

The Just Environment Charitable Trust
H-2, Jungpura Extension, New Delhi - 110014

FC Balance Sheet as at 31st March 2025

(Amount in INR)

Particulars	Note	31 March 2025	31 March 2024
I Sources of Funds			
1 NPO Funds	3		
(a) Reserve Funds		4,83,75,569	4,48,91,462
(b) Assets Funds		14,27,893	14,66,913
		4,98,03,462	4,63,58,376
2 Non-current liabilities			
(a) Long-term borrowings		-	-
(b) Other long-term liabilities	4	15,76,809	10,55,852
(c) Long-term provisions		-	-
		15,76,809	10,55,852
3 Current liabilities			
(a) Short-term borrowings		-	-
(b) Unspent Grant Balance	5	84,06,968	75,31,120
(c) Other current liabilities	6	2,31,403	5,88,389
(d) Short-term provisions		-	-
		86,38,371	81,19,509
Total		6,00,18,642	5,55,33,736
II Application of Funds			
1 Non-current assets			
(a) Property, Plant and Equipment and Intangible assets	7	14,27,893	14,66,913
(i) Property, Plant and Equipment			
(ii) Intangible assets			
(iii) Capital work in progress			
(iv) Intangible asset under development			
(b) Non-current investments		-	-
(c) Long Term Loans and Advances		-	-
(d) Other non-current assets		-	-
		14,27,893	14,66,913
2 Current assets			
(a) Current investments		-	-
(b) Inventories		-	-
(c) Receivables	8	8,77,645	-
(d) Cash and bank balances	9	5,67,00,037	5,21,91,055
(e) Short Term Loans and Advances	10	5,06,160	12,08,904
(f) Other current assets	11	5,06,907	6,66,864
		5,85,90,750	5,40,66,823
Total		6,00,18,642	5,55,33,736

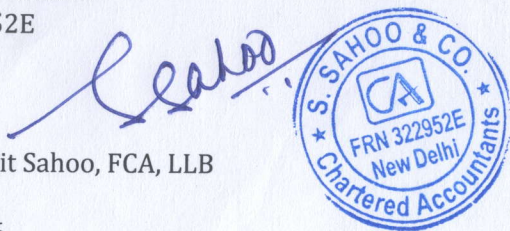
Brief about the Entity & Summary of significant accounting policies 1&2
The accompanying notes are an integral part of the financial statements.

For & on behalf:

S. Sahoo & Co

Chartered Accountants

Firm No. 322952E



CA (Dr.) Subhajit Sahoo, FCA, LLB

Partner

MM No. 057426

UDIN:

Place: New Delhi

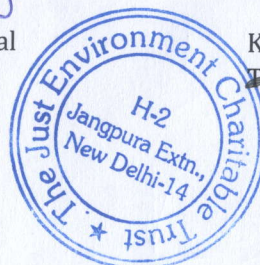
Date: 17-09-2025

For & on behalf:

The Just Environment Charitable Trust

(Handwritten signature of Ravi Agarwal)

Ravi Agarwal
Trustee



(Handwritten signature of Krishnendu Bose)
Krishnendu Bose
Trustee

The Just Environment Charitable Trust
H-2, Jungpura Extension, New Delhi -110014

Income and Expenditure for the year ended on 31st March 25

(Amount in INR)

Particulars	Note	31 March 2025	31 March 2024
I Income			
(a) Donations and Grants	12	2,60,25,785	1,85,60,622
(b) Other Income	13	40,40,191	30,39,366
II Total		3,00,65,976	2,15,99,988
III Expenses:			
(a) Expenditure on Objects of Organization-Program Expenses	14	2,60,23,952	1,85,59,316
(b) Expenditure not covered by Grant Fund	15	5,57,917	94,441
(c) Depreciation and amortization expense	16	-	-
Total		2,65,81,869	1,86,53,757
IV Excess of Income over Expenditure before exceptional and extraordinary items		34,84,107	29,46,232
V Exceptional items		-	-
VI Excess of Income over Expenditure for the year before extraordinary items		34,84,107	29,46,232
VII Extraordinary Items		-	-
VIII Excess of Income over Expenditure for the year		34,84,107	29,46,232
Appropriations Transfer to funds:			
Transfer to/(from) Project fund:		-	-
Balance transferred to General Fund:		34,84,106.56	29,46,232

