INDEPENDENT AUDITOR'S REPORT

To,
The Members,
Injot Trust,
Qr No. F.5, Jawahar Nagar,
Guwahati-781022, Assam

Opinion

We have audited the financial statements of **Injot Trust**, which comprise the balance sheet as at March 31, 2026, Income & Expenditure Account and Receipt and Payments Account the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31, 2026, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for Opinion

We conducted our audit in accordance with Standards on Auditing (SAs). 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 entity in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity'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 entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities 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. Misstatements 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.

H.K. Agrawala & Associates
Guwahati
Chartered Accountants

Paragraph 40(b) of this SA explains that the shaded material below can be located in an Appendix to the auditor's report. Paragraph 40(c) explains that when law, regulation or national auditing standards expressly permit, reference can be made to a website of an appropriate authority that contains the description of the auditor's responsibilities, rather than including this material in the auditor's report, provided that the description on the website addresses, and is not inconsistent with, the description of the auditor's responsibilities below.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism 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 entity'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 entity'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 entity to cease to continue as a going concern.

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.

For, M/s H.K.Agrawala and Associates
Chartered Accountants
FRN 319293E

Dated : 12-08-2026
Place: Guwahati

H.K. Agrawala & Associates
Guwahati
Chartered Accountants

Hazarika

CA. Himangshu Hazarika
Partner
M.No.318285
UDIN NO: 26318285RPPRIS9274

INJOT TRUST

QR No. F.5, JAWAHAR NAGAR, GUWAHATI, KAMRUP (M)-781022, ASSAM

BALANCE SHEET AS ON 31st MARCH' 2026

LIABILITIES		AMOUNT(Rs.)	ASSETS		AMOUNT(Rs.)
GENERAL FUND ACCOUNT			**FIXED ASSETS**		
Opening Balance	23,86,346.90		(As per annexure 'B')		25,62,497.00
Add: Excess of Income over Expenditure transferred from I & E Account	9,04,412.61	32,90,759.51			
CORPUS FUND					
Opening Balance	50,000.00				
Add: Trf from General	2,258.00		**CURRENT ASSETS**		
Add: Fund Received	1,98,000.00		Cash in Hand	8,612.00	
Add: Interest on FD	2,163.00		Cash at bank	8,64,555.38	
Add: Interest on SB	2,622.00	2,55,043.00	Fixed Deposit	21,48,860.00	
			TDS	5,210.00	30,27,237.38
PROJECT FUND					
(As per Schedule 'A')		20,43,931.87			
TOTAL (Rs.)		**55,89,734.38**	**TOTAL (Rs.)**		**55,89,734.38**

SCHEDULE 'C' OF NOTES ON ACCOUNTS & SIGNIFICANT ACCOUNTING POLICIES

FOR AND ON BEHALF OF
INJOT TRUST
GUWAHATI

AS PER OUR REPORT OF EVEN DATE
For : H.K.AGRAWALA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN - 319293E

H.K. Agrawala & Associates
Guwahati
Chartered Accountants

CA. HIMANSGHU HAZARIKA
PARTNER
MEMBERSHIP NO. 318285

PLACE : GUWAHATI
DATE : 12-08-2026

INJOT TRUST
QR No. F.5, JAWAHAR NAGAR, GUWAHATI, KAMRUP (M)-781022, ASSAM

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH,2026
GENERAL FUND

	EXPENDITURE	AMOUNT(RS.)		INCOME	AMOUNT(RS.)
To	Injot Education Expenses	5,55,958.41	By	Donation & Contribution	11,49,859.00
"	Injot Livelihood Expenses	1,59,900.90	"	Fees Received	26,600.00
"	Injot Relief Expenses	37,019.00			
"	Office Expenses	14,446.00			
"	Honorarium & Salary	2,70,000.00	"	**Bank Interest**	
"	Rent Expenses	12,012.00		Fixed Deposit (For General)	42,019.00
"	Bank Charges	118.00			
"	Depreciation	1,57,709.00			
"	Excess of Income over Expenditure c/d	11,314.69			
	TOTAL (Rs.)	**12,18,478.00**		**TOTAL (Rs.)**	**12,18,478.00**
To	Transferred to Project Fund	4,51,603.08	By	Excess of Income over Expenditure b/d	11,314.69
"	Transferred to Corpus	2,258.00			
			"	Asset Capitalized out of Project Fund	13,46,959.00
"	Net Surplus Transferred to General Fund	9,04,412.61			
	TOTAL (Rs.)	**13,58,273.69**		**TOTAL (Rs.)**	**13,58,273.69**

