



SAMPATH & RAMESH

CHARTERED ACCOUNTANTS

(Regd. No. (FRN) 005947S)

INDEPENDENT AUDITOR'S REPORT

To

The Managing Trustee
CENTRE FOR PEOPLE'S FORESTRY
SECUNDERABAD.

Report on the Financial Statements:

We have audited accompanying **CONSOLIDATED** financial statements of **CENTRE FOR PEOPLE'S FORESTRY** ("the Trust") *H. No. 12-13-483/39, 1st Floor, Lane 6, Street No.14, Nagarjuna Nagar, Colony, Tarnaka, Secunderabad -500017 Telangana* which comprise **Balance Sheet as at 31st March 2025** and annexed Income & Expenditure Account and Receipts & Payments Account for the year ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements:

Management is responsible for the preparation of these financial statements in accordance with the Trust Act and accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility:

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the *Standards on Auditing issued by the Institute of Chartered Accountants of India*. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Trust preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.



Harini



We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion:

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by *the Trust Act* in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- (a) in the case of the Balance Sheet, of the state of affairs of the *Trust as at 31st March 2025*;
- (b) in the case of the Income & Expenditure Account of the *excess of expenditure over income for the year ended on that date*.
- (c) In the case of Receipts & Payments Account, of the cash Flows for the period ended on that date.

For SAMPATH & RAMESH
Chartered Accountants
(FRN 005947S)



(CA.KRISHNA REDDY. A)
Partner M.No:204755
UDIN: 25204755BMOOLS4701



Place: Hyderabad.

Date: 30.07.2025

CENTRE FOR PEOPLE'S FORESTRY
12-13-483/39, Lane 6, Street No.14, Nagarjuna Nagar Colony,
Tarnaka, Secunderabad-17
FY-2024-2025

SIGNIFICANT ACCOUNTING POLICIES FORMING PART OF OUR AUDIT REPORT OF EVEN DATE

- a. The financial statements have been prepared in accordance with historical cost concept and generally accepted accounting standards.
- b. Fixed assets are reflected at cost less depreciation.
- c. The depreciation on fixed assets is charged at the rates prescribed under the Income-Tax Act.
- d. Income received/receivable and expenditure incurred or estimated with reasonable certainty are recognized as income and expenditure respectively.
- e. Foreign Exchange transactions in relation to receipt of donations / contributions accounted for at the exchange rates prevalent on the date of transaction, exchange differences related to amounts receivable arising on account of fluctuation in exchange rates are not separately recognised.
- f. Specific grants received and to the extent of income applied during the year transferred to income and expenditure account. Last year figures have been regrouped into specific balances and general reserves.

NOTES ON ACCOUNTS

- a. The Trust had Registered with Income Tax department as charitable institution under section 12 A of Income Tax Act vide No. Hqrs.-I/14/12A/DIT (E) 2003 conditions/ required for exemption of income, consequently the income of the Trust is exempted from Tax.
- b. There are no contingent liabilities or claims due.
- c. Figures have been regrouped wherever necessary and rounded off to nearest rupee.

For **SAMPATH & RAMESH**
Chartered Accountants
(FRN 005947S)

