corpus	68.20	-	11.61	-	11.61	-	-	-	-	79.81	
Sir Dorabji Tata Trust - Old	26.88	-	5.08	-	5.08	-	-	1.10	1.10	30.86	
L&T Corpus	7.80	-	1.12	-	1.12	-	-	-	-	8.92	
Sir Ratan Tata Trust	38.28	-	6.93	-	6.93	1.53	-	0.69	2.22	42.99	
Internal Reserves	151.32	151.30	308.67	-	459.97	226.11	11.43	(5.07)	232.47	378.82	
Total - Indian	2,174.42	151.30	2,824.91	-	2,976.21	2,043.93	181.21	27.99	2,253.13	2,897.50	-
Foreign											
Foreign Corpus	271.32	-	25.53	-	25.53	0.81	3.68	-	4.49	292.36	
RBS Foundation	23.51	-	4.37	-	4.37	-	-	-	-	27.88	
Ford Foundation	46.23	-	7.70	-	7.70	0.03	-	-	0.03	53.90	
HDFC Bank Ltd.	25.56	-	14.44	-	14.44	14.63	-	-	14.63	25.37	
Silicon Valley Community Foundation-Corpus	132.64	-	141.49	-	141.49	45.85	-	-	45.85	228.28	
Silicon Valley Community Foundation	72.17	-	-	-	-	-	52.09	-	52.09	20.08	
Internal Reserves	941.24	0.86	184.48	-	185.34	25.65	37.56	(20.02)	43.19	1,083.39	
Total - Foreign	1,512.67	0.86	378.01	-	378.87	86.97	93.33	(20.02)	160.28	1,731.26	-
Grand Total	3,687.09	152.16	3,202.92	-	3,355.08	2,130.90	274.54	7.97	2,413.41	4,628.76	-
Previous Year	1,822.08	105.48	3,022.07	-	3,127.55	952.53	297.09	12.92	1,262.54	3,687.09	



Professional Assistance for Development Action (PRADAN)

Income and Expenditure Account for the year ended March 31, 2025

(All amounts in ₹ lakhs, unless otherwise stated)



Schedule 27: Natural Head Wise

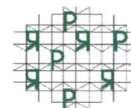
Particulars	Year ended Mar 31, 2025		Year ended Mar 31, 2024	
INCOME				
Donations		152.16		105.48
Income from Investments/ Deposits		2,871.67		2,925.61
Other Receipts		331.25		96.46
Total		3,355.08		3,127.55
EXPENDITURE				
Direct Programme Expenditure				
Raw Material/Assets for Beneficiaries	6,148.03		5,131.96	
Cash Subsidies for Activities	67.67		73.58	
Transportation of Materials	26.14		39.73	
Programme Wages	2,942.69		3,063.58	
Travel & Conveyance to Beneficiaries	1,055.69		842.50	
Books & Materials for Beneficiaries	325.90	10,566.12	203.14	9,354.49
Payment to and Provisions for Employees				
Programme Execution Staff	9,069.93		7,588.54	
Head Office Staff	1,090.76	10,160.69	995.19	8,583.73
Consultancy/ Contract Services		2,991.63		2,508.60
Onward Grant to NGOs		718.35		640.65
Travel and Conveyance		1,854.47		1,582.92
Other Operative Expenses				
Rent, Water and Electricity	327.74		281.34	
Printing and Stationery	124.47		95.02	
Postage, Telegram and Telephone	75.47		52.88	
Wages	10.71		10.86	
Repairs and Maintenance - Buildings	54.38		1.79	
- Equipment	107.89		84.52	
Vehicle Maintenance (Incl. Insurance)	0.01		0.07	
Books and Audio Visual Expenses	51.80		34.14	
Bank Charges	4.09		4.66	
Auditors' Remuneration {Refer Schedule 31 note no. 8(a)}	68.95	825.51	44.86	610.14
Miscellaneous Expenditure				
Conferences and Meetings	79.91		50.90	
Office Up-keep	105.92		84.70	
Duties and Security Transaction Tax	1.92		2.33	
Office Maintenance and Regular Meeting Expenses	57.33	245.08	45.01	182.94
Total		27,361.85		23,463.47
Non-Cash Charges				
Depreciation for the year {Refer Schedule 31 note no.2.5 (b&c)}		171.35		143.07
Less: Met out of Capital Assets Fund		(171.35)		(143.07)
Unrecoverable Advances/ Unusable Stock		-		0.13
Total		27,361.85		23,463.60
Less: Met out of and deducted from Restricted Grants [See Sch. 28]		(25,230.95)		(22,511.07)
Excess of Income over Expenditure for the year		1,224.18		2,175.02
		3,355.08		3,127.55
Surplus/(Deficit) brought forward		1,224.18		2,175.02
Appropriated to/ (from)				
Corpus Fund		33.06		31.91
Capital Assets Fund		274.54		297.09
Set apart Fund [u/s-11(2), IT Act, 1961]		1,745.00		1,820.00
Transferred to/(from) Restricted Fund		(25.09)		(18.99)
Surplus/(Deficit) transferred to Unrestricted Fund		(803.33)		45.01



Professional Assistance for Development Action (PRADAN)

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

(All amounts in ₹ lakhs, unless otherwise stated)



Schedule 28: Expenditure Incurred from Restricted Grants for the year ended March 31, 2025

Particulars	Year ended Mar 31, 2025		Year ended Mar 31, 2024	
EXPENDITURE				
Rural Livelihood Promotion Programme	20,077.07		17,591.01	
Livelihood Programme Support	2,794.94		2,788.99	
Human Resource Development	301.88		327.57	
Research & Documentation	1,086.06		884.56	
Administration	971.00	25,230.95	918.94	22,511.07
Capital Expenditure out of Restricted Grants		1,302.36		625.07
Total		26,533.31		23,136.14

Less: Met out of and deducted from Restricted Grants

INDIAN

PHILANTHROPIES

Azim Premji Philanthropic Initiatives Pvt. Ltd	911.30		1,274.32	
Basudeo Kanoria Seva Sansthan	80.23		-	
Bharat Rural Livelihoods Foundation (BRLF)	235.33		487.78	
Education for Employability Foundation (E2F)	-		34.36	
FICCI Socio Economic Development Foundation (FICCI-SEDF)	-		200.98	
GiveIndia	-		2.98	
NTPC Limited	4.84		-	
Rainmatter Foundation	357.03		337.43	
RG Manudhane Foundation for Excellence	138.28		178.21	
Tata Education Trust	4.22		-	
The J.R.D. Tata Trust	1.73	1,732.96	-	2,516.06

CORPORATE

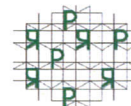
Abis Exports (India) Private Limited	18.85		-	
Aditya Birla Capital Foundation	352.25		201.15	
Axis Bank Foundation	2,861.08		1,854.58	
Bajaj Allianz General Insurance Co. Ltd.	-		5.00	
Bajaj Finance Ltd	64.05		53.57	
Bajaj Housing Finance Limited	310.00		225.00	
Bharat Heavy Electricals Ltd.	-		35.80	
Capri Global Capital Ltd (CGCL)	40.00		40.00	
Cheviot Company Limited	75.13		-	
Corteva Agriscience Seeds Private Limited	106.19		-	
Dharampal Satyapal Limited	-		57.55	
HCL Foundation	177.20		272.13	
HDB Financial Services Limited	425.78		100.69	
HDFC Bank Ltd.	3,470.24		2,964.31	
Hindustan Unilever Foundation	583.23		639.36	
ICICI Foundation for Inclusive Growth	182.78		194.74	
IDBI Bank Limited	0.86		-	
IndusInd Bank Limited	2,373.91		2,302.93	
Infibeam Avenues Ltd	3.88		-	
InterGlobe Aviation Limited	374.38		112.21	
JAMIPOL Ltd	40.00		40.16	
Kotak Mahindra Bank Limited	234.31		-	
Marubeni Indo Foundation	71.52		49.32	
McCain Foods (India) Private Limited	80.00		-	
NABARD Consultancy Services Pvt. Ltd.	-		6.70	
Oracle India Private Limited	350.00		-	
Reliance Foundation	261.08		232.49	
RBL Bank Ltd.	-		180.02	



Professional Assistance for Development Action (PRADAN)

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

(All amounts in ₹ lakhs, unless otherwise stated)



Schedule 28: Expenditure Incurred from Restricted Grants for the year ended March 31, 2025