FOR AND ON BEHALF OF
INJOT TRUST
GUWAHATI

AS PER OUR REPORT OF EVEN DATE
For : H.K.AGRAWALA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN - 319293E

H.K. Agrawala & Associates Guwahati Chartered Accountants

CA. HIMANSGHU HAZARIKA
PARTNER
MEMBERSHIP NO. 318285

PLACE : GUWAHATI
DATE : 12-08-2026

INJOT TRUST
QR No. F.5, JAWAHAR NAGAR, GUWAHATI, KAMRUP (M)-781022, ASSAM

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH,2026

RECEIPTS		AMOUNT(Rs.)	PAYMENTS		AMOUNT(Rs.)
To **Opening Balance**			By **Project Expenses (As per Schedule "A")**		
Cash in Hand	4,028.66		" Revenue Expenditure	14,87,966.69	
Cash at Bank	7,43,929.24		" Capital Expenditure	13,46,959.00	28,34,925.69
Fixed Deposit	7,10,124.00	14,58,081.90			
" Project Funds (Schedule "A")		44,00,916.48	" Injot Education Expenses		5,55,958.41
" Donation & Contribution		11,49,859.00	" Injot Livelihood Expenses		1,59,900.90
" Corpus Received		1,98,000.00	" Injot Relief Expenses		37,019.00
" Fees Received		26,600.00	" Office Expenses		14,446.00
			" Honorarium & Salary		2,70,000.00
			" Rent Expenses		12,012.00
" **Interest Received**			" Bank Charges		118.00
Saving's Account (For Project)	17,728.00				
Saving's Account (For Corpus)	2,622.00		" **Capital Expenditure**		
Fixed Deposit (For Project)	8,610.00		Scooters	3,20,268.00	
Fixed Deposit (For General)	42,019.00		Library Boooks	20,214.00	
Fixed Deposit (For Corpus)	2,163.00	73,142.00	Laptop	54,500.00	3,94,982.00
			" **Closing Balance**		
			Cash in Hand	8,612.00	
			Cash at bank	8,64,555.38	
			Fixed Deposit	21,48,860.00	
			TDS	5,210.00	30,27,237.38
TOTAL (Rs.)		**73,06,599.38**	**TOTAL (Rs.)**		**73,06,599.38**

FOR AND ON BEHALF OF
INJOT TRUST
GUWAHATI

AS PER OUR REPORT OF EVEN DATE
For : H.K.AGRAWALA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN - 319293E

Hazarika

H.K. Agrawala & Associates
Guwahati
Chartered Accountants

CA. HIMANSGHU HAZARIKA
PARTNER
MEMBERSHIP NO. 318285

PLACE : GUWAHATI
DATE : 12-08-2026

INJOT TRUST

QR No. F.5, JAWAHAR NAGAR, GUWAHATI, KAMRUP (M)-781022, ASSAM

SCHEDULES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET
AS ON 31st MARCH'2026

PROJECT TITLE : INTEGRATED FARMING INTERVENTION (State Bank of India)

PARTICULARS		AMOUNT (Rs.)
Revenue Expenditure		
Programme Expenses	1,90,904.00	
Personnel Expenses	20,000.00	
Administrative Expenses	24,049.00	
Bank Charges	265.50	2,35,218.50
Capital Expenditure		
Laptop	54,500.00	
Projector	30,000.00	84,500.00
TOTAL		**3,19,718.50**

PROJECT TITLE : Öd Deg Aour – ROOTS TO BRANCHES

PARTICULARS		AMOUNT (Rs.)
Programme Expenses	4,26,832.01	
Personnel Cost	3,58,600.00	
Administrative Expenses	32,231.52	8,17,663.53
TOTAL		**8,17,663.53**

PROJECT TITLE : JAMEEN- TRAINING & ADVOCACY ON LAND LITERACY

PARTICULARS		AMOUNT (Rs.)
Honorarium & Salary	30,361.70	
Training & Meeting Expenses	6,995.00	
Administrative Expenses	16,915.00	54,271.70
TOTAL		**54,271.70**

PROJECT TITLE : POORAK

PARTICULARS		Total
Revenue Expenditure		
Programme Expenses (Star Cement Charitable Trust)	1,28,385.30	
Programme Expenses (Prerana IAS Officers' Wives Association)	2,52,427.66	3,80,812.96
Capital Expenditure		
Laptop	54,500.00	
Building Construction (WiP)	12,07,959.00	12,62,459.00
TOTAL		**16,43,271.96**

