



AUDITOR'S REPORT

We have examined the Balance Sheet of

NISARGA CHARITABLE TRUST

09, WARD NO. 12, MEDARAHALLI, BENGALURU- 560090, INDIA

for the year ended **31st March 2025** and the annexed Profit & loss account, of the Organization for the Year ended on that date. These financial statements are responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting, the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We report that:

There are no transactions, appear to be contrary to the provisions of the Act, the rules or byelaws of the **Organization**.

1. We have verified the Cash & Bank Balance on Production of Certificate.
2. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of audit.
3. In our opinion, the Organization as required has kept proper books of accounts, so far as appears from our examination of those books.
4. The Balance Sheet, Receipts & Payments Account and Income & Expenditure Account are in agreement with the books of accounts.
5. At the time of closing of accounts, confirmation of significant balances lying with others should be obtained and preserved.
6. Accounts submitted for audit should have significant accounting policies adopted through notes to accounts.
7. The Organization has been advised to maintain proper records to show full particulars, including quantitative details and situation of fixed assets
8. In our opinion and to the best of our information and according to the explanations given to us, the said accounts give a true and fair view, subject to statutory compliances and notes to accounts as per schedule "A"
 - (a) In the case of Balance Sheet, of the state of affairs as at for the year ended **31.03.2025**
 - (b) In the case of Profit & loss account, for the Year ended on that date.

FOR SHERIL GUPTA AND ASSOCIATES.
Chartered Accountant
FRN- 031361C



(CA. Sheril Gupta)
Proprietor
Membership No.- 453649

Date: 17/06/2025

UDIN: 25453649BMGRCK6910

NISARGA CHARITABLE TRUST

09, WARD NO. 12, MEDARAHALLI, BENGALURU- 560090, INDIA

RECEIPT AND PAYMENT FOR THE PERIOD FROM 01.04.2024 TO 31.03.2025

PARTICULARS	Amount	PARTICULARS	Amount
<u>Opening Balance</u>	50,000.00	<u>To Establishment expenses</u>	
		" Medical Supplies	315,000.00
		" Utilities Exp	155,600.00
		" Repairs and Maintaince	210,500.00
		" Salary & Wages	175,623.52
		" Food & Lodging	275,900.00
		" Administrative Exp	175,000.00
		" Printing & Stationery	-
<u>To Receipt during the year</u>			1,307,623.52
" Grants	-	<u>To Programme & Activity Expenses</u>	
" Donation received	1,347,900.00	" Fundraising Exp	204,782.43
" Fundraising Event	647,800.00	" Creditors Payment	-
	1,995,700.00	Cash in Hand	0.00
		Cash at Bank	533,294.05
			533,294.05
Total Rs.	2,045,700.00	Total Rs.	2,045,700.00

For NISARGA CHARITABLE TRUST

As per our report of even date.

For Sheril Gupta & Associates
Chartered Accountant

PRESIDENT/ SECRETARY

Date: 17/06/2025

UDIN: 25453649BMGRCK6910



Sheril Gupta

M.No. 453649

FRN- 031361C

NISARGA CHARITABLE TRUST

09, WARD NO. 12, MEDARAHALLI, BENGALURU- 560090, INDIA

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2025

PARTICULARS	Amount	PARTICULARS	Amount
<u>To Establishment expenses</u>		<u>To Receipt during the year</u>	
" Medical Supplies 315,000.00		" Grants -	
" Utilities Exp 155,600.00		" Donation received 1,347,900.00	
" Repairs and Maintaince 210,500.00		" Fundraising Event 647,800.00	1,995,700.00
" Salary & Wages 650,000.00			
" Food & Lodging 275,900.00			
" Administrative Exp 175,000.00			
" Printing & Stationery -	1,782,000.00		
<u>To Programme & Activity Expenses</u>		By Excess of Expenditure over Income transferred to Balance Sheet	-
" Fundraising Exp	204,782.43		
Depriciation	7,417.58		
Audit Fees	1,500.00		
By Excess of Income over Expenditure transferred to Balance Sheet	-		
Total Rs.	1,995,700.01	Total Rs.	1,995,700.00

For NISARGA CHARITABLE TRUST

As per our report of even date.

For Sheril Gupta & Associates

Chartered Accountant

PRESIDENT/ SECRETARY

Date: 17/06/2025

UDIN: 25453649BMGRCK6910



Sheril Gupta

M.No. 453649

FRN- 031361C

NISARGA CHARITABLE TRUST
09, WARD NO. 12, MEDARAHALLI, BENGALURU- 560090, INDIA
BALANCE SHEET AS AT 31st MARCH, 2025

<u>LIABILITIES</u>	<u>Amount</u>	<u>ASSETS</u>	<u>Amount</u>
<u>GENERAL FUND</u>		<u>Fixed Assets</u>	
As per last a/c 298,950.00		Furniture & Fixture 74,175.75	
Less: Excess of Income Over		Less: Dep@10% 7,417.58	66,758.18
Expenditure transferred from			
Expenditure & Income and		Other Assets Added in Year ending	1,000,000.00
account 100.00	299,050.00		
Retained Earning	1,299,502.23		
<u>Current Liability</u>		<u>Closing Balance</u>	
Audit Fees 1,500.00		Cash in Hand 0.00	
Sundry Creditors 0.00		Cash at Bank 533,294.05	533,294.05
Total Rs.	1,600,052.23	Total Rs.	1,600,052.23

For NISARGA CHARITABLE TRUST

As per our report of even date.
For Sheril Gupta & Associates
Chartered Accountant

PRESIDENT/ SECRETARY

Date: 17/06/2025
UDIN: 25453649BMGRCK6910



Sheril Gupta
M.No. 453649
FRN- 031361C