



INDEPENDENT AUDITOR'S REPORT

To the Members of
Samerth Charitable Trust
Registration Number: E/9150/Ahmedabad
Ahmedabad

REPORT ON THE FINANCIAL STATEMENTS:

We have audited the accompanying financial statements of Samerth Charitable Trust having registration Number: E/9150/Ahmedabad, which comprise the Balance Sheet as at 31 March 2026, the Income and Expenditure Account for the year ended and a summary of significant accounting policies and other explanatory information.

MANAGEMENT'S RESPONSIBILITY:

Management of the trust is responsible for keeping regular accounts that facilitate preparation of the financial statements that give a true account of the financial position and financial performance of the Trust in accordance with the requirements of The Gujarat Public Trust, Act, 1950 ("the Act"). This responsibility includes the design, implementation and maintenance of internal control relevant to the keeping of the accounts that give a true account and are free from material misstatement, whether due to fraud or error.

AUDITORS' RESPONSIBILITY:

Our responsibility as per Section 34(1) of the Act is to prepare these financial statements and to express 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 the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.





OPINION:

In our opinion and to the best of our information and according to the explanations given to us, the Balance Sheet of the Trust for the year ended March 31, 2026 and Income & Expenditure Account for the year ending on that date are prepared, in all material respects, in accordance with the provisions of the Act and give a true & fair view in conformity with,

- (a) In the case of Balance Sheet, of the state of affairs of Samerth Charitable Trust as at March 31, 2026 and
- (b) In the case of the Income and Expenditure Account, of the excess of Income over expenditure of the year ended on that date.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS:

As required by Rule 19 of the Rules framed under the Act, we report that:

1. The accounts are maintained regularly and in accordance with the provision of the Act and the Rules.
2. The Receipts and disbursements are properly and correctly shown in the Account.
3. The cash Balance and vouchers are in the custody of the manager or Trustee on the date of audit and are in agreement with the accounts.
4. Books, Deeds, Accounts, vouchers and other documents and records required by us were produced before us.
5. The inventory, certified by the Trustees of the moveable properties of the Trust has been maintained.
6. The manager / Trustee appeared before us and furnished the necessary information required by us.
7. The Property of Funds of the Trust were not applied for any object or purpose other than the objects or purpose of the Trust.
8. The amounts outstanding for more than one year are Rs. NIL and the amounts written off are Rs. NIL
9. No tenders were invited for repairs or construction as the expenditure involved did not exceed Rs.5000/-
10. No money of public Trust has been invested contrary to the provisions of section 35
11. No alienation of immovable property has been made contrary to the provisions of section 36 of the Act.

For, A S Shaikh & Co.
Chartered Accountants
Firm Reg. No. 139775W



Place: Ahmedabad
Date: 10th July 2026

Aslam Shaikh
Proprietor

Membership No. 162345
UDIN: 26162345TMIKSL7085

For H. Rustom & Co.
Chartered Accountants
Firm Reg. No. 108908W



(HRD Dalal)
Proprietor

Membership No – 31368
UDIN: 26031368DUAYDU4473

Name of the Public Trust : Samerth Charitable Trust

Trust No. E-9150 Date of Registration : 30th September 1992

Address of the Trust's office : Q-402, Shrinand Nagar Part -2, Vejalpur, Ahmedabad - 380051

Balance Sheet as on 31st March 2026

Bank Account No. of Trust for transaction of Foreign Contribution: 40096325429 - State Bank of India

F.C.R.A. No. 041910243 Dated: 5th December 2000 (Renewal till 31st December 2026)

PARTICULARS	ANNEXURE	Foreign	Indian	31.03.2026	31.03.2025
FUNDS & LIABILITIES					
ASSET FUNDS	A	7,33,22,418	12,40,526	7,45,62,943	7,27,50,997
CORPUS FUNDS	B	20,14,67,900	0	20,14,67,900	18,37,57,446
GENERAL RESERVE & EARMARKED FUND	D	2,34,44,003	2,04,61,395	4,39,05,398	3,30,88,004
UNUTILIZED GRANT	H1	5,31,37,887	1,97,83,808	7,29,21,695	6,25,14,098
TOTAL		35,13,72,208	4,14,85,729	39,28,57,936	35,21,10,545
ASSETS & PROPERTIES					
NET BLOCK OF FIXED ASSETS	C	7,33,22,418	12,40,526	7,45,62,944	7,27,50,997
GRANT RECEIVABLE	H2	0	7,79,137	7,79,137	0
CURRENT ASSETS, LOANS & ADVANCES	F	5,51,67,263	2,15,39,895	7,67,07,157	6,82,14,564
INVESTMENT	G	22,28,82,527	1,79,26,171	24,08,08,698	21,11,44,984
TOTAL		35,13,72,208	4,14,85,729	39,28,57,936	35,21,10,545

Accounting Policies & Notes forming part of accounts

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As per our Report of even date

For, Samerth Charitable Trust

For, A S Shaikh & Co.
Chartered Accountants
Firm Reg. No. 139775W

For, H. Rustom & Co.
Chartered Accountants
Firm Reg. No. 108908W



Ms Gazala Paul
Managing Trustee



Aslam Shaikh
Proprietor
Membership No.162345
UDIN: 26162345TMIKSL7085



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Name of the Public Trust : Samerth Charitable Trust

Trust No. E-9150 Date of Registration : 30th September 1992

Address of the Trust's office : Q-402, Shrinand Nagar Part -2, Vejalpur, Ahmedabad - 380051

Income and Expenditure Account for the period ending 31st March 2026

Bank Account No. of Trust for transaction of Foreign Contribution: 40096325429 - State Bank of India

F.C.R.A. No. 041910243 Dated: 5th December 2000 (Renewal till 31st December 2026)

PARTICULARS	ANNEXURE	Foreign	Indian	31.03.2026	31.03.2025
INCOME					
GRANTS & DONATIONS (REVENUE)	H	6,76,38,779	9,19,18,877	15,95,57,656	9,93,29,596
GRANTS & DONATIONS (CORPUS)	H	2,04,40,349	0	2,04,40,349	0
INTEREST INCOME	I	1,20,70,907	19,42,454	1,40,13,360	1,72,05,902
PROFIT ON SALE OF ASSET	O	0	0	0	9,250
TOTAL		10,01,50,034	9,38,61,330	19,40,11,365	11,65,44,748
EXPENDITURE					
EXPENDITURE ON OBJECTS OF THE TRUST	J	6,00,32,694	8,42,94,038	14,43,26,732	8,87,87,761
ADMINISTRATIVE EXPENSES	K	86,69,830	50,31,238	1,37,01,068	1,28,99,479
REMUNERATION TO TRUSTEE	L	20,02,536	6,37,464	26,40,000	24,00,000
AUDIT FEES	M	6,28,862	5,35,616	11,64,478	10,78,722
CHARITY COMMISSIONER CONTRIBUTION	N	0	0	0	0
DEPRECIATION	C	15,89,433	2,49,856	18,39,289	12,86,222
EXCESS OF INCOME OVER EXPENDITURE	E	2,72,26,679	31,13,118	3,03,39,797	1,00,92,564
TOTAL		10,01,50,034	9,38,61,330	19,40,11,365	11,65,44,748