(CA.KRISHNA REDDY.A)
Partner M. No 204755



For **CENTRE FOR PEOPLE'S FORESTRY**

(B.GIRIJA DFVT)
Director



Place: Hyderabad
Date: 30.07.2025

CENTRE FOR PEOPLE'S FORESTRY

H.No.12-13-483/39, Street No.14, Tarnaka, Secunderabad - 500 017

Balance Sheet as at 31.03.2025

	PARTICULARS	Note	As at 31st March 2025	As at 31st March 2024	(Amount in Rs.)
I	EQUITY AND LIABILITIES				
1	Owners' Funds				
(a)	Owners' Capital Account	3	4,000	4,000	
(b)	Reserves and surplus	4	1,06,45,679	2,65,92,596	
2	Non-current liabilities		1,06,49,679	2,65,96,596	
(a)	Long-term borrowings	5	-	-	
(b)	Deferred tax liabilities (Net)	6	-	-	
(c)	Other long-term liabilities	7	-	-	
(d)	Long-term provisions	8	-	-	
3	Current liabilities		-	-	
(a)	Short-term borrowings	5			
(b)	Trade payables				
(c)	Other current liabilities	10	17,97,743	19,71,477	
(d)	Short-term provisions	8	-	-	
	Total		17,97,743	19,71,477	
II	ASSETS				
1	Non-current assets				
(a)	Property, Plant and Equipment and Intangible assets				
(i)	Property, Plant and Equipment	11	23,18,389	15,75,459	
(ii)	Intangible assets	11	-	-	
(iii)	Capital work in progress	11	-	-	
(iv)	Intangible asset under development	11	-	-	
(b)	Non-current investments	11	-	-	
(c)	Deferred tax assets (Net)	12	-	-	
(d)	Long Term Loans and Advances	6	-	-	
(e)	Other non-current assets	13	11,94,574	8,08,099	
		14	-	-	
2	Current assets		35,12,963	23,83,558	
(a)	Current investments	12	-	-	
(b)	Inventories	15	-	-	
(c)	Trade receivables	15	-	-	
(d)	Cash and bank balances	17	89,34,459	2,61,84,515	
(e)	Short Term Loans and Advances	13	-	-	
(f)	Other current assets	18	-	-	
	Total		89,34,459	2,61,84,515	
	Brief about the Entity	1			
	Summary of significant accounting policies	2			

For SAMPATH & RAMESH

Chartered Accountants

(FRN 005947S)

(CA. KRISHNA REDDY, A)
Partner M.No: 204755

Place: Hyderabad

Date: 30.07.2025



For CENTRE FOR PEOPLE'S FORESTRY

(B. GIRIJA DEVI)
Director



b. Devi
(DR. K. KAMESWARA RAO)
Managing Trustee

CENTRE FOR PEOPLE'S FORESTRY

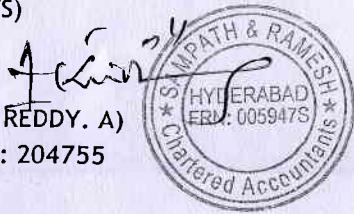
H.No.12-13-483/39, Street No.14, Tarnaka, Secunderabad - 500 017

Statement of Income and Expenditure for the year ended 31.03.2025

(Amount in Rs.)

	PARTICULARS	Note	As at 31st March 2025	As at 31st March 2024
I	Revenue from operations	19	3,73,87,079	4,71,09,741
II	Other Income	20	9,61,099	8,42,089
III	Total Income (I+II)		3,83,48,178	4,79,51,830
IV	Expenses:			
(a)	Cost of goods sold	21	-	-
(b)	Employee benefits expense	22	-	-
(c)	Finance costs	23	-	-
(d)	Depreciation and amortization expense	24	7,49,294	4,40,861
(e)	Other expenses	25	5,35,45,801	3,84,69,209
	Total expenses		5,42,95,095	3,89,10,070
V	Profit/(loss) before exceptional and extraordinary items, partners' remuneration and tax (III- IV)		-1,59,46,917	90,41,760
VI	Exceptional items (specify nature & provide note/delete if none)		-	-
VII	Profit/(loss) before extraordinary items, partners' remuneration and tax (V-VI)		-1,59,46,917	90,41,760
VIII	Extraordinary Items (specify nature & provide note/delete if none)		-	-
IX	Profit before, partners' remuneration and tax (VII-VIII)		-1,59,46,917	90,41,760
X	Partners' remuneration*			
XI	Profit before tax (IX- X)			
XII	Tax expense:			
(a)	Current tax	6	-	-
(b)	Excess/ Short provision of tax relating to earlier years		-	-
(c)	Deferred tax charge/ (benefit)		-	-
XIII	Profit/(Loss) for the period from continuing operations (IXI-XII)		-1,59,46,917	90,41,760
XIV	Profit/(loss) from discontinuing operations		-	-
XV	Tax expense of discontinuing operations		-	-
XVI	Profit/(loss) from discontinuing operations (after tax) (XIV-XV)		-	-
XVII	Profit/(Loss) for the year (XIII+XVI)		-1,59,46,917	90,41,760
	The accompanying notes are an integral part of the financial statements			

