

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



ARTISAN
Chartered Accountants

Corporate Office:

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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.



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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

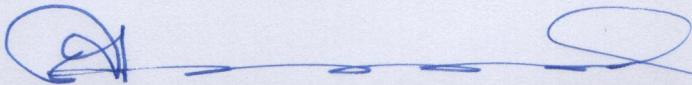
Our tests were limited to document reviews and interviews with office employees and staff. Within the scope of work covered by this report, we have participated in Limited activities with external stakeholders and have only conducted limited testing aimed at verifying the validity of information provided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



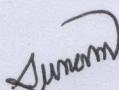
PARTICIPATORY RESEARCH & ACTION NETWORK-PRAAN

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 (Less: Accumulated Depreciation)	4.00	1,777,182	1,586,008
Intangible Assets (Less: Accumulated Amortization)	5.00	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

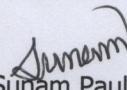

Dr. ASM Hossain Tayib FCA, FIPA, FFA, CISA
Partner
ARTISAN
Chartered Accountants

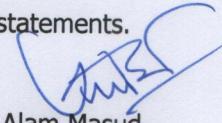


PARTICIPATORY RESEARCH & ACTION NETWORK-PRAAN
Consolidated Statement of Comprehensive Income & Expenditure
For The Period From 1st July, 2024 to 30th June, 2025

Particulars	Notes	Amount in BDT.	
		30-Jun-25	30-Jun-24
A. INCOME:			
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. EXPENDITURE:			
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.


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



Date: 26 November, 2025
Place:Dhaka

PARTICIPATORY RESEARCH & ACTION NETWORK-PRAAN
CONSOLIDATE STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE PERIOD FROM 1st JULY 2004 TO 30th JUNE 2005