Accounting Policies & Notes forming part of accounts

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As per our Report of even date

For, Samerth Charitable Trust

For, A S Shaikh & Co.
Chartered Accountants
Firm Reg. No. 139775W

For, H. Rustom & Co.
Chartered Accountants
Firm Reg. No. 108908W



Ms. Gazala Paul
Managing Trustee



Aslam Shaikh
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Place : Ahmedabad

THE BOMBAY PUBLIC TRUST ACT, 1950
Schedule IX C (Vide Rule 32)

Statement of Income liable to contribution for the year ending on 31st March, 2026

NAME OF THE PUBLIC TRUST : Samerth Charitable Trust, REGISTRATION NO. : E-9150

ADDRESS OF TRUST : Q-402, Shrinand Nagar Part - 2, Vejalpur, Ahmedabad, PIN-380051,

PHONE NO. : +91-79-26829004, E-MAIL : samerthtrust1992@gmail.com

Name, Address and Phone Number of Trustees, whom submit the audit report: Ms. Gazala Paul, B-12, Arshad Park, Opp. Amber Tower, Sarkhej Road, Ahmedabad - 380055, 9099019370

DETAILS OF RELATING BANK ACCOUNT:

NAME OF BANK : State Bank of India, BRANCH : New Delhi Main Branch, ADDRESS : 11, Parliament Street, FCRA Cell, 4th Floor, New Delhi, NCT of Delhi – 110001.

BANK ACCOUNT NUMBER RELATING TO TRANSACTION OF FOREIGN CONTRIBUTION OF TRUST: 40096325429, FCRA NO : 041910243, DATE : 5th December 2000, Renewed on 16th December 2021

SR. NO.	PARTICULARS	AMOUNT	AMOUNT
	Gross Annual Income		19,40,11,365
	Details of income not chargeable to contribution under section 58 and Rule - 32		
I	Donation received during the year from any source		2,01,400
	(a) Corpus		
	(1) From Country	-	
	(2) From foreign country; FCRA No. and date	2,04,40,349	
	(b) General		
	(1) From Country	2,01,400	
	(2) From foreign country; FCRA No. and date (As above)	-	
II	Grant by Government and local authorities		15,93,56,256
	(a) Government and local authorities		
	(b) From foreign country		
	(c) By funding agencies		
	(1) From Country	9,17,17,477	
	(2) From foreign country; FCRA No. and date (As above)	6,76,38,779	
III	Amount spent for the purpose of Education		
IV	Amount spent for the purpose of Medical Relief		
V	Interest on sinking or Depreciation Fund		
VI	(A) Deduction out of Income from Lands used for Agricultural purpose:		
	a) Land revenue and Local fund / Cass		
	b) Rent payable to superior landlord		
	c) Cost of production if lands are cultivated by Trust		
	(B) Income from Lands used for Agricultural purpose:		
VII	(A) Deduction out of Income from Lands used for non Agricultural purposes :		
	a) Assessment, Casses and other Government or Municipal Taxes.		
	b) Ground rent payable to the superior landlord		
	c) Insurance premium		
	d) Repairs @ 8.33 percent of gross rent of buildings		
	e) Cost of collection @ 4 percent of gross rent of building let out.		
	(B) Income from Lands used for non-agricultural purpose:		
VIII	Cost of collection of Income or receipts from securities stoke etc, at 1 percent of such Income.		
IX	Deduction on Account of repairs in respect of Buildings not rented and yielding to income @ 8.33 percent of the estimated gross annual rent.		
	INCOME LIABLE TO CONTRIBUTION		3,44,53,709

For, Samerth Charitable Trust

For, A S Shaikh & Co.

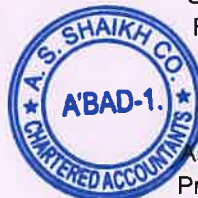
For H. Rustom & Co.

Chartered Accountants
Firm Reg. No. 139775W

Chartered Accountants
Firm Reg. No. 108908W



Ms. Gazala Paul
Managing Trustee



Aslam Shaikh
Proprietor
Membership No.162345
UDIN:26162345TMKSL7085



HRD Dalal
Proprietor
Membership No.31368
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Place : Ahmedabad
Date : 10th July 2026

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Place : Ahmedabad
Date : 10th July 2026

**THE BOMBAY PUBLIC TRUST ACT, 1950
SCHEDULE - VIII [VIDE RULE 17 (1)]**

NAME OF THE PUBLIC TRUST : **SAMERTH CHARITABLE TRUST**, REGISTRATION NO : **E/9150/AHMEDABAD**, DATE OF REGISTRATION : **30TH SEPTEMBER 1992**

ADDRESS OF TRUST OFFICE: **Q-402, SHRINAND NAGAR PART-2, VEJALPUR, AHMEDABAD, PIN:380051**, PHONE NO. **+91-79-26829004**

BALANCE SHEET AS ON 31ST MARCH, 2026

BANK ACCOUNT NO. OF TRUST FOR TRANSACTION OF FOREIGN CONTRIBUTION : **40096325429**, F.C.R.A. NO.: **041910243**, DATE: **31ST DECEMBER 2000**.

FUNDS & LIABILITIES	ANNEXURE	FCRA	INDIAN	AMOUNT(₹)	PROPERTIES & ASSETS	ANNEXURE	FCRA	INDIAN	AMOUNT(₹)
TRUST FUND OR CORPUS Balance as per last Balance sheet Adjustments during the year (give details)	B	18,37,57,446 1,77,10,454 20,14,67,900	- - -	18,37,57,446 1,77,10,454 20,14,67,900	IMMOVABLE PROPERTIES : Balance as per last Balance Sheet Addition during the year Less : Depreciation	B	6,75,66,999 3,82,480 6,71,84,520	2,19,954 - 11,280	6,77,86,953 - 3,93,760
ASSETS FUND Balance as per last Balance sheet Adjustments during the year (give details)	A	7,13,51,863 19,70,555 7,33,22,418	13,99,132 (1,58,606) 12,40,526	7,27,50,995 18,11,949 7,45,62,944	FURNITURE / VEHICLES & EQUIPMENT Balance as per last Balance Sheet Addition during the year Less : Depreciation	B	37,84,864 35,59,988 12,06,954 61,37,898	11,79,178 64,959 2,12,285 10,31,852	49,64,042 36,24,947 14,19,238 71,69,751
OTHER EARMARKED FUNDS (Created under the provisions of the Trust deed of scheme or out of the Income) Balance as per last Balance sheet Adjustments during the year (give details)	D	1,86,28,227 48,15,775 2,34,44,003	1,44,59,776 60,01,619 2,04,61,396	3,30,88,004 1,08,17,395 4,39,05,398	INVESTMENTS : Bank fixed Deposit & Bonds BOI fixed Deposit	F	22,28,82,527 - -	- 1,79,26,171 -	22,28,82,527 1,79,26,171 -
DEPRECIATION FUND							22,28,82,527	1,79,26,171	24,08,08,698
SINKING FUND									
RESERVE FUND									
ANY OTHER FUND									
LOANS (SECURED OR UNSECURED) From Trustees From Others					LOANS (SECURED OR UNSECURED) Good /Doubtful / Loan Scholarships Other Loans				
LIABILITIES: For Liabilities (Unutilised grant balance) For Statutory dues (PT & PF) For rent and other deposits For sundry credit balances	H1	5,31,37,887	1,97,83,808 1,650	7,29,21,695 1,650	ADVANCES: To Trustees To Employees To Contractor To Lawyers To others To Deposit for Rent To T.D.S.Receivable To Grant Receivable	E E E E G2	- - 10,38,461 -	1,650 4,44,000 1,86,458 7,79,137	1,650 4,44,000 12,24,919 7,79,137
INCOME AND EXPENDITURE ACCOUNT: Balance as per last balance Sheet Less : Appropriation, if any Add : Surplus / Less : Deficit As per income & Expenditure Account	E	2,72,26,679 2,72,26,679	31,13,118 31,13,118 0	3,03,39,797 3,03,39,797 0	INCOME OUTSTANDING: Rent Interest Other Income (Grant balance-Receivable)		10,38,461	14,11,245	24,49,706
					CASH & BANK BALANCES (a) in saving Account with Banks in fixed deposit Account with Banks (b) in FCRA Account with Banks in fixed deposit FCRA Account with Banks (c) Cash on Hand with the Trustee.	F	- - - 44,90,314 4,96,38,487	12,37,892 1,96,71,545 - - -	12,37,892 1,96,71,545 44,90,314 4,96,38,487



