

DHAWAN PANDEY & ASSOCIATES

Chartered Accountants

House No. 50, 2nd Floor, Basistha Road, Survey, Beltola, Guwahati-781028.

Ph. No: - 94350-17438, E-mail: cabiswajitbaruah7@gmail.com

AUDITOR'S REPORT

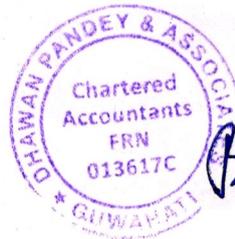
1. We have audited the attached Balance Sheet of AARANYAK, HOUSE NO 13, TAYEB ALI BYE LANE, BELTOLA TINIALI, BHETAPARA LINK ROAD, BELTOLA SO, GUWAHATI, KAMRUP METRO, 781028, ASSAM, as at 31st March 2025 and the Income & Expenditure Account and Receipts & Payments Account for the year ended on that date. These financial Statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We have conducted our audit in accordance with auditing and accounting standards generally accepted in India. These standards required that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of materials misstatements. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimate made by the institute, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Further we report that:

- a. We have obtained all the information and explanations, which to the best of our Knowledge and belief were necessary for the purpose of our audit.
- b. The Balance Sheet, Income & Expenditure & Receipts & Payments are in agreement with the Books of Account.
- c. In our opinion and to the best of our information and according to the explanations given to us, the said Balance Sheet, Income & Expenditure and Receipts & Payments account together with the Notes thereon give a true and fair view of the state of affairs of the Institute as on 31st March 2025.

For,

Dhawan Pandey & Associates
Chartered Accountants



CA. Biswajit Baruah
Partner

Membership No 063538

FRN: 013617C

UDIN: 25063538BMNQLU9329

Place: Guwahati

Date: 26.09.2025

AARANYAK
SAMANWOY PATH,SURVEY,BELTOLA,GUWAHATI-781028,DIST.KAMRUP,ASSAM.

CONSOLIDATED BALANCE SHEET AS ON 31ST MARCH 2025

LIABILITIES		AMOUNT ()	ASSETS		AMOUNT ()	AMOUNT ()
FUND ACCOUNT						
General Fund						
Opening Balance	1,38,88,267.19		Fixed Assets			5,09,70,731.01
Add : Surplus of income over expenditure	1,88,40,594.09		(As per annexure B)			
Less: Expenses incurred in projects out of internal accruals subject to recovery	10,80,164.15		Current Assets			
Add: Expenses incurred out of internal accruals in projects now recovered	11,87,988.15	3,28,36,685.28	BANGCHIARY FUEL STATION ADVANCE			30,000.00
			SITA RECEIVABLE			54,965.00
			TDS & TCS			
Capital Fund out of Project Expenses			Tax deducted at Source	5,83,571.85		
Opening Balance	4,17,72,715.01		TDS on Contract Receivable	519.00		
Add: Additions during the year	14,48,613.00		Tax Deducted at Source Receivable	33,74,891.99		