FOR THE PERIOD FROM 1ST JULY 2021 TO 30TH JUNE 2022

Expenditure Report 21-JULY-2023 TO 30-JUNE-2024																					
Particulars	PRAAN	GBVIE 24	GBVIE 25	Water Move Campaign 23	Water Move Campaign 24	WaterMove Campaign 25	Green Energy 2023	Cyclone Remal Response Alert 8054	Drought Conventi on	Nagorikata	ECACCAR	Fair Finance Asia	Fair Finance Asia '25	Campaign 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 Phase 2	Immediate Humanitarian Response to Eastern flood in Bangladesh Alert 8057	CR4VC	1st July '24 to 30th June '25	
A. OPENING BALANCE:	68,672	3,252,626	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	-	190,002	1,363	60,701	-	11	-	-	-	11,495			
Cash at Bank	68,552	352,583	18,531	30,000	409,181	84,284	1,049,001	72,672	-	-	-	-	-	-	-	-	-	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	166,913,854
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	6465,996	3,643,526	14,613,060	8,632,051	5,069,816	5,906,935	2,484,922	78,507,010		
Inter Project Loan(Assets)	218,450	-	-	290,000	-	-	-	-	-	-	-	-	-	4,052,365	620,549	4,052,365	-	-	4,560,815		
Inter Project Loan(Liabilities)	77,913,214	100,000	-	-	-	-	-	-	-	63,450	-	5,000	-	-	-	-	-	2,000	82,756,578		
Payable to employees provident fund	94,133	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	94,133		
Loan to CEO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Contribution Income	767,518	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Membership fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.77	704	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	-	-	-		
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	63,306	6,516,510	3,657,426	19,328,871	12,684,416	5,069,816	5,906,936	2,487,626	169,262,419
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	162,035,746
Salary/Allowance	49,000	2,786,300	2,335,200	-	202,422	136,500	783,708	324,571	-	123,400	20,000	532,677	-	2,270,878	1,093,328	97,239	504,075	680,000	224,417	220,500	12,444,215
Bonus	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Office Rent	76,800	127,830	-	-	-	-	-	-	-	27,170	-	-	-	21,250	-	234,828	60,214	45,877	45,726	11,982	194,164
Internet & Communication	3,602	-	-	-	-	-	-	-	-	1,600	1,218	-	-	56,556	14,398	-	-	-	-	651,677	
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	77,374	
Utility-Electricity/Gas/Water	-	-	-	-	-	-	-	-	-	-	-	-	-	6,000	-	-	-	-	-	709,865	
Fuel & Lubricant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,000	
Stationery & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Newspaper & Periodicals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Printing & Publication	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Media & Advertisement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Branding & Promotion	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Website Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Agriculture & Food Justice	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Climate & Ecological Justice	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic & Development Justice	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Humanitarian Response	296,498	-	-	-	-	-	-	-	-	-	-	1,399,986	-	1,245,164	-	14,433,631	8,077,376	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	GBVIE 24	GBVIE 25	Water Move Campaign 23	Water Move Campaign 24	Water Move Campaign 25	Green Energy 2023	Drought Convenant	Nagorikata	FCCACCAR	Fair Finance Asia	Fair Finance Asia 25	Campaign on Right to Food & Nutrition	Partnership to Advance Locally-Led Climate Action	Community-based Initiative on Humanitarian Response of Flood Damages	Eastern Flood Response in Bangladesh Phase 2	Immediate Humanitarian Response to Eastern flood in Bangladesh Alert B057	CR4YC	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		
Human Rights & Responsive Governance	184,998																		5,667,162		
Inclusion & Diversity		7,428,026	9,529,183																16,357,209		
Knowledge Management																			-		
Just Transition																			1,665,633		
Honorarium and Consultancy Fees																			-		
Audit fees																			50,000		
Legal & Advising fees																			-		
Repair & Maintenance																			-		
Entertainment and refreshment																			-		
Registration, Renewal & Subscription		1,200																	-		
Office general expenses		26,175	63,339																1,200		
Postal Charge and Courier																			257,533		
Traveling Allowances/Daily Allowances			231,407	276,101															-		
Income Tax																			-		
Bank charges		18,382	6,711	5,671	6,299	1,503	4,951		629	2,179	4,763	978	3,962						-		
Fund Account/Refund																			-		
Inter Project Loan(Liabilities)		77,912,214		100,000															704		
Inter Project Loan(Assets)		213,450																	56,733		
Computer and Peripherals		2,128																	168,040		
Electric & Electronic																			168,040		
Intangible Assets																			82,761,578		
Advance Paid to Afmin After																			4,555,815		
Provision for Expenses		50,000																	679,008		
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	5,069,816	5,906,936	2,487,626	169,262,419