THE BOMBAY PUBLIC TRUST ACT, 1950

SCHEDULE - IX [VIDE RULE 17 (1)]

NAME OF THE PUBLIC TRUST : **SAMERTH CHARITABLE TRUST**, REGISTRATION NO : **E/9150/AHMEDABAD**, DATE OF REGISTRATION : **30TH SEPTEMBER 1992**
 ADDRESS OF TRUST OFFICE: **Q-402, SHRINAND NAGAR PART-2, VEJALPUR, AHMEDABAD**, PIN:380051, PHONE NO.-91-79-26829004

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2026

BANK ACCOUNT NO. OF TRUST FOR TRANSACTION OF FOREIGN CONTRIBUTION : 40096325429, F.C.R.A. NO.:041910243, DATE:31ST DECEMBER 2000.

BANK ADDRESS : **STATE BANK OF INDIA, NEW DELHI MAIN BRANCH, FCRA DEVISION,11 PARLIAMENT STREET, NEW DELHI, PIN-110001**

EXPENDITURE	ANNEXURE	FCRA	INDIAN	AMOUNT(₹)	INCOME	ANNEXURE	FCRA	INDIAN	AMOUNT(₹)
TO EXPENDITURE IN RESPECT OF PROPERTIES: Rates, Taxes, Cases, Repairs & Maintenance, Rent Salaries Insurance Depreciation (by way of provision or adjustment)		- - -	- - -	- - -	BY RENT (ACCURED)/(REALISED)				
OTHER EXPENSES To Establishment Expense To Remuneration to Trustees Remuneration (in case of a math to the head of the math including his household expenditure, if any)	K L	72,88,277 20,02,536	37,53,725 6,37,464	1,10,42,002 26,40,000	BY INTEREST (ACCURED)/(REALISED) ON SECURITIES ON LOANS ON BANK ACCOUNT (Saving Bank Interest) (Fixed deposit Interest) (Income Tax Refund Interest)	H H H	1,42,589 1,19,28,318 -	1,42,166 17,80,615 19,673	2,84,755 1,37,08,933 19,673
TO RENT PAYMENTS TO AUDIT FEES TO CONTRIBUTION & FEES	K M N	13,81,553 6,28,862 -	12,77,513 5,35,616	26,59,066 11,64,478 -	BY DIVIDENDS DONATION IN CASH OR IN KIND Domastice International F.C.R.A. No.041910243 and Date: 31st December 2000 GRANTS	 G G G	 - -	 2,01,400 -	 2,01,400 -
TO AMOUNT WRITTEN OFF a.bad debts b.Loans scholarships c.Irrecoverable rents d.Other items (TDS no receivable)					BY INCOME FROM OTHER SOURCES (GIVE DETAILS AS POSSIBLE) BY TRANSFER FROM RESERVE	I			
TO MISCELLANEOUS EXPENSES TO DEPRECIATION TO AMOUNT TRANSFERRED TO RESERVE OR SPECIFIC FUNDS	J B D	15,89,433	2,49,856	18,39,289	EXCESS OF EXPENDITURE OVER INCOME		8,80,79,128	9,17,17,477	17,97,96,605
TO EXPENDITURE ON OBJECT OF THE TRUST a.Religious b.Educational c.Medical Relief									



d. Relief of poverty	J	3,04,19,431	5,23,36,277	8,27,55,709					
e. Preservation of environment	J	2,96,13,263	3,19,57,761	6,15,71,023					
		6,00,32,694	8,42,94,038	14,43,26,732					
TO SURPLUS CARRIED OVER TO BALANCE SHEET		2,72,26,679	31,13,118	3,03,39,797					
TOTAL....		10,01,50,034	9,38,61,330	19,40,11,365					
					TOTAL....	10,01,50,034	9,38,61,330	19,40,11,365	

As per our attached report of even date.

For Samerth Charitable Trust



Ms Gazala Paul
Managing Trustee
Samerth Charitable Trust
Address: Q-402, Shrinand Nagar Part-2,
Phone no: 9099019370
Place: Ahmedabad
Date: 10th July 2026

For H. Rustom & Co.
Chartered Accountants
Firm Regd No. 108908W



HRD Dalal
Proprietor
Membership No. 31368
Address: 1st Floor, Mistry Chambers, Khanpur
Phone no: 9998077730
Place : Ahmedabad
Date: 10th July 2026
UDIN: 26031368DUAYDU4473

For A S Shaikh & Co.
Chartered Accountants
Firm Regd No. 139775W



Aslam Shaikh
Proprietor
Membership No. 162345
Address: 201, Park Avenue,
Phone no: 9898769909
Place : Ahmedabad
Date: 10th July 2026
UDIN: 26162345TMIKSL7085

ANNEXURE - A
ASSET FUND

PARTICULARS	01.04.2025	ADDITIONS	DEDUCTIONS	31.03.2026
ASSETS FUND - FC	37,84,864	35,59,988	12,06,954	61,37,898
BUILDING FUND - FC (Q-403 AHD) OUT OF CORPUS	38,24,795		3,82,480	34,42,316
LAND AT AHMEDABAD FUND - FC OUT OF CORPUS	6,37,42,204	-	-	6,37,42,204
SUB TOTAL FC	7,13,51,863	35,59,988	15,89,433	7,33,22,418
ASSETS FUND - NFC	11,79,178	64,959	2,12,285	10,31,852
BUILDING FUND - NFC (Q-402 AHD)	46,010		4,601	41,409
BUILDING FUND - NFC (GAGODAR)	66,794		6,679	60,115
LAND AT GAGODAR FUND - NFC	1,07,150			1,07,150
SUB TOTAL NFC	13,99,132	64,959	2,23,565	12,40,526
TOTAL	7,27,50,995	36,24,947	18,12,998	7,45,62,944
NET DECREASE				18,11,949