Less: Deduction during the year	11,68,641.00	4,20,52,687.01	TDS on Rent Receivable	3,954.00		
			TCS Receivable	61,231.99		
Unutilised Project Funds		19,44,66,968.36	Tax Collected at Source	25,100.00		
(As per annexure A)			Less: Refunded AY 22-23 and 23-24	40,49,268.83		
Loans and Advances:				11,93,221.00		28,56,047.83
MCOC Earnest Money		20,000.00	Loans and Advances			
Outstanding Liabilities:			Advance for Project Expenses			435356.44
Provident Fund Employers' Contribution)			(As per annexure C)			
O.B	59,696.00		Loan to Employee			15,000.00
Less: Paid during the year	59,696.00		Advance to BPCL Fleet Card			4,67,732.00
Add: During the year	70,117.00		Advance to Kamakhya Energy Point			20,000.00
50% of 70117	70,117.00	35,058.50	Excess payment of Assam Professional Tax			7,204.20
ESIC payable (Employers' Contribution)			Receivable			
O.B	(3,561.00)		Interest on Income Tax receivable			25,181.00
Add: Adjusted against this year's liability	2,600.00		Project fund receivable			33,320.00
Add: Payable during the year	(961.00)		Tata Motors Receivable			39,200.00
Balance	16,081.00		INVESTMENTS			
Employer's part	15,120.00	12,285.00	Fixed Deposits with BOB			11,88,166.66
Green Audit Expenses Payable		4,165.00	Fixed Deposits with BOB			10,62,19,973.00
Indian Oil Corporation			Fixed Deposit with NESF Bank			4,30,047.00
O.B.	29,317.34		Fixed Deposit with YES Bank			76,79,503.50
Less: Net receivable during the year	3,629.49	25,687.85	Fixed Deposit at BOB			2,00,00,000.00
Outstanding Administrative Expenses			Fixed Deposit at HDFC			10,00,000.00
During the year		16,000.00	Fixed Deposit at Indian Bank			1,00,00,000.00
Outstanding Salary			Fixed Deposit at Ujjivan Bank			40,00,000.00
During the year		30,54,913.00	Fixed Deposit			25,68,418.42
Outstanding PRD THT Project Expenses			FD at Axis Bank Survey branch			35,00,000.00
During the year		6,56,361.00	FIXED DEPOSIT AT AXIS SURVEY			33,32,451.00
OTHER PAYABLES			FIXED DEPOSIT AT NESF BANK			12,94,739.33
TDS Payable			FIXED DEPOSIT AT SBI DISPUR			56,91,591.94
192B TDS on Salary	73,369.00		FIXED DEPOSIT AT UJJAVIN SMALL FINANCE BANK			1,59,039.00
TDS 194J (Consultancy)	1,22,518.20		Fixed Deposit with Indian Bank-Guwahati			1,16,884.00
TDS on Contract 194C	18,543.00		FIXED DEPOSIT WITH UNION BANK			10,25,413.00
TDS on Rent 194I	34,185.00	2,48,615.20	FIXED DEPOSIT WITH YES BANK			2,26,072.30
PF deducted from employees		35,058.50	UTI			54,00,000.00
Amount reimbursible to D.C.Das		2,43,402.00	Cash in hand			92.00
ESIC Payable (Employees' part)		2,835.00	Closing Bank Balance			44923593.07
			(As Per Anneure-D)			
TOTAL		27,37,10,721.70	TOTAL			27,37,10,721.70

