

AUDITOR'S REPORT
AND
AUDITED FINANCIAL STATEMENTS
Of
Participatory Research & Action Network (PRAAN)
For The Year Ended 30th June, 2025



Corporate Office:

House # 07, (3rd Floor), Lift- 3, Road # 2/1, Block # L, Chairman Bari, Banani, Dhaka-1213, Bangladesh.
E-mail: artisancainfo2012@gmail.com | www.artisan-ca.net

Table of Contents

Sl. #	Particulars	Page #
1.	Independent Auditor's Report	i-iii
2.	Consolidated Statement of Financial Position	1
3.	Consolidated Statement of Comprehensive Income & Expenditure	2
4.	Consolidated Statement of Receipts and Payments	3-4
5.	Notes to the Financial Statements	5-20
6.	Schedule Of Fixed Assets (Praan General)	21-23

INDEPENDENT AUDITOR'S REPORT

Participatory Research & Action Network- PRAAN

Opinion

We have audited the financial statements of **Participatory Research & Action Network- PRAAN**, which comprise the Consolidated Statement of Financial Position, Consolidated Statement of Comprehensive Income & Expenditure, Consolidated Statement of Receipts and Payments for the year ended 30th June 2025 and Notes to the consolidated financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Project as at 30th June 2025; in all material respects of the financial position and its financial performance for the period then ended in accordance with **International Financial Reporting Standards (IFRSs)**.

Basis for Opinion

We conducted our audit in accordance with **International Standards on Auditing (ISAs)**. 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 in accordance with the international Ethics Standards Board for Accountants, Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IFRSs, 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 project'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 or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the 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 ISAs 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.



As part of an audit in accordance with ISAs, 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. This 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 project's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosure 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 project's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors report to the related disclosure in the financial statements or, if such disclosure is 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 projects to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We believe that the audit evidence we have obtained and provided by Participatory Research & Action Network- PRAAN is sufficient and appropriate to provide a basis for our audit opinion.

Other information

Management is responsible for the other information. The other information comprises all of the information included in the Annual Report other than the financial statements and our auditor's report thereon. The Annual Report is expected to be made available to us after the date of this auditors' report.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

When we read the report, if we conclude that there is a material misstatement therein, it is required to communicate the matter to those charged with governance.



Limitations of our procedures

Our tests were limited to document reviews and interviews with office employees and staff. Within the scope of work covered by this report, we have participated in Limited activities with external stakeholders and have only conducted limited testing aimed at verifying the validity of information provided by the entity.

Report on other legal and regulatory requirements

We also report that:

- (a) We have obtained all the information and explanation which to best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof.
- (b) In our opinion, proper books of account as required by law have been kept by "**Participatory Research & Action Network- PRAAN**" so far as it appeared from our examination of those books.
- (c) The Statement of Financial Position and the Statement of Income and Expenditure dealt with by the report are in agreement with the books of accounts.

Dated: 26 November, 2025
Place: Dhaka



Dr. ASM Hossain Tayiab FCA, FIPA, FFA, CISA

Founder Partner
Enrl No. 977

ARTISAN

Chartered Accountants

DVC No.- 2511260977AS161913



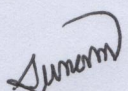
PARTICIPATORY RESEARCH & ACTION NETWORK-PRAAN

Consolidated Statement of Financial Position

As at 30th June, 2025

Particulars	Notes	Amount in BDT.	
		30-Jun-25	30-Jun-24
ASSETS			
Non Current Assets:		1,842,454	1,586,008
Property, Plant and Equipment	4.00	1,777,182	1,586,008
(Less: Accumulated Depreciation)			
Intangible Assets	5.00		
(Less: Accumulated Amortization)		65,272	-
Current Assets		7,217,066	2,284,083
Cash & Cash Equivalents	6.00	7,142,267	2,269,259
Inter Project Loan (Assets)	7.00	-	-
Advance,Deposit and Prepayments	8.00	35,161	14,824
Accounts Receivable	9.00	39,638	-
TOTAL ASSETS		9,059,520	3,870,091
FUND & LIABILITIES			
Current Liabilities		644,397	90,905
Inter-Project Loan (Liabilities)	10.00	-	-
Provision for Expenses	11.00	151,131	90,905
Accounts Payable	12.00	493,266	-
FUND		8,415,122	3,779,186
Fund Account	13.00	8,415,122	3,779,186
TOTAL FUND & LIABILITIES		9,059,520	3,870,091

The annexed notes are form an integral part of these financial statements


 Sunam Paul
Head of Accounts
PRAAN


 Nurul Alam Masud
Chief Executive
PRAAN

Signed as per our annexed report on even date.

Date: 26 November, 2025
Place: Dhaka

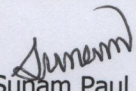

Dr. ASM Hossain Tayiab FCA, FIPA, FFA, CISA
 Partner
ARTISAN
 Chartered Accountants

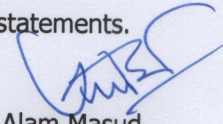


PARTICIPATORY RESEARCH & ACTION NETWORK-PRAAN
Consolidated Statement of Comprehensive Income & Expenditure
For The Period From 1st July, 2024 to 30th June, 2025

Particulars	Notes	Amount in BDT.	
		30-Jun-25	30-Jun-24
A. <u>INCOME:</u>			
Grant Income/Donation	14	78,546,649	17,949,097
Local Contribution	15	58,358	69,080
Others Income	16	227,095	38,694
Total Income		78,832,102	18,056,871
B. <u>EXPENDITURE:</u>			
Salaries and Benefits	17	13,028,816	5,392,743
Rent and Utility	18	748,430	178,762
Stationeries and Printing	19	177,599	382,991
Branding & Promotion	20	-	240,000
Program/Activity Expenses	21	58,226,201	9,187,324
Professional Services	22	100,000	50,000
Office Maintenance Cost	23	1,159,061	186,806
Income Tax	24	56,774	10,060
Other Expenses	25	531,245	298,229
Total Expenditures		74,028,126	15,926,915
Surplus/Deficit during the year (A-B)		4,803,976	2,129,956
Total		78,832,102	18,056,871

The annexed notes are form an integral part of these financial statements.


Sunam Paul
Head of Accounts
PRAAN


Nurul Alam Masud
Chief Executive
PRAAN

Signed as per our annexed report on even date.