Breakup of net increase:

Foreign				19,70,555
Indian				-1,58,606

Breakup of Asset

Asset Revenue-FC	7,13,51,863	35,59,988	15,89,433	7,33,22,418
Asset Revenue-NFC	13,99,132	64,959	2,23,565	12,40,526
Asset Corpus-FC				

ANNEXURE - B
CORPUS FUND

PARTICULARS	01.04.2025	ADDITIONS	DEDUCTIONS	31.03.2026
In Liquid Fund:				
CORPUS FUND - NFC (OTHER THAN 11(1) (D))	27,29,895	4,76,545	32,06,440	0
NPT CORPUS FUND - FC (11(1) (D)) POST 2021)	18,10,27,551	0	0	18,10,27,551
APIC Trustee - FC (11(1) (D)) POST 2021)	0	88,40,000	0	88,40,000
Siddhart Trust - FC (11(1) (D)) POST 2021)	0	1,16,00,349	0	1,16,00,349
GRAND TOTAL	18,37,57,446	2,09,16,894	32,06,440	20,14,67,900
NET INCREASE				1,77,10,454

Foreign	18,10,27,551	2,04,40,349	0	26,86,52,420
Indian	27,29,895	4,76,545	32,06,440	0

Breakup of net increase:

Foreign				2,04,40,349
Indian				0



ANNEXURE - C
GROSS BLOCK OF ASSETS

SR.NO.	NAME OF ASSETS	DEPRE. (%)	GROSS BLOCK				DEPRECIATION				NET BLOCK		
			OPENING	ADD.		SALES	CLOSING	OPENING	ADD.	DED.	CLOSING	31.03.2026	31.03.2025
				Before Sept.	After Sept.								
1	LAND AT GAGODAR - NFC	0%	1,07,150				1,07,150	-	-			1,07,150	1,07,150
	LAND AT AHMEDABAD - FC		6,37,42,204	-			6,37,42,204				6,37,42,204	6,37,42,204	
2	BUILDING - NFC	10%	7,51,550				7,51,550	6,38,746	11,280	-		1,01,524	1,12,804
	BUILDING - FC		40,26,100				40,26,100	2,01,305	3,82,480			34,42,316	38,24,795
3	FURNITURE & FIXTURE - NFC	10%	4,53,936				4,53,936	2,89,125	16,481	-		1,48,330	1,64,811
	FURNITURE & FIXTURE - FC		18,905	-			18,905	10,315	859		11,174	7,731	8,590
4	COMPUTERS - NFC	40%	16,38,601	93,850			17,32,451	15,09,002	89,380	-		1,34,069	1,29,599
	COMPUTERS - FC		22,49,395	6,95,777		29,45,172	18,88,870	4,22,521			23,11,391	6,33,781	3,60,525
5	VEHICLES - NFC	15%	4,74,110			28,891	4,45,219	2,96,202	26,686	26,291		1,48,622	1,77,908
	VEHICLES - FC		53,83,026	21,12,270		74,95,296	28,43,862	5,39,295			33,83,157	41,12,139	25,39,164
6	EQUIPMENTS - NFC	15%	14,60,961				14,60,961	7,54,101	1,06,029			6,00,831	7,06,860
	EQUIPMENTS - FC		15,23,364	7,51,941		22,75,305	6,46,779	2,44,279			8,91,058	13,84,247	8,76,585
	TOTAL		8,18,29,302	15,41,568	21,12,270	28,891	8,54,54,249	90,78,307	18,39,289	26,291	1,08,91,305	7,45,62,944	7,27,50,995

Foreign	1,32,00,790	14,47,718	21,12,270	-	8,05,02,982	55,91,131	15,89,433	-	71,80,564	7,33,22,418	7,13,51,863
Indian	48,86,308	93,850	-	28,891	49,51,267	34,87,176	2,49,856	26,291	37,10,741	12,40,526	13,99,132



ANNEXURE - D
GENERAL RESERVE & EARMARKED FUND

Sr.No	Particular	Exhibit No.	1.4.2025 (Rs.)	Addition (Rs.)	Deduction (Rs.)	31.03.2026 (Rs.)
A	Indian					
	SAMERTH GENERAL FUND	34	1,42,31,631	66,71,793	4,42,029	2,04,61,396
	SAMERTH TALIM KENDRA	38	2,28,145		2,28,145	-
	SUB TOTAL A		1,44,59,776	66,71,793	6,70,173	2,04,61,396
	NET INCERASE INDIAN					60,01,619
B	Foreign					
	CORPUS FUND INTEREST	31	1,19,97,044	1,21,06,502	1,00,86,571	1,40,16,975
	SOCIAL DEVELOPMENT FUND	25	66,31,184	30,76,036	2,80,191	94,27,028
	SUB TOTAL B		1,86,28,227	1,51,82,538	1,03,66,762	2,34,44,003
	NET INCERASE FOREIGN					48,15,775
	TOTAL		3,30,88,004	2,18,54,330	1,10,36,936	4,39,05,398
NET INCREASE						1,08,17,395



ANNEXURE - E
INCOME & EXPENDITURE ACCOUNT

Particulars	Foreign	Indian	31.03.2026	31.03.2025
Opening Balance	-	-	-	2,32,863
Add : Surplus / (Deficit) as per Income & Expenditure Account	2,72,26,679	31,13,118	3,03,39,797	1,00,92,565
Less: Transfer to Trust Fund	19,70,555	(1,58,606)	18,11,949	6,71,50,843
Less: Transfer to General Fund	48,15,775	60,01,619	1,08,17,395	1,04,68,247
Less: Transfer to Corpus Fund	2,04,40,349	(27,29,895)	1,77,10,454	(6,72,93,662)
Transfer to Balance Sheet	-	0	0	-



Annexure - F
CURRENT ASSETS, LOANS & ADVANCES

Amount in Rs.

Particulars	Foreign	Indian	Total 31.03.2026	Total 31.03.2025
BANK BALANCES	44,90,314	12,37,892	57,28,206	1,51,44,723
SHORT TERM INVESTMENT	4,96,38,487	1,96,71,545	6,93,10,032	5,19,54,230
TDS RECEIVABLE FY 2025-26 (Rs. 12,24,919)	10,38,461	1,86,458	12,24,919	5,66,910
DEPOSITS	-	4,44,000	4,44,000	4,64,700
PAYABLES	-	1,650	1,650	-
DUTIES & TAXES	-	(1,650)	(1,650)	84,000
TOTAL	5,51,67,262	2,15,39,895	7,67,07,157	6,82,14,563