Particulars	Year ended Mar 31, 2025		Year ended Mar 31, 2024	
SBI Foundation	225.40		229.76	
SBI Life Insurance Company Ltd.	224.04		-	
Schneider Electric India Foundation	549.72		429.00	
Wallace Flour Mills Co. Pvt. Ltd.	17.39		-	
Western Coalfield Limited	18.21	13,491.48	-	10,226.47
GOVERNMENT OF INDIA				
Department of Biotechnology	-		11.86	
Indian Micro Enterprises Development Foundation(IMEDF)	5.64		5.72	
National Agricultural Cooperative Marketing Federation of India Ltd. (NAFED)	22.20		25.91	
National Backward Classes Finance and Development Corporation	9.02		-	
National Bank for Agriculture and Rural Development	119.47		217.96	
National Cooperative Development Corporation	48.96		51.04	
Science for Equity Empowerment and Development Division (SEED)	-		39.09	
Small Farmers Agribusiness Consortium	33.87	239.16	32.41	383.99
STATE GOVERNMENT				
Assistant Director of Horticulture	11.44		20.91	
Deputy Director of Horticulture	277.19		283.40	
India Panchayat Foundation	9.65		19.27	
MP Rajya Ajeevika Forum	-		9.49	
ST and SC Development Department, Govt. of Odisha	35.03		26.47	
The Agriculture Promotion and Investment Corporation of Odisha Limited (APICOL)	73.25	406.56	12.28	371.82
DISTRICT LEVEL AGENCIES				
Agriculture Technology Management Agency	27.25		29.26	
Zilla Parishad	32.79	60.04	3.92	33.18
INTERNATIONAL AGENCIES				
International Food Policy Research Institute	-		31.97	
International Rice Research Institute(IRRI)	16.71		-	
The Food and Agriculture Organization of the United Nations	3.16		-	
UN Women - United Nations Entity for Gender Equality and the Empowerment of Women	114.96	134.83	254.94	286.91
INSTITUTIONS				
Self-Reliant Initiatives through Joint Action (SRIJAN)	-	-	11.44	11.44
INDIVIDUAL				
Ashish Kacholia	3.15		-	
Retail Donations	2.48	5.63	-	-
Total Indian		16,070.66		13,829.87
FOREIGN				
PHILANTHROPIES				
American Friends of EdelGive Foundation	45.96		-	
Bank of America	750.00		845.00	
British Asian Trust	79.28		-	
Cadasta Foundation	44.66		7.32	
Charities Aid Foundation of America	-		2.22	
Co-Impact Philanthropic Funds,Inc.	996.54		1,075.10	
Commonland Foundation	31.20		22.41	
Deutsche Gesellschaft fur Internationale Zusammenarbeit(GIZ) GmbH	151.89		112.08	
European Union	0.12		-	
Fidelity Asia Pacific Foundation	309.62		409.08	
Gates Foundation	3,650.23		2,041.57	
Global Fund for Community Foundation	18.48		-	
Global Greengrants Fund	10.19		-	

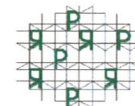


Audited Financial Statements for the year ended March 31, 2025

Professional Assistance for Development Action (PRADAN)

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

(All amounts in ₹ lakhs, unless otherwise stated)



Schedule 28: Expenditure Incurred from Restricted Grants for the year ended March 31, 2025

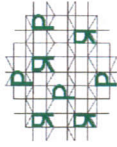
Particulars	Year ended Mar 31, 2025		Year ended Mar 31, 2024	
Heifer Project International	101.81		37.40	
IKEA Foundation	54.74		1,976.86	
Livelihoods Fund SICAV SIF	317.00		743.22	
NatWest Group plc	-		203.93	
NetWest (RBS SIPL)	-		56.53	
New Venture Fund	834.22		-	
Nomi Network, Inc	2.07		-	
Sequoia Climate Foundation	416.08		435.25	
Share & Care Foundation	17.11		17.45	
Sophia Akash Foundation	8.12		-	
Stichting BRAC International	444.00		7.01	
The Ford Foundation	786.83		327.13	
Trickle Up Program Inc.	22.12		14.44	
Walmart Foundation	718.10		587.76	
Water.org	118.27		217.93	
Welthungerhilfe	236.66	10,165.30	165.13	9,304.82
RESEARCH/ ACADEMIC INSTITUTIONS				
Cornell University	261.50		-	
The University of East Anglia	12.10		1.45	
Yale University	18.05	291.65	-	1.45
INDIVIDUAL				
Retail Donations	5.70	5.70	-	-
Total Foreign		10,462.65		9,306.27
Grand Total		26,533.31		23,136.14



Professional Assistance for Development Action (PRADAN)

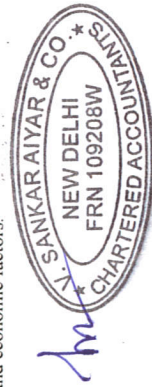
Schedules forming part of the Financial Statements for the year ended March 31, 2025

(All amounts in ₹ lakhs, unless otherwise stated)



Schedule 29: Restricted Grants - Receipt and Expenditure Account for the year ended March 31, 2025

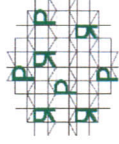
S. No.	Particulars	Op. Balance Apr 01, 2024	Income			Expenses			Cls. Bal. Mar 31, 2025			
			Contributions and grants received	Other Income	Grants Returned	Total	Recurring	Capital Expenditure	Appropriated/ Adjusted	Total	Unspent	Overspent
INDIAN												
Philanthropies												
1	Azim Premji Philanthropic Initiatives Pvt. Ltd											
	Comprehensive Livelihoods Adaptation Pathways (CLAP)	304.71	-	2.59	-	2.59	307.30	-	-	307.30	-	-
	One Time Infrastructure Grant	1,364.72	-	39.62	-	39.62	63.84	540.16	-	604.00	800.34	-
2	Basudeo Kanoria Seva Sansthan											
	Transforming lives of Rural Poor through Economic Prosperity in Lasadiya Block	-	80.00	0.23	-	80.23	76.34	3.89	-	80.23	-	-
3	Bharat Rural Livelihoods Foundation (BRLF)											
	Organisational Change initiative for Evolution, leArming and Nurturing (OCEAN)	1.56	-	-	1.56	(1.56)	-	-	-	-	-	-
	Promotion of Agriculture Production Clusters (APCs) in tribal regions of Odisha Phase-II	5.39	86.52	0.38	-	86.90	82.93	-	-	82.93	9.36	-
	A High Impact Mega Watershed Project 2.0 New Phase	-	96.65	0.32	-	96.97	88.94	-	-	88.94	8.03	-
	A High Impact Mega Watershed Project in Partnership with MGNREGA Cell	(0.26)	71.54	0.12	7.93	63.72	63.46	-	-	63.46	-	-
4	Education for Employability Foundation (E2F)											
	Facilitating the Implementation of Integrated Farming Cluster (IFCs) in 10 State in India	(12.47)	12.47	-	-	12.47	-	-	-	-	-	-
	Facilitating the implementation of Integrated Farming Clusters(IFCs)	(1.74)	1.74	-	-	1.74	-	-	-	-	-	-
5	FICCI Socio Economic Development Foundation (FICCI-SEDF)											
	Resurgence of Rural Economy Based Livelihoods to tackle the Covid-19 crisis (REFRESH)	7.36	-	-	-	-	-	-	-	-	7.36	-
6	GiveIndia											
	Building Leadership for change - Development Apprentice	-	-	-	-	-	-	-	-	-	-	-
7	NTPC Limited											
	Supporting Women Farmers for enhancing their Income Level in Singrauli District	-	27.27	-	-	27.27	4.84	-	-	4.84	22.43	-
8	Rainmatter Foundation											



Professional Assistance for Development Action (PRADAN)

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

(All amounts in ₹ lakhs, unless otherwise stated)



Schedule 29: Restricted Grants - Receipt and Expenditure Account for the year ended March 31, 2025

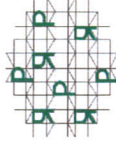
S. No.	Particulars	Op. Balance Apr 01, 2024	Income			Expenses				Cls. Bal. Mar 31, 2025		
			Contributions and grants received	Other Income	Grants Returned	Total	Recurring	Capital Expenditure	Appropriated/ Adjusted	Total	Unspent	Overspent
9	RG Manudhane Foundation for Excellence Promotion of comprehensive livelihoods for bringing transformational change in lives of people	62.58	140.10	1.10	-	141.20	138.28	-	-	138.28	65.50	-
10	Tata Education Trust Large-scale Rural Transformation in Endemically Poor Regions through Women Collectives	-	313.33	-	-	313.33	4.22	-	-	4.22	309.11	-
11	The J.R.D. Tata Trust Building Climate Resilient Communities through sustainable Water Management in Tribal areas of Rajasthan	-	86.46	-	-	86.46	1.73	-	-	1.73	84.73	-
Corporate												
12	Abis Exports (India) Private Limited Pahal - Prayas se Parinam	-	18.85	-	-	18.85	18.85	-	-	18.85	-	-
13	Aditya Birla Capital Foundation Revitalizing Agriculture through Infrastructure and SHG Empowerment Revitalizing Agriculture through Infrastructure and Women Collectives (SHG)	-	50.00	-	-	50.00	48.89	-	1.11	50.00	-	-
14	Axis Bank Foundation Eco System Rural Livelihood project in Chhattisgarh, Madhya Pradesh and West Bengal NRLMs livelihood promotion structure_NSO Provide Livelihood support to 73,000 Households in Jharkhand and Bihar SHG led Action to Facilitate and Augment Livelihoods by Transforming Agriculture eco-systems SAFALTA	-	35.00	-	-	35.00	35.00	-	-	35.00	-	-
		30.92	1,492.17	4.17	-	1,496.34	1,461.43	20.97	-	1,482.40	44.86	-
		2.69	210.48	0.59	-	211.07	206.47	-	-	206.47	7.29	-
		-	900.00	2.52	-	902.52	1,014.27	8.95	-	1,023.22	-	120.70
		(9.17)	123.15	0.01	-	123.16	113.99	-	-	113.99	-	-
15	Bajaj Finance Ltd Empowerment through Enhancing Employability within WOMEN from Rural India (EEMPOWER)	22.03	40.00	0.02	-	40.02	62.93	1.12	-	64.05	-	2.00
16	Bajaj Housing Finance Limited Income Generation and Nutrition Interventions for Tribal Empowerment (IGNITE) Sustainable livelihood through improved farming ecosystem and supported enterprises Phase-II	-	170.00	-	-	170.00	170.00	-	-	170.00	-	-
		-	140.00	-	-	140.00	140.00	-	-	140.00	-	-