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	Nill	
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		
	Cash at Bank	6.02	7,122,593		
	Total	Tk. 7,142,267	11,421		
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 Remai 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	68,552
		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			1,872,639	-
	Climate Action	0200023236986	Agrani B.L. Maijdee court	-	-
	GBViE 2022	52101000003428	UCBL, Maizdee court	-	72,872
	Drought Convention	52101000003428	UCBL, Maizdee court	-	-
	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	-	352,583
	WaterMove Campaign 2023	0200001894559	Agrani B.L. Maijdee court	-	30,000
	Green Energy 2023	0200020557937	Agrani B.L. Maijdee court	-	84,284
	Fair Finance Asia	0200022170264	Agrani B.L. Maijdee court	-	1,363
	Fair Finance Asia 2025	0200022170264	Agrani B.L. Maijdee court	62,407	-
	WaterMove Campaign 24	0200001894559	Agrani B.L. Maijdee court	-	409,181
	WaterMove Campaign 25	0200001894559	Agrani B.L. Maijdee court	331,728	-
	Cyclone Remai Response Alert B054	0200022170404	Agrani B.L. Maijdee court	-	1,049,001
	ECCACCAR	0200022170440	Agrani B.L. Maijdee court	-	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	-
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			
Name of the project/programme:	A/C. No.	Name of Bank & Branch	
GBViE 23			133
GBViE 24		-	1,329
GBViE	0200001894556	Agrani B.L. Majdee court	-
WaterMove Campaign 23		8,034	-
WaterMove Campaign 24	0200001894559	Agrani B.L. Majdee court	761
Campaign on Right to Food & Nutrition	0572301000000424	UCBL, Maizdee court	971
	1802301000000140	UCBL, Shyamoli Ring Road	-
Nagorikata	0572301000005439	UCBL, Maizdee court	6,238
CR4VC	0200023443953	Agrani B.L. Majdee court	54
Partnerships to Advance Locally-Led	0200023236986	Agrani B.L. Majdee court	1,625
Climate Action	0200022956182	Agrani B.L. Majdee court	2,085
PRAAN	0200022170264	Agrani B.L. Majdee court	5
Fair Finance Asia	0200022170404	Agrani B.L. Majdee court	1,361
Cyclone Remai Response Alert B054	0200022170440	Agrani B.L. Majdee court	9,845
ECCACCAR	0200020557937	Agrani B.L. Majdee court	626
GREEN ENERGY		Agrani B.L. Majdee court	548
Total			34,260.56
9.00 Accounts Receivable			5,804
Name of the project/programme:		Donar Name	
PRAAN		Action Aid Bangladesh	39,638
Total			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	-	
	Less: Realization/Adjustment made during the year	82,762,578	18,183,721
	Less: Transferred to other project	82,761,578	18,177,721
	Less: Inter-project loan (Assets)	1,000	6,000
	Closing balance	1,000	6,000
10.01	Breakup of inter-project loan eliminating amount		
	PRAAN PF	1,000	-
	Cyclone Remai 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	
	Provision for Audit fees	11.02	
	Provision for Income Tax	11.03	
	Closing balance	44,357	31,231
		50,000	50,000
		56,774	9,674
		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 Governanace	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	
	Payable to employees provident fund	12.02	
		182,171	-
		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 Pivable to employees provident fund

Name of the project/programme:

Fair Finance Asia 2025
Campaign on Right to Food & Nutrition
Partnerships to Advance Locally-Led Climate Action
PRAAN

11,958	-
155,152	-
10,752	-
133,233	-

Total

311,095 -

13.00 FUND ACCOUNT:

Opening balance
Add: Addition During Period
Less: Adjustment During Period
Total

13.01	3,779,186	1,649,230
	4,803,976	2,129,956
13.02	8,415,122.29	3,779,186

13.01 Addition During Period

Excess of Income over Expenditures during the year
Add: Fixed assets donation during the year
Total

4,803,976	2,129,956
4,803,976	2,129,956

13.02 Breakup of closing balance

PRAAN
GBvIE 2025
GBvIE 2024
Campaign on Right to Food & Nutrition
Cyclone Remal Response Alert B054
ECCACCAR
Green Energy
Fair Finance Asis
Fair Finance Asis 2025
Partnerships to Advance Locally-Led Climate Action
Drought Convention
Nagorkata
WaterMove Campaign 2024
WaterMove Campaign 2025

1,016,454	569,858
2,191,463	-
-	1,364,232
2,536,317	-
-	1,057,211
-	188,002
-	117,689
(131,711)	(637)
1,969,458	-
-	73,650
497,394	-
-	409,181
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**