* Break up as per Annexure F-1



CURRENT ASSETS, LOANS & ADVANCES

Projects Name	Funder Name	Exhibit No.	Bank	Short Term Investment	TDS & TCS Receivable	Deposits	Interproject Advance	Payables	Duties & Taxes	31.03.2026
Foreign										
Improving Quality of Education In Areas Affected by Distress Seasonal Migration	American India Foundation Trust 2025-26	2	44,90,314	4,96,38,487	10,38,461	-	-	-	-	5,51,67,262
Corpus Fund	APIC Trustee - Krupa Limited	3	97,800							97,800
Water Harvesting Project	APIC Trustee - Krupa Limited	4	8,71,651							8,71,651
Central Highlands Restoration Project	Commonland 2026	8	5,10,474	18,07,743						23,18,217
Landscape restoration and livelihood promotion with 2,177 households covering a population of 10,289 persons of PVTGs and other tribal communities of Bodla Block of Kawardha District, Chhattisgarh	Harit Bharat Fund	9	33,158	50,00,000						50,33,158
Water Harvesting Project	India Development Relief Fund-Chhattisgarh	10	27,443	40,08,655	961					40,37,059
Women Leading Change: Revitalising SHGs and Rural Livelihoods in Kabirdham, Chhattisgarh	IDRF - CG SHG	11	6,75,059							6,75,059
Distribute Bio-Gas Unit to needy people	IDRF - CG Biogas	12	48,551	11,00,724						11,49,275
Running education centre	IDRF - Miyawaki	13	10,581	1,00,000						1,10,581
Ensuring Social protection of marginalized Parkar Koli community	IDRF Entitlement	14	2,72,494							2,72,494
Livelihood Support programme	IDRF - Livelihood	15	5,35,724	7,75,000						13,10,724
Water Harvesting Project	India Development Relief Fund -Rapar -25-26	16	2,20,013	20,50,000						22,70,013
Day Care Center for Special Children	India Development Relief Fund - STK	17	1,89,773	30,00,000						31,89,773
Running Digital Library	IDRF - Tab Library	19	2,98,812	5,80,000						8,78,812
Running education centre	Mahavir Trust	21	2,992	11,00,000						11,02,992
Distribution of Water Wheel	Mahavir Trust - Water Wheel	22	881	9,000						9,881
Early Childhood Development (ECD)	Myriad USA (Echidna)	23	0.40	-						0.40
Water Harvesting Project	Samerth USA-Nakhatrana	24	84,123	1,10,00,000						1,10,84,123
Social Development Fund	Samerth Charitable Trust	25	25,593	28,50,000						28,75,593
Corpus Fund	Siddhart Trust	26	32,841							32,841
Running Boys Hostel	The BAOBAB	27	4,078							4,078
Working towards More Effective Policy to Increase Incomes from NTFPs and Farming for Marginalised Communities in five blocks of Chhattisgarh State	The Ford Foundation 2024-27	28	3,29,618	3,37,365						6,66,983
Day Care Center for Special Children	The Greenciff Foundation	29	1,26,849	1,20,00,000						1,21,26,849
Corpus Fund	The National Philanthropic Trust-Corpus	30	8,502	39,20,000						39,28,502
Interest on Corpus Fund	The National Philanthropic Trust-Interest	31	83,288							83,288
Indian										
Samerth General Fund	General Fund	34	12,37,892	1,96,71,545	1,86,458	4,44,000	-	1,650	(1,650)	2,15,39,895
Work towards Creating Water Positive 40 villages and hamlets in Rapar block of Kutch district of Gujarat by developing water bodies and collaborating with the government flagship programmes.	APPI-P-2	44	12,00,233		1,07,992	4,44,000	7,83,000	1,650	(1,650)	25,35,225
Ensure access to safe & adequate drinking water, water resource management for agriculture, strengthen community and institutional capacity for 8200 vulnerable households across 161 hamlets across Chhattisgarh and Rapar block, Kutch district, Gujarat	APPI-P-3 2025-32	45	0	47,81,630	4,159					47,85,789
Extension of High Impact Mega Watershed Project in Partnership with Government of Gujarat for the Development of Rural Livelihoods and Bharat Rural Livelihood Foundation	Bharat Rural Livelihood Foundation	46	33,796	1,48,89,915	74,307					1,49,98,018
TOTAL			57,28,206	6,93,10,032	12,24,919	4,44,000	-	1,650	(1,650)	7,67,07,157

ANNEXURE - G
INVESTMENT

Project Name	Exhibit No.	31.03.2026	31.03.2025
Foreign		22,28,82,527	19,46,88,105
National Philanthropic Trust Fund (Corpus)	30	18,09,44,263	17,67,15,178
National Philanthropic Trust (Corpus Interest)	31	1,29,79,457	1,13,49,720
APIC Trustees Limited - Corpus	3	79,68,349	0
Sidharth Trust - Corpus	26	1,15,96,271	0
Social Development Fund	25	93,94,187	66,23,207
Indian		1,79,26,171	1,64,56,879
Samerth General Fund	34	1,79,26,171	1,64,56,879
TOTAL		24,08,08,698	21,11,44,984

Mode of Investment

Bank/Finance Institute wise breakup:		Foreign	Indian
Fixed Deposit with scheduled banks		9,45,00,031	1,77,91,267
Sovereign Bond		1,40,50,000	0
Government Guarented Bond		11,34,00,000	0
Total		22,19,50,031	1,77,91,267

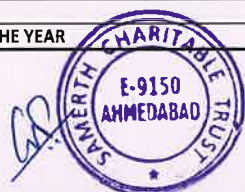


**ANNEXURE -H
GRANTS & DONATION**

Amount in Rs.