Place: Guwahati
Date: 26.09.2025

For & Behalf of
AARANYAK

(DR. BIBHAB KR. TALUKDAR)
SECRETARY GENERAL

Secretary General
Aaranyak

As per our report of even date
FOR DHAWAN PANDEY & ASSOCIATES
CHARTERED ACCOUNTANTS



(CA. BISWAJIT BARUAH)
Partner
M.No.063538
FRN.013617C
UDIN: 25063538BMNQLU9329

AARANYAK
SAMANWOY PATH,SURVEY,BELTOLA,GUWAHATI-781028,DIST.KAMRUP,ASSAM.

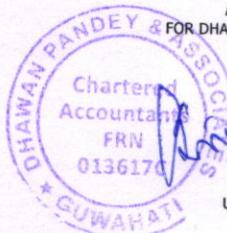
CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2025

EXPENDITURE	AMOUNT (Rs)	INCOME	AMOUNT (Rs)
To MCOC expenses	5,13,920.00	By DONATION UNDER BOG	6,99,600.00
To Bank Charges	15,892.74	By MEMBERSHIP FEES RECEIVED	36,145.00
To Admin Expenses	13,39,231.00	By TRCD TRAINING FUND	22,400.00
To Expenses for Sale of Bolero	1,06,070.00	By BIOSTATIC TRAINING FEE	5,930.00
To Reactivation of Dormant Account	500.00	By PROFESSIONAL BIOLOGY CONSERVATION TRAIN	1,60,000.00
To Bank Charge	1,09,961.38	By INCIDENTAL RECEIPTS	61,729.00
To Admin Expenses	8,182.00	By INTEREST FUND S.B Interest IC	4,53,006.00
To RSPN Project Expenses	2,545.00	By INTEREST ON BANK GUARANTEE	77,281.91
To WGD ORG Expenses	1,84,842.00	By INTEREST ON FIXED DEPOSIT	10,69,859.00
To Admin Expenses	-	By INTERNSHIP FEE RECEIVED	14,300.00
To Charges Against Late Payment	1,844.00	By OTHER MISC RECEIPT	5,602.63
To Expenses Karad Projects & Motor Limited CSR Fund	2,51,496.00	By RECEIPT FROM WGD SERVICES	47,160.00
		By RECEIPTS FROM J4L PROGRAM	12,440.00
Surplus of Income Over Expenditure	1,88,40,594.09	By RECEIVED FROM SALE OF BOLERO (AS01AM6671)	1,43,500.00
		By RECEIVED FROM SALE OF HONEY	400.00
		By RECEIVED FROM SALE OF OLD MOTORCYCLE AT ADMIN	20,000.00
		By TRAINING AND WORKSHOP AT MCOC	7,50,026.00
		By TRAINING FEE FOR EECBD	7,500.00
		By TRAINING FEE FROM TERI	31,118.00
		By Bank Interest SB Interest FC	10,75,053.00
		By Misc Receipt	557.67
		By Interest on Bank Fixed Deposits	1,43,53,394.00
		By BCPL Bonus Receipt	2,748.00
		By Sale of Book	9,738.00
		By Sale of Bolero Car	2,40,001.00
		By Account Varification Receipt	2.00
		By Insurance of Bipul Das (Previous Year Adj)	45,286.00
		By Insurance Fund (Previous Year adjustment)	8,023.00
		By Rent paid out of project expenses refunded	1,20,000.00
		By Vehicle Insurance Receipt	86,327.00
		By Karad Projects & motor Ltd CSR fund 10BD	17,20,000.00
		By Tata Motors Pilot Project	40,000.00
		By Interest on IT refund	37,980.00
		By ICICI,Lombard Refund (Project Expenses)	17,971.00
TOTAL	2,13,75,078.21	TOTAL	2,13,75,078.21

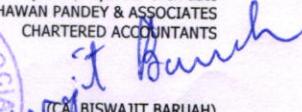
Place: Guwahati
 Date: 26.09.2025

For & Behalf of
AARANYAK

 (DR. BIBHAB KR. TALUKDAR)
 SECRETARY GENERAL
Secretary General
Aaranyak



As per our report of even date
 FOR DHAWAN PANDEY & ASSOCIATES
 CHARTERED ACCOUNTANTS


 (CA) BISWAJIT BARUAH
 PARTNER
 M.No.063538
 FRN.013617C
 UDIN: 25063538BMNQLU9329

AARANYAK
SAMANWOY PATH, SURVEY, BELTOLA, GUWAHATI-781028, DIST. KAMRUP, ASSAM.