Date: 26 November, 2025
Place: Dhaka


Dr. ASM Hossain Tayiab FCA, FIPA, FFA, CISA
Partner
ARTISAN
Chartered Accountants



PARTICIPATORY RESEARCH & ACTION NETWORK-PRAAN
CONSOLIDATE STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE PERIOD FROM 1ST JULY, 2024 TO 30TH JUNE, 2025

Particulars	PRAAN	GBVIE 24	GBVIE 25	Water Move Campaign 23	Water Move Campaign 24	Water Move Campaign 25	Green Energy 2023	Cyclone Rimal Response Alert B054	Drought Conventi on	Nagorikata	ECACCAR	Fair Finance Asia	Fair Finance Asia'25	Campaign on Right to Food & Nutrition	Partnerships to Advance Locally-Led Climate Action	Community-based Initiative on Humanitarian Response of Flood Damages	Eastern Flood Response in Bangladesh	Immediate Humanitarian Response to Flooding in Eastern Bangladesh Alert B057	CRAVC	1st July 24 to 30th June 25
Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount
A. OPENING BALANCE:	68,672	352,626	18,594	30,000	409,181	-	84,554	1,059,211	73,650	-	190,002	1,363	60,712	-	-	-	-	-	-	2,348,564
Cash in hand	120	43	63	-	-	-	270	10,210	778	-	-	-	11	-	-	-	-	-	-	11,495
Cash at Bank	68,552	352,583	18,531	30,000	409,181	-	84,284	1,049,001	72,872	-	190,002	1,363	60,701	-	-	-	-	-	-	2,337,069
B. RECEIPTS:	79,471,214	10,258,552	13,798,878	-	2,807,939	530,946	974,156	541,012	-	711,811	4,173	2,160,890	2,684	6,516,510	3,657,426	19,328,871	12,684,416	5,069,816	5,906,936	2,487,626
Local Grant/Donation	444,296	10,237,643	13,666,227	-	2,503,765	524,761	970,500	541,012	-	648,000	-	2,154,500	-	6,465,996	3,643,526	14,613,060	8,632,051	5,069,816	5,906,935	2,484,922
Inter Project Loan(Assets)	218,450	-	-	-	290,000	-	-	-	-	-	-	-	-	-	-	4,052,365	-	-	-	-
Inter Project Loan(Liabilities)	77,913,214	-	100,000	-	-	-	-	-	-	63,450	-	-	-	5,000	-	620,549	4,052,365	-	-	2,000
Payable to employees provident fund	94,133	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	82,756,578
Loan to CEO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	94,133
Contribution Income	767,518	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Membership fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	768,223
Bank Interest	33,602	20,909	32,651	-	14,174	6,185	3,656	-	-	361	4,173	6,390	2,684	45,514	13,900	42,897	-	0.77	704	-
TOTAL (A+B)	79,539,885	10,611,177	13,817,471	30,000	3,217,120	530,946	1,058,710	1,600,223	73,650	711,811	194,175	2,162,252	63,396	6,516,510	3,657,426	19,328,871	12,684,416	5,069,816	5,906,936	2,487,626
C. PAYMENTS:	78,758,352	10,592,583	12,447,893	30,000	3,217,120	195,199	1,058,710	1,600,223	73,650	214,417	194,175	2,101,540	978	4,291,813	1,781,427	19,328,871	12,684,416	5,069,816	5,906,936	2,487,626
Salary/Allowance	49,000	2,786,300	2,335,200	-	202,422	136,500	783,708	324,571	-	123,400	20,000	592,677	-	2,270,878	1,093,328	97,239	504,075	680,000	224,417	220,500
Bonus	-	-	-	-	-	-	-	-	-	-	-	-	-	194,164	-	-	-	-	-	-
Office Rent	-	76,800	127,830	-	-	-	27,170	-	-	-	-	21,250	-	234,828	60,214	45,877	-	45,726	-	11,982
Internet & Communication	3,602	-	-	-	-	-	-	1,600	-	1,218	-	-	-	56,556	14,398	-	-	-	-	-
Contribution/Overhead	705	-	73,008	-	14,213	-	2,097	4,106	-	-	1,956	-	-	-	49,732	42,897	50,000	200,000	152,820	118,330
Utility-Electricity/Gas/Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,000	-	-	-	-	-
Fuel & Lubricant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Stationery & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	31,951	12,204	36,113	-	44,997	19,953	29,880
Newspaper & Periodicals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Printing & Publication	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Media & Advertisement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Branding & Promotion	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Website Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture & Food Justice	-	-	-	-	-	-	-	-	-	-	-	-	-	614,166	-	-	-	-	-	-
Climate & Ecological Justice	-	-	-	-	1,249,739	52,744	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic & Development Justice	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Humanitarian Response	296,498	-	-	-	1,399,986	-	-	1,245,164	-	-	-	-	-	-	-	14,433,831	8,077,976	4,099,093	-	2,057,266
																				31,609,814



PARTICIPATORY RESEARCH & ACTION NETWORK-PRAAN
CONSOLIDATE STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE PERIOD FROM 1ST JULY, 2024 TO 30TH JUNE, 2025

Particulars	PRAAN Amount	GBVIE 24 Amount	GBVIE 25 Amount	Water Move Campaign 23 Amount	Water Move Campaign 24 Amount	Water Move Campaign 25 Amount	Green Energy 2023 Amount	Cyclone Remal Response Alert B054 Amount	Drought Conventi on Amount	Nagorikata Amount	ECACCAR Amount	Fair Finance Asia Amount	Fair Finance Asia'25 Amount	Campaign on Right to Food & Nutrition Amount	Partnerships to Advance Locally-Led Climate Action Amount	Community- based Initiative on Humanitarian Response of Flood Damages Amount	Eastern Flood Response in Bangladesh Amount	Immediate Humanitarian Response to Flooding in Eastern Bangladesh Alert B057 Amount	CRAVC Amount	1st July 24 to 30th June'25 Amount
Human Rights & Responsive Governance	184,998									24,020								5,458,144		5,667,162
Inclusion & Diversity		7,428,026	9,529,183																	16,957,209
Knowledge Management																				
Just Transition							234,783						1,430,850							
Honorarium and Consultancy Fees																				1,665,633
Audit fees																				
Legal & Advising fees																				
Repair & Maintenance																				
Entertainment and refreshment																				
Registration, Renewal & Subscription	1,200																			
Office general expenses	26,175	63,339																		
Postal Charge and Courier		231,407	276,101		54,461	4,452								109,106						1,200
Traveling Allowances/Daily Allowances																				257,533
Income Tax							6,000	22,782	778	1,700				232,294	44,469			51,602	46,964	914,097
Bank charges	18,382	6,711	5,671		6,299	1,503				629	2,179	4,763	978							
Fund Account/Refund							4,951				168,040				3,962				704	56,733
Inter Project Loan(Liabilities)	77,912,214													5,000		620,549	4,052,365			168,040
Inter Project Loan(Assets)	213,450		100,000					2,000		63,450	2,000	2,000							2,000	82,761,578
Computer and Peripherals	2,128				290,000											4,052,365				4,555,815
Electric & Electronic									72,872					488,219	115,789					679,008
Intangible Assets														11,595						11,595
Advance Paid to Afrin Akter			900											43,056						43,056
Provision for Expenses	50,000			30,000																900
D. CLOSING BALANCE:	781,533	18,594	1,369,579	-	-	335,748	-	-	-	497,394	-	60,712	62,418	2,224,696	1,875,999	-	-	-	-	7,226,673
Cash in hand	6,375	63	2,574	-	-	4,020	-	-	-	562	-	11	11	7,872	3,360	-	-	-	-	24,848
Cash at Bank	775,158	18,531	1,367,005	-	-	331,728	-	-	-	496,832	-	60,701	62,407	2,216,824	1,872,639	-	-	-	-	7,201,825
TOTAL (C+D)	79,539,885	10,611,177	13,817,471	30,000	3,217,120	530,946	1,058,710	1,600,223	73,650	711,811	194,175	2,162,252	63,396	6,516,510	3,657,426	19,328,871	12,684,416	5,906,936	2,487,626	169,282,419