PARTICIPATORY RESEARCH & ACTION NETWORK-PRAAN
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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	-
PRAAN	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	-
CR4VC	PRAAN	704	-
Immediate Humanitarian Response to Flooding in Eastern Bangladesh Alert B057	PRAAN	0.77	-
GBViE 2023	PRAAN	-	4,896
WaterMove Campaign'23		-	2
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	16.01	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 Remai Response Alert B054	-	5,590
	Nagrikata	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
	Salaries/Allowances (Intern)	17.02	-
	Bonus	17.03	194,164
			13,028,816
			5,392,743
17.01	Salaries/Allowances		
	Name of project/programme:		
	WaterMove Campaign 24		202,422
	WaterMove Campaign 23		136,500
	WaterMove Campaign 25		783,708
	Green Energy 2023		324,521
	Cyclone Remal Response Alert B054		20,000
	ECCACCAR		1,104,080
	Partnerships to Advance Locally-Led Climate Action		97,239
	Community-based Initiative on Humanitarian Response of Flood Damages		504,075
	Eastern Flood Response in Bangladesh		680,000
	Immediate Humanitarian Response to Eastern flood in Bangladesh Phase 2		224,417
	Immediate Humanitarian Response to Flooding in Eastern Bangladesh Alert B057		2,428,884
	Campaign on Right to Food & Nutrition		220,500
	CR4VC		-
	Drought Convention		123,400
	Naorikata		2,786,300
	GBViE 2024		592,677
	Fair Finance Asia		182,629
	Fair Finance Asia 2025		2,335,200
	GBViE 2025		88,100
	PRAAN		-
	GBViE 23		364,067
	Less: Inter-project transaction		12,834,652
	Total		5,260,095
17.02	Salaries/Allowances (Intern)		
	Name of project/programme:		
	ZED BD Campaign		-
	Less: Inter-project transaction		50,000
	Total		50,000
17.03	Bonus		
	Name of project/programme:		
	Green Energy 2023		-
	Campaign on Right to Food & Nutrition		194,164
	Less: Inter-project transaction		-
	Total		194,164
			82,648
18.00	Rent and Utility		
	Office Rent	18.01	663,177
	Internet & Communication	18.02	79,253
	Contribution/Overhead	18.03	-
	Utility-Electricity/Gas/Water	18.04	6,000
			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	-
	Naqrikata	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
	Printing & Publications	19.02	-
			272,113
			110,878
		177,599	382,991
19.01	Stationery & Supplies		
	GBViE 2024		
	Campaign on Right to Food & Nutrition	34,452	159,245
	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	19,953	-
	Alert B057	29,880	-
	CR4VC	-	2,854
	WaterMove Campaign 23	-	98,468
	Drought Convention	-	11,546
	Green Energy 2023		
		177,599	272,113
	Less: Inter-project transaction	-	
	Total	177,599	272,113
19.02	Printing & Publications		
	Name of project/programme:		
	Drought Convention		
	Total	-	110,878
20.00	Branding & Promotion		
	Media & Advertisement		
	Website Development	20.01	232,000
		20.02	8,000
			240,000
20.01	Media & Advertisement		
	Name of project/programme:		
	PRAAN		
	Drought Convention		
	Total	-	230,000
			2,000
			232,000
20.02	Website Development		
	Name of project/programme:		
	Drought Convention		
	Total	-	8,000
21.00	Program/Activity Expenses		
	Program Expenses	21.01	-
	Seminar, Workshop, Meeting & Events	21.02	7,239,054
	Traveling Allowances/Daily Allowances	21.03	1,567,265
	Agriculture & Food Justice	21.04	381,005
	Climate & Ecological Justice	21.05	618,549
	Humanitarian Response	21.06	1,683,814
	Human Rights & Responsive Governance	21.07	37,067,958
	Inclusion & Diversity	21.08	224,018
	Just Transition	21.09	16,966,229
			1,665,633
		58,226,201	9,187,324
21.01	Program expenses		
	Name of project/programme:		
	GBViE 2023		
	GBViE 2024		
	Cyclone Remai Response Alert B054		
	ZED BD Campaign		
	Green Energy 2023		
	WaterMove Campaign 2023		
	Less: Inter-project transaction	-	
	Total	-	7,239,054



