

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

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		6,16,52,008	5,59,83,312
(b) Assets Funds		15,12,129	15,68,507
		6,31,64,137	5,75,51,819
2 Non-current liabilities			
(a) Long-term borrowings		-	-
(b) Other long-term liabilities		-	-
(c) Long-term provisions		-	-
		-	-
3 Current liabilities			
(a) Short-term borrowings		-	-
(b) Unspent Grant Balance	4	84,06,968	75,31,120
(c) Other current liabilities	5	2,42,738	7,10,764
(d) Short-term provisions		-	-
		86,49,706	82,41,884
Total		7,18,13,844	6,57,93,703
II Application of Funds			
1 Non-current assets	6		
(a) Property, Plant and Equipment and Intangible assets			
(i) Property, Plant and Equipment		15,17,365	15,75,290
(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		-	-
		15,17,365	15,75,290
2 Current assets			
(a) Current investments		-	-
(b) Receivable	7	8,77,645	-
(c) Cash and bank balances	8	6,81,84,020	6,11,12,157
(d) Short Term Loans and Advances	9	6,30,427	21,70,399
(e) Other current assets	10	6,04,386	9,35,857
		7,02,96,478	6,42,18,413
Total		7,18,13,844	6,57,93,703

Brief about the Entity & Summary of significant accounting polici 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 :

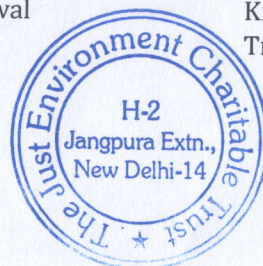
The Just Environment Charitable Trust

Ravi Agarwal

Trustee

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	11	2,60,25,785	2,30,87,985
(b) Other Income	12	70,30,883	79,98,268
II Total		3,30,56,667	3,10,86,253
III Expenses:			
(a) Expenditure on Objects of Organization-Program Expenses	13	2,60,23,952	2,29,19,814
(b) Expenditure not covered by Grant Fund	14	13,62,473	63,54,168
(c) Depreciation and amortization expense	15	1,546	2,360
Total		2,73,87,971	2,92,76,342
IV Excess of Income over Expenditure before exceptional and extraordinary items (III- IV)		56,68,697	18,09,912
V Exceptional items		-	-
VI Excess of Income over Expenditure for the year before extraordinary items (V-VI)		56,68,697	18,09,912
VII Extraordinary Items		-	-
VIII Excess of Income over Expenditure for the year (VII-VIII)		56,68,697	18,09,912
Appropriations Transfer to funds:			
Transfer to/(from) Project fund:		-	-
Balance transferred to General Fund:		56,68,697	18,09,912

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

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Partner

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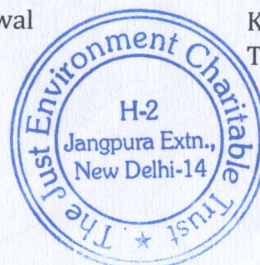


For & on behalf :

The Just Environment Charitable Trust

Ravi Agarwal
Trustee

Krishnendu Bose
Trustee



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

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

(Amount in INR)

RECEIPTS	Note	31 March 2025	31 March 2024
Opening Balance :			
Cash and Bank Balances		15,61,099	18,43,339
Investment		5,95,51,058	5,13,84,760
Donation & Grants		2,59,78,453	2,65,60,674
Other Income		72,66,087	84,29,116
TDS Refund received		10,72,582	6,45,340
Loan & Advances Received		-	-
Total		9,54,29,279	8,88,63,229
PAYMENT			
Expenditure on Objects of Organization-Program Expenses		2,60,23,952	2,29,59,489
Expenditure not covered by Grant Fund		11,18,358	47,91,583
Increase/Decrease in CA/CL		1,02,949	-
Closing Balance			
Cash and Bank Balances		82,76,112	15,61,099
Investment		5,99,07,908	5,95,51,058
Total		9,54,29,279	8,88,63,229

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

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For & on behalf :

