

AUDITOR'S REPORT

We have examined the Balance Sheet of NISARGA CHARITABLE TRUST

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

FOR THE DATE AS ON 25TH FEBRUARY 2026 and the annexed Profit & loss account, of the Organization FOR THE DATE AS ON 25TH FEBRUARY 2026. 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 .

For and on behalf of

RAKESH M & ASSOCIATES

Chartered Accountants

Firm Registration No. – 043963N

**CA. RAKESH KUMAR MANDAL***(Proprietor)* Membership No. – 315488

UDIN:...26315488ROCVEE8669

DATE: 25/02/2026