PARTICIPATORY RESEARCH & ACTION NETWORK-PRAAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30,2025

1.00 About the Organization

1.01 Evolution:

Participatory Research & Action Network- PRAAN is a non profit and non-political organization that has been working for strengthening people's initiative to promote and ensure human rights, economic rights, gender equality, promotion of a culture of peace and non violence, climate resilience, governance, trade justice, rural livelihood global citizenship, and appreciation of cultural diversity for sustainable development in the local level.

1.02 Legal Entity:

PRAAN registered under the Registrar of Joint Stock Companies and Firms (RJSC), vide Registration No. CH-S-261/2004 dated 08.11.2004, Ministry of Social Welfare of the Government of Bangladesh, vide Registration No. Noakhali – 706/2008 dated 10.06.2008 and NGO Affairs Bureau under Prime Minister's Office of the Government of Bangladesh, vide Registration No.3387 Dated 01.11.2023 under Foreign Donations (Voluntary Activities) Regulation Act 2016 for ten years accordingly which will be expired in 31 October 2033.

2.00 Principal activities

2.01 Beneficiaries:

The organization works intensively with youth, women, poor and marginal community, marginal, and underprivileged biodiversity dependent people i. e. forest people, indigenous communities, marginal farmers, fisher communities, and climate-vulnerable people.

2.02 Vision:

PRAAN envisions a poverty-free pluralist society based on knowledge and technology where everyone's basic needs, rights, and information are ensured.

2.03 Mission :

Work to fight poverty through participatory action research activities followed by social actions to eradicate poverty, lack of knowledge, and Injustice.

3.00 Significant Accounting Policies

3.01 Basis of preparation of Financial Statements:

The financial statements of the project have been prepared in accordance with Generally Accepted Accounting Principles consistently applied as well as International Accounting Standards as adopted by the Institute of Chartered Accountants of Bangladesh, under historical cost convention following the cash method of accounting except where noted otherwise.

3.02 Components of the Financial Statements:

According to the International Accounting Standard IAS-1 "Presentation of Financial Statements" the complete set of Financial Statements include the following components:

- (a) Statement of Financial position as at 30th June, 2025.
- (b) Statement of Income and Expenditure for the year ended 30th June, 2025.
- (c) Statement of Receipts and payments for the year ended 30th June, 2025.
- (d) Notes to the Financial Statements for the year ended 30th June, 2025.

3.03 Reporting period and currency

These financial statements have been prepared for the period from 1st July, 2024 to 30th June, 2025. The reporting currency is Bangladeshi Taka.

3.04 Basis of consolidation

Consolidation has been done by adding together the line items of the financial statements of different projects and core account. Any inter-project transactions have been properly eliminated during consolidation.



PARTICIPATORY RESEARCH & ACTION NETWORK-PRAAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30,2025

3.05 Use of Estimates:

The presentation of financial statement in conformity with Generally Accepted Accounting Principles require management to make estimates and assumption that affect certain reported amounts and disclosures. No significant estimates have however been made in presentation of the financial statement under audit.

3.06 Property, plant & equipment and Intangible Assets

Property, plant and equipment: Property, plant and equipment are shown at cost less accumulated depreciation.

Depreciation and Amortization

Depreciation on tangible are computed using "Straight Line method" at rates varying from 5% to 30% depending upon the useful life of each asset. Depreciation on fixed assets addition has been charged according to policy of Accounting & Finance Manual.

Depreciation on the Property, Plant and Equipment (including addition) has been applied on the rates as follows:

Category of PP&E	Rate (%)	Depreciation Method
Land & Land Development	Nil	
Building & Others construction	5	Straight line.
Vehicle & Motorcycle	20	Straight line.
Furniture and Fixture	10	Straight line.
Electric Equipment	10	Straight line.
Tools & Other Equipments	10	Straight line.
Software	10	Straight line.
Computer and Peripherals	20	Straight line.

In respect of addition to fixed assets, depreciation is charged from the month of addition while no depreciation is charged in the month of disposal.

Amortization on intangible assets are computed using "Straight Line method" at rates 10% of each asset. Amortization on intangible assets addition has been charged according to policy of Accounting & Finance Manual. Amortization was charged on items from the acquisition Month.

Amortization on the tangible assets (including addition) has been applied on the rates as follows:

Name of the assets	Rate of depreciation (%)
Intangible assets	10

3.07 General

Figures in the financial statements and notes have been rounded off to the nearest Taka. Previous year's figures have been rearranged wherever considered necessary for the purpose of comparison.



PARTICIPATORY RESEARCH & ACTION NETWORK-PRAAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

Notes	particulars	Amount in BDT.	
		30-Jun-25	30-Jun-24
4.00 Property, Plant and Equipment			
Opening Balance		2,478,649	1,362,809
Add: Procured during the year		690,603	1,129,839
Less: Disposal/ Adj during the Year		-	-
Sub- Total		3,169,252	2,492,649
Less: Accumulated depreciation		1,392,070	906,641
Closing Balance		1,777,182	1,586,008
5.00 Intangible Assets			
Opening Balance		14,000	-
Add: Procured during the year		53,820	-
Less: Disposal/ Adj during the Year		-	-
Sub- Total		67,820	-
Less: Accumulated Amortization		2,549	-
Closing Balance		65,272	-
6.00 Cash & Cash Equivalents			
Cash in hand	6.01	19,674	11,421
Cash at Bank	6.02	7,122,593	2,257,838
Total		Tk. 7,142,267	2,269,259
6.01 Cash in hand			
PRAAN		1,275	120
GBViE 2025		2,574	-
WaterMove Campaign 2025		4,020	-
Campaign on Right to Food & Nutrition		7,872	-
Partnerships to Advance Locally-Led Climate Action		3,360	-
GBViE 2024		-	43
Nagorikata		562	-
Fair Finance Asia 2025		11	-
Cyclone Remail Response Alert B054		-	10,210
Drought Convention		-	778
Green Energy 2023		-	270
Total		Tk. 19,674	11,421
6.02 Cash at bank			
	A/C. No.	Name of Bank & Branch	
PRAAN	52101000003428	UCBL, Maizdee court	597,124
	0200022170404	Agrani B.L. Maijdee court	67,752
	0200022956182	Agrani B.L. Maijdee court	3,983
	0200023974890	Agrani B.L. Maijdee court	95,133
	0200023443953	Agrani B.L. Maijdee court	9,210
	0200022170440	Agrani B.L. Maijdee court	1,956
Campaign on Right to Food & Nutrition	0572301000000424	UCBL, Maizdee court	2,216,824
Partnerships to Advance Locally-Led Climate Action	0200023236986	Agrani B.L. Maijdee court	1,872,639
GBViE 2022	52101000003428	UCBL, Maizdee court	-
Drought Convention	52101000003428	UCBL, Maizdee court	72,872
Nagorikata	0572301000005439	UCBL, Maizdee court	496,832
GBViE 2025	0200001894556	Agrani B.L. Maijdee court	1,367,005
GBViE 2024	0200001894556	Agrani B.L. Maijdee court	-
WaterMove Campaign 2023	0200001894559	Agrani B.L. Maijdee court	352,583
Green Energy 2023	0200020557937	Agrani B.L. Maijdee court	30,000
Fair Finance Asia	0200022170264	Agrani B.L. Maijdee court	84,284
Fair Finance Asia 2025	0200022170264	Agrani B.L. Maijdee court	1,363
WaterMove Campaign 24	0200001894559	Agrani B.L. Maijdee court	62,407
WaterMove Campaign 25	0200001894559	Agrani B.L. Maijdee court	-
Cyclone Remail Response Alert B054	0200022170404	Agrani B.L. Maijdee court	409,181
ECCACCAR	0200022170440	Agrani B.L. Maijdee court	331,728
			-
			1,049,001
			190,002
Total		Tk. 7,122,593	2,257,838