The Just Environment Charitable Trust

Ravi Agarwal

Trustee

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	2,57,207	2,57,207
Add:- Amount Received During the Year		
Less: Expenses out of Corpus Fund	-	-
	2,57,207	2,57,207
General Fund		
Opening balance	5,57,26,105	5,39,16,193
Add: Excess of Income Over Expenditure	56,68,697	18,09,912
	6,13,94,802	5,57,26,105
Assets Funds		
Opening balance	15,68,507	18,01,535
Add: Amount Received During The Year	3,07,931	2,04,330
Less: Amount Utilized During The Year	-	-
Less: Recognized as Income during the year	3,64,309	4,37,357
	15,12,129	15,68,507
Total	6,31,64,137	5,75,51,819
4 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 Utilized During The Year	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
5 Other current liabilities	31 March 2025	31 March 2024
(a) TDS Payable	-	2,58,782
(b) PF Payable	19,270	20,409
(c) Salary/Honorarium Payable	5,000	1,74,656
(d) Vendor Payable	21,718	1,62,480
(e) Interest earned on revolving funds	1,96,750	94,437
Total	2,42,738	7,10,764



		(Amount in INR)	
7	Receivables	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	-

8	Cash and Bank Balances	31 March 2025	31 March 2024
A	Cash and cash equivalents		
(a)	On current/saving accounts	82,45,133	15,19,417
(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	30,979	41,682
	Sub-Total	82,76,112	15,61,099
B	Other bank balances		
(a)	Bank Deposits		
(i)	Earmarked Bank Deposits	-	-
(ii)	Deposits with original maturity for more than 3 months to 12 months	5,99,07,908	5,95,51,058
(iii)	Margin money or deposits under lien	-	-
(iv)	Others (specify nature)	-	-
	Sub-Total	5,99,07,908	5,95,51,058
	Total	6,81,84,020	6,11,12,157

9	Short Term Loans and advances	31 March 2025	31 March 2024
(i)	Prepaid expenses	79,000	1,22,877
(ii)	GST input credit receivable	1,502	18,506
(iii)	Security Deposits	-	3,00,000
(iv)	Balance with government authorities (TDS Receivable)	4,82,260	10,76,081
(v)	Staff Advances	19,270	8,234
(vi)	Vendor Advance	26,823	-
(vii)	Amount Receivable		59,090
(viii)	Travel Advance	21,572	17,341
(ix)	Expenditure incurred in advance	-	5,68,270
	Total	6,30,427	21,70,399
	Sub-classification:		
	Secured, considered good;	6,30,427	21,70,399
	Unsecured, considered good;	-	-
	Doubtful	-	-
	Total	6,30,427	21,70,399

10	Other current assets	31 March 2025	31 March 2024
(a)	Interest accrued but not due on deposits	-	-
(b)	Interest accrued and due on deposits	6,04,386	9,35,857
	Total	6,04,386	9,35,857



(Amount in INR)

11 Donations and Grants	31 March 2025	31 March 2024
(a) Grants	2,60,25,785	2,30,87,985
(b) Donation	-	-
Total	2,60,25,785	2,30,87,985

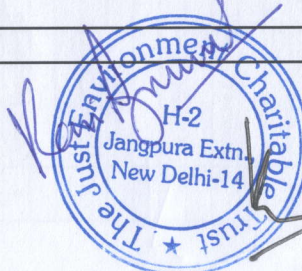
12 Other income	31 March 2025	31 March 2024
(a) Interest income	42,43,820	35,05,572
(b) Consultancy income	24,40,964	43,93,321
(c) Royalty	676	3,725
(d) Honorarium	-	53,700
(e) Other Income	2,85,915	
(e) Interest on IT Refund	59,508	41,950
Total	70,30,883	79,98,268

13 Charitable Expenses-Program Expenses	31 March 2025	31 March 2024
Program Expenses (Refer Annexure)	2,60,23,952	2,29,19,814
Total	2,60,23,952	2,29,19,814

(Amount in INR)

