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, 2026, 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) Amount of Rs.1,51,68,124 is 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.

l) We further report that As per rule 27 of the Rules of the trust, meetings of the Managing Committee (Governing Body) were not held during the year.

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

MANUBHAI & SHAH LLP • CHARTERED ACCOUNTANTS •

(Sd)

Place: Ahmedabad
Date: September 8, 2026

[K. C. Patel]
Partner
Membership No. 030083
UDIN: 26030083SMZLJR3032

The Bombay Public Trusts Rules, 1961 (Gujarat)
Schedule V I I I - vide Rule 17(1)
Gujarat CSR Authority, Vastrapur, Ahmedabad
Registration number: F/18071/Ahmedabad
Date of Registration : 16/04/2015
Balance Sheet as at March 31, 2026

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

Funds & Liabilities	Schedules	As at March 31, 2026	As at March 31, 2025	Property & Assets	Schedules	As at March 31, 2026	As at March 31, 2025
Trust Funds or Corpus				**Immovable Properties**			
Other Earmarked Funds				**Movable Properties :**	H		
Grants for Specific Purpose	A	48 57 356	56 89 509	Opening W.D.V		3300 456	3895 357
CSR Fund	B	20 10 73 957	12 48 86 460	Additions during the year		2 09 659	
Accumulation Fund	C	-	20 77 855			35 10 115	38 95 357
General Reserve	C	20 77 855	-				
Grant Utilised for fixed assets	D	8 59 232	9 81 488	Less : Depreciation		5 19 579	5 94 901
Other Grants	E	6 81 549	6 81 549	Less : Write off		4 111	-
		20 95 49949	13 43 16 861			29 86 425	33 00 456
				Advances:-			
Liabilities :-				To employees		25 000	-
				To Deposits	I	5 03 149	5 03 149
For Expenses	F	30 48 223	51 30 519	To Suppliers		1 04 968	5 60 000
				To balances of grant lying with			
For Statutory Dues	G	6 04 677	4 42 672	Implementing agencies	J	5 22 49 413	1 53 29 031
For Rent and Other deposits		61 000	61 000	To Accrued Interest on deposit			
				To Advance Income Tax, TDS and GST		18 13 871	25 79 905
		37 13 900	56 34 191			5 46 96 401	1 89 72 085
Retention Money							
Income & Expenditure Account							
Balance as at beginning of the year		1 85 20 728	1 85 20 728				
				Cash and Bank Balances	K	17 41 01 751	13 61 99 238
Balance as at end of the year		1 85 20 728	1 85 20 728				
Total		**23 17 84 577**	**15 84 71 780**	**Total**		**23 17 84 577**	**15 84 71 780**

Statement of Significant Accounting Policies - "N"

The above Balance Sheet to the best of our belief contains 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: September 8, 2026

MANUBHAI & SHAH LLP CHARTERED ACCOUNTANTS

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

(Sd) **(Sd)**

Chairman & CEO **COO**

Place : Ahmedabad
Date: September 8, 2026

GUJARAT CSR AUTHORITY Reg. Nos.: GUJ/15572/A.BAD F/18071/AHMEDABAD

The Bombay Public Trusts Rules, 1961 (Gujarat)
Schedule IX - vide Rule 17(1)
Gujarat CSR Authority, Vastrapur, Ahmedabad
Registration number: F/18071/Ahmedabad
Date of Registration : 16/04/2015
Income & Expenditure Account for the year ended on March 31, 2026

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

Expenditure	Schedules	Year ended March 31, 2026	Year ended March 31, 2025	Income	Schedules	Year ended March 31, 2026	Year ended March 31, 2025
To Expenditure in respect of properties - Rent, Taxes, Cesses				By Interest on Saving bank A/c		4411608	45 65 663
				By Interest on Fixed deposit A/c with Gujarat State Financial Services Limited			
- Repairs and Maintanance				& Bank		-	1 70 198
- Salaries				By Interest on balance lying with			
- Insurance				Implementing agencies		-	42,320.00
- Depreciation (by way of provision or adjustment)							
				By Administrative Charges Recovered		74 74 651	18 01 790
To Contribution as per Bombay Public Trust Act		50 000					
To Establishment Expenses	L	1 32 08 887	1 32 04 618	By Income from other source		22 16 602	1 39 552
To Audit Fees		1 05 500	76 250				
To Depreciation	H	3 97 323	4 49 885				
To Income Tax		4 32 644					
				By Transfer from Government Grant		8 72 269	75 82 949
				By Transfer from CSR Fund		11 04 31 370	10 30 32 758
To Expenditure on object of the trust	M						
(a) Religious			-				
(b) Educational		4 07 967	8 76 762				
(c) Medical		7 50 54 986	7 04 13 295				
(d) Relief of proverty			-				
(e) Other charitable objects		3 57 49 193	3 23 14 420				
		11 12 12 146	10 36 04 477				
TOTAL		12 54 06 500	11 73 35 230	TOTAL		12 54 06 500	11 73 35 230

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: September 8, 2026

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(Sd) **(Sd)**

Chairman & CEO **COO**

Place : Ahmedabad
Date: September 8, 2026

GUJARAT CSR AUTHORITY Reg. Nos.: GUJ/18572/A'BAD F/18071/A'BAD