PARTICIPATORY RESEARCH & ACTION NETWORK-PRAAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30,2025

Notes	particulars	Amount in BDT.	
		30-Jun-25	30-Jun-24
7.00 Inter Project Loan (Assets)			
Opening balance		6,000	202,090
Add: Addition made during the year		4,555,815	596,500
Add: Transferred from other project			-
		4,561,815	798,590
Less: Realization/Adjusment made during the year		4,560,815	792,590
Less: Transferred to other project		-	-
Less: Inter Project Loan (Liabilities)	7.01	1,000	6,000
Closing balance		1,000	6,000
7.01 Breakup of closing balance			
PRAAN		1,000	6,000
Total		1,000	6,000
8.00 Advance,Deposit and Prepayments			
Advance	8.01	900	9,020
Advance Income Tax on Bank Interest	8.02	34,261	5,804
Closing balance		35,161	14,824
8.01 Advance			
Name of the project/programme:			
GBViE 2024		-	9,020
Advance to Sejeda Yeeasmin		-	1,720
Advance to Afrin Akter		-	7,300
GBViE 2025		900	
Advance to Afrin Akter		900	-
Total		900	9,020
8.02 Advance Income Tax on Bank Interest			
	A/C. No.	Name of Bank & Branch	
Name of the project/programme:			
GBViE 23			133
GBViE 24			1,329
GBViE	0200001894556	Agrani B.L. Maijdee court	8,034
WaterMove Campaign 23			-
WaterMove Campaign 24	0200001894559	Agrani B.L. Maijdee court	3,054
Campaign on Right to Food & Nutrition	0572301000000424	UCBL, Maizdee court	785
	1802301000000140	UCBL, Shyamoli Ring Road	6,238
Nagorikata	0572301000005439	UCBL, Maizdee court	54
CR4VC	0200023443953	Agrani B.L. Maijdee court	1,625
Partnerships to Advance Locally-Led			-
Climate Action	0200023236986	Agrani B.L. Maijdee court	2,085
PRAAN	0200022956182	Agrani B.L. Maijdee court	5
Fair Finance Asia	0200022170264	Agrani B.L. Maijdee court	1,361
Cyclone Remail Response Alert B054	0200022170404	Agrani B.L. Maijdee court	9,845
ECCACCAR	0200022170440	Agrani B.L. Maijdee court	626
GREEN ENERGY	0200020557937	Agrani B.L. Maijdee court	548
Total			34,260.56
			5,804
9.00 Accounts Receivable			
Name of the project/programme:			
PRAAN		Donar Name	
Total		Action Aid Bangladesh	
			39,638
			39,638



PARTICIPATORY RESEARCH & ACTION NETWORK-PRAAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

Notes	particulars	Amount in BDT.	
		30-Jun-25	30-Jun-24
10.00 Inter -Project Loan (Liabilities)			
Opening balance		6,000	202,088
Add: Addition made during the year		82,756,578	17,981,633
Add: Transferred from other project		-	-
		82,762,578	18,183,721
Less: Realization/Adjustment made during the year		82,761,578	18,177,721
Less: Transferred to other project		-	-
Less: Inter-project loan (Assets)	10.01	1,000	6,000
Closing balance		1,000	6,000
10.01 Breakup of inter-project loan eliminating amount			
PRAAN PF		1,000	-
Cyclone Remail Response Alert B054		-	2,000
ECCACCAR		-	2,000
Fair Finance Asia		-	2,000
Total		1,000	6,000
11.00 Provision for Expenses			
Provision for Expenses	11.01	44,357	31,231
Provision for Audit fees	11.02	50,000	50,000
Provision for Income Tax	11.03	56,774	9,674
Closing balance		151,131	90,905
11.01 Provision for Expenses			
Name of the project/programme:			
WaterMove Campaign 2023		-	30,000
Campaign on Right to Food & Nutrition-Vat Payable TK.13,308,Tax Payable TK.7,976 & Pro.for Tally TK. 8,073		29,357	-
PRAAN-Provision for Human Rights & Responsive Governance		15,000	1,231
Total		44,357	31,231
11.02 Provision for Audit fees			
Name of the project/programme:			
PRAAN		50,000	50,000
Provision for Audit Fees		50,000	50,000
Total		50,000	50,000
11.03 Provision for Income Tax			
Name of the project/programme:			
PRAAN		56,774	9,674
Provision for Income Tax		56,774	9,674
Total		56,774	9,674
12.00 Accounts Payable			
Salaries/Allowances Payable	12.01	182,171	-
Payable to employees provident fund	12.02	311,095	-
		493,266	-
12.01 Salaries/Allowances Payable			
Name of the project/programme:			
Fair Finance Asia 2025		182,171	-
Total		182,171	-



PARTICIPATORY RESEARCH & ACTION NETWORK-PRAAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

Notes	particulars	Amount in BDT.	
		30-Jun-25	30-Jun-24

12.02 Payable to employees provident fund

Name of the project/programme:

Fair Finance Asia 2025	11,958	-
Campaign on Right to Food & Nutrition	155,152	-
Partnerships to Advance Locally-Led Climate Action	10,752	-
PRAAN	133,233	-
Total	311,095	-

13.00 FUND ACCOUNT:

Opening balance	3,779,186	1,649,230
Add: Addition During Period	4,803,976	2,129,956
Less: Adjustment During Period	168,040	-
Total	8,415,122.29	3,779,186