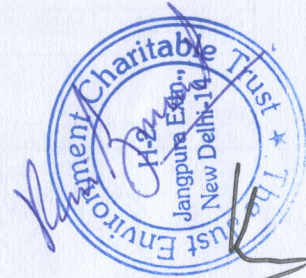
14 Expenditure not covered by Grant Fund	31 March 2025	31 March 2024
Bank Charges	4,299	2,306
Conveyance	2,244	16,778
Consultancy Charges	3,09,500	10,34,500
Honorarium	-	35,000
Interest on donors' fund	1,96,750	94,437
Interest on TDS	15,176	770
Interest on GST	-	522
Accrued Interest written off	47,365	
Tours and Travel Reimbursement	2,69,292	
Postage	4,705	
Membership Fees	-	49,033
Program	4,22,927	34,05,177
Round off	-0	
Professional Fees	-	25,000
Rent	-	4,91,380
Salary	40,000	8,06,713
Tour and Travels	50,215	3,92,552
Total	13,62,473	63,54,168

15 Depreciation and amortization expense	31 March 2025	31 March 2024
on tangible assets (Refer note 6)	3,65,856	4,39,717
on intangible assets (Refer note 6)		
Less: Transferred to Assets Fund	3,64,309	4,37,357
Total	1,546	2,360



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

S. No	Particulars	GROSS BLOCK				DEPRECIATION				NET BLOCK		
		As at 01.04.2024	Addition		Deletion	As at 31.03.2025	Rate of Dep.	Upto 01.04.2024	During the year for the year deletion/adjustm ents	Upto 31.03.2025	As on 31.03.2025	As on 31.03.2024
			More than 180 days	Less than 180 days								
1	Air Conditioners	1,92,000	-	-	1,92,000	15%	63,684	19,247	82,931	1,09,069	1,28,316	
2	Computers	21,82,434			21,82,434	40%	17,28,311	1,81,649	19,09,960	2,72,474	4,54,123	
3	Furniture & Fixtures	1,87,638	24,330.00	2,17,151.00	4,29,119	10%	1,09,291	21,125	1,30,416	2,98,703	78,347	
4	Camera	36,582			36,582	15%	31,217	805	32,022	4,560	5,365	
5	Photostate Machine	1,00,971			1,00,971	15%	38,962	9,301	48,264	52,707	62,009	
6	Refrigerator	8,250			8,250	15%	7,253	150	7,402	848	997	
7	Microwave	12,000		11,140.00	23,140	15%	9,815	1,163	10,978	12,162	2,185	
8	Office Equipments	1,75,339	15,274.00	40,036.00	2,30,649	15%	1,07,459	15,476	1,22,935	1,07,714	67,880	
9	Vehicle	11,51,085			11,51,085	15%	3,81,800	1,15,393	4,97,193	6,53,892	7,69,285	
	Total (A)	40,46,299	39,604	2,68,327	43,54,230		24,77,792	3,64,309	28,42,101	15,12,129	15,68,507	
	OWN FUND											
1	Computers	46,500			46,500	40%	43,607	1,157	44,764	1,736	2,893	
2	Furniture & Fixtures	7,316			7,316	10%	3,426	389	3,815	3,501	3,890	
	TOTAL (B)	53,816	-	-	53,816		47,033	1,546	48,580	5,236	6,783	
	TOTAL (A+B)	41,00,115	39,604	2,68,327	44,08,046		25,24,825	3,65,856	28,90,681	15,17,365	15,75,290	



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

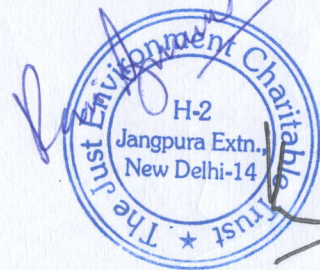
Particulars	Total	SSNC- Impacts of Cleaner development	SSNC 2025	IPEN HUB 2024	IPEN HUB 2025	Others
Opening Balances (A)	75,31,119.50	12,74,911.31	-	-	-	62,56,208.19
Add:-						
Grant Received during the year	2,59,78,453.28	1,26,06,225.00	40,35,420.00	23,57,303.28	15,10,038.00	54,69,467.00
Grant and 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
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STATEMENT SHOWING UTILISATION OF GRANT RECEIVED FOR VARIOUS PROJECTS FOR THE YEAR FROM 1-4-2024 TO 31-03-2025

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



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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

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	-	-	897.04

