

AUDITOR'S REPORT

NAME OF THE PUBLIC TRUST: Gujarat CSR Authority

3rd Floor, GSFC Building,
Opp. Drive-in Cinema,
B/h Reliance Mart
Bodakdev, Ahmedabad - 380054

REGISTRATION NO. : F/18071/Ahmedabad

1. We have audited the attached Balance Sheet of above trust as at 31st March, 2017 and Income and Expenditure Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the Trust's management. Our responsibility is to express an opinion on these financial statements based on our audit.

Trust Management's Responsibility for the Financial Statements

2. Trust Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor



considers internal control relevant to the Trust's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that our audit provides a reasonable basis for our opinion.

4. We report that:

- a) The accounts are maintained regularly and in accordance with the provisions of the Act and the rules
- b) Receipts and disbursements are properly and correctly shown in the accounts
- c) The vouchers in the custody of the Manager or Trustee on the date of the audit are in the agreement with accounts.
- d) Books, Deed, Accounts Vouchers and other documents and records required by us were produced before us.
- e) The trust has maintained the records of movable property as required under section 36B.
- f) Shri Pankaj Kamliya, COO, furnished the necessary information required by us.
- g) No property or funds of the Trust were applied for any objects or purposes other than the objects or purposes of trust
- h) The amounts outstanding for more than one year from various parties is Rs. Nil and the amount written off is Rs. Nil
- i) No Tenders were invited in respect of construction work, the amount of which exceeds Rs. 5000/- during the year.
- j) No money of the public Trust has been invested contrary to the provisions of section 35.
- k) No alienations of immovable property are made contrary to the provisions of section 36.



For, MANUBHAI & SHAH LLP
Chartered Accountants
Firm Registration No: 106041W/W100136

K. C. Patel

[K. C. Patel]
Partner
Membership No. 30083

Place: Ahmedabad
Date: 27.10.2017

[Handwritten mark]