13.01 Addition During Period

Excess of Income over Expenditures during the year	4,803,976	2,129,956
Add: Fixed assets donation during the year	-	-
Total	4,803,976	2,129,956

13.02 Breakup of closing balance

PRAAN	1,016,454	569,858
GBvIE 2025	2,191,463	-
GBvIE 2024	-	1,364,232
Campaign on Right to Food & Nutrition	2,536,317	-
Cyclone Remal Response Alert B054	-	1,057,211
ECCACCAR	-	188,002
Green Energy	-	117,689
Fair Finance Asia	-	(637)
Fair Finance Asia 2025	(131,711)	-
Partnerships to Advance Locally-Led Climate Action	1,969,458	-
Drought Convention	-	73,650
Nagorikata	497,394	-
WaterMove Campaign 2024	-	409,181
WaterMove Campaign 2025	335,748	-
	8,415,122	3,779,186



PARTICIPATORY RESEARCH & ACTION NETWORK-PRAAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

Notes	particulars	Amount In BDT.	
		30-Jun-25	30-Jun-24
14.00	Grant Income/Donation		
	Grant/Donation	78,546,649	17,949,097
		78,546,649	17,949,097

14.01 Grant/Donation

Name of the project/programme:

Name of Donor

PRAAN	CLEAN	10,000	13,000
	COAST	200,000	25,400
	Action Aid Bangladesh	226,134	250,000
	SRS	47,800	-
		483,934	288,400
Campaign on Right to Food & Nutrition	Bread for the world	6,465,996	-
Partnerships to Advance Locally-Led Climate Action	World Resources Institute	3,643,526	-
WaterMove Campaign 25	Action Aid Bangladesh	524,761	-
WaterMove Campaign 24	Action Aid Bangladesh	2,503,765	540,000
WaterMove Campaign'23	Action Aid Bangladesh	-	1,093,228
Cyclone Remal Response Alert B054	Action Aid Bangladesh	541,012	4,869,095
Community-based Initiative on Humanitarian Response of Flood Damages	Action Aid Bangladesh	14,613,060	-
Eastern Flood Response in Bangladesh	Action Aid Bangladesh	8,632,051	-
Immediate Humanitarian Response to Eastern flood in Bangladesh Phase 2	Action Aid Bangladesh	5,069,816	-
Immediate Humanitarian Response to Flooding in Eastern Bangladesh Alert B057	Action Aid Bangladesh	5,906,935	-
CR4VC	NSS	2,484,922	-
ECCACCAR	COAST Foundation	-	188,040
ZED BD Campaign		-	108,355
Fair Finance Asia	OXFAM Bangladesh	2,154,500	-
Nagorikata	CPD	648,000	-
Green Energy 2023	Publica	970,500	2,200,000
Drought Convention	SRS	-	430,200
	Action Aid Bangladesh	-	472,209
	OXFAM	-	225,000
	COAST	-	25,000
GBVIE 2023	Action Aid Bangladesh	-	1,078,467
GBVIE 2024	Action Aid Bangladesh	10,237,643	6,431,103
GBVIE 2025	Action Aid Bangladesh	13,666,227	-
Total		78,546,649	17,949,097



PARTICIPATORY RESEARCH & ACTION NETWORK-PRAAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30,2025

Notes	particulars	Amount In BDT.	
		30-Jun-25	30-Jun-24
15.00	Local Contribution		
	Name of the project/programme:	Name of Donor	
	Individual's Contribution	58,358	69,080
	GBViE 2025	73,008	-
	Partnerships to Advance Locally-Led Climate Action	49,732	-
	Community-based Initiative on Humanitarian Response of Flood Damages	42,897	-
	Eastern Flood Response in Bangladesh	50,000	-
	Immediate Humanitarian Response to Eastern flood in Bangladesh Phase 2	200,000	-
	Immediate Humanitarian Response to Flooding in Eastern Bangladesh Alert B057	152,820	-
	CR4VC	118,330	-
	Cyclone Remal Response Alert B054	4,106	-
	WaterMove Campaign'24	14,213	-
	COAST	1,956	-
	Green Energy 2023	2,097	-
	PRAAN	704	-
	CR4VC		
	Immediate Humanitarian Response to Flooding in Eastern Bangladesh Alert B057	PRAAN	
	GBViE 2023	PRAAN	
	WaterMove Campaign'23		4,896
	Sub-Total	768,223	73,978
	Less: Inter-project transaction	709,865	4,898
	Total	58,358	69,080
16.00	Others Income		
	Bank Interest	227,095	38,694
	Total	227,095	38,694



PARTICIPATORY RESEARCH & ACTION NETWORK-PRAAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30,2025

Notes	particulars	Amount In BDT.	
		30-Jun-25	30-Jun-24
16.01	Bank Interest		
	Name of the project/programme:		
	PRAAN	33,602	-
	Campaign on Right to Food & Nutrition	45,514	-
	Partnerships to Advance Locally-Led Climate Action	13,900	-
	WaterMove Campaign 25	6,185	-
	WaterMove Campaign 24	14,174	6,473
	WaterMove Campaign 23	-	5,070
	Community-based Initiative on Humanitarian Response of Flood Damages	42,897	-
	Fair Finance Asia	6,390	9
	Fair Finance Asia 2025	2,684	-
	Cyclone Rennai Response Alert B054	-	5,590
	Nagorikata	361	-
	ECCACCAR	4,173	714
	GBVIE 2023	-	889
	GBVIE 2024	20,909	8,862
	GBVIE 2025	32,651	-
	Green Energy	3,656	11,086
	Total	227,095	38,694



PARTICIPATORY RESEARCH & ACTION NETWORK-PRAAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

Notes	Particular	Amount in BDT.	
		30-Jun-25	30-Jun-24
17.00 Salaries and Benefits			
Salaries/Allowances	17.01	12,834,652	5,260,095
Salaries/Allowances (Intern)	17.02	-	50,000
Bonus	17.03	194,164	82,648
		13,028,816	5,392,743
17.01 Salaries/Allowances			
Name of project/programme:			
WaterMove Campaign 24		202,422	132,711
WaterMove Campaign 23			71,325
WaterMove Campaign 25		136,500	-
Green Energy 2023		783,708	2,229,675
Cyclone Remal Response Alert B054		324,521	234,200
ECCACCAR		20,000	-
Partnerships to Advance Locally-Led Climate Action		1,104,080	-
Community-based Initiative on Humanitarian Response of Flood Damages		97,239	-
Eastern Flood Response in Bangladesh		504,075	-
Immediate Humanitarian Response to Eastern flood in Bangladesh Phase 2		680,000	-
Immediate Humanitarian Response to Flooding in Eastern Bangladesh Alert B057		224,417	-
Campaign on Right to Food & Nutrition		2,428,884	-
CR4VC		220,500	-
Drought Convention		-	35,150
Nagorikata		123,400	-
GBViE 2024		2,786,300	2,192,967
Fair Finance Asia		592,677	-
Fair Finance Asia 2025		182,629	-
GBViE 2025		2,335,200	-
PRAAN		88,100	-
GBViE 23		-	364,067
		12,834,652	5,260,095
Less: Inter-project transaction		-	-
Total		12,834,652	5,260,095
17.02 Salaries/Allowances (Intern)			
Name of project/programme:			
ZED BD Campaign		-	50,000
		-	50,000
Less: Inter-project transaction		-	-
Total		-	50,000
17.03 Bonus			
Name of project/programme:			
Green Energy 2023		-	82,648
Campaign on Right to Food & Nutrition		194,164	-
		194,164	82,648
Less: Inter-project transaction		-	-
Total		194,164	82,648
18.00 Rent and Utility			
Office Rent	18.01	663,177	119,600
Internet & Communication	18.02	79,253	56,359
Contribution/Overhead	18.03	-	-
Utility-Electricity/Gas/Water	18.04	6,000	2,803
		748,430	178,762