Brief about the Entity & Summary of significant accounting policies 1&2
The accompanying notes are an integral part of the financial statements

For & on behalf:

S. Sahoo & Co

Chartered Accountants

Firm No. 322952E

[Signature]



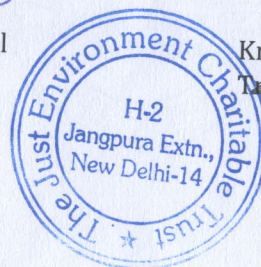
CA (Dr.) Subhajit Sahoo, FCA, LLB
Partner
MM No. 057426
UDIN:

For & on behalf:

The Just Environment Charitable Trust

[Signature]

Ravi Agarwal
Trustee



[Signature]
Krishnendu Bose
Trustee

Place: New Delhi
Date: 17-09-2025

The Just Environment Charitable Trust
H-2, Jungpura Extension, New Delhi -110014

Receipts & Payment Account For The Year Ended 31st March 2025

RECEIPTS		(Amount in INR)	
	Note	31 March 2025	31 March 2024
Opening Balance :			
Cash and Bank Balances			
Investment		1,11,166	15,54,766
Donation & Grants		5,20,79,889	4,44,47,286
		2,59,78,453	2,20,33,311
Other Income			
TDS Refund Received		41,13,038	22,09,600
		5,02,665	6,45,340
Inter branch Payable (Net)			
		5,20,957	
Total		8,33,06,169	7,08,90,303
PAYMENT			
Expenditure on Objects of Organization-Program Expenses		2,60,23,952	1,86,99,244
Expenditure not covered by Grant Fund		3,22,959	4
Increase/Decrease in CA/CL		2,59,220	
Closing Balance			
Cash and Bank Balances			
Investment		71,75,180	1,11,166
		4,95,24,857	5,20,79,889
Total		8,33,06,169	7,08,90,303

Brief about the Entity & Summary of significant accounting policies 1&2
The accompanying notes are an integral part of the financial statements

For & on behalf :

S. Sahoo & Co

Chartered Accountants

Firm No. 322952E



CA (Dr.) Subhajit Sahoo, FCA, LLB
Partner

MM No. 057426

UDIN:

Place: New Delhi

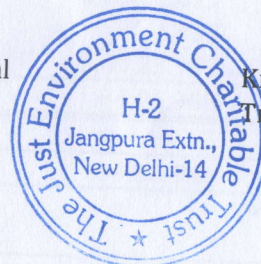
Date: 17-09-2025

For & on behalf :

The Just Environment Charitable Trust

Ravi Agarwal

Ravi Agarwal
Trustee



Krishnendu Bose
Krishnendu Bose
Trustee

The Just Environment Charitable Trust
H-2, Jungpura Extension, New Delhi -110014
Notes forming part of the Financial Statements for the year ended, 31st March, 2025

	<i>(Amount in INR)</i>	
3 Fund Details	31 March 2025	31 March 2024
A. Unrestricted Funds		
Corpus Fund		
Opening Balance	2,20,981	2,20,981
Add:- Amount Received During the Year		
Less: Expenses out of Corpus Fund	-	-
	2,20,981	2,20,981
General Fund		
Opening balance	4,46,70,482	4,17,24,250
Add: Excess of Income Over Expenditure	34,84,107	29,46,232
	4,81,54,588	4,46,70,482
Assets Funds		
Opening balance	14,66,913	16,76,390
Add: Asset purchased during the year	3,07,931	2,04,330
Less: Asset disposed off during the year	-	-
Less: Depreciation charged during the year	3,46,951	4,13,807
	14,27,893	14,66,913
Total	4,98,03,462	4,63,58,376
4 Other long-term liabilities	31 March 2025	31 March 2024
(a) Advance from customers	-	-
(b) Others -Interbranch payables	15,76,809	10,55,852
Total	15,76,809	10,55,852
5 Unspent Grant Balance	31 March 2025	31 March 2024
Opening balance	75,31,120	39,84,670
Add: Amount Received During The Year	2,69,01,633	2,21,07,072
Less: Amount transferred to General Fund	1,833	1,307
Less: Recognized as Income during the year	2,60,23,952	1,85,59,316
	84,06,968	75,31,120
Total	84,06,968	75,31,120
6 Other current liabilities	31 March 2025	31 March 2024
(a) TDS payable	-	1,64,532
(b) PF Payable	19,270	20,409
(c) Salary/Honorarium Payable	5,000	1,74,656
(d) Vendor Payable	10,383	1,34,355
(e) Interest earned on revolving funds	1,96,750	94,437
Total	2,31,403	5,88,389