For SAMPATH & RAMESH
Chartered Accountants
(FRN 005947S)



(CA.KRISHNA REDDY. A)
Partner M.No: 204755

Place: Hyderabad
Date: 30.07.2025



For CENTRE FOR PEOPLE'S FORESTRY

(B.GIRIJA DEVI)
Director

(DR.K.KAMESWARA RAO)
Managing Trustee

CENTRE FOR PEOPLE'S FORESTRY

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

Note - 1 Brief about the entity

Note - 2 Significant Accounting Policies

Note - 3 Owners' Capital Account

(Amount in Rs.)

Sr. No.	Name of Partner/ Proprietor / Owner	Share of profit/ (loss) (%)	As at 1st April 2024 (Opening Balance)	Capital Introduced/contributed during the year	Remuneration for the year	Interest for the year	Withdrawals during the year	Share of Profit / Loss for the year	As at 31st March 2025 (Closing Balance)
1									
2									
3									
4									
			4,000	-	-	-	-	-	4,000
Previous Year (PY)			4,000	-	-	-	-	-	4,000



CENTRE FOR PEOPLE'S FORESTRY

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

		(Amount in Rs.)			
4	Reserves and surplus	As at 31st March 2025	As at 31st March 2024		
(a)	Capital Reserve	-	-		
(b)	Revaluation Reserve	2,65,92,596	1,75,50,836		
(c)	Other Reserve (Income & Expenditure)	-1,59,46,917	90,41,760		
(d)	Undistributed Surplus (Balance of profit and loss)	-	-		
	Total	1,06,45,679	2,65,92,596		
5	<i>Borrowings</i>	Long Term		Short Term	
		As at 31st March 2025	As at 31st March 2024	As at 31st March 2025	As at 31st March 2024
	<u>Secured</u>				
(a)	Term loans from banks	-	-	-	-
	from other parties	-	-	-	-
(b)	Loans repayable on demand from banks	-	-	-	-
	from other parties	NA	NA	-	-
(c)	Deferred payment liabilities	NA	NA	-	-
(d)	Loans and advances from related parties	-	-	-	-
(e)	Long term/current maturities of finance	-	-	-	-
(f)	Other loans advances (specify nature)	-	-	-	-
	Total (A)	-	-	-	-
	<u>Unsecured</u>				
(a)	Term loans from banks	-	-	-	-
	from other parties	-	-	-	-
(b)	Loans repayable on demand from banks	-	-	-	-
	from other parties	NA	-	-	-
(c)	Deferred payment liabilities	NA	-	-	-
(d)	Loans and advances from related parties	-	-	-	-
(e)	Long term/current maturities of finance	-	-	-	-
(f)	Other loans advances (specify nature)	-	-	-	-
	Total (B)	-	-	-	-
	Total (A) + (B)	-	-	-	-
	Foot Note:				
	Nature of the Security to be specified separately.				
	Terms of repayment of term loans and other loans shall be stated.				
	Where loans guaranteed by partners/proprietors/owners aggregate of such amount under each head shall be stated.				

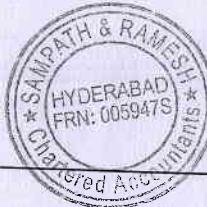
(i) Nature of the Security to be specified separately.
(ii) Terms of repayment of term loans and other loans shall be stated.
(III) Where loans guaranteed by partners/proprietors/owners aggregate of such amount under each head shall be disclosed.