PARTICIPATORY RESEARCH & ACTION NETWORK-PRAAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

Notes	Particular	Amount in BDT.	
		30-Jun-25	30-Jun-24
18.01 Office Rent			
	Name of project/programme:		
	Green Energy 2023	27,170	119,600
	GBViE 2024	76,800	-
	Partnerships to Advance Locally-Led Climate Action	60,214	-
	Community-based Initiative on Humanitarian Response of Flood Damages	45,877	-
	Immediate Humanitarian Response to Eastern flood in Bangladesh Phase 2	45,726	-
	CR4VC	11,982	-
	GBViE 2025	127,830	-
	Fair Finance Asia	21,250	-
	Fair Finance Asia 2025	11,500	-
	Campaign on Right to Food & Nutrition	234,828	-
		663,177	119,600
	Less: Inter-project transaction	-	-
	Total	663,177	119,600
18.02 Internet & Communication			
	Name of project/programme:		
	PRAAN	3,602	-
	Nagorikata	1,218	-
	Campaign on Right to Food & Nutrition	58,385	-
	Partnerships to Advance Locally-Led Climate Action	14,398	-
	Cyclone Remal Response Alert B054	1,650	-
	Drought Convention	-	9,393
	WaterMove Campaign 23	-	13,195
	Green Energy 2023	-	33,771
		79,253	56,359
	Less: Inter-project transaction	-	-
	Total	79,253	56,359
18.03 Contribution/Overhead			
	Name of project/programme:		
	GBViE 25	73,008	-
	WaterMove Campaign 24	14,213	-
	Cyclone Remal Response Alert B054	4,106	-
	Partnerships to Advance Locally-Led Climate Action	49,732	-
	Community-based Initiative on Humanitarian Response of Flood Damages	42,897	-
	Eastern Flood Response in Bangladesh	50,000	-
	Immediate Humanitarian Response to Eastern flood in Bangladesh Phase 2	200,000	-
	Immediate Humanitarian Response to Flooding in Eastern Bangladesh Alert B057	152,820	-
	ECCACCAR	1,956	-
	CR4VC	118,330	-
	PRAAN	705	4,898
	GREEN ENERGY	2,097	-
		709,865	4,898
	Less: Inter-project transaction	-	-
	Total	709,865	4,898
18.04 Utility-Electricity/Gas/Water			
	Name of project/programme:		
	Partnerships to Advance Locally-Led Climate Action	6,000	-
	GREEN ENERGY	-	2,803
		6,000	2,803
	Less: Inter-project transaction	-	-
	Total	6,000	2,803



PARTICIPATORY RESEARCH & ACTION NETWORK-PRAAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

Notes	Particular	Amount in BDT.	
		30-Jun-25	30-Jun-24
19.00 Stationeries and Printing			
	Stationery & Supplies 19.01	177,599	272,113
	Printing & Publications 19.02	-	110,878
		177,599	382,991
19.01 Stationery & Supplies			
	GBViE 2024		159,245
	Campaign on Right to Food & Nutrition	34,452	-
	Partnerships to Advance Locally-Led Climate Action	12,204	-
	Community-based Initiative on Humanitarian Response of Flood Damages	36,113	-
	Immediate Humanitarian Response to Eastern flood in Bangladesh Phase 2	44,997	-
	Immediate Humanitarian Response to Flooding in Eastern Bangladesh		-
	Alert B057	19,953	-
	CR4VC	29,880	-
	WaterMove Campaign 23	-	2,854
	Drought Convention	-	98,468
	Green Energy 2023	-	11,546
		177,599	272,113
	Less: Inter-project transaction	-	-
	Total	177,599	272,113
19.02 Printing & Publications			
	Name of project/programme:		
	Drought Convention	-	110,878
	Total	-	110,878
20.00 Branding & Promotion			
	Media & Advertisement 20.01	-	232,000
	Website Development 20.02	-	8,000
		-	240,000
20.01 Media & Advertisement			
	Name of project/programme:		
	PRAAN	-	230,000
	Drought Convention	-	2,000
	Total	-	232,000
20.02 Website Development			
	Name of project/programme:		
	Drought Convention	-	8,000
	Total	-	8,000
21.00 Program/Activity Expenses			
	Program Expenses 21.01	-	7,239,054
	Seminar, Workshop, Meeting & Events 21.02	-	1,567,265
	Traveling Allowances/Daily Allowances 21.03	-	381,005
	Agriculture & Food Justice 21.04	618,549	-
	Climate & Ecological Justice 21.05	1,683,814	-
	Humanitarian Response 21.06	37,067,958	-
	Human Rights & Responsive Governance 21.07	224,018	-
	Inclusion & Diversity 21.08	16,966,229	-
	Just Transition 21.09	1,665,633	-
		58,226,201	9,187,324
21.01 Program expenses			
	Name of project/programme:		
	GBViE 2023	-	478,431
	GBViE 2024	-	1,536,943
	Cyclone Remai Response Alert B054	-	3,508,450
	ZED BD Campaign	-	58,355
	Green Energy 2023	-	240,007
	WaterMove Campaign 2023	-	1,416,868
		-	7,239,054
	Less: Inter-project transaction	-	-
	Total	-	7,239,054