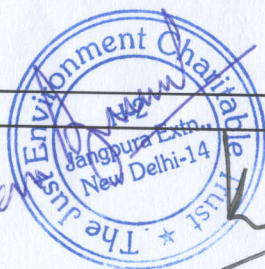


Receivables		(Amount in INR)	
		31 March 2025	31 March 2024
(a) Donations/grants receivable		8,28,743.21	-
(b) Others - Reimbursement receivable		48,902.00	-
Outstanding for a period exceeding 6 months from the date they are due for receipt			-
(a) Secured Considered good		-	-
(b) Unsecured Considered good		-	-
(c) Doubtful		-	-
Less: Provision for doubtful receivables		-	-
Total		8,77,645.21	-

9. Cash and Bank Balances	31 March 2025	31 March 2024
A Cash and cash equivalents		
(a) On current accounts	71,66,202	91,485
(b) Cash credit account (Debit balance)	-	-
(c) Fixed Deposits	-	-
Deposits with original maturity of less than three months	-	-
(d) Cheques, drafts on hand	-	-
(e) Cash on hand	8,978	19,681
Sub-Total	71,75,180	1,11,166
B Other bank balances		
(a) Bank Deposits		
(i) Earmarked Bank Deposits	-	-
(ii) Deposits with original maturity for more than 3 months to 12 months	4,95,24,857	5,20,79,889
(iii) Margin money or deposits under lien	-	-
(iv) Others (specify nature)	-	-
Sub-Total	4,95,24,857	5,20,79,889
Total	5,67,00,037	5,21,91,055

10 Short Term Loans and advances	31 March 2025	31 March 2024
(i) Prepaid expenses	79,000	1,22,877
(ii) Balance with government authorities (TDS Receivable)	3,60,188	5,04,406
(iii) Staff Advances	19,270	8,234
(iv) Vendor Advance	26,130	-
(v) Travel Advance	21,572	5,117
(vi) Expenditure incurred in advance	-	5,68,270
Total	5,06,160	12,08,904
Sub-classification:		
Secured, considered good;	5,06,160	12,08,904
Unsecured, considered good;	-	-
Doubtful	-	-
Total	5,06,160	12,08,904

11 Other current assets	31 March 2025	31 March 2024
(a) Interest accrued but not due on deposits	-	-
(b) Interest accrued and due on deposits	5,06,907	6,66,864
Total	5,06,907	6,66,864



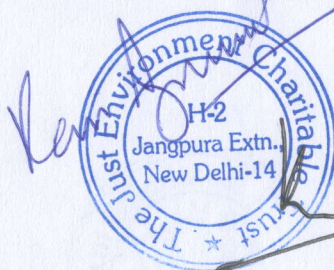
		(Amount in INR)	
2	Donations and Grants	31 March 2025	31 March 2024
(a)	Grants	2,60,25,785	1,85,60,622
(b)	Donation	-	-
	Total	2,60,25,785	1,85,60,622

13	Other income	31 March 2025	31 March 2024
(a)	Interest income	35,99,838	29,97,416
(b)	Other non-operating income-Interest on IT Refund	59,508	41,950
(c)	Other Income	3,80,845	-
	Total	40,40,191	30,39,366

14	Charitable Expenses-Program Expenses	31 March 2025	31 March 2024
	Program Expenses	2,60,23,952	1,85,59,316
	Total	2,60,23,952	1,85,59,316

15	Expenditure not covered by Grant Fund	31 March 2025	31 March 2024
	Interest on TDS	5,281.00	4
	Interest on Donor Funds	1,96,750.00	94,437
	Bank Charges	3,903.78	-
	Program	31,248.00	-
	Postage	4,705.00	-
	Round off	-0.40	-
	Tours and Travel Reimbursement	2,69,292.00	-
	Accrued Interest written off	38,208.00	-
	Tours & Travels	8,530.00	-
	Total	5,57,917.38	94,441