Professional Assistance for Development Action (PRADAN)

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

(All amounts in ₹ lakhs, unless otherwise stated)



Schedule 29: Restricted Grants - Receipt and Expenditure Account for the year ended March 31, 2025

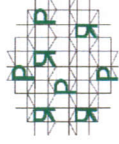
S. No.	Particulars	Op. Balance Apr 01, 2024	Income			Expenses				Cls. Bal. Mar 31, 2025		
			Contributions and grants received	Other Income	Grants Returned	Total	Recurring	Capital Expenditure	Appropriated/ Adjusted	Total	Unspent	Overspent
17	Capri Global Capital Ltd (CGCL)											
	Agro Ecological Practices based Comprehensive Livelihoods with Smallholder Women Farmers in The State 36garh	-	40.00	-	-	40.00	40.00	-	-	40.00	-	-
18	Cheviot Company Limited											
	Transforming lives of Rural Poor through Economic Prosperity in Lasadiya Block Salumber District of Rajasthan	-	75.00	0.13	-	75.13	74.78	0.35	-	75.13	-	-
19	Corteva Agriscience India Private Limited											
	Covid Hospital Project	1.51	-	-	-	-	-	-	1.51	1.51	-	-
20	Corteva Agriscience Seeds Private Limited											
	Annapurna 2M-Corteva FPO Strengthening Program - Bihar	-	106.19	-	-	106.19	102.02	4.17	-	106.19	-	-
21	HCL Foundation											
	Restoring Eco-System by Promoting Nature Sensitive Endeavor (RESPONSE)	(35.48)	212.68	-	-	212.68	177.20	-	-	177.20	-	-
22	HDB Financial Services Limited											
	Water Security Project in Hazaribagh and Bokaro Districts in Jharkhand	-	100.00	0.07	-	100.08	100.08	-	-	100.08	-	-
	Water Accessibility and Enhanced Livelihoods for Women in 15 Villages across Bokaro and Hazaribagh	-	85.00	-	-	85.00	85.00	-	-	85.00	-	-
	Implement Project Samruddhi in 30 underserved villages of Nainarkovil and Thiruvadanai block, Ramanathapuram	-	76.99	-	-	76.99	74.23	2.85	-	77.08	-	0.09
	Implement Project Samruddhi in 10 underserved villages of Shikarpada block in Dumka district (Jharkhand)	-	76.98	-	-	76.98	75.27	1.72	-	76.98	-	-
	Implement Project Samruddhi in 15 underserved villages of Bahadurgang, Thakurganj and Kishanganj block	-	86.63	-	-	86.63	82.26	4.37	-	86.63	-	-
23	HDFC Bank Ltd.											
	Doubling Income of rural women in Kondagaon and Raigarh districts of Chhattisgarh, FRDP	0.02	121.50	-	0.02	121.48	121.51	-	-	121.51	-	-
	Sustainable Intensification of Livelihood in the Bundelkhand region of Madhya Pradesh, FRDP	-	190.17	-	3.22	186.95	186.02	0.93	-	186.95	-	-
	Doubling Income of rural women in Nagari Block of District Dhamtari, FRDP	0.43	168.19	-	-	168.19	168.62	-	-	168.62	-	-
	Building Poor Women to Build Rural Economy for Purulia District	-	260.70	-	-	260.70	257.17	3.52	-	260.70	-	-



Professional Assistance for Development Action (PRADAN)

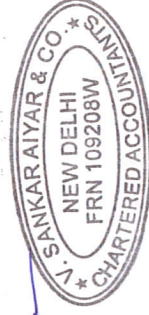
Schedules forming part of the Financial Statements for the year ended March 31, 2025

(All amounts in ₹ lakhs, unless otherwise stated)



Schedule 29: Restricted Grants - Receipt and Expenditure Account for the year ended March 31, 2025

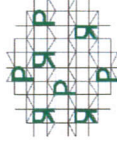
S. No.	Particulars	Op. Balance Apr 01, 2024	Income			Expenses				Cls. Bal. Mar 31, 2025		
			Contributions and grants received	Other Income	Grants Returned	Total	Recurring	Capital Expenditure	Appropriated/ Adjusted	Total	Unspent	Overspent
	Enabling Women and their families towards economic empowerment for Bankura District	-	286.78	-	-	286.78	286.30	0.48	-	286.78	-	-
	FRDP, Jhallara (Udaipur)	-	132.54	-	-	132.54	132.54	-	-	132.54	-	-
	Holistic Rural Development Programme (HRDP) Godda	-	268.87	-	-	268.87	267.78	1.10	-	268.87	-	-
	Seeds of Prosperity: Nurturing Rural Entrepreneurship for Sustainable Development in 2 districts of Bihar (NiRanter)-P0869	-	399.98	-	-	399.98	372.52	27.46	-	399.98	-	-
	Unravelling the potentials and Developing Ecosystem for Agri-allied and non-farm based Micro Enterprises in 4 districts of Bihar (UDyAME)	-	246.52	-	-	246.52	235.52	11.00	-	246.52	-	-
	Women Collectives led Action Towards Environment Rejuvenation (WATER)-P0807	-	190.18	-	-	190.18	185.38	4.81	-	190.18	-	-
	WATER (P0949)	-	1,207.57	-	-	1,207.57	1,183.56	24.02	-	1,207.57	-	-
24	Hindustan Unilever Foundation (HUF)											
	Evergreen in the East	(0.10)	251.98	0.69	-	252.67	252.57	-	-	252.57	-	-
	Reviving ecological and economic outcomes for communities through rehabilitation of tank networks	-	329.34	1.31	-	330.66	316.63	14.03	-	330.66	-	-
25	ICICI Foundation for Inclusive Growth											
	Model Goat and Back Yard Poultry (BYP) Farming in Simdega, Godda and Dumka District, Jharkhand	179.51	-	3.26	-	3.26	174.93	7.85	-	182.77	-	-
26	IDBI Bank Limited											
	Ensuring water security in 10 villages of Chhatarpur district of Bundelkhand	-	101.17	0.23	-	101.40	0.86	-	-	0.86	100.54	-
27	INDUSIND Bank Limited											
	Making a Sustainable Impact among Marginalized Communities through Integrated Holistic Approach across Aspirational District- Begusarai, Bihar	11.66	1,011.70	6.96	-	1,018.66	1,021.29	3.04	-	1,024.33	5.99	-
	Making a Sustainable Impact among Marginalized Communities through Integrated Holistic Approach across Aspirational District- Virudhunagar, Tamilnadu	9.67	1,000.00	8.99	-	1,008.99	1,009.13	3.85	-	1,012.98	5.68	-
	Usharmukti towards Evergreen in West Bengal establishing ecosystem model for eastern India	0.59	334.52	2.18	-	336.70	336.60	-	-	336.60	0.69	-
28	Infibeam Avenues Ltd											
	Online donation	3.88	-	-	-	-	3.88	-	-	3.88	-	-



Professional Assistance for Development Action (PRADAN)

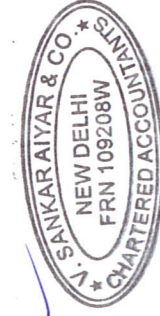
Schedules forming part of the Financial Statements for the year ended March 31, 2025

(All amounts in ₹ lakhs, unless otherwise stated)



Schedule 29: Restricted Grants - Receipt and Expenditure Account for the year ended March 31, 2025

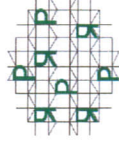
S. No.	Particulars	Op. Balance Apr 01, 2024	Income			Expenses				Cls. Bal. Mar 31, 2025		
			Contributions and grants received	Other Income	Grants Returned	Total	Recurring	Capital Expenditure	Appropriated/ Adjusted	Total	Unspent	Overspent
29	InterGlobe Aviation Limited											
	Empowering 75000 tribal women of Jharkhand and Chhattisgarh	-	338.29	0.90	-	339.19	329.32	8.97	-	338.29	0.90	-
	Skills and Capabilities Of More than 37000 rural poor women	45.61	-	0.40	-	0.40	36.09	-	-	36.09	9.92	-
30	JAMIPOL Ltd											
	Strengthening livelihoods and doubling farmers income	-	40.00	-	-	40.00	40.00	-	-	40.00	-	-
31	Kotak Mahindra Bank Limited											
	KMBL PRADAN Rejuvenating Environment for Sustained Livelihood in Tribal Area of South Rajasthan (RES)	-	233.00	1.30	-	234.30	232.16	2.15	-	234.30	-	-
32	Marubeni India Private Limited											
	Farm to Plate (F2P) An initiative to connect farmers with consumers	-	71.51	-	-	71.51	71.48	0.04	-	71.51	-	-
33	McCain Foods (India) Private Limited											
	Establishing Sustainable Farming Systems for Improved Livelihoods	-	80.00	-	-	80.00	72.14	7.86	-	80.00	-	-
34	Oil and Natural Gas Corporation Limited											
	Formation and Strengthening of Kishori Manch to address issue of anemia and adolescence health	0.96	-	-	-	-	-	-	-	-	0.96	-
35	Oracle India Private Limited											
	Augmenting Sustainable practices to support and invigorate rural enterprises	-	350.00	-	-	350.00	348.15	1.85	-	350.00	-	-
36	Reliance Foundation											
	Women's economic empowerment in Madhya Pradesh	21.53	268.38	0.95	-	269.33	240.99	20.09	-	261.08	29.78	-
37	SBI Foundation											
	SBIF CONSERW Solar Technologies for Eradicating Poverty	211.92	39.04	1.79	-	40.83	211.37	14.03	-	225.40	27.35	-
38	SBI Life Insurance Company Ltd.											
	Fostering Women's Economic Empowerment- Advancing Sustainable Livelihoods	-	222.67	1.37	-	224.04	213.59	10.45	-	224.04	-	-
39	Schneider Electric India Foundation											
	Three Climate Smart Villages	-	325.44	-	-	325.44	174.14	-	-	174.14	151.30	-
	Clean Energy for Sustainable Livelihood	-	375.58	-	-	375.58	353.80	21.78	-	375.58	-	-
40	Wallace Flour Mills Co. Pvt. Ltd.											
	Income generation scheme in rural areas	10.39	7.00	-	-	7.00	17.39	-	-	17.39	-	-