6	Deferred tax liabilities/(asset) (Net)	As at 31st March 2025	Charge/(benefit) for the year	As at 31st March 2024
	Deferred tax asset			
	Expenses provided but allowable in Income Tax			-
	Provision for doubtful debts			-
	Difference between book depreciation & tax dep			-
	Others (please specify)			-
	Gross deferred tax asset (A)			
	Deferred tax liability			
	Difference between book depreciation & tax dep			
	Others (please specify)			
	Gross deferred tax liability (B)			
	Net deferred tax liability/(asset) (B-A)			

CENTRE FOR PEOPLE'S FORESTRY

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

		(Amount in Rs.)	
7	Other long-term liabilities	As at 31st March 2025	As at 31st March 2024
	Advance from customers		
	Others (Rent & Security Deposits)		
	Total Other long-term liabilities		
8	Provisions	Long term	Short term
		As at 31st March 2025	As at 31st March 2024
(a)	Provision for employee benefits		
	Provision for gratuity		
	Provision for leave Encashment		
(b)	Other provisions		
	Provision for Income tax [net of advance tax of Rs. (previous year Rs. ____)		
	Other Provisions (Please Specify - eg/- Provision for warranties / Provision for Sales Return)		
	Other (specify nature)		
	Total Provisions		
9	Trade payables	As at 31st March 2025	As at 31st March 2024
(a)	Total outstanding dues of micro, small and medium enterprises		
(b)	Total outstanding dues of creditors other than micro, small and medium enterprises		
	Total Trade payables		
	Disclosure relating to suppliers registered under MSMED Act based on the information available with the entity Company:		
10	Particulars	As at 31st March 2025	As at 31st March 2024
(a)	Amount remaining unpaid to any supplier at the end of each accounting year:		
	Principal		
	Interest		
	Total		
(b)	The amount of interest paid by the buyer in terms of section 16 of the MSMED Act, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year.		
(c)	The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act.		
(d)	The amount of interest accrued and remaining unpaid at the end of each accounting year.		
(e)	The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the MSMED Act.		
10	Other current liabilities	As at 31st March 2025	As at 31st March 2024
(a)	Current maturities of finance lease obligations		
(b)	Interest accrued but not due on borrowings		
(c)	Interest accrued and due on borrowings		
(d)	Income received in advance		
(e)	Unearned revenue		
(f)	Goods and Service tax payable		
(g)	TDS payable		
(h)	Other payables (specify nature)		
	Total Other current liabilities		



17,97,743

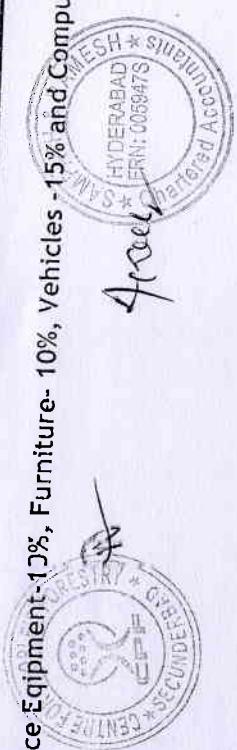
19,71,477

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

Particulars /Assets	TANGIBLE ASSETS						(Amount in Rs.)
	Freehold land	Buildings	Plant and Equipment	Office equipment	Furniture & Fixtures	Vehicles	Computers
Gross Block							
At 1 April 2024							
Additions							
Deductions/Adjustments							
At 1 April 2025							
Additions							
Deductions/Adjustments							
At 31 March 2024							
At 31 March 2025							
Depreciation/Adjustments							
At 1 April 2024							
Additions							
Deductions/Adjustments							
At 1 April 2025							
Additions							
Deductions/Adjustments							
At 31 March 2024							
At 31 March 2025							
Net Block							
At 31 March 2024							
At 31 March 2025							

Depreciation Rate: Office Equipment-15%, Furniture- 10%, Vehicles- 15% and Computers-40%

Depreciation Rate: Office Equipment-15%, Furniture- 10%, Vehicles- 15% and Computers-40%

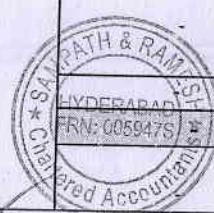


CENTRE FOR PEOPLE'S FORESTRY

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

(Amount in Rs.)