16	Depreciation and amortization expense	31 March 2025	31 March 2024
	on tangible assets (Refer note 7)	3,46,951	4,13,807
	on intangible assets (Refer note 7)	-	-
	Less: Transferred to Assets Fund	3,46,951	4,13,807
	Total	-	-



The Just Environment Charitable Trust
H-2, Jangpura Extension, New Delhi -110014
Notes forming part of the Financial Statements for the year ended, 31st March, 2025

S. No	Particulars	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		Addition		Deletion	As at	Rate of Dep.	Upto	During the year for the year	on deletion/adjust ments	Upto	As on
		More than 180 days	Less than 180 days								
1	Air Conditioners	01.04.2024 1,92,000	-	-	31.03.2025 1,92,000	15%	01.04.2024 63,684	19,247		31.03.2025 82,931	31.03.2025 1,09,069
2	Computers	21,05,634			21,05,634	40%	16,68,964	1,74,668		18,43,632	2,62,002
3	Furniture & Fixtures	1,07,626	24,330.00	2,17,151.00	3,49,107	10%	74,164	16,637		90,800	2,58,307
4	Camera	36,582			36,582	15%	31,217	805		32,022	4,560
5	Photostate Machine	1,00,971			1,00,971	15%	38,962	9,301		48,264	52,707
6	Refrigerator	8,250			8,250	15%	7,252	150		7,402	848
7	Microwave	12,000	11,140.00		23,140	15%	9,815	1,163		10,978	12,162
8	Office Equipments	75,184	15,274.00	40,036.00	1,30,494	15%	46,561	9,587		56,148	74,346
9	Vehicle	11,51,085			11,51,085	15%	3,81,800	1,15,393		4,97,193	6,53,892
	Total	37,89,332	39,604	2,68,327	40,97,263		23,22,419	3,46,951	-	26,69,370	14,27,893
											14,66,913



The Just Environment Charitable Trust
H-2, Jungpura Extension, New Delhi - 110014

STATEMENT SHOWING UTILISATION OF GRANT RECEIVED FOR VARIOUS PROJECTS FOR THE YEAR FROM 1-4-2024 TO 31-03-2025 (FC)