Professional Assistance for Development Action (PRADAN)

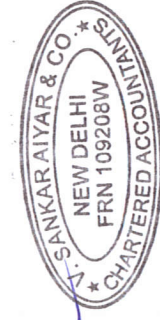
Schedules forming part of the Financial Statements for the year ended March 31, 2025

(All amounts in ₹ lakhs, unless otherwise stated)



Schedule 29: Restricted Grants - Receipt and Expenditure Account for the year ended March 31, 2025

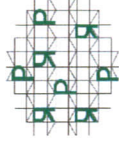
S. No.	Particulars	Op. Balance Apr 01, 2024	Income			Expenses				Cls. Bal. Mar 31, 2025		
			Contributions and grants received	Other Income	Grants Returned	Total	Recurring	Capital Expenditure	Appropriated/ Adjusted	Total	Unspent	Overspent
41	Western Coalfield Limited Goat Farming project of SHGs of tribal women of project affected villages Government of India	-	18.00	-	-	18.00	13.09	5.12	-	18.21	-	0.21
42	Indian Micro Enterprises Development Foundation(IMEDF) TASAR-A Way Forward to Lives in Jungle Mahal Cluster, Jhargram and Bankura District , West Bengal	4.33	7.20	-	-	7.20	5.64	-	-	5.64	5.89	-
43	National Agricultural Cooperative Marketing Federation of India Ltd. (NAFED) Formation and Promotion of FPO Formation and Promotion of FPO	(6.26) (14.70)	- 8.75	- -	- -	- 8.75	3.85 18.35	- -	- -	3.85 18.35	- -	10.11 24.30
44	National Backward Classes Finance and Development Corporation Implementation of Livelihood components of SEED scheme in the state of Madhya Pradesh	-	63.13	0.19	-	63.32	9.02	-	-	9.02	54.30	-
45	National Bank for Agriculture and Rural Development-Jaipur Promotion and Nurturing of one Farmer Producers Organisation (FPO) in Sirohi District of Rajasthan	-	2.44	-	-	2.44	0.94	-	-	0.94	1.50	-
46	National Bank for Agriculture and Rural Development-Bhopal Conduct of Feasibility Study in Paylibahur Watershed Conduct of Feasibility Study in Thamangaon Luhari Watershed Payalibahur Watershed project, FIP phase Thanangaon Watershed project, FIP phase Rural Haat Baazar Shed Construction in Ghughri Block of Mandla, MP	(0.27) (0.11) 2.37 5.54 2.79	- - 2.37 5.53 -	- - - - -	- - - - -	- - 2.37 5.53 -	- - 4.99 11.06 2.55	- - - - -	- - - - -	- - 4.99 11.06 2.55	- - - 0.01 0.24	0.27 0.11 0.25 - -
47	National Bank for Agriculture and Rural Development-Bhubaneswar Formation Promotion of a New Farmer Producers Organisation in Thakurmunda Block of Mayurbhanj Integrated Tribal Development Programme through FPO embedded Goatery and Moringa cultivation	1.25 (3.06)	- 4.00	0.02 -	0.01 -	- 4.00	1.23 4.31	- -	- -	1.23 4.31	0.01 -	- 3.37



Professional Assistance for Development Action (PRADAN)

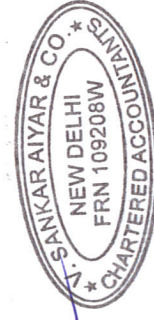
Schedules forming part of the Financial Statements for the year ended March 31, 2025

(All amounts in ₹ lakhs, unless otherwise stated)



Schedule 29: Restricted Grants - Receipt and Expenditure Account for the year ended March 31, 2025

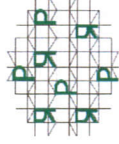
S. No.	Particulars	Op. Balance Apr 01, 2024	Income			Expenses				Cls. Bal. Mar 31, 2025		
			Contributions and grants received	Other Income	Grants Returned	Total	Recurring	Capital Expenditure	Appropriated/ Adjusted	Total	Unspent	Overspent
48	National Bank for Agriculture and Rural Development-Patna											
	South Bihar Watershed	1.25	-	-	-	-	-	-	-	-	1.25	-
	WADI	0.23	-	-	-	-	-	-	-	-	0.23	-
	Central Sector Scheme for Formation and Promotion of FPO	(12.93)	15.79	0.07	-	15.86	13.23	-	-	13.23	-	10.30
	Climate Proofing Inarawaran Watershed, Katoria Block, Banka District, Bihar	1.15	4.25	-	-	4.25	0.24	0.77	-	1.01	4.39	-
49	National Bank for Agriculture and Rural Development-Raipur											
	Central Sector Scheme for Formation and Promotion of FPO	(8.58)	16.41	-	-	16.41	16.85	-	-	16.85	-	9.02
	KfW Soil project SEWOH Phase- III	5.96	2.64	-	-	2.64	7.45	1.95	-	9.40	-	0.80
50	National Bank for Agriculture and Rural Development-Ranchi											
	Up scaling and Consolidation Phase of JIVA Programme in Sonua,Chakradharpur block, West Singhbhum	-	2.25	-	-	2.25	1.09	-	-	1.09	1.16	-
	Integrated Tribal Development Project (TDF)	7.12	-	0.13	0.13	-	12.32	-	-	12.32	-	5.20
	Central Sector Scheme for Formation and Promotion of FPO - Jharkhand	(15.02)	20.69	-	-	20.69	3.10	-	-	3.10	2.57	-
	Central Sector Scheme for Formation and Promotion of FPO	2.53	-	-	-	-	2.52	-	-	2.52	0.01	-
	Central Sector Scheme for Formation and Promotion of FPO	2.80	-	-	-	-	2.83	-	-	2.83	-	0.03
	JIVA Project in Sonua,Chakradharpur Block of West Singhbhum under the Pilot Phase of JIVA Programme	1.22	-	0.01	-	0.01	2.46	-	-	2.46	-	1.23
	Livelihood and Enterprise Development Programme (LEDP)	0.27	-	-	-	-	-	-	-	-	0.27	-
	Livelihood Enterprise Development Programme (LEDP) in Chakradharpur Block	(3.43)	2.98	-	-	2.98	-	-	-	-	-	0.45
	Tribal Development Fund (TDF) for Integrated Tribal Development Project in Chakradharpur block	17.60	-	0.26	0.26	-	17.90	-	-	17.90	-	0.30



Professional Assistance for Development Action (PRADAN)

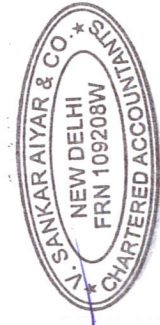
Schedules forming part of the Financial Statements for the year ended March 31, 2025

(All amounts in ₹ lakhs, unless otherwise stated)



Schedule 29: Restricted Grants - Receipt and Expenditure Account for the year ended March 31, 2025

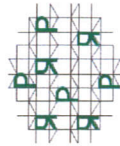
S. No.	Particulars	Op. Balance Apr 01, 2024	Income			Expenses			Cls. Bal. Mar 31, 2025			
			Contributions and grants received	Other Income	Grants Returned	Total	Recurring	Capital Expenditure	Appropriated/ Adjusted	Total	Unspent	Overspent
51	National Cooperative Development Corporation (NCDC)											
	Central Sector Scheme for Formation and Promotion of FFPOs	(3.16)	4.17	-	-	4.17	5.19	-	-	5.19	-	4.18
	Central Sector Scheme for Formation and Promotion of FPO	(7.87)	24.05	-	-	24.05	17.57	-	-	17.57	-	1.39
	Central Sector Scheme for Formation and Promotion of FPO	(3.62)	-	0.01	-	0.01	26.20	-	-	26.20	-	29.81
52	Science for Equity Empowerment and Development Division (SEED)											
	Tasar sericulture-based livelihood generation	0.31	-	-	0.31	(0.31)	-	-	-	-	-	-
53	Small Farmers Agribusiness Consortium											
	The Formation and Incubation cost of CBBO	(4.08)	4.06	-	-	4.06	19.85	0.28	-	20.13	-	20.15
	Promotion of Farmers Producer Organisation (FPOs)	(9.70)	3.75	-	-	3.75	13.57	0.17	-	13.74	-	19.69
State Government												
54	Assistant Director of Horticulture											
	Expansion of Agriculture Production Cluster (APC) project to Jharsuguda district supported by DMF	2.46	15.38	0.12	-	15.50	4.80	-	-	4.80	13.16	-
	Promotion of Agriculture Production Clusters (APCs) under DFM-Keonjhar 2	7.25	14.07	0.21	-	14.28	6.64	-	-	6.64	14.89	-
55	Deputy Director of Horticulture											
	Promotion of Agriculture Production Clusters (APCs) under DFM-Sundargarh	47.68	66.43	2.12	3.56	64.99	45.01	-	-	45.01	67.66	-
	Promotion of Agriculture Production Clusters (APCs) under DFM-Angul	3.98	57.54	0.80	-	58.34	49.14	-	-	49.14	13.18	-
	Expansion of Agriculture Production Clusters (APCs) under DFM-Sundargarh-II	53.42	92.59	2.68	3.48	91.79	54.81	0.07	-	54.88	90.33	-
	Promotion of Ginger Based Enterprise in Koraput District of Odisha A SHG-PC (Self Help Group)	(1.06)	22.41	-	-	22.41	16.71	-	-	16.71	4.64	-
	Livelihood Enhancement of Small and Marginal Farmers of Keonjhar District Through Orchard Plantation	5.44	84.17	0.37	-	84.54	71.13	0.48	-	71.61	18.37	-
	Promotion of Agriculture Production Clusters (APCs) under DFM-Keonjhar 1	5.54	58.07	0.46	-	58.53	39.84	-	-	39.84	24.23	-
56	India Panchayat Foundation											
	Strengthening of State project Management Unit (SPMU)	-	9.65	-	-	9.65	9.65	-	-	9.65	-	-