12	Investments - Non Current and Current (valued at historical cost unless stated otherwise)	As at 31 March 2025			As at 31 March 2024	
		Face Value	Numbers/ Units/ Shares	Book Value	Numbers/ Units/ Shares	Book Value
(a)	<u>Trade Investments - Quoted</u> Investments in Other Entities Less: Provision for diminution in value of investments					
(b)	Investments in partnership firm (Refer footnote 1)					
(c)	<u>Other Investments</u> Investments in preference shares					
(d)	Investments in equity instruments					
(e)	Investments in government or trust securities					
(f)	Investments in debentures or bonds					
(g)	Investments in mutual funds					
(h)	Investments property					
(i)	Other non-current investments (specify nature)					
	Total Investments					
	<u>Trade Investments - Unquoted</u>					
(a)	Investments in Other Entities					
(b)	Less: Provision for diminution in value of investments					
(b)	Investments in partnership firm (Refer footnote 1)					
(c)	<u>Other Investments</u>					
(c)	Investments in preference shares					
(d)	Investments in equity instruments					
(e)	Investments in government or trust securities					
(f)	Investments in debentures or bonds					
(g)	Investments in mutual funds					
(h)	Other non-current investments (specify nature)					
(i)	Investments property					
	Total Investments					
	Aggregate market value as at the end of the year:					
	Aggregate amount of quoted investments and market value thereof.					
	Aggregate amount of Un-quoted investments.					
	Aggregate Provision for diminution in value of investments.					
	Footnote 1: Details of investment in partnership firm					
	Name of partner with % share in profits of such firm					
	Total capital of the firm (Amount in Rs.)					
	Current Investments					
	Trade (valued at lower of cost or market value) - Quoted					
(a)	Current maturities of long-term investments					
(b)	Investments in equity instruments					
(c)	Investments in preference shares					
(d)	Investments in government or trust securities					
(e)	Investments in debentures or bonds					
(f)	Investments in mutual funds					
(g)	Other Short term investments (specify nature)					
	Net current investments					
	Trade (valued at lower of cost or market value) - Unquoted					
(a)	Current maturities of long-term investments					
(b)	Investments in equity instruments					
(c)	Investments in preference shares					
(d)	Investments in government or trust securities					
(e)	Investments in debentures or bonds					
(f)	Investments in mutual funds					
(g)	Other Short-term investments (specify nature)					
	Net current investments					
	Grand Total					
	Aggregate value of quoted investments and market value thereof.					
	Aggregate Provision for diminution in value of investments.					



CENTRE FOR PEOPLE'S FORESTRY

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

13	Loans and advances	Long Term		Short Term	
		As at 31st March 2025	As at 31st March 2024	As at 31st March 2025	As at 31st March 2024
A	(Secured)				
(a)	Capital advances				
	Considered good				
	Doubtful				
	Less: Provision for doubtful advances				
(b)	Loans advances to partners or relative of partners				
(c)	Other loans and advances (specify nature)				
	Prepaid expenses				
	Advance tax and tax deducted at source [Net of provision for income tax]				
	CENVAT credit receivable				
	VAT credit receivable				
	Service tax credit receivable				
	GST input credit receivable				
	Security Deposits				
	Balance with government authorities				
	Total (a)+(b) (A)				
B	Loans and advances (Unsecured)				
(a)	Capital advances				
	Considered good				
	Doubtful				
	Less: Provision for doubtful advances				
(b)	Loans advances to partners or relative of partners				
(c)	Other loans and advances (specify nature)				
	Prepaid expenses				
	Advance tax and tax deducted at source [Net of provision for income tax]				
	CENVAT credit receivable				
	TDS receivable				
	GST input credit receivable				
	Security Deposits				
	Balance with government authorities				
	Total (a)+(b) (B)				
	Total (A + B)				