Particulars	Total	SSNC- Impacts of Cleaner development	SSNC 2025	IPEN HUB 2024	IPEN HUB 2025	Others
Opening Balances (A)	75,31,119.50	12,74,911.31	-	-	-	62,56,208.19
Add:-						
Grant Received during the year	2,59,78,453.28	1,26,06,225.00	40,35,420.00	23,57,303.28	15,10,038.00	54,69,467.00
Grant and other Receivable	8,77,645.21					8,77,645.21
Interest earned on donor funds	94,437.00	94,437.00				-
Transfer of funds from same donor project to another project	-	-				-
Expenses Reimbursement Received	2,37,013.00					2,37,013.00
Total (A)	3,47,18,667.99	1,39,75,573.31	40,35,420.00	23,57,303.28	15,10,038.00	1,28,40,333.40
Less :- Utilised (B)						
Annual Maintenance	7,825.00	7,825.00				-
Accounting Support & Audit	34,740.00	20,580.00		14,160.00		-
Bank Charges	42,656.07	12,200.85	4,732.03	3,544.00	3,584.56	18,594.63
Chairs	95,816.00					95,816.00
Consultancy Charges	45,67,009.00	18,71,904.00	7,69,005.00	7,14,000.00	2,10,000.00	10,02,100.00
Computer	-					-
Computer Maintenance	1,17,412.00	48,612.00	20,950.00	9,535.00		38,315.00
Communication Expense (Telephone/ Internet / Cable/ Website)	59,614.00	33,282.00	11,814.00	11,235.00	3,283.00	-
Conveyance	56,026.00	38,517.00	10,869.00	1,113.00		5,527.00
Equipment	15,274.00	15,274.00				-
Equipment Maintenance	28,758.00	18,956.00	9,802.00			-
Electricity and Water Charges	2,99,220.00	1,54,396.00	47,362.00	77,164.00	20,298.00	-
Furniture & Fixture	1,45,665.00	1,40,165.00	5,500.00			-
Heater	40,036.00					40,036.00
Honorarium	47,000.00	35,000.00				12,000.00
Insurance	15,757.00	14,243.00	1,514.00			-
Internships	10,000.00	10,000.00				-
Microwave	11,140.00					11,140.00
Newspaper & Periodicals	13,551.00	9,101.00	4,450.00			-
Office Maintenance	4,77,308.00	2,64,037.00	1,03,412.00	46,405.00	4,081.00	59,373.00
P.F Admin Expenses	9,600.00	7,200.00	2,400.00			-
Photostat	7,329.00	5,286.00	1,943.00			100.00
Postage	38,229.00	16,653.00	10,495.00			11,081.00
Printing and Stationery Charges	53,594.00	40,204.00	4,057.00	6,458.00	1,545.00	1,330.00
Professional Fees	1,08,500.00	54,870.00		15,930.00		37,700.00
Per diem	12,000.00	12,000.00				-
Program	37,85,115.60	13,57,488.66	4,24,234.00			20,03,392.94
Recruitment Expenses	2,655.00			2,655.00		-
Relocation Expenses	63,806.00	63,806.00				-
Rent & Infrastructure	11,77,074.00	3,50,000.00	28,674.00	2,90,000.00		5,08,400.00
Salary	1,25,16,214.00	61,12,675.00	21,47,393.00	10,05,952.00	1,05,000.00	31,45,194.00
Staff Welfare	2,49,250.00	1,19,542.00	37,880.00	40,021.00		51,807.00
Security Charges	2,59,936.00		99,000.00	51,992.00	43,632.00	65,312.00
Travels / Tours	13,38,620.00	3,91,107.00	86,390.00	15,665.00		8,45,458.00
Tours & Travel Reimbursement	3,49,136.00	79,844.00				2,69,292.00
Vehicle Maintenance	12,936.00	12,336.00		600.00		-
Vehicle Running Expense	91,283.00	41,400.00	13,924.00	19,265.00	5,791.00	10,903.00
Website Charges	1,51,024.00	43,337.00	36,369.00	29,730.00	15,587.00	26,001.00
Total Utilisation (B)	2,63,11,108.67	1,14,01,841.51	38,82,169.03	23,55,424.00	4,12,801.56	82,58,872.57
Balance C (A-B)	84,07,559.32	25,73,731.80	1,53,250.97	1,879.28	10,97,236.44	45,81,460.83
Less-surplus/Deficit						
Less-surplus/Deficit Transfer to Income Expenditure Account (D)	590.98	-		1,879.28		-1,288.30
Unutilised Balance c/d (C-D)	84,06,968.34	25,73,731.80	1,53,250.97	-	10,97,236.44	45,82,749.13



The Just Environment Charitable Trust
H-2, Jungpura Extension, New Delhi -110014

STATEMENT SHOWING UTILISATION OF GRANT RECEIVED FOR VARIOUS PROJECTS FOR THE YEAR FROM 1-4-2024 TO 31-03-2025 (FC)

Particulars	Consumer for Dental Choice Inc -Dental Amalgm	Environment Defence Fund (EDF)	IPEN Recycled Pellets	IPEN Lead Prevention Week	IPEN SDG Pfas	IPEN RDF	IPEN Fundraising Capacity Building	IPEN Survey
Opening Balances (A)	14,22,668.73	30,25,880.00	-	-	28,584.00	-	-	2,33,026.40
Add:-								
Grant Received during the year	10,35,507.00	-	82,620.00	62,175.00	-	3,31,920.00	42,475.00	-
Grant and other Receivable		8,28,743.21						
Interest earned on donor funds								
Transfer of funds from same donor project to another project								
Expenses Reimbursement Received								
Total (A)	24,58,175.73	38,54,623.21	82,620.00	62,175.00	28,584.00	3,31,920.00	42,475.00	2,33,026.40
Less :- Utilised (B)								
Annual Maintenance								
Accounting Support & Audit								
Bank Charges	4,753.66	70.21	1,328.68	1,297.86		1,568.80	2,199.06	129.80
Chairs								
Consultancy Charges	2,50,000.00	2,00,800.00				1,05,300.00		10,800.00
Computer								
Computer Maintenance								
Communication Expense (Telephone/ Internet / Cable/ Website)								
Conveyance		3,283.00						
Equipment								
Equipment Maintenance								
Electricity and Water Charges								
Furniture & Fixture								
Heater								
Honorarium		12,000.00						
Insurance								
Internships								
Microwave								
Newspaper & Periodicals								
Office Maintenance								36,950.00
P.F Admin Expenses								
Photostat			100.00					
Postage		6,376.00						
Printing and Stationery Charges								
Professional Fees								
Per diem								
Program	3,93,983.00	13,65,872.00	24,355.00	36,270.00	13,770.00	11,800.00	40,275.94	
Recruitment Expenses								
Relocation Expenses								
Rent & Infrastructure								96,500.00
Salary		18,42,444.00	54,050.00	24,600.00	13,370.00	1,58,100.00		
Staff Welfare	7,396.00	135.00						35,990.00
Security Charges								
Travels / Tours	98,944.00	4,23,643.00				48,532.00		
Tours & Travel Reimbursement								
Vehicle Maintenance								
Vehicle Running Expense			2,810.00		1,450.00	6,643.00		
Website Charges								
Total Utilisation (B)	7,55,076.66	38,54,623.21	82,643.68	62,167.86	28,590.00	3,31,943.80	42,475.00	1,80,369.80
Balance C (A-B)	17,03,099.07	-	-23.68	7.14	-6.00	-23.80	-	52,656.60
Less-surplus/Deficit								
Less-surplus/Deficit Transfer to Income Expenditure Account (D)	-	-	-23.68	7.14	-6.00	-23.80	-	-
Unutilised Balance c/d (C-D)	17,03,099.07	-	-	-	-	-	-	52,656.60