CONSOLIDATED RECEIPTS PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2025

RECEIPTS	AMOUNT(Rs)	PAYMENTS	AMOUNT(Rs)
To OPENING BALANCE		By Project Expenses against Foreign Contribution (As per annexure A)	18,01,07,699.18
Cash in hand	1,116.53		
To INVESTMENTS		By Advance for Project Expenses (As per annexure C)	4,35,356.44
Fixed Deposit	25,68,418.42	By MCOC expenses	5,13,920.00
Fixed Deposit with UNION Bank	9,51,834.00	By Bank Charges	15,892.74
Fixed Deposit at NESF Bank	25,38,836.33	By Admin Expenses	13,39,231.00
Fixed Deposit with YES Bank	2,26,072.30	By Expenses for Sale of Bolero	1,06,070.00
Fixed Deposit at Ujjavin Small Finance bank UTI	20,01,858.00	By Reactivation of Dormant Account	500.00
Fixed Deposit with SBI Dispur	54,00,000.00	By By tax collected at source	14,990.00
Fixed Deposits with BOB	40,80,447.94	By Tata Motors fund receivable	39,200.00
Fixed Deposits with BOB	11,88,166.66	By Statutory Advance	37,706.00
Fixed Deposit with NESF Bank	30,84,08,658.00	By Tax deducted at source	7,81,887.00
Fixed Deposit with YES Bank	24,30,047.00	By Project fund Receivable	33,320.00
	13,69,90,171.35	By Bank Charge	1,09,961.38
To BANK ACCOUNTS (ANNEXURE-D)	3,89,65,814.26	By BCPL Fleet Card E Collection A/c	4,52,792.55
To Contribution Received (As per annexure A)	19,92,71,397.99	By Over Expenditure of fund adjusted from Capital Fund	3,34,318.00
To Recovery of Project Advances (As per annexure C)	3,15,450.44	By Tax Deducted at Source	7,39,688.09
To DIRECT INCOME		By Charges Against Late payment	1,844.00
DONATION UNDER 80G	6,99,600.00	By Admin Expenses	8,182.00
MEMBERSHIP FEES RECEIVED	36,145.00	By RSPN Project Expenses	2,545.00
TRCD TRAINING FUND	22,400.00	By WGD ORG Expenses	1,84,842.00
To INDIRECT INCOME		By Expenses Karad Projects & Motor Limited CSR Fund	2,51,496.00
BIOSTATIC TRAINING FEE	5,930.00	By CLOSING BALANCE	
PROFESSIONAL BIOLOGY		By Cash in hand	92.00
CONSERVATION TRAINING FEE	1,60,000.00	By INVESTMENTS	
INCIDENTAL RECEIPTS	61,729.00	Fixed Deposits with BOB	11,88,166.66
BANK INTEREST RECEIVED	15,28,059.00	Fixed Deposits with BOB	10,62,19,973.00
INTEREST ON BANK GUARANTEE	77,281.91	Fixed Deposit with NESF Bank	4,30,047.00
INTEREST ON FIXED DEPOSIT	1,54,23,253.00	Fixed Deposit with YES Bank	76,79,503.50
INTERNSHIP FEE RECEIVED	14,300.00	Fixed Deposit at BOB	2,00,00,000.00
OTHER MISC RECEIPT	5,602.63	Fixed Deposit at HDFC	10,00,000.00
RECEIPT FROM WGD SERVICES	47,160.00	Fixed Deposit at Indian Bank	1,00,00,000.00
RECEIPTS FROM J4L PROGRAM	12,440.00	Fixed Deposit at Ujjivan Bank	40,00,000.00
RECEIVED FROM SALE OF BOLERO(AS01AM6671)	1,43,500.00	Fixed Deposit	25,68,418.42
RECEIVED FROM SALE OF HONEY	400.00	FD at Axis Bank Survey branch	35,00,000.00
RECEIVED FROM SALE OF OLD MOTORCYCLE AT ADMIN	20,000.00	FIXED DEPOSIT AT AXIS SURVEY	33,32,451.00
TRAINING AND WORKSHOP AT MCOC	7,50,026.00	FIXED DEPOSIT AT NESF BANK	12,94,739.33
TRAINING FEE FOR EECBD	7,500.00	FIXED DEPOSIT AT SBI DISPUR	56,91,591.94
TRAINING FEE FROM TERI	31,118.00	FIXED DEPOSIT AT UJJAVIN SMALL FINANCE BANK	1,59,039.00
SALE OF BOLERO	2,40,001.00	Fixed Deposit with Indian Bank- Guwahati	1,16,884.00
To OVER EXPENSES ADJUSTED FROM GENERAL FUND	15,22,306.15	FIXED DEPOSIT WITH UNION BANK	10,25,413.00
To RECEIVED FROM ICICI LOMBARD	17,971.00	FIXED DEPOSIT WITH YES BANK	2,26,072.30
To INSURANCE FUND	86,327.00	UTI	54,00,000.00
To INCOME TAX REFUND FOR THE F.Y 2023-24	9,49,540.00	By Closing Bank Balance Annexure-D	4,49,23,593.07
To INCOME TAX REFUND FOR THE F.Y 2021-22	2,43,681.00		
To HABEN MACHAHARI MARCH 25 SALARY			
To BANK GUARANTEE FOR FUND	6,21,979.09		
CURRENT LIABILITIES			
To 192B TDS on Salary	52,650.00		
To 194 TDS on Contract	25,299.00		
To 194J - TDS ON CONSULTANCY	50,876.00		
To TDS 194 I RENT	59,575.00		
To ASSAM PROFESSIONAL PAYABLE	5,750.00		
To ESIC PAYABLE	2,894.00		
To PROVIDENT FUND PAYABLE	32,921.00		
To STATUTORY DEDUCTIONS	2,20,661.00		
To SALARY PAYABLE	30,54,913.00		
To KARAD PROJECTS & MOTORS LIMITED CSR FUND	17,20,000.00		
To PRCD THT GIBBON EXP PAYABLE	6,56,361.00		
To TATA MOTORS FUND	40,000.00		
To Misc Receipt	557.67		
To BCPL Bonus Receipt	2,748.00		



Secretary General
Aaranyak