14 Other non-current assets

		As at 31st March 2025	As at 31st March 2024
(a)	Security Deposits		
(b)	Prepaid expenses		
(c)	Others (Specify nature)		
	Total other non-current other assets		

15 Inventories

		As at 31st March 2025	As at 31st March 2024
(a)	Raw materials		
(b)	Work-in-progress		
(c)	Finished goods		
(d)	Stock-in-trade		
(e)	Stores and spares		
(f)	Loose Tools		
(g)	Others (Specify nature)		
	[Goods in transit to be disclosed under relevant sub-head of inventories]		
	Total		



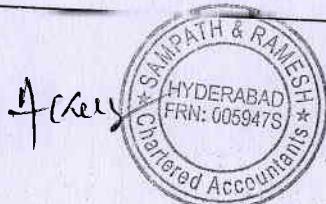
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CENTRE FOR PEOPLE'S FORESTRY

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

16	Trade receivables	As at 31st March 2025	As at 31st March 2024
(a)	Outstanding for a period less than 6 months from the date they are due for receipt Secured Considered good	-	-
(b)	Unsecured Considered good	-	-
(c)	Doubtful Less: Provision for doubtful receivables	-	-
(a)	Outstanding for a period exceeding 6 months from the date they are due for receipt Secured Considered good	-	-
(b)	Unsecured Considered good	-	-
(c)	Doubtful Less: Provision for doubtful receivables	-	-
	Unbilled receivables	-	-
	Total	-	-
17	Cash and Bank Balances	As at 31st March 2025	As at 31st March 2024
A	<u>Cash and cash equivalents</u>		
(a)	On current accounts	20,586	7,851
(b)	Cash credit account (Debit balance)	55,56,320	1,72,22,174
(c)	Fixed Deposits	33,52,413	89,54,253
(d)	Deposits with original maturity of less than three months	-	-
(e)	Cheques, drafts on hand	-	-
	Cash on hand	5,140	237
	Total	89,34,459	2,61,84,515
B	<u>Other bank balances</u>		
(a)	Bank Deposits	-	-
(i)	Earmarked Bank Deposits	-	-
(ii)	Deposits with original maturity for more than 3 months but less than 12 months from reporting date	-	-
(iii)	Margin money or deposits under lien	-	-
(iv)	Others (specify nature)	-	-
	Total other bank balances	-	-
	Total Cash and bank balances	89,34,459	2,61,84,515
18	Other current assets	As at 31st March 2025	As at 31st March 2024
	(Specify nature) (This is an all-inclusive heading, which incorporates current assets that do not fit into any other asset categories)		
(a)	Interest accrued but not due on deposits	-	-
(b)	Interest accrued and due on deposits	-	-
	Total	-	-



CENTRE FOR PEOPLE'S FORESTRY

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

		(Amount in Rs.)	
19	Revenue from operations	As at 31st March 2025	As at 31st March 2024
(a)	Sale of products	-	-
(b)	Sale of services	-	-
(c)	Grants or donations received	-	-
(d)	Other operating revenue	3,73,87,079	4,71,09,741
	Revenue from operations (Gross)	3,73,87,079	4,71,09,741
	Less: Excise duty	3,73,87,079	4,71,09,741
	Revenue from operations (Net)	3,73,87,079	4,71,09,741

20	Other income	As at 31st March 2025	As at 31st March 2024
(a)	Interest income	8,98,960	7,80,711
(b)	Dividend income	-	-
(c)	Net gain on sale of investments	-	-
(d)	Other non-operating income (Please specify)	62,139	61,378
	Total other income	9,61,099	8,42,089