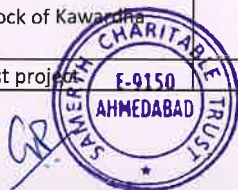
Sr. No.	Project Name	Funder Name	Exhibit No.	Foreign	Indian	Total 2025-26
	GRANTS			8,49,45,213	8,40,39,502	16,89,84,715
	Relief of the poor			3,22,71,843	5,25,00,567	8,47,72,410
1	Improving Quality of Education In Areas Affected by Distress Seasonal Migration	The American India Foundation Trust - 2024-25	1	12,57,098		12,57,098
2	Improving Quality of Education In Areas Affected by Distress Seasonal Migration	The American India Foundation Trust - 2025-26	2	43,48,872		43,48,872
3	Day Care Center for Special Children	Asha for Education	5	15,63,000		15,63,000
4	Ensuring Social protection of marginalized Parkar Koli community through availing entitlement documents and government social security schemes	India Development Relief Fund - Entitlement	14	20,22,487		20,22,487
5	Livelihood Support programme	IDRF - Livelihood Support	15	12,16,332		12,16,332
6	Running Digital Library	IDRF - Tab Library	19	14,87,974		14,87,974
7	Early Childhood Development (ECD)	Myriad USA (Echidna)	23	1,54,74,672		1,54,74,672
8	Running Boys Hostel	The BAOBAB	27	9,03,525		9,03,525
9	Day Care Center for Special Children	The Greycliffe Foundation	29	39,97,883		39,97,883
10	Running education centre	Cygnat 25.26	33		3,00,000	3,00,000
11	Enhancing quality of education and strengthening community engagement in five Gram Panchayats of Sanand area	PPG Asian Paints - 24-25	37		73,73,439	73,73,439
12	Enhancing Quality Education Ahmedabad-Towards Innovative Outlook 'n Solutions (Equations)	WIPRO 2025-26	42		26,51,500	26,51,500
13	One Time Grant for Tablets and physio therapy material	WIPRO 2026-27	43		8,99,341	8,99,341
14	Holistic Rural Development Programme	HDFC	47		4,12,76,287	4,12,76,287
	Preservation of Environment			5,26,73,370	3,15,38,935	8,42,12,305
15	Water Harvesting Project	APIC Trustee - Krupa Limited	4	23,20,625		23,20,625
16	Central Highland Restoration Project	Commonland	7	87,77,963		87,77,963
17	Central Highland Restoration Project	Commonland - 2026	8	71,74,999		71,74,999
18	Landscape restoration and livelihood promotion with 2,177 households covering a population of 10,289 persons of PVTGs and other tribal communities of Bodla Block of Kawardha District, Chhattisgarh	Harit Bharat Fund	9	78,51,631		78,51,631
19	Water Harvesting Project	India Development Relief Fund - CG	10	41,99,021		41,99,021
20	Women Leading Change: Revitalising SHGs and Rural Livelihoods in Kabirdham, Chhattisgarh	IDRF - Cg Livelihood and SHG	11	11,51,472		11,51,472
21	Plantation for Miyawaki	IDRF-IDRF CG - Miyawaki plan	13	6,49,439		6,49,439
22	Water Harvesting Project	Krupa Limited	20	25,52,147		25,52,147
23	Water Harvesting Project at Nakhatrana	Samerth USA - Nakhatrana	24	49,59,546		49,59,546
24	Support to facilitate effective participation by the tribal communities in development programs focusing on climate resilient livelihoods through capacity building and technical support in select districts in Chhattisgarh	The Ford Foundation 2024-27	28	1,30,36,527		1,30,36,527
25	Water Harvesting and Conservation: Empowering Communities through Leadership and Sustainable Livelihoods for Self-Sufficiency in the Rapar and Khadir Regions of Bhachau, Kutch, Gujarat	LIC Housing Finance Limited	35		56,78,378	56,78,378
26	Creating Drinking water facilities for Parkara koli in the remote rural area of Rapar Taluka in Kutch, Gujarat	Mukul Madhav Foundation	36		5,06,975	5,06,975
27	Work towards Creating Water Positive 40 villages and hamlets in Rapar block of Kutch district of Gujarat by developing water bodies and collaborating with the government flagship programmes.	APPI 2025- 2032	45		1,83,93,000	1,83,93,000
28	High Impact Mega Watershed Project in Partnership with the Development of Rural Development, Govt. of Chhattisgarh and Bharat Rural Livelihood Foundation - Phase-2.0	BRLF - P4	46		69,60,582	69,60,582
	CORPUS DONATION			2,04,40,349	0	2,04,40,349
29	Corpus Fund	APIC Trustee	3	88,40,000		88,40,000
30	Corpus Fund	Siddhart Trust	26	1,16,00,349		1,16,00,349
	DONATION			0	2,01,400	2,01,400
31	Samerth General Fund	-	34		2,01,400	2,01,400
TOTAL				8,49,45,213	8,42,40,902	16,91,86,115

NET OF GRANTS & DONATIONS				Foreign	Indian	Total 2025-26
OPENING BALANCE OF UNUTILIZED GRANTS				3,58,31,453	2,66,82,646	6,25,14,099
ADD : GRANTS RECEIVED (Annexure - H)				8,49,45,213	8,40,39,502	16,89,84,715
ADD : DONATION (Annexure - H)				0	2,01,400	2,01,400
LESS : UN UTILIZED GRANTS (Annexure- H1)				5,31,37,887	1,97,83,808	7,29,21,695
ADD: RECEIVABLE GRANTS (Annexure- H2)				0	7,79,137	7,79,137
GRANTS AND DONATIONS UTILIZED DURING THE YEAR				8,79,76,387	9,19,18,877	15,95,57,656



ANNEXURE - H1
UNUTILIZED GRANT BREAK UP

Sr.No.	Funder Name	Opening Balance 01.04.2025	Received	Payments	Unutilized Grant as on 31.03.2026	Foreign	Indian
Relief of the poor		1,77,17,922	8,47,72,410	8,11,40,502	2,13,49,830	2,13,49,829	1
1	<u>American India Foundation</u> - Improving Quality of Education In Areas Affected by Distress Seasonal Migration	1,17,904	12,57,098	13,75,002	0	0	
2	<u>American India Foundation</u> - Improving Quality of Education In Areas Affected by Distress Seasonal Migration	0	43,48,872	42,51,072	97,800	97,800	
3	<u>Asha for Education</u> - Day Care Center for Special Children	21,54,589	15,63,000	37,17,589	0	0	
4	<u>Boyas Hostel</u> - Running Boys Hostel for Migrant Children	8,22,385	0	8,22,385	-0	-0	
5	<u>IDRF Entitlement</u> - Ensuring Social protection of marginalized Parkar Koli community	12,77,621	20,22,487	19,89,384	13,10,724	13,10,724	
6	<u>IDRF - Livelihood</u> - Livelihood Support programme	18,80,895	12,16,332	8,27,214	22,70,013	22,70,013	
7	<u>IDRF STK</u> - Day Care Center for Special Children	18,89,228	0	10,10,416	8,78,812	8,78,812	
8	<u>IDRF TLM</u> - Distribution of TLM Material to the Government Schools	1,45,021	0	1,45,021	0	0	
9	<u>IDRF Tablet Library</u> - Running Digital Library	0	14,87,974	3,84,982	11,02,992	11,02,992	
10	<u>Mahavir Trust</u> - Livelihood Support Project	4,39,886	0	4,30,005	9,881	9,881	
11	<u>Mahavir Trust</u> - Water Wheels	1,25,000	0	1,25,000	0	0	
12	<u>Myriad USA (Echidna)</u> - Early Childhood Development (ECD)	0	1,54,74,672	43,90,550	1,10,84,123	1,10,84,123	
13	<u>The BAOBAB</u> - Running Boys Hostel	0	9,03,525	2,36,542	6,66,983	6,66,983	
14	<u>The Greenduff Foundation</u> - Day Care Center for Special Children	35,46,895	39,97,883	36,16,276	39,28,502	39,28,502	
15	<u>Cygnnet -2025-26</u> - Running digital library in the community	0	3,00,000	3,00,000	0		0
16	<u>PPG Asian Paints-24-25</u> - Enhancing quality of education and strengthening community engagement in five Gram Panchayats of Sanand area	0	73,73,439	73,73,439	0		0
17	<u>Truetzchler India</u> - Running education centre	36,43,454	0	36,43,454	0		0
18	<u>Vikram Lal</u> - Cyclon Relief	2,07,947	0	2,07,947	0		0
19	<u>WIPRO</u> - Enhancing Quality Education Ahmedabad-Towards Innovative Outlook 'n Solutions (Equations)	14,67,097	0	14,67,097	0		0
20	<u>WIPRO-2025-26</u> - Enhancing Quality Education Ahmedabad-Towards Innovative Outlook 'n Solutions (Equations)	0	26,51,500	26,51,500	0		0
21	<u>WIPRO-OTG</u> - One Time Grant for Tablets and physio theraoy material	0	8,99,341	8,99,340	1		1
22	<u>HDFC</u> - Holistic Rural Development Programme	0	4,12,76,287	4,12,76,287	0		0
Preservation of Environment		4,37,90,719	7,83,71,911	7,05,90,765	5,15,71,865	3,17,88,058	1,97,83,808
23	<u>APIC Trustee - Krupa Limited</u>	0	23,20,625	2,408	23,18,217	23,18,217	
24	<u>Commonlad</u> - Central Highlands Restoration Project	33,69,479	87,77,963	1,21,47,442	0	0	
25	<u>Commonlad</u> - Central Highlands Restoration Project	0	75,39,497	25,06,339	50,33,158	50,33,158	
26	<u>Harit Bharat Fund</u> - Landscape restoration and livelihood promotion with 2,177 households covering a population of 10,289 persons of PVTGs and other tribal communities of Bodla Block of Kawardha District, Chhattisgarh	0	80,56,851	40,19,793	40,37,059	40,37,059	
27	<u>IDRF - CG</u> - Water Harvest project	17,24,721	41,99,021	52,48,683	6,75,059	6,75,059	



