INDEPENDENT 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

Opinion

We have audited the attached financial statements of **Gujarat CSR Authority**, (The Trust) which comprise the balance sheet at March 31, 2025, and the Statement of Income and Expenditure, for the year then ended, and notes to the financial statements, including a summary of significant accounting policies. In our opinion, the accompanying financial statements of the Trust are prepared in all material respect in accordance with the provisions of Bombay Public Trust Rules, 1961(Gujarat) and generally accepted accounting principles in India.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by Institute of Chartered Accountants (ICAI). 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 of the entity in accordance 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. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Governing Body's Responsibilities for the Financial Statements

The Trust's Governing Body is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Trust in accordance with Accounting Standards, as applicable to the Trust and in accordance with the accounting principles generally accepted in India.

This responsibility also includes maintenance of adequate accounting records to safeguard the assets of the Trust and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and

design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

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 the disclosures in the financial statements. The procedure 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 the Trust's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Report on Other Legal and Regulatory Requirements

As required by section 33(2) of the Gujarat Public Trusts Act, read with Rule 19 of The Bombay Public Trusts Rules,1961 (Gujarat) as applicable we further 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 cash balance and vouchers in the custody of the Jr. Project Officer (Accounts) 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 for verification.

e) The Trust has maintained the records of movable property as required under section 36B.

f) Shri Pankaj Kamliya, Chief Operating Officer, 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) There is Rs. 1,21,34,031 amount outstanding (Balances of Grant lying with Implementing Agencies) for more than one year and the amount written off is NIL.

I) Tenders were invited in respect of maintenance work, in connection with the project being implemented by the Trust , the amount of which exceeded Rs. 5000/- during the year.

j) No money of the Public Trust has been invested contrary to the provisions of section 35 as on Balance sheet date.

k) No alienations of immovable property are made contrary to the provisions of section 36 of the Gujarat Public Trust Act.

For Manubhai & Shah LLP
Chartered Accountants
ICAI Firm Reg. No. : 106041W/W100136

MANUBHAI & SHAH LLP • CHARTERED ACCOUNTANTS •

(Sd)

Place: Ahmedabad
Date: 14-10-2025

[K. C. Patel]
Partner
Membership No. 030083
UDIN: 25030083BMHTNM7630

The Bombay Public Trusts Rules, 1961 (Gujarat)
Schedule V I I I - vide Rule 17(1)
Gujarat CSR Authority, Bodakdev, Ahmedabad
Registration number: F/18071/Ahmedabad
Date of Registration : 16/04/2015
Balance Sheet as at March 31, 2025

Bank Account No. of Trust for transaction of Foreign Contribution : -
F.C.R.A. No. : -

Funds & Liabilities	Schedules	As at March 31, 2025	As at March 31, 2024	Property & Ass ets	Schedules	As at March 31, 2025	As at March 31, 2024
Trust Funds or Corpus				**Immovable Properties**			
Other Earmarked Funds				**Movable Propeties :**	H		
Grants for Specific Purpose	A	56 89 509	1 31 03 079	Opening W.D.V		38 95 357	15 78 958
CSR Fund	B	12 48 86 460	18 25 56 318	Additions during the year			30 42 491
Accumulation Fund	C	20 77 855	20 77 855				46 21 449
Grant Utilised for fixed assets	D	9 81 488	11 26 504	Less : Depreciation		5 94 901	7 26 092
Other Grants	E	6 81 549	6 81 549				
		13 43 16 861	19 95 45 305			33 00 456	38 95 357
Loan (Secured or Unsecured)				**Investments**			
From Trustees		-	-	Fixed Deposits with Corporation Bank			23 90 764
From Others		-	-				
				Advances:-			
Liabilities :-				To Deposits	I	5 03 149	5 03 149
For Expenses	F	51 30 519	46 17 877	To Suppliers		5 60 000	8 02 109
				To balances of grant lying with			
For Statutory Dues	G	4 42 672	3 51 843	Implementing agencies	J	1 53 29 031	1 84 75 531
For Rent and Other deposits		61 000	61 000	To Accrued Interest on deposit			1 42 685
		56 34 191	50 30 720	To Advance Income Tax, TDS and GST		25 79 905	30 60 967
						1 89 72 085	2 29 84 441
Retention Money			1 809				
				Cash and Bank Balances	K	13 61 99 238	19 38 27 997
Income & Expenditure Account							
Balance as at beginning of the year		1 85 20 728	1 85 20 728				
Excess of Income Over expenditure for the year		-	-				
Balance as at end of the year		1 85 20 728	1 85 20 728				
Total		**15 84 71 780**	**22 30 98 562**	Total		**15 84 71 780**	**22 30 98 562**