The Just Environment Charitable Trust
H-2, Jungpura Extension, New Delhi -110014

STATEMENT SHOWING UTILISATION OF GRANT RECEIVED FOR VARIOUS PROJECTS FOR THE YEAR FROM 1-4-2024 TO 31-03-2025 (FC)

Particulars	EEB	IPEN National Campaign Chlorophys	Ipen Lead & Paint Study	NIVA	Wonjin	IPEN Travel Reimbursement	NGO Shipbreaking Travel Reimbursement
Opening Balances (A)	-	-	1,02,639.06	14,43,410.00	-	-	-
Add:-							
Grant Received during the year		84,770.00	-	38,30,000.00			
Grant and other Receivable	4,310.00					44,592.00	
Interest earned on donor funds							
Transfer of funds from same donor project to another project							
Expenses Reimbursement Received					10,094.00	1,44,694.00	82,225.00
Total (A)	4,310.00	84,770.00	1,02,639.06	52,73,410.00	10,094.00	1,89,286.00	82,225.00
Less :- Utilised (B)							
Annual Maintenance							
Accounting Support & Audit							
Bank Charges				4,693.60	1,225.00		1,327.96
Chairs				95,816.00			
Consultancy Charges				4,35,200.00			
Computer							
Computer Maintenance				38,315.00			
Communication Expense (Telephone/ Internet / Cable/ Website)							
Conveyance				2,244.00			
Equipment							
Equipment Maintenance							
Electricity and Water Charges							
Furniture & Fixture							
Heater				40,036.00			
Honorarium							
Insurance							
Internships							
Microwave				11,140.00			
Newspaper & Periodicals							
Office Maintenance				22,423.00			
P.F Admin Expenses							
Photostat							
Postage					4,705.00		
Printing and Stationery Charges		1,330.00					
Professional Fees				37,700.00			
Per diem							
Program	4,310.00	14,200.00		92,260.00	6,297.00		
Recruitment Expenses							
Relocation Expenses							
Rent & Infrastructure				4,11,900.00			
Salary		42,320.00		10,10,310.00			
Staff Welfare				8,286.00			
Security Charges				65,312.00			
Travels / Tours		26,920.00		2,47,419.00			
Tours & Travel Reimbursement						1,89,292.00	80,000.00
Vehicle Maintenance							
Vehicle Running Expense							
Website Charges				26,001.00			
Total Utilisation (B)	4,310.00	84,770.00	-	25,49,055.60	12,227.00	1,89,292.00	81,327.96
Balance C (A-B)	-	-	1,02,639.06	27,24,354.40	-2,133.00	-6.00	897.04
Less-surplus/Deficit							
Less-surplus/Deficit Transfer to Income Expenditure Account (D)							
Unutilised Balance c/d (C-D)	-	-	1,02,639.06	27,24,354.40	-2,133.00	-6.00	897.04