28	IDRF - CG Livelihood and SHG - Women Leading Change: Revitalising SHGs and Rural Livelihoods in Kabirdham, Chhattisgarh	0	11,51,472	2,197	11,49,275	11,49,275	
29	IDRF - CG - Bio Gas - Distribute Bio-Gas Unit to needy people	7,80,026	0	6,69,445	1,10,581	1,10,581	
30	IDRF CG Miyawaki - Plantation for Miyawaki	0	6,49,439	3,76,945	2,72,494	2,72,494	
31	IDRF - Rapar-25-26 - Water Harvesting Project	59,96,403	0	28,06,630	31,89,773	31,89,773	
32	Krupa Limited - Water Harvesting Project	-0	25,52,147	25,52,147	0	0	
33	Samerth USA - Nakhatrana - Water Harvesting Project	18,74,589	49,59,546	39,58,541	28,75,593	28,75,593	
34	The Ford Foundation 2025-26 - Support to facilitate effective participation by the tribal communities in development programs focusing on climate resilient livelihoods through capacity building and technical	96,86,811	1,30,36,527	1,05,96,489	1,21,26,849	1,21,26,849	
35	LIC Housing Finance Limited - Water Harvesting and Conservation: Empowering Communities through Leadership and Sustainable Livelihoods for Self-Sufficiency in the Rapar and Khadir Regions of Bhachau, Kutch, Gujarat	41,30,770	57,19,060	98,49,830	0	0	
36	Mukul Madhav Foundation - Creating Drinking water facilities for Parkara koli in the remote rural area of Rapar Taluka in Kutch, Gujarat	0	5,06,975	5,06,975	0	0	
37	APPI-P2-2022-25 - Work towards Creating Water Positive 40 villages and hamlets in Rapar block of Kutch district of Gujarat by developing water bodies and collaborating with the government flagship programmes.	1,62,27,921	2,46,083	1,16,88,214	47,85,789		47,85,789
38	APPI -2025 -32 - Work towards Creating Water Positive 40 villages and hamlets in Rapar block of Kutch district of Gujarat by developing water bodies and collaborating with the government flagship programmes.	0	1,86,56,705	36,58,687	1,49,98,018		1,49,98,018
TOTAL		6,15,08,642	16,31,44,321	15,17,31,267	7,29,21,695	5,31,37,887	1,97,83,808



ANNEXURE - H2
RECEIVABLE GRANT BREAK UP

Sr.No.	Funder Name	Exhibit No:	Opening Balance 01.04.2025	Received	Payments	Receivable Grant as on 31.03.2026	Foreign	Indian
	Preservation of Environment		10,05,457	69,70,070	87,54,664	7,79,137	0	7,79,137
3	BRLF - High Impact Mega Watershed Project In Partnership with the Development of Rural Development, Govt. of Chhattisgarh and Bharat Rural Livelihood Foundation - Phase-2.0	46	10,05,457	69,70,070	87,54,664	7,79,137		7,79,137
	TOTAL		10,05,457	69,70,070	87,54,664	7,79,137	0	7,79,137



ANNEXURE - I (1)
INTEREST INCOME

Amount in Rs.

Particulars	Exhibit No	Foreign	Indian	Total 2025-26	Total 2024-25
Interest on Fixed Deposit	3,9,25,31,32, 34,44,45	1,52,45,169	17,80,615	1,70,25,784	1,68,62,721
Interest on Savings Bank Account	9,25,32,34,3 5,44,46	1,42,589	1,42,166	2,84,755	3,15,969
Interest on TDS		-	19,673	19,673	27,213
TOTAL A		1,53,87,758	19,42,454	1,73,30,211	1,72,05,902

ANNEXURE - I (2)
PREMIUM ON PURCHASE OF BONDS

Amount in Rs.

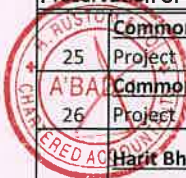
Particulars	Exhibit No	Foreign	Indian	Total 2025-26	Total 2024-25
Premium on purchase of bonds					
Social Development Fund	25	2,15,008		2,15,008	
National Philanthropic Trust	31	31,01,843		31,01,843	
Total B		33,16,851	-	33,16,851	-

Net Interest Income [C (A-B)]		1,20,70,907	19,42,454	1,40,13,360	1,72,05,902
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ANNEXURE - J
EXPENDITURE ON OBJECTS OF THE TRUST