PARTICIPATORY RESEARCH & ACTION NETWORK-PRAAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

Notes	Particular	Amount in BDT.		
		30-Jun-25	30-Jun-24	
21.02 Seminar, Workshop, Meeting & Events	Name of project/programme:			
	PRAAN	-	14,153	
	Cyclone Remail Response Alert B054	-	23,380	
	Drought Convention	-	626,139	
	GBvIE 2024	-	903,593	
		-	1,567,265	
	Less: Inter-project transaction	-	-	
	Total	-	1,567,265	
	21.03 Traveling Allowances/Daily Allowances	Name of project/programme:		
		Cyclone Remail Response Alert B054	-	49,960
GBvIE 2024		-	222,213	
Drought Convention		-	83,295	
GREEN ENERGY		-	25,537	
		-	381,005	
Less: Inter-project transaction		-	-	
Total		-	381,005	
21.04 Agriculture & Food Justice		Name of project/programme:		
		Campaign on Right to Food & Nutrition	618,549	-
		618,549	-	
	Less: Inter-project transaction	-	-	
	Total	618,549	-	
	21.05 Climate & Ecological Justice	Name of project/programme:		
WaterMove Campaign 24		1,249,739	-	
WaterMove Campaign 25		52,744	-	
Partnerships to Advance Locally-Led Climate Action		381,331	-	
		1,683,814	-	
Less: Inter-project transaction		-	-	
Total		1,683,814	-	
21.06 Humanitarian Response		Name of project/programme:		
		WaterMove Campaign 24	1,399,986	-
		PRAAN	296,498	-
	CR4VC	2,057,266	-	
	Cyclone Remail Response Alert B054	1,245,164	-	
	Community-based Initiative on Humanitarian Response of Flood Damages	14,433,831	-	
	Eastern Flood Response in Bangladesh	8,077,976	-	
	Immediate Humanitarian Response to Eastern flood in Bangladesh Phase 2	4,099,093	-	
	Immediate Humanitarian Response to Flooding in Eastern Bangladesh Alert B057	5,458,144	-	
		37,067,958	-	
Less: Inter-project transaction	-	-		
Total	37,067,958	-		
21.07 Human Rights & Responsive Governance	Name of project/programme:			
	Nagorikata	24,020	-	
	PRAAN	199,998	-	
		224,018	-	
	Less: Inter-project transaction	-	-	
	Total	224,018	-	



PARTICIPATORY RESEARCH & ACTION NETWORK-PRAAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

Notes	Particular	Amount in BDT.	
		30-Jun-25	30-Jun-24
21.08 Inclusion & Diversity			
	Name of project/programme:		
	GBVIE 2024	7,437,046	
	GBVIE 2025	9,529,183	
		16,966,229	-
	Less: Inter-project transaction	-	-
	Total	16,966,229	-
21.09 Just Transition			
	Name of project/programme:		
	Fair Finance Asia	1,430,850	-
	GREEN ENERGY	234,783	-
		1,665,633	-
	Less: Inter-project transaction	-	-
	Total	1,665,633	-
22.00 Professional Services			
	Audit fees		
	22.01	100,000	50,000
		100,000	50,000
22.01 Audit fees			
	Name of project/programme:		
	PRAAN	50,000	50,000
	Fair Finance Asia	50,000	-
	Total	100,000	50,000
23.00 Office Maintenance Cost			
	Repair & Maintenance	-	15,735
	Entertainment and refreshment	-	112,151
	Office general Expenses	240,264	58,770
	Postal Charge and Courier	-	150
	Registration, Renewal & Subscription	1,200	-
	Traveling Allowances/Daily Allowances	917,597	-
		1,159,061	186,806
23.01 Repair & Maintenance			
	Name of project/programme:		
	Green Energy 2023	-	15,735
		-	15,735
	Less: Inter-project transaction	-	-
	Total	-	15,735
23.02 Entertainment and refreshment			
	Name of project/programme:		
	Drought Convention	-	105,436
	Green Energy 2023	-	6,715
		-	112,151
	Less: Inter-project transaction	-	-
	Total	-	112,151
23.03 Office general Expenses			
	Name of project/programme:		
	PRAAN	26,175	27,340
	WaterMove Campaign 23	-	1,130
	Campaign on Right to Food & Nutrition	91,837	-
	WaterMove Campaign 24	54,461	3,000
	WaterMove Campaign 25	4,452	-
	GBVIE 2024	63,339	-
	GREEN ENERGY	-	27,300
		240,264	58,770
	Less: Inter-project transaction	-	-
	Total	240,264	58,770



PARTICIPATORY RESEARCH & ACTION NETWORK-PRAAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

Notes	Particular	Amount in BDT.	
		30-Jun-25	30-Jun-24
23.04 Postal Charge and Courier			
Name of project/programme:			
PRAAN		-	150
		-	150
Less: Inter-project transaction		-	-
Total		-	150
23.05 Registration, Renewal & Subscription			
Name of project/programme:			
PRAAN		1,200	-
		1,200	-
Less: Inter-project transaction		-	-
Total		1,200	-
23.06 Traveling Allowances/Daily Allowances			
Name of project/programme:			
GBVIE 2024		231,407	-
GBVIE 2025		276,101	-
Nagorikata		1,700	-
Campaign on Right to Food & Nutrition		235,794	-
Partnerships to Advance Locally-Led Climate Action		44,469	-
Immediate Humanitarian Response to Flooding in Eastern Bangladesh Alert			-
B057		51,602	-
CR4VC		46,964	-
Drought Convention		778	-
Cyclone Remai Response Alert B054		22,782	-
GREEN ENERGY		6,000	-
		917,597	-
Less: Inter-project transaction		-	-
Total		917,597	-
24.00 Income Tax			
Name of project/programme:			
PRAAN			
Income Year			
2022-2023		-	386
2023-2024		-	9,674
2024-2025		56,774	-
Total		56,774	10,060
25.00 Other Expenses			
Depreciation	25.01	486,129	284,323
Amortization	25.02	1,849	-
Bank charges	25.03	43,267	13,906
		531,245	298,229
25.01 Depreciation			
Name of project/programme:			
PRAAN		235,892	217,111
Campaign on Right to Food & Nutrition		57,056	-
Partnerships to Advance Locally-Led Climate Action		11,579	-
Green Energy 2023		-	8,460
GBVIE		181,603	58,752
Total		486,129	284,323
25.02 Amortization			
Name of project/programme:			
PRAAN		1,400	-
Campaign on Right to Food & Nutrition		449	-
Total		1,849	-



PARTICIPATORY RESEARCH & ACTION NETWORK-PRAAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

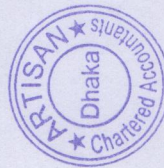
Notes	Particular	Amount in BDT.	
		30-Jun-25	30-Jun-24
25.03 Bank charges			
Name of project/programme:			
PRAAN		18,382	4,075
GBVIE 2023		-	1,044
GBVIE 2024		6,711	2,019
GBVIE 2025		5,671	-
Cyclone Rimai Response Alert B054		-	1,484
Nagorikata		629	-
ECCACCAR		2,179	752
Fair Finance Asia		4,763	646
Fair Finance Asia 2025		978	-
WaterMove Campaign 24		6,299	1,581
Partnerships to Advance Locally-Led Climate Action		3,962	-
Campaign on Right to Food & Nutrition		20,795	-
CR4VC		704	-
WaterMove Campaign 23		-	2,066
WaterMove Campaign 25		1,503	-
Green Energy		4,951	6,043
Sub-Total		77,528	19,710
Less: Advance Income Tax on Bank Interest		34,261	5,804
Total		43,267	13,906