Professional Assistance for Development Action (PRADAN)

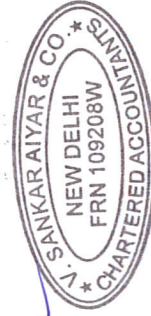
Schedules forming part of the Financial Statements for the year ended March 31, 2025

(All amounts in ₹ lakhs, unless otherwise stated)



Schedule 29: Restricted Grants - Receipt and Expenditure Account for the year ended March 31, 2025

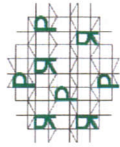
S. No.	Particulars	Op. Balance Apr 01, 2024	Income			Expenses			Cls. Bal. Mar 31, 2025			
			Contributions and grants received	Other Income	Grants Returned	Total	Recurring	Capital Expenditure	Appropriated/ Adjusted	Total	Unspent	Overspent
57	MP Rajya Ajeevika Forum Implementation of MGNREGS under MP-SRLM through CFT - Bhoura Promotion of Robust Livelihoods for Rural Household under Tribal Sub-Plan Districts of Madhya Pradesh	13.54 62.37	- -	0.57 -	- -	0.57 -	- -	- -	- -	14.11 62.37	- -	
58	ST and SC Development Department, Govt. of Odisha Implementation support of Mukhya Mantri Janajati Jeevika Mission as State Programe Management Unit	0.29	34.75	0.14	-	34.89	35.03	-	-	0.15	-	
59	The Agriculture Promotion and Investment Corporation of Odisha Limited (APICOL) For implementation of the Agriculture Entrepreneurship Promotion Scheme-2018 Promotion of Agri-Entrepreneurship under the World Bank assisted Project-OIIPCRA of WR department	(9.71) (0.51)	32.08 52.39	- -	12.60 -	19.48 52.39	19.48 53.77	- -	- -	- 53.77	9.71 1.89	
District Level Agencies												
60	Agriculture Technology Management Agency Special Programme for Promotion of Millets in Tribal Areas ,Lamtaput Block Extension and expansion -Special Programme for Promotion of Millets in Tribal Areas of Odisha Special Programme for Promotion of Integrated Farming in Tribal Areas of Odisha	7.88 2.55 3.46	- 17.06 12.10	- 0.29 0.09	5.27 0.51 0.11	(5.27) 16.84 12.08	- 16.21 11.04	- -	2.60 (2.60) -	- 5.78 4.50	- -	
61	District Mineral Foundation Hamar Gaon Hamar Jimmedari	-	3.56	-	-	3.56	-	-	3.56	-	-	
62	Zilla Parishad Setting up Project Management Unit (PMU) for implementation of Livelihood Project, Sambalpur	(3.92)	31.39	-	-	31.39	32.79	-	-	-	5.32	
International Agencies												
63	International Food Policy Research Institute Co-Developing and Pilot Testing a New Survey Tool for Measuring Collective Agency	(13.71)	13.71	-	-	13.71	-	-	-	-	-	
64	International Rice Research Institute(IRRI) Supporting in Facilitation og Learning Lab on Climate -Smart Gender responsive Livestock based	14.11	2.60	-	-	2.60	16.71	-	-	16.71	-	



Professional Assistance for Development Action (PRADAN)

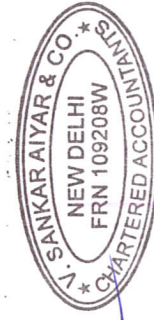
Schedules forming part of the Financial Statements for the year ended March 31, 2025

(All amounts in ₹ lakhs, unless otherwise stated)



Schedule 29: Restricted Grants - Receipt and Expenditure Account for the year ended March 31, 2025

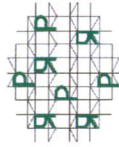
S. No.	Particulars	Op. Balance Apr 01, 2024	Income			Expenses				Cls. Bal. Mar 31, 2025		
			Contributions and grants received	Other Income	Grants Returned	Total	Recurring	Capital Expenditure	Appropriated/ Adjusted	Total	Unspent	Overspent
65	The Food and Agriculture Organization of the United Nations											
	Promotion of sustainable food systems in India through transformation rice-wheat system in 36grh	-	6.30	-	-	6.30	3.16	-	-	3.16	3.14	-
66	UN Women - United Nations Entity for Gender Equality and the Empowerment of Women											
	Credit Offsetting Rice Emissions (CORE)	15.61	44.89	0.13	-	45.02	86.61	0.62	-	87.23	-	26.60
	Women Collectives Anchored Integrated Second Chance Education and Vocational Learning Program	(5.55)	34.59	0.11	-	34.70	27.73	-	-	27.73	1.42	-
Individual												
67	Ashish Kacholia											
	Pilot and NTFP based forest livelihood projects in Chhattisgarh	0.41	-	-	-	-	0.35	-	-	0.35	0.06	-
	Pilot and NTFP based forest livelihood projects in Chhattisgarh	2.81	-	-	-	-	2.80	-	-	2.80	0.01	-
68	Retail Donations											
	PRERNA	2.48	-	-	-	-	2.48	-	-	2.48	-	-
	TOTAL INDIAN	2,387.39	15,284.09	93.23	38.97	15,338.35	15,203.51	867.15	5.07	16,075.67	2,101.95	451.89



Professional Assistance for Development Action (PRADAN)

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

(All amounts in ₹ lakhs, unless otherwise stated)



Schedule 29: Restricted Grants - Receipt and Expenditure Account for the year ended March 31, 2025

S. No.	Particulars	Op. Balance Apr 01, 2024	Income			Expenses			Cls. Bal. Mar 31, 2025			
			Contributions and grants received	Other Income	Grants Returned	Total	Recurring	Capital Expenditure	Appropriated/ Adjusted	Total	Unspent	Overspent
FOREIGN												
Philanthropies												
69	American Friends of EdelGive Foundation Enhancing Adaptive Capacities of Communities and Ecological Security in the Kanger	-	123.30	2.11	-	125.41	45.96	-	-	45.96	79.45	-
70	Bank of America Accessing Renewable Energy 4 Womens Economic Empowerment (ARE 4 WEE)- Phase II	-	750.00	-	-	750.00	740.19	9.81	-	750.00	-	-
71	British Asian Trust Technical Assistance on Implementing holistic livelihood approaches that build family and community	-	80.25	-	-	80.25	79.28	-	-	79.28	0.97	-
72	Cadasta Foundation Forest Rights and Forest Resources Conservation and Management of Forest Dwelling Communities in OD	8.19	33.86	-	-	33.86	44.66	-	-	44.66	-	2.61
73	Co-Impact Access to Water for Rejuvenating Rural Economy(AWARE)	996.54	-	-	-	-	966.03	30.51	-	996.54	-	-
74	Commonland Foundation Central Highlands Restoration program (CHIRP)	3.96	33.68	-	-	33.68	30.61	0.59	-	31.20	6.44	-
75	Deutsche Gesellschaft für Internationale Zusammenarbeit(GIZ) GmbH Agro-Ecological driven Production, Market and Marketing scheme development for Madhya Pradesh The Initiate Agro ecological transformation with Farmer Produce Companies (FPCs) Empowering MGNREGS Functionaries Scaling Up Community Nutrition Gardens for Lasting Impact	12.62 (2.95) 4.33	17.33 0.33 105.35	0.19 - 0.02	- - -	17.52 0.33 105.37	31.15 0.02 120.72	- - -	- (2.64) -	31.15 (2.62) 120.72	- - -	1.01 - 11.02
76	European Union WOMEN-ART (Women Organized Market Enterprises for Artisan Revival and Transformation)	-	282.56	-	-	282.56	0.12	-	-	0.12	282.44	-
77	Fidelity Asia Pacific Foundation Strategy development-an integrated digital platform and an e- learning platform	(82.91)	392.54	-	-	392.54	130.03	179.59	-	309.62	-	-
78	Gates Foundation APC Phase II ASHA- Augmentation in Smallholders Prosperity Through APC	- 614.18	1,289.90 184.48	16.64 6.00	-	1,306.54 190.47	163.18 794.72	7.56 9.93	-	170.74 804.65	1,135.80 -	- -

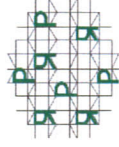


Audited Financial Statements for the year ended March 31, 2025

Professional Assistance for Development Action (PRADAN)