Sr.No.	Particulars	Exhibit No.	Programme Cost	Programme Human Resource Cost	Total Amt. (Rs.)	Foreign	Purpose wise classification of FCRA	Indian
Relief of the poor			5,24,69,642	3,02,86,067	8,27,55,709	3,04,19,431		5,23,36,277
1	AIF - Improving Quality of Education In Areas Affected by Distress Seasonal Migration	1	1,79,573	11,04,139	12,83,712	12,83,712	IX-10	
2	AIF 2024-25 - Improving Quality of Education In Areas Affected by Distress Seasonal Migration	2	3,63,335	36,58,813	40,22,148	40,22,148	IX-10	
3	Asha For education - Day Care Center for Special Children	5	66,373	27,07,683	27,74,056	27,74,056	IX-4	
4	Boys Hostel - Boys Hostel in Gagodar	6	4,29,586	3,36,200	7,65,786	7,65,786	IX-10	
5	IDRF Entitlement - Ensuring Social protection of marginalized Parkar Koli community	14	3,47,698	14,95,686	18,43,384	18,43,384	VIII-7	
6	IDRF Livelihood - Livelihood Support	15	8,25,000		8,25,000	8,25,000	VIII-1&2	
7	IDRF-STK - Day Care Center for Special Children	17	1,22,714	1,91,201	3,13,915	3,13,915	IX-4	
8	IDRF Tablet Library - Running Digital Library	19	2,47,636	1,30,459	3,78,095	3,78,095	IX-8	
9	Mahavir Trust - Grant Support for Livelihood Activity	21	4,30,000		4,30,000	4,30,000	VIII-1&2	
10	Mahavir Trust - Water Wheel	22	1,25,000		1,25,000	1,25,000	X-5	
11	Myriad USA (Echidna) - Early Childhood Development (ECD)	23	11,74,985	24,20,974	35,95,959	35,95,959	IX-10	
12	Social Development Fund	25	15,000	34,530	49,530	49,530		
13	The BAOBAB - Running Boys Hostel	27	24,334	1,11,000	1,35,334	1,35,334	IX-10	
14	Ford Foundation - Support to facilitate effective participation by the tribal communities in development programs focusing on climate resilient livelihoods through capacity building and technical support in select districts in Chhattisgarh	28	28,84,047	61,50,383	90,34,430	90,34,430	VIII-1,2& 19	
15	The Greenciff Foundation - Day Care Center for Special Children	29	16,15,920	13,33,039	29,48,959	29,48,959	IX-4	
16	The National Philanthropic Trust - Interest on Corpus	31	13,04,533	5,89,591	18,94,124	18,94,124		
17	Cygnat - Running education centre	33	21,584	1,80,002	2,01,586			2,01,586
18	PPG Asian Paints Pvt Ltd 2024-25 - Enhancing quality of education and strengthening community engagement in five Gram Panchayats of Sanand area	37	40,72,174	25,01,139	65,73,313			65,73,313
19	Truetzler - Running education centre	39	9,90,575	18,84,019	28,74,594			28,74,594
20	WIPRO - Enhancing Quality Education Ahmedabad-Towards Innovative Outlook 'n Solutions (Equations)	41	2,56,511	6,56,370	9,12,881			9,12,881
21	WIPRO 2025-26 - Enhancing Quality Education Ahmedabad-Towards Innovative Outlook 'n Solutions (Equations)	42	1,40,315	20,90,175	22,30,490			22,30,490
22	WIPRO-OTG - One Time Grant for Tablets and physio theraoy material	43	8,99,340		8,99,340			8,99,340
23	HDFC - Holistic Rural Development Programme	47	3,58,43,208	26,86,098	3,85,29,306			3,85,29,306
24	General fund	34	90,201	24,566	1,14,767			1,14,767
Preservation of Environment			3,97,27,903	2,18,43,120	6,15,71,023	2,96,13,263		3,19,57,761
25	Commonland - Central Highlands Restoration Project	7	47,53,371	51,15,129	98,68,500	98,68,500	VIII-1 & 19	
26	Commonland - Central Highlands Restoration Project	8	2,31,882	19,35,000	21,66,882	21,66,882	VIII-1 & 19	
27	Harit Bharat Fund - Landscape restoration and livelihood promotion with 2,177 households covering a population of 10,289 persons of PVTGs and other tribal communities of Boda Block of Kawardha District, Chhattisgarh	9	19,09,130	14,36,296	33,45,426	33,45,426	X-18	
28	IDRF-CG - Water Harvest project	10	41,56,035	4,56,000	46,12,035	46,12,035	X-19	



29	IDRF - CG - Biogas - Distribute Bio-Gas Unit to needy people	12	6,68,324		6,68,324	6,68,324	VIII-19	
30	IDRF CG Miyawaki - Plantation for Miyawaki	13	3,74,464		3,74,464	3,74,464	X-18	
31	IDRF rapar 25-26 - Water Harvesting Project	16	23,18,700	3,55,340	26,74,040	26,74,040	X-19	
32	Krupa Limited - Water Harvesting Project	20	21,18,442	28,200	21,46,642	21,46,642	X-19	
33	Samerth USA-nakhatrana - Water Harvesting Project	24	36,77,950	79,000	37,56,950	37,56,950	X-19	
34	LIC Housing Finance Limited - Water Harvesting and Conservation: Empowering Communities through Leadership and Sustainable Livelihoods for Self-Sufficiency in the Rapar and Khadir Regions of Bhachau, Kutch, Gujarat	35	79,82,779	14,19,576	94,02,355			94,02,355
35	Mukul Madhav Foundation - Creating Drinking water facilities for Parkara koli in the remote rural area of Rapar Taluka in Kutch, Gujarat	36	3,88,796	1,07,999	4,96,795			4,96,795
36	Vikram Lal - Cyclon Relief	40	37,006	40,000	77,006			77,006
37	APPI-P2-2022-25 - Work towards Creating Water Positive 40 villages and hamlets in Rapar block of Kutch district of Gujarat by developing water bodies and collaborating with the government flagship programmes.	44	77,32,886	31,99,354	1,09,32,240			1,09,32,240
38	APPI-2025 -32 - Work towards Creating Water Positive 40 villages and hamlets in Rapar block of Kutch district of Gujarat by developing water bodies and collaborating with the government flagship programmes.	45	4,69,897	24,15,000	28,84,897			28,84,897
39	BRLF P-4 High Impact Mega Watershed Project in Partnership with the Development of Rural Development, Govt. of Chhattisgarh and Bharat Rural Livelihood Foundation	46	29,08,242	52,56,226	81,64,468			81,64,468
Total			9,21,97,545	5,21,29,187	14,43,26,732	6,00,32,694		8,42,94,038



ANNEXURE - K				
ADMINISTRATIVE EXPENSES				
Amount in Rs.				
Particulars	Foreign	Indian	Total (2025-26)	2024-25
Office Admin cost (Head office cost)				
Bank Charges	8,647	1,905	10,551	10,267
Repair & Maintenance	7,62,325	0	7,62,325	-
Electricity	68,180	12,920	81,100	91,899
Office Expenses	1,11,396	89,156	2,00,552	1,74,795
Communication	19,209	34,651	53,860	73,446
Annual Maintenance Office and Equipment	1,59,578	0	1,59,578	1,40,175
Stationery & Printing	3,400	0	3,400	1,500
GST Temporary Registration payment	0	3,200	3,200	0
Travel	2,22,462	0	2,22,462	89,542
TDS Interest	113	592	705	3,499
SUB TOTAL	13,55,310	1,42,423	14,97,733	5,85,123
Programme Admin Cost (Field office/Centre Cost)				
Electricity	1,64,579	99,791	2,64,370	3,00,353
Centre Rent	13,81,553	12,77,513	26,59,066	24,20,163
Bank Charges	58,662	781	59,443	42,542
Office Expense	5,36,834	3,90,586	9,27,420	9,94,688
Center Setup Cost	70,030	14,000	84,030	-
Communication	1,41,314	99,208	2,40,523	2,49,836
Food and refreshment during meeting	2,81,167	5,65,055	8,46,222	8,28,785
Annual Maintainance	3,476	77,491	80,967	95,062
Insurance	1,74,314	1,59,646	3,33,960	7,83,315
Repair & maintenance Office and Computers	6,19,474	2,32,461	8,51,935	7,46,170
Stationery & Printing	1,44,558	4,57,299	6,01,857	7,31,276
Postage /Courier	59,293	18,259	77,552	65,110
Workshop Registration Fees	9,650	4,000	13,650	-
Computer consumables	26,722	59,859	86,581	87,106
Consultancy Fees - Fund Raising	0	0	-	11,350
SUB TOTAL	36,71,626	34,55,950	71,27,576	73,55,756
Account & Management Cost (Annexure-K1)				
Accountant Salary	17,70,