Participatory Research & Action Network - PRAAN

SCHEDULE OF FIXED ASSETS (PRAAN_General)
For the Year ended 30th June 2025

Sl. No.	Name of the Assets	COST			Rate of Dep.	DEPRECIATION				Written Down Value as on 30.06.2025
		Opening Balance as on 01.07.2024	Addition during the year	Disposal/ Adj during the Year		Total as on 30.06.2025	Charged during the year	Disposal/ Adj during the Year	Total as on 30.06.2025	
A	Furniture and Fixture	525,337	-	-	10%	52,534	-	206,805	318,533	
B	Electric Equipment	344,513	11,595	-	10%	34,548	-	91,825	264,284	
C	Computer and Peripherals	1,608,798	679,008	-	20%	399,047	-	1,093,440	1,194,366	
D	Software	14,000	53,820	-	0%	1,849	-	2,549	65,272	
	Total	2,492,648	744,423	-		487,978	-	1,394,618	1,842,454	



Participatory Research & Action Network - PRAAN

SCHEDULE OF FIXED ASSETS (PRAAN_General)
For the Year ended 30th June 2025

Sl. No.	Name of the Assets	COST			Rate of Dep.	DEPRECIATION				Written Down Value as on 30.06.2025
		Opening Balance as on 01.07.2024	Addition during the year	Disposal/ Adj during the Year		Total as on 30.06.2025	Charged during the year	Disposal/ Adj during the Year	Total as on 30.06.2025	
A	Furniture and Fixture									
1	Half Secretariat Table	3,400	-	-	10%	340	-	2,040	-	1,360
2	Wooden Almirah	10,200	-	-	10%	1,020	-	6,120	-	4,080
3	Steel Almirah	31,488	-	-	10%	3,149	-	13,226	-	18,262
4	Chair Armed	3,400	-	-	10%	340	-	2,040	-	1,360
5	Chair Armless	21,250	-	-	10%	2,125	-	12,750	-	8,500
6	Revolving Chair	5,100	-	-	10%	510	-	3,060	-	2,040
7	Book Salve	7,250	-	-	10%	725	-	3,650	-	3,600
8	Meeting Table	12,750	-	-	10%	1,275	-	7,650	-	5,100
9	Executive Chair	41,709	-	-	10%	4,171	-	15,786	-	25,923
10	Center Table	8,659	-	-	10%	866	-	3,897	-	4,762
11	Multi Purpose shelf	25,291	-	-	10%	2,529	-	10,959	-	14,332
12	Conference Table	28,004	-	-	10%	2,800	-	12,135	-	15,869
13	Fixed Chair	97,659	-	-	10%	9,766	-	42,319	-	55,340
14	Swivel chair	9,884	-	-	10%	988	-	4,283	-	5,601
15	Sofa	71,949	-	-	10%	7,195	-	31,178	-	40,771
16	HH Almirah	24,613	-	-	10%	2,461	-	10,666	-	13,947
17	Steel Trunk	2,720	-	-	10%	272	-	1,632	-	1,088
18	Wooden Cabin (Small)	1,700	-	-	10%	170	-	1,020	-	680
19	Reception Table	4,250	-	-	10%	425	-	2,550	-	1,700
20	Work Station Table	58,397	-	-	10%	5,840	-	9,584	-	48,813
21	Drawer	9,500	-	-	10%	950	-	3,800	-	5,700
22	Table	14,889	-	-	10%	1,489	-	2,109	-	12,780
23	Single File Cabinet	8,815	-	-	10%	882	-	1,249	-	7,566
24	Classic Chair	4,300	-	-	10%	430	-	609	-	3,691
25	Slim Chair	8,600	-	-	10%	860	-	1,218	-	7,382
26	Visitor Chair	9,560	-	-	10%	956	-	1,275	-	8,285
	Sub Total	525,337	-	-	10%	52,534	-	206,805	-	318,533
B	Electric & Office Equipment									
1	AC	86,700		-	10%	8,670	-	52,020	-	34,680
2	Fan	36,590	11,595	-	10%	3,756	-	7,793	-	40,392
3	Room Heater	3,550	-	-	10%	355	-	1,243	-	2,308
4	Landphone	2,000	-	-	10%	200	-	650	-	1,350
5	Sewing Machin	215,673	-	-	10%	21,567	-	30,119	-	185,554
	Sub Total	344,513	11,595	-	10%	34,548	-	91,825	-	264,284



Participatory Research & Action Network - PRAAN

SCHEDULE OF FIXED ASSETS (PRAAN_General)
For the Year ended 30th June 2025

Sl. No.	Name of the Assets	COST				Rate of Dep.	DEPRECIATION				Written Down Value as on 30.06.2025
		Opening Balance as on 01.07.2024	Addition during the year	Disposal/ Adj during the Year	Total as on 30.06.2025		Opening Balance as on 01.07.2024	Charged during the year	Disposal/ Adj during the Year	Total as on 30.06.2025	
C	Computer and Peripherals										
1	Computer (Desk Top)	74,568	-	-	74,568	20%	55,384	14,914	-	70,297	4,271
2	Laptop	771,875	563,219	-	1,335,094	20%	359,271	220,084	-	579,355	755,739
3	Laptop	-	115,789	-	115,789	20%	-	11,579	-	11,579	104,210
4	Photocopier	71,301	-	-	71,301	20%	55,852	14,260	-	70,112	1,189
5	Smart TV	49,770	-	-	49,770	20%	36,498	9,954	-	46,452	3,318
6	DSLR Camera	119,890	-	-	119,890	20%	91,916	23,978	-	115,894	3,996
7	Smart Phone	12,080	-	-	12,080	20%	8,859	2,416	-	11,275	805
8	IPS	42,300	-	-	42,300	20%	9,165	8,460	-	17,625	24,675
9	Scanner Machine	10,321	-	-	10,321	20%	8,401	2,064	-	10,465	(144)
10	Printer	102,678	-	-	102,678	20%	45,689	20,536	-	66,224	36,454
11	UPS	12,967	-	-	12,967	20%	2,314	2,593	-	4,908	8,059
12	Digital Photocopier	172,886	-	-	172,886	20%	11,526	34,577	-	46,103	126,783
13	Router	21,831	-	-	21,831	20%	1,455	4,366	-	5,822	16,009
14	Tab	112,486	-	-	112,486	20%	7,499	22,497	-	29,996	82,490
15	CC Camera	16,069	-	-	16,069	20%	268	3,214	-	3,482	12,587
16	Mobile	5,263	-	-	5,263	20%	88	1,053	-	1,140	4,123
17	Speaker	12,513	-	-	12,513	20%	209	2,503	-	2,711	9,802
	Sub Total	1,608,798	679,008	-	2,287,806	20%	694,393	399,047	-	1,093,440	1,194,366
D	Software										
1	PiHR	14,000	-	-	14,000	10%	700	1,400	-	2,100	11,900
2	Tally	-	53,820	-	53,820	10%	-	449	-	449	53,372
	Sub Total	14,000	53,820	-	67,820		700	1,849	-	2,549	65,272
	Total	2,492,648	744,423	-	3,237,071		906,641	487,978	-	1,394,618	1,842,454