21	Cost of goods sold (Delete whatever is not applicable)	As at 31st March 2025	As at 31st March 2024
(A)	Cost of raw material consumed	-	-
	Raw material consumed	-	-
(i)	Inventory at the beginning of the year	-	-
(ii)	Add : Purchases during the year	-	-
(iii)	Less: Inventory at the end of the year	-	-
	Cost of raw material consumed	-	-
(i)	Packing material consumed (if considered as part of raw material)	-	-
(ii)	Inventory at the beginning of the year	-	-
(iii)	Add : Purchases during the year	-	-
	Less: Inventory at the end of the year	-	-
	Cost of packing material consumed	-	-
	Other materials (purchased intermediates and components)	-	-
(i)	Inventory at the beginning of the year	-	-
(ii)	Add : Purchases during the year	-	-
(iii)	Less: Inventory at the end of the year	-	-
	Cost of other material consumed	-	-
	Total raw material consumed (A)	-	-
B	Purchases of stock-in-trade	As at 31st March 2025	As at 31st March 2024
(i)	...	-	-
(ii)	...	-	-
	Total (B)	-	-
C	Changes in inventories of finished goods, work in progress and stock-in trade	As at 31st March 2025	As at 31st March 2024
	Inventories at the beginning of the year:		
(i)	Stock-in-trade	-	-
(ii)	Work in progress	-	-
(iii)	Finished goods	-	-
	Inventories at the end of the year:		
(i)	Stock-in-trade	-	-
(ii)	Work in progress	-	-
(iii)	Finished goods	-	-
	(Increase)/decrease in inventories of finished goods, work-in-progress and stock-in trade	-	-



CENTRE FOR PEOPLE'S FORESTRY

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

	Total (A+B+C)		
22	<i>Employee benefits expense</i>	<i>As at 31st March 2025</i>	<i>As at 31st March 2024</i>
(a)	(Including contract labour)		
(b)	Salaries, wages, bonus and other allowances		
(c)	Contribution to provident and other funds		
(d)	Gratuity expenses		
	Staff welfare expenses		
	Total Employee benefits expense		
23	<i>Finance cost</i>	<i>As at 31st March 2025</i>	<i>As at 31st March 2024</i>
(a)	Interest expense (interest on partners' capital/member' capital)		
(i)	On bank loan		
(ii)	On assets on finance lease		
(b)	Interest on partners' capital/member' capital		
(c)	Bank & Locker Charges		
(d)	Loss on foreign exchange transactions		
	Total Finance cost		
24	<i>Depreciation and amortization expense</i>	<i>As at 31st March 2025</i>	<i>As at 31st March 2024</i>
(a)	on tangible assets (Refer note 11)		
(b)	on intangible assets (Refer note 11)	7,49,294	4,40,861
	Total Depreciation and amortization expense	7,49,294	4,40,861
25	<i>Other Expenses</i>	<i>As at 31st March 2025</i>	<i>As at 31st March 2024</i>
(a)	Sustainable livelihoods and empowerment to Adivasi communities in Andhra Pradesh		
	Enhancing livelihoods and improved access to entitlement among forest dwelling communities in Bankura district and Sundarban area of West Bengal (OAK Foundation)	1,34,28,483	1,70,88,684
(b)	BC Project expenditure	1,06,38,952	70,30,227
(d)	General expenditure	1,45,13,582	
(e)	CFR Implementation program-BRLF	1,20,239	6,36,952
(f)	Food Security Conservation Program (APPI)	22,10,849	10,81,618
(g)	TDF project expenditure	1,23,56,067	1,18,69,002
(h)	Vishwahittha Foundation program	66,875	2,19,148
(g)	LEDP Program	2,10,754	
(h)	Corban estimation program		4,12,538
(i)	Miscellaneous expenses		81,040
	Total	5,35,45,801	3,84,69,209