H.K. Agrawala & Associates
Guwahati
Chartered Accountants

INJOT TRUST
QR No. F.5, JAWAHAR NAGAR, GUWAHATI, KAMRUP (M)-781022, ASSAM

SCHEDULES "A" ANNEXED TO AND FORMING PART OF BALANCE SHEET AS ON 31.03.2026

PROJECT FUND

Sl. No.	PARTICULARS OF PROJECT	OPENING BALANCE	CONTRIBUTION RECEIVED	BANK INTEREST	FD INTEREST	TRANSFER	TOTAL	UTILISED			CLOSING BALANCE
								CAPITAL	REVENUE	TOTAL	
1	Integrated Farming Intervention (State Bank of India)	-	15,35,407.00	17,728.00	692.00	-	15,53,827.00	84,500.00	2,35,218.50	3,19,718.50	12,34,108.50
2	Öd Deg Aour – Roots to Branches	-	8,01,185.00			15,163.75	8,16,348.75		8,17,663.53	8,17,663.53	(1,314.78)
3	Jameen-Training & Advocacy on Land Literacy	-	64,400.00	-		7,714.26	72,114.26	-	54,271.70	54,271.70	17,842.56
4	Poorak	-	11,99,924.48	-		4,28,725.07	16,28,649.55	12,62,459.00	3,80,812.96	16,43,271.96	(14,622.41)
5	Öd Deg Aour – Badri Rai & Co.	-	8,00,000.00		7,918.00	-	8,07,918.00			-	8,07,918.00
	Total	-	**44,00,916.48**	**17,728.00**	**8,610.00**	**4,51,603.08**	**48,78,857.56**	**13,46,959.00**	**14,87,966.69**	**28,34,925.69**	**20,43,931.87**

INJOT TRUST

QR No. F.5, JAWAHAR NAGAR, GUWAHATI, KAMRUP (M)-781022, ASSAM

SCHEDULES ANNEXED TO & FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH ' 2026

SCHEDULE -"B" FIXED ASSETS

PAR ICULARS	RATE OF DEP.	OPENING COST AS 01.04.2025	ADDITION DURING THE YR.	TOTAL	ACCUMULATED DEPRECIATION UPTO 31.03.2025	DEPRECIATION DURING THE YEAR	TOTAL DEPRECIATION	W.D.V. AS 31.03.2026
Furniture & Fixture	10%	57,100.00	-	57,100.00	15,223.00	4,188.00	19,411.00	37,689.00
Audio Visual Equipment	15%	34,990.00	30,000.00	64,990.00	12,961.00	7,804.00	20,765.00	44,225.00
Vehicle	15%	1,91,112.00	3,20,268.00	5,11,380.00	73,746.00	65,645.00	1,39,391.00	3,71,989.00
Computer & Accessories	40%	54,000.00	1,63,500.00	2,17,500.00	48,096.00	67,762.00	1,15,858.00	1,01,642.00
Equipments	15%	33,127.00	-	33,127.00	4,969.00	4,224.00	9,193.00	23,934.00
Building Construction (WIP)	0%	7,62,931.00	12,07,959.00	19,70,890.00	-	-	-	19,70,890.00
Library Books	40%		20,214.00	20,214.00	-	8,086.00	8,086.00	12,128.00
TOTAL		11,33,260.00	17,41,941.00	28,75,201.00	1,54,995.00	1,57,709.00	3,12,704.00	25,62,497.00

H.K. Agrawala & Associates ★ Guwahati ★ Chartered Accountants

INJOT TRUST
QR No. F.5, JAWAHAR NAGAR,
GUWAHATI-781022, ASSAM

SCHEDULE 'C' OF SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS ATTACHED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2026

1. FIXED ASSETS:-

To account fixed assets at the cost of acquisition inclusive of inward freight, duties, taxes and incidental expenses relating to acquisition. In respect of expansion involving construction related incidental expenses form part of the value of assets capitalized. Expenses incurred up to the date of putting the assets in working condition for its intended use are only capitalized with relative assets. Expenses for maintenance and repairs are charged to revenue incurred.

2. METHOD OF ACCOUNTING:-

To recognized revenue and to charge against revenue all costs and expenses on cash system of accounting.

3. HUMAN RESOURCE DEVELOPMENT:-

To charge to revenue all expenses and income relating to training and human development in the year in which it is incurred or earned.

4. CONTINGENT LIABILITIES:-

Not to provide for any contingent liabilities except for cases where provision needs to be made based on expert opinion.

5. DEPRECIATION:-

To calculate depreciation on fixed assets on written down value method and to provide such depreciation irrespective of the period of used for whole year on assets if purchased during the year. Further, no depreciation on the asset is provided in the year in which it is sold/ discarded irrespective of the period of its use during the year.

6. GENERAL:-

To maintained and record transaction and to prepare and finalize annual accounts on historical cost basis.

H.K. Agrawala & Associates
Guwahati
Chartered Accountants