Statement of Significant Accounting Policies - "N"

The above Balance Sheet to the best of our belief contatins a true account of the Funds and Liabilities and of the property and assets of the trust.

As per our report attached
For Manubhai & Shah LLP
Chartered Accountants
Firm Registration No. :106041W/W100136

(Sd)

K.C. Patel
Partner
Membership Number: 030083

Place: Ahmedabad
Date: 14-10-2025

MANUBHAI & SHAH LLP • CHARTERED ACCOUNTANTS •

(Sd)

Chairman & CEO

(Sd)

COO

The Bombay Public Trusts Rules, 1961 (Gujarat)
Schedule IX - vide Rule 17(1)
Gujarat CSR Authority, Bodakdev, Ahmedabad
Registration number: F/18071/Ahmedabad
Date of Registration : 16/04/2015
Income & Expenditure Account for the year ended on March 31, 2025

Bank Account No. of Trust for transaction of Foreign Contribution : -
F.C.R.A. No. : -

Expenditure	Schedules	Year ended March 31, 2025	Year ended March 31, 2024	Income	Schedules	Year ended March 31, 2025	Year ended March 31, 2024
To Expenditure in respect of properties - Rent, Taxes, Cesses				By Interest on Saving bank A/c		45 65 663	39 23 844
- Repairs and Maintanance				By Interest on Fixed deposit with Bank & Gujarat State Financial Services Limited		1 70 198	1 54 490
- Salaries							
- Insurance				By Interest on Grant with Implementing agencies		42,320.00	1 66 247
- Depreciation (by way of provision or adjustment)							
				By Administrative Charges Recovered		18 01 790	58 32 759
To Contribution as per Bombay Public Trust Act			50 000				
To Establishment Expenses	L	1 32 04 618	1 24 37 519	By Income from other source		1 39 552	17 87 011
To Audit Fees		76 250	62 500				
To Depreciation	H	4 49 885	5 49 068				
To Transfer to Accumulation Fund as per section 11(2)				By Transfer from Government Grant		75 82 949	29 05 691
Special Children Fund (F.Y 2018-19) Year 2019-20				By Transfer from CSR Fund		10 30 32 758	9 75 31 685
To Expenditure on object of the trust	M						
(a) Religious			-				
(b) Educational		8 76 762	37 55 140				
(c) Medical		7 04 13 295	3 72 74 489				
(d) Relief of proverty			-				
(e) Other charitable objects		3 23 14 420	5 81 73 011				
		10 36 04 477	9 92 02 640				
Excess of Income over Expenditure during the year		-	-	Excess of Expenditure over Income during the year		-	-
TOTAL		11 73 35 230	11 23 01 727	TOTAL		11 73 35 230	11 23 01 727

Statement of Significant Accounting Policies - "N"

The above Balance Sheet to the best of our belief contatins a true account of the Funds and Liabilities and of the property and assets of the trust.

As per our report attached
For Manubhai & Shah LLP
Chartered Accountants
Firm Registration No. :106041W/W100136

(Sd)

K.C. Patel
Partner
Membership Number: 030083

Place: Ahmedabad
Date: 14-10-2025

MANUBHAI & SHAH LLP CHARTERED ACCOUNTANTS

(Sd)
Chairman & CEO

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COO