PARTICIPATORY RESEARCH & ACTION NETWORK-PRAAN
NOTES TO THE FINANCIAL STATEMENTS
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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 Remai Response Alert B054	-	23,380
	Drought Convention	-	626,139
	GBvIE 2024	-	903,593
	Less: Inter-project transaction		
	Total		1,567,265
21.03	Traveling Allowances/Daily Allowances		
	Name of project/programme:		
	Cyclone Remai Response Alert B054	-	49,960
	GBVIE 2024	-	222,213
	Drought Convention	-	83,295
	GREEN ENERGY	-	25,537
	Less: Inter-project transaction		
	Total		381,005
21.04	Agriculture & Food Justice		
	Name of project/programme:		
	Campaign on Right to Food & Nutrition	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	-
	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 Remai 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	-
	Less: Inter-project transaction		
	Total		37,067,958
21.07	Human Rights & Responsive Governance		
	Name of project/programme:		
	Nagorikata	24,020	-
	PRAAN	199,998	-
	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	
	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	
	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		
	Entertainment and refreshment		
	Office general Expenses		
	Postal Charge and Courier		
	Registration, Renewal & Subscription		
	Traveling Allowances/Daily Allowances		
	23.01	-	15,735
	23.02	-	112,151
	23.03	240,264	58,770
	23.04	-	150
	23.05	1,200	-
	23.06	917,597	-
		1,159,061	186,806
23.01	Repair & Maintenance		
	Name of project/programme:		
	Green Energy 2023	-	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
	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
	Less: Inter-project transaction	240,264	58,770
	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
	Less: Inter-project transaction	-	150
	Total	-	150
23.05	Registration, Renewal & Subscription		
	Name of project/programme:		
	PRAAN	1,200	-
	Less: Inter-project transaction	1,200	-
	Total	-	1,200
23.06	Traveling Allowances/Daily Allowances		
	Name of project/programme:		
	GBVIE 2024	231,407	-
	GBVIE 2025	276,101	-
	Naqrikata	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	51,602	-
	B057	46,964	-
	CR4VC	778	-
	Drought Convention	22,782	-
	Cyclone Remai Response Alert B054	6,000	-
	GREEN ENERGY	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	486,129	284,323
	Amortization	1,849	-
	Bank charges	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 Remai Response Alert B054	-	1,484
Nagrikata	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			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	Rate of Dep.	Charged during the year	
						01.07.2024		30.06.2025
A	Furniture and Fixture	525,337	-	-	525,337	10%	154,271	52,534
B	Electric Equipment	344,513	11,595	-	356,108	10%	57,277	34,548
C	Computer and Peripherals	1,608,798	679,008	-	2,287,806	20%	694,393	399,047
D	Software	14,000	53,820	-	67,820	0%	700	1,849
Total		2,492,648	744,423	-	3,237,071		906,641	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			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	Rate of Dep.	Opening Balance as on 01.07.2024	Charged during the year	Disposal/ Adj during the Year	
A Furniture and Fixture										
1	Half Secretariat Table	3,400	-	-	3,400	10%	1,700	340	-	2,040
2	Wooden Almirah	10,200	-	-	10,200	10%	5,100	1,020	-	6,120