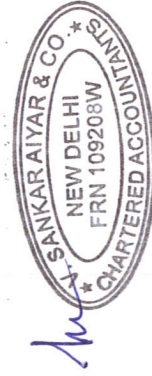
Schedules forming part of the Financial Statements for the year ended March 31, 2025

(All amounts in ₹ lakhs, unless otherwise stated)



Schedule 29: Restricted Grants - Receipt and Expenditure Account for the year ended March 31, 2025

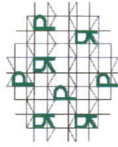
S. No.	Particulars	Op. Balance Apr 01, 2024	Income			Expenses			Cls. Bal. Mar 31, 2025			
			Contributions and grants received	Other Income	Grants Returned	Total	Recurring	Capital Expenditure	Appropriated/ Adjusted	Total	Unspent	Overspent
	Building sustainable model CLFs for promotion of womens livelihoods	1,699.08	433.42	54.28	-	487.70	1,122.98	5.10	-	1,128.08	1,058.70	-
	TA Chhattisgarh and Jharkhand SRLM to expand womens livelihoods	1,266.82	-	40.50	-	40.50	836.04	8.13	-	844.17	463.15	-
	Womens economic empowerment initiative in Madhya Pradesh	674.00	832.20	35.99	-	868.19	689.86	12.73	-	702.59	839.60	-
79	Give US											
	Building Leadership for change - Development Apprentice	0.73	-	-	-	-	-	-	0.73	0.73	-	-
80	Global Fund for Community Foundation											
	Collaborative action on gender agroecology	-	18.48	-	-	18.48	18.48	-	-	18.48	-	-
81	Global Greengrants Fund											
	Strengthening Natural Farming (NF) in Rajasthan	-	40.37	-	-	40.37	10.19	-	-	10.19	30.18	-
82	Heifer Project International											
	Hatching Hope India - Phase 3 PRADAN	0.97	104.68	0.71	-	105.39	101.81	-	-	101.81	4.55	-
83	IKEA Foundation											
	Green Transformation Pathways India - Phase 2 G-2304-02276	-	1,560.27	-	-	1,560.27	54.74	-	-	54.74	1,505.53	-
	Green Transformation Pathways India	0.25	-	-	-	-	-	-	0.25	0.25	-	-
84	Livelihoods Fund SICAV SIF											
	Arjuna Project	138.59	281.61	0.29	-	281.90	317.00	-	-	317.00	103.49	-
85	MENASA Asset Management											
	General Support and for institutional strengthening	3.38	-	-	-	-	-	-	3.38	3.38	-	-
86	NatWest Group plc											
	NatWest Forest through productivity enhancement of village commons and private lands in Kanha-Pench	10.06	-	-	-	-	-	-	10.06	10.06	-	-
87	New Venture Fund											
	Access to Water for Rejuvenating Rural Economy(AWARE)	-	1,876.73	-	-	1,876.73	788.46	45.76	-	834.22	1,042.51	-
88	Nomi Network, Inc											
	Boosting young womens participation in Employment and Entrepreneurship	-	7.15	-	-	7.15	2.07	-	-	2.07	5.08	-
89	Oxford South Asian Society											
	Oxford South Asian Society											
90	Sequoia Climate Foundation											
		6.74	-	-	-	-	-	-	6.74	6.74	-	-



Professional Assistance for Development Action (PRADAN)

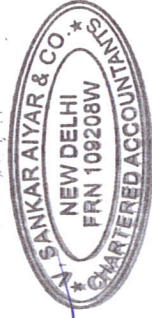
Schedules forming part of the Financial Statements for the year ended March 31, 2025

(All amounts in ₹ lakhs, unless otherwise stated)



Schedule 29: Restricted Grants - Receipt and Expenditure Account for the year ended March 31, 2025

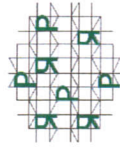
S. No.	Particulars	Op. Balance Apr 01, 2024	Income			Expenses			Cls. Bal. Mar 31, 2025			
			Contributions and grants received	Other Income	Grants Returned	Total	Recurring	Capital Expenditure	Appropriated/ Adjusted	Total	Unspent	Overspent
91	Advancing Climate Resiliency in Agriculture Systems Share & Care Foundation HER WAVE - Water Access to Improve Village Economy WE - WILL Initiative (Women in Integrated Livelihood Initiative)	416.08	-	-	-	-	385.32	30.76	-	416.08	-	-
92	Sophia Akash Foundation Promotion of Market Linked Crops for bringing transformational change in the lives of women	-	16.61	-	-	16.61	16.61	-	-	16.61	-	-
93	Stichting BRAC International Inclusive Livelihoods Program (ILP) Tamil Nadu Inclusive Livelihoods Program (TNILP) Karnataka Inclusive Livelihoods Program (KILP)	(7.01)	230.60	-	-	230.60	158.80	0.87	-	159.67	63.92	-
94	The Ford Foundation Build Phase-II Core support to establish a Center of Excellence for designing and facilitating community-led planning and implementation of rural livelihood programmes through collaborations between government agencies, PRIs,CBOs and CSOs in select states	-	151.71	-	-	151.71	38.92	2.48	-	41.40	110.31	-
		-	359.53	-	-	359.53	230.25	12.68	-	242.93	116.60	-
95	Trickle Up Program Inc. Ultra-Poor Responsive Panchayet (UPRP)	74.76	334.01	-	-	334.01	302.74	1.54	-	304.28	104.49	-
96	Walmart Foundation PROWFIT (Prowess of organized ResOources & Women-farmers for transforming FPOs into Independent insTitutions)	456.95	-	-	-	-	477.47	5.08	-	482.55	-	25.60
97	Water.org SWACHH SCALE UP (Supporting Women to Advance Cleanliness and Hygiene in Households) SWACHH (Supporting Women to Advance Cleanliness and Hygiene in Households)- Phase 2	6.43	16.10	-	-	16.10	22.12	-	-	22.12	0.41	-
98	Welthungerhilfe Mobilizing MGNREGA - A High Impact Collaborative Water Security programme in Jharkhand Women4Water(WOW)-Strengthening Womens Rights to Water in India	843.53	-	26.42	-	26.42	717.35	0.75	-	718.10	151.85	-
		-	81.98	-	-	81.98	59.47	-	-	59.47	22.51	-
		58.80	-	-	-	-	58.80	-	-	58.80	-	-
		9.39	36.97	-	-	36.97	46.36	-	-	46.36	-	-
		10.14	76.86	0.25	-	77.11	81.12	-	-	81.12	6.13	-



Professional Assistance for Development Action (PRADAN)

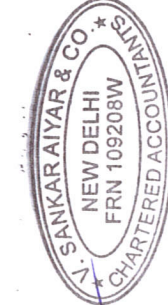
Schedules forming part of the Financial Statements for the year ended March 31, 2025

(All amounts in ₹ lakhs, unless otherwise stated)

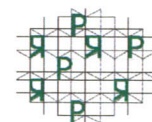


Schedule 29: Restricted Grants - Receipt and Expenditure Account for the year ended March 31, 2025

S. No.	Particulars	Op. Balance Apr 01, 2024	Income			Expenses				Cls. Bal. Mar 31, 2025		
			Contributions and grants received	Other Income	Grants Returned	Total	Recurring	Capital Expenditure	Appropriated/ Adjusted	Total	Unspent	Overspent
	Zero Hunger Panchayat	17.60	97.67	0.27	-	97.94	99.92	-	-	99.92	15.62	-
	Special Initiative Transformation of Agricultural and Food Systems (SI AGER)	-	13.17	0.09	-	13.26	8.66	0.60	-	9.26	4.00	-
Research/ Academic Institutions												
99	Cornell University											
	Climate-smart agricultural practices	-	277.11	-	-	277.11	192.30	69.20	-	261.50	15.61	-
100	The University of East Anglia											
	Scaling up a Nutritional Awareness Model for Improving Community Health and Diets through Local Food	0.14	3.08	-	-	3.08	3.16	-	0.06	3.22	-	-
	Scaling up a Nutritional Awareness Model for Improving Community Health and Diets through Local Food	-	5.72	-	-	5.72	8.47	0.47	-	8.94	-	3.22
101	Yale University											
	Working for Women Gender-Intentional Safety Net Implementation	-	16.86	-	-	16.86	16.98	1.07	-	18.05	-	1.19
Individual												
102	Retail Donations											
	PRERNA	0.15	-	-	-	-	0.15	-	-	0.15	-	-
103	Retail Donations-1											
	Covid-19	6.98	-	-	-	-	5.55	-	1.44	6.98	-	-
TOTAL FOREIGN		7,248.52	10,189.17	183.76	-	10,372.92	10,027.44	435.21	20.02	10,482.66	7,183.42	44.65
GRAND TOTAL		9,635.91	25,473.26	276.99	38.97	25,711.27	25,230.95	1,302.36	25.09	26,558.33	9,285.37	496.54
Previous Year		10,534.46	22,082.91	212.48	38.79	22,256.60	22,511.07	625.07	18.99	23,155.13	9,966.09	330.16



Professional Assistance for Development Action (PRADAN)



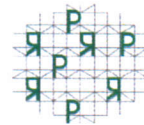
Schedules forming part of the Financial Statements for the year ended March 31, 2025

(All amounts in ₹ lakhs, unless otherwise stated)