3	Steel Almirah	31,488	-	-	31,488	10%	10,078	3,149	-	13,226
4	Chair Armed	3,400	-	-	3,400	10%	1,700	340	-	2,040
5	Chair Armless	21,250	-	-	21,250	10%	10,625	2,125	-	12,750
6	Revolving Chair	5,100	-	-	5,100	10%	2,550	510	-	2,040
7	Book Slave	7,250	-	-	7,250	10%	2,925	725	-	3,650
8	Meeting Table	12,750	-	-	12,750	10%	6,375	1,275	-	7,650
9	Executive Chair	41,709	-	-	41,709	10%	11,615	4,171	-	15,786
10	Center Table	8,659	-	-	8,659	10%	3,031	866	-	3,897
11	Multi Purpose Shelf	25,291	-	-	25,291	10%	8,430	2,529	-	10,959
12	Conference Table	28,004	-	-	28,004	10%	9,335	2,800	-	12,135
13	Fixed Chair	97,659	-	-	97,659	10%	32,553	9,766	-	42,319
14	Swivel Chair	9,884	-	-	9,884	10%	3,295	988	-	4,283
15	Sofa	71,949	-	-	71,949	10%	23,983	7,195	-	31,178
16	HH Almirah	24,613	-	-	24,613	10%	8,204	2,461	-	10,666
17	Steel Trunk	2,720	-	-	2,720	10%	1,360	272	-	1,632
18	Wooden Cabin (Small)	1,700	-	-	1,700	10%	850	170	-	1,020
19	Reception Table	4,250	-	-	4,250	10%	2,125	425	-	2,550
20	Work Station Table	58,397	-	-	58,397	10%	3,744	5,840	-	9,584
21	Drawer	9,500	-	-	9,500	10%	2,850	950	-	3,800
22	Table	14,889	-	-	14,889	10%	620	1,489	-	2,109
23	Single File Cabinet	8,815	-	-	8,815	10%	367	882	-	1,249
24	Classic Chair	4,300	-	-	4,300	10%	179	430	-	609
25	Slim Chair	8,600	-	-	8,600	10%	358	860	-	1,218
26	Visitor Chair	9,560	-	-	9,560	10%	319	956	-	1,275
	Sub Total	525,337	-	-	525,337	10%	154,271	52,534	-	206,805
	B Electric & Office Equipment									318,533
1	AC	86,700	-	-	86,700	10%	43,350	8,670	-	52,020
2	Fan	36,590	11,595	-	48,185	10%	4,038	3,756	-	7,793
3	Room Heater	3,550	-	-	3,550	10%	888	355	-	1,243
4	Landphone	2,000	-	-	2,000	10%	450	200	-	650
5	Sewing Machin	215,673	-	-	215,673	10%	8,552	21,567	-	30,119
	Sub Total	344,513	11,595	-	356,108	10%	57,277	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			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	Rate of Dep.	Opening Balance as on 01.07.2024	Charged during the year	Disposal/ Adj during the Year	
C Computer and Peripherals										
1	Computer (Desk Top)	74,568	-	-	74,568	20%	55,384	14,914	-	70,297
2	Laptop	71,875	563,219	-	1,335,094	20%	359,271	220,084	-	579,355
3	Laptop	-	115,789	-	115,789	20%	-	11,579	-	11,579
4	Photocopier	71,301	-	-	71,301	20%	55,852	14,260	-	104,210
5	Smart TV	49,770	-	-	49,770	20%	36,498	9,954	-	1,189
6	DSLR Camera	119,890	-	-	119,890	20%	91,916	23,978	-	46,452
7	Smart Phone	12,080	-	-	12,080	20%	8,859	2,416	-	3,318
8	IPS	42,300	-	-	42,300	20%	9,165	8,460	-	3,996
9	Scanner Machine	10,321	-	-	10,321	20%	8,401	2,064	-	805
10	Printer	102,678	-	-	102,678	20%	45,689	20,536	-	17,625
11	UPS	12,967	-	-	12,967	20%	2,314	2,593	-	24,675
12	Digital Photocopier	172,886	-	-	172,886	20%	11,526	34,577	-	(144)
13	Router	21,831	-	-	21,831	20%	1,455	4,366	-	10,465
14	Tab	112,486	-	-	112,486	20%	7,499	22,497	-	66,224
15	CC Camera	16,069	-	-	16,069	20%	268	3,214	-	8,059
16	Mobile	5,263	-	-	5,263	20%	88	1,053	-	126,783
17	Speaker	12,513	-	-	12,513	20%	209	2,503	-	16,009
Sub Total		1,608,798	679,008	-	2,287,806	20%	694,393	399,047	-	1,194,366
D Software										
1	PIHR	14,000	-	-	14,000	10%	700	1,400	-	2,100
2	Tally	-	53,820	-	53,820	10%	-	449	-	449
Sub Total		14,000	53,820	-	67,820	700	1,849	-	2,549	53,372
Total		2,492,648	744,423	-	3,237,071	-	906,641	487,978	-	65,272