Schedule 30: Increase/(Decrease) in Current Assets and Current Liabilities

Particulars	As on Mar 31, 2025	As on Mar 31, 2024	+ Increase/ (-) Decrease
Non Current Liabilities			
Other Non Current Liabilities	2.52	-	(2.52)
Long-Term Provisions	22.47	24.60	2.13
Current Liabilities			
Payable	186.32	98.28	(88.04)
Other Current Liabilities	181.17	79.38	(101.79)
Short-Term Provisions	21.37	95.96	74.59
Stock	3.13	2.14	0.99
Loans and Advances			
Onward Grant Awaiting Settlement	14.55	6.24	8.31
Employee Group Insurance Premium	-	-	-
Advances to Employees	105.75	72.07	33.68
Advances for Project Execution	114.53	60.98	53.55
Income Tax Refund Due	626.46	686.89	(60.43)
GST TDS Recoverable	1.43	-	1.43
Income Tax Deposit	21.28	21.28	-
Deposits	32.66	25.50	7.16
Pre-Paid Expenses	65.61	142.94	(77.33)
Total	1,399.25	1,316.26	(148.27)





PROFESSIONAL ASSISTANCE FOR DEVELOPMENT ACTION (PRADAN)

Schedule 31: Significant Accounting Policies and Notes on Accounts for the year ended March 31, 2025

1. Overview of the Society's Operations

PRADAN works to reduce poverty; change lives and choices for the poorest communities in rural India. PRADAN works to a change that is sustainable, self-perpetuating; in partnership with communities, stimulating skills and systems in communities to realize their vision; instead of merely delivering services or solutions. In conformity with its aims and objects, the Society takes up rural development projects to promote income-generating activities for the benefit of the disadvantaged women, small and marginal farmers through sustainable agriculture, small holder poultry, tasar silkworm rearing, lac cultivation and other economic activities, including watershed, afforestation and small-scale irrigation activities and;

- Promotes women's Self-Help Group (SHGs), associations of such groups and federations of such associations to enhance the savings and credit power of poor rural women so that they can mobilize funds for income generation activities,
- Promotes social and economic collectives of SHG/marginalized women through its projects to facilitate them manage their access to government social security programs, promote economic activities, enhance nutritional security, gender equality and climate friendly agricultural and other activities.
- Motivates and provides capacity building inputs to the poor in support of these income-generating activities through its various project teams or peoples' own groups, service units and community collectives with the ultimate aim of transferring the management and ownership of these initiatives to the rural poor,
- Undertakes projects for setting up, renovation and maintenance of irrigation systems, and the development of natural resources by way of land development, watershed development, afforestation and wasteland development,
- Works with the poor through local traditional groups, Government ministries and departments, research and resource institutions, other development stakeholders formally recognized under any law or not, towards the accomplishment of its mission.

2. Significant Accounting Policies

2.1. Basis of Accounting:

The Accounting Standards issued by the Institute of Chartered Accountants of India are applicable to non-profit entities, only if any part of the activities of the entity is considered to be commercial, industrial or business in nature. The Society is not carrying out any activity in the nature of commercial, industrial or business. Therefore, the Accounting Standards have been followed to the extent applicable, practicable or relevant. The financial statements have been prepared under the historical cost convention and on accrual basis except stated otherwise. The accounting policies have been consistently applied by the Society.

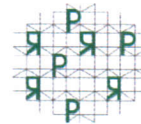
2.2. Revenue / Expenditure Recognition:

All grants are accounted on receipt and expenditure and liabilities are recognized on accrual basis. In the case of a programme undertaken with the support of some government and other agencies, though the funds received under a MoU, the same is reported as grant in view of the restriction on the expenditure and its nature as reimbursement of expenses.

The Society accepts grants from donor agencies towards implementation of various programmes for carrying out specific purposes of rural development which includes improvement in the lives of rural poor. These grants along with interest earned, if any, are to be spent in accordance with the directions of the donor agencies and the Society cannot utilize these grants according to its own free-will. Unspent balances, if any, are to be transferred back to donor agency or to be dealt-with in accordance with the instructions of the donor agency.

Keeping in view the legal restrictions attached to the tied-up grants/ restricted grants spelled in the Grant Award, or MoU/ working arrangements, such grants are accounted for as Restricted Grants, in the nature of committed liability. Such grants including interest earned thereon do not form part of the income statement. However, details of receipts and utilization of such tied-up/ restricted grants are given in Schedule 29.





PROFESSIONAL ASSISTANCE FOR DEVELOPMENT ACTION (PRADAN)

2.3. Format of Accounts:

The Income and Expenditure has been classified based on the cost of activities carried out by the organization, while natural head wise Income and Expenditure account is provided in Schedule 27, forming part of Society's accounts. The activity-based costs are identified and each expense is classified and recorded in the books based on a documented process including detailed classification of cost centres and programs by the Management. For a meaningful presentation, the whole expenditure of the Society are reflected in the Income and Expenditure Account and the amounts met from tie-up/ restricted grants are shown as a deduction.

2.4. Classification of Expenses:

Of the various activities carried on by the Society, expenses incurred directly in working with and rendering services to the poor rural communities have been treated as **Rural Livelihood Promotion Programmes** - these include grants in creating livelihood assets and infrastructure, formal or informal training and exposure of beneficiaries, expenses of community based service providers, salaries and related costs of Society's staff working directly with the communities; whereas **Livelihood Programme Support** - relates to expenses incurred in management and support of field projects and integration of field operations; and are so stated in the accounts.

2.5. Treatment of Property, Plant & Equipment and Intangible Assets:

Fixed assets held by the Society are classified in following broad categories namely;

Owned Assets: These are owned by the Society and used for furtherance of objective of the society.

Fixed assets are stated at cost, less accumulated depreciation. Depreciation is provided on written down value method, at rates as per the Income Tax Act.

Community Assets: Assets created for the benefit and use of the beneficiaries and are to be transferred to them. All such assets are recognized at cost and charged to respective funds as expenses in consonance with applicable laws. Though these assets are held in the books of the Society (till such transfer to the beneficiaries), no depreciation has been charged.

In line with the requirements of Foreign Contribution Regulation Act, 2010, as amended, assets created for beneficiaries out of Foreign Contribution funds are identified and kept in books of the society even though these were physically handed over to the community. However, such assets are used by the community for their benefits. When such assets are exhausted by usages by the community, these are identified and deleted from the gross block.

The Society does not have ownership or control over these assets as the actual possession and control of these assets are with such beneficiaries.

Acquisitions of assets are retained in the books by creating Capital Asset Fund. Depreciation charge is met from the Capital Asset Fund so created.

2.6 Work in Progress:

Community Projects created out of donor funds for the benefit and ultimate use by the community are shown part of utilization in the Restricted Grants. However, for control purposes, there are classified as work-in-progress under current assets with equal amount under Community Project Fund (refer Schedules 3). On transfer to the beneficiary community, these are removed from both work-in-progress as well as Community Project Fund.

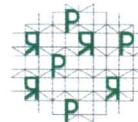
2.7 Treatment of Subsidies and Grants to beneficiary groups:

In case of informal producer's groups promoted by the Society and income generation activities flowing there from, the Society provides grants in the form of subsidy to individuals. These grants are charged to funds and treated as application of grants for the objectives of the Society. The grants to producer/beneficiary are as per grant conditions and the end use of the fund lies with the individual producer/beneficiary.

2.8 Valuation of Investments:

All investments are held at cost and are valued at market price or cost, whichever is lower, except long -term investments made out of Corpus and other specified Funds which are valued at costs.





PROFESSIONAL ASSISTANCE FOR DEVELOPMENT ACTION (PRADAN)

2.9 Treatment of Restricted funds, Budget based expenditure accorded by Funding agencies and funds directly facilitated to the Beneficiary groups:

- a The expenditure on projects taken up with restricted/tied-up grants from donor agencies is, as far as possible, incurred according to the plans and budgets agreed upon. However, deviations sometimes occur at the time of project execution depending upon various circumstances, such as location, awareness among the beneficiaries, local customs, availability of inputs, legal restrictions, etc. such variations, monitored regularly, are generally intimated to the donor in advance.
- b In respect of specific funded activities under the directions of donors, working capital loans, loan funds to be passed on to the beneficiaries and administered by the Society, the same are separately accounted for, held in trust and administered in terms consonant with the objects of the Society.
- c In the course of implementing rural development projects the Society also leverages substantial resources from various rural development schemes of the government and banks and through beneficiaries' own contribution, which are directly channeled to the beneficiaries and are not reflected in the Society's books of accounts. This is in keeping with the Society's policy of progressively strengthening the capability of the weaker sections to deal effectively with development agencies and to manage development activities themselves.

2.10 Employee Benefits:

The Society provides following benefits to its employees as per the term of employments with them namely;

Provident Fund: The Society has established a Staff Provident Fund which is recognized and approved by the Income Tax Department. However, during the financial year 2017-18, the Society has joined the scheme under Employees Provident Fund and Miscellaneous Provisions Act, 1952 and transferred the accumulated funds to the Commissioner and the monthly contributions are transferred.

Gratuity: The Society has entered into an arrangement with Life Insurance Corporation of India for managing the gratuity payments. Liability on account of gratuity benefits is calculated and provided for based on actuarial calculation carried out by an Actuary using "Projected Unit Rate" method. The plan provides for a lump sum payment to vested employees at retirement, death while on employment, or on termination of employment of an amount equivalent to fifteen days basic salary payable for each completed year of service, vesting occurs upon completion of one year of services. Employees on roll as on 31st March, 2022 and who have completed ten years of continuous service in the organization twenty days basic salary is payable for each completed year of service. For other 15 days of basic salary is payable for each completed year of service. The benefit includes provision of life cover payable on death of the employee.

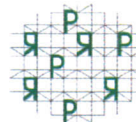
Leave encashment: With effect from 1st January 2024 the society has allowed the leave encashment benefit for all its regular employee. The staff are allowed to accumulate leave @ 20 days per year, up to a maximum of 300 days during their service period. Such accumulated leaves cannot be encashed. The Society has entered into an arrangement with Life Insurance Corporation of India and liability on account of Leave Encashment benefits is calculated and provided based on actuarial calculation provided by Life Insurance Corporation.

Employee Group Insurance: The Society provides monthly liability based on fixed contribution for employees, credited to a separate fund provided for this purpose within Society's books. Society has entered into an arrangement with an insurance company to cover the medical cases of domiciliary hospitalization and for Term Insurance of employees, the premium for which is also met out of this fund.

National Pension Scheme: The Society is registered in Central Recording Agency (CRA) System under Corporate Sector for the National Pension Scheme (NPS) regulated by Pension Fund Regulatory and Development Authority (PFRDA) and provides pension to its employees under the National Pension Scheme. The contribution by the Society to NPS is included under the Salaries and Wages.

Employees State Insurance Corporation: The Society is registered under ESIC Act and provides related facility to its eligible employees.





PROFESSIONAL ASSISTANCE FOR DEVELOPMENT ACTION (PRADAN)

3. Notes to Accounts:

3.1 Property, Plant & Equipment and Intangible Assets: Rs 7,204 lakhs (previous year Rs 5,614.40 lakhs)

- Owened Assets:** The assets with Society as on March 31, 2025 was Rs 3,383.18 lakhs (previous year Rs 2,383.49 lakhs) at cost less accumulated depreciation. Assets of Rs 1,142.40 lakhs were added during the year (previous year Rs 721.74 lakhs) and assets of book value Rs Nil lakhs (previous year Rs 3.88 rendered unusable were written-off. Depreciation of Rs 171.35 lakhs has been provided (previous year Rs 143.06 lakhs). The entire charge of depreciation has been met out of Capital Assets Fund.
- Community assets** of Rs 3,820.82 lakhs (previous years Rs 3,230.91 lakhs) held by the Society represents assets created out of donor funds for the benefit and ultimate use by the community and will be transferred to community in due course. Hence, this is separately stated in the accounts. No depreciation has been charged on community assets.

3.2 Investments- at Cost (Corpus Fund): Rs 36,240.87 lakhs (previous year Rs 36,207.08 lakhs)

- The market value of investments as on March 31, 2025 was Rs 36,240.87 lakhs (previous year Rs 36,207.08 lakhs).
- Investments totaling Rs 27,175.48 lakhs matured and new investments or re-investments of Rs 27,209.27 lakhs were made in the year.
- Income on investment of Rs 2,709.77 lakhs have been transferred to the income account (previous year Rs 2,686.82 lakhs).

The entire corpus investment portfolio is considered long-term by the Management.

3.3 Fixed Deposits: Rs 391.67 lakhs includes:

- Rs 22.00 lakhs provided for issuing bank guarantee for undertaking The Agricultural Promotion & Investment Corporation of Odisha Limited (APICOL), Deputy Director Horticulture, Keonjhar and Deputy Commissioner, DMFT-Bokaro assist projects,
- Balance is related to unrestricted funds.

3.4 Addition to Corpus: Rs 1.25 lakhs:

This represents corpus grant of Rs 1.25 lakhs individuals and interest appropriated of Rs 33.06 lakhs out of the income received from the assigned investments of corpus grant received from Sir Dorabji Tata Trust, Sir Ratan Tata Trust, Navajbai Ratan Tata Trust and Jamsetji Tata Trust as per the terms of grant agreements.

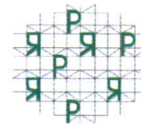
3.5 Employees Welfare Funds:

- Provident Fund:** A total of Rs 570.49 lakhs (Previous Year Rs 505.51 lakhs) has been provided as Society's share of contribution paid to Employees' Provident Fund Organisation (EPFO).
- Gratuity:** A sum of Rs 488.58 lakhs (Previous year Rs 436.06 lakhs) towards gratuity liability in the scheme managed by Life Insurance Corporation (LIC) has been provided on the basis of actuarial valuation of past service and current service cost received from LIC and balance payable of Rs 2.16 lakhs have been provided in the books. The fund value of the scheme at end of the year is Rs 3,282.74 lakhs.
- Leave Encashment:** A total provision of Rs 238.05 lakhs (Previous Year Rs 56.52 lakhs) towards leave encashment liability in the scheme managed by Life Insurance Corporation (LIC) has been maintained in the books. The fund value of the scheme at end of the year is Rs 609.75 lakhs.

The details relating to gratuity liability, fund assets and the charge to the Income and Expenditure Account, as per the Actuary's statement as given below:

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
Economic assumptions		
Discount rate	6.53%	7.09%
Salary growth rate	7.00%	5.00%

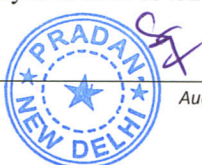


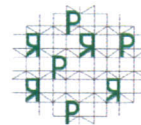
**PROFESSIONAL ASSISTANCE FOR DEVELOPMENT ACTION (PRADAN)**

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
Expected rate of return on plan assets	6.53%	7.09%
Demographic assumption		
Retirement age	60 years	60 years
Mortality table (Indian assured lives mortality)	2012-2014	2012-2014
Employees turnover / attrition rate		
18 to 30 years	34%	34%
30 to 45 years	10%	10%
Above 45 years	7%	7%
Amount recognised in the Income and Expenditure Account		
Current service cost	283.39	203.38
Interest cost	160.82	155.93
Expected return on plan assets	(176.80)	-159.2
Net actuarial (gain)/loss recognized during the year	359.42	47.61
Expenses recognized		247.72
Changes in present value of the Defined Benefit Obligation		
Present value of obligation as at the beginning of the period	2,462.81	2,199.31
Interest cost	160.82	155.93
Current service cost	283.39	203.38
Benefits paid	(135.32)	-143.02
Actuarial (gain)/loss on obligation	388.86	47.21
Present value of obligation as at the end of period	3,160.56	2,462.81
Changes in the Fair Value of Plan Assets		
Fair value of plan assets at the beginning of the period	2,707.50	2,245.43
Expected return on plan assets	176.80	159.2
Contributions	504.31	446.29
Benefits paid	(135.32)	-143.02
Actuarial gain/(loss) on plan assets	29.45	-0.4
Fair value of plan assets at the end of the period	3,282.74	2,707.50
Amount recognised in the Balance Sheet		
Defined benefit obligation	3,160.56	2,462.81
Fair value of the plan assets	3,282.74	2,707.50
Net (Asset)/Liability	122.18	244.69

4 Income Tax:

- a. The Society is registered with the Income Tax Authorities under section 12A (a) of the Income Tax Act, 1961, vide letter no CIT – VI /TE (155) /84 1415 dated 27th October 1984, which has been renewed for a period of five-year u/s 12AB and valid up to 31/03/2026 and hence the income of the Society is exempt under section 11 of the Act, subject to compliance of relevant provisions of section 11 read with sections 12 and 13 of the Act. The Permanent Account No. (PAN) of the Society is AAATP0345D.





PROFESSIONAL ASSISTANCE FOR DEVELOPMENT ACTION (PRADAN)

- b. The Society's assessments stand completed up to assessment year 2023-24 with nil income. In respect of assessment year 2024-25 the assessment is in progress.

5 Expenses incurred on Governing Board:

During the year, the Society has incurred Rs 4.72 lakhs (Previous Year Rs 3.16) on travelling, conveyance and boarding & lodging of the members of the Governing Board.

6 Payables

The Society has not received any information from suppliers or service providers, whether they are covered under the "Micro, Small and Medium Enterprises (Development) Act, 2006. Disclosure relating to amount unpaid at the year-end together with interest payable, if any, as required under the said Act are not ascertainable.

7 Disclosure as per u/s 13(3) of the Income Tax Act:

Remuneration to Staff members of Governing Board:

During the year, the following members of the Governing Board who are Society's staff were paid remuneration for service as under:

		<u>Current Year Rs</u>	<u>Previous Year Rs</u>
a.	Mr. Saroj Kumar Mahapatra Executive Director	34.76 lakhs	31.95 lakhs
b.	Mr. Alak Kumar Jana Integrator	29.47 lakhs	28.07 lakhs
c.	Ms. Bala Devi Ningthoujam Integrator	21.51 lakhs	20.29 lakhs

8 Others:

- a. Remuneration to Auditors (Including GST):

	<u>Current Year Rs</u>	<u>Previous Year Rs</u>
i. Audit Fee (including certification of Funding Agencies)	37.76 lakhs	34.45 lakhs
ii. Other Services	17.78 lakhs	3.75 lakhs
iii. Reimbursement of travel & conveyance expenses	13.41 lakhs	6.66 lakhs

- b. Contingent liabilities in respect of liabilities of peoples' organizations and trusts, where the Society is involved in the promotion and support of the same is not ascertainable.

- c. Previous year figures are regrouped and rearranged wherever necessary.

As per our Report of even date
for **V. SANKAR AIYAR & Co.,**
Chartered Accountants
Firm Regn.No. 109208W

(**M.S. BALACHANDRAN**)
Partner
M. No. 24282



Place: New Delhi
Date: July 19, 2025

Chairperson Executive Director

Members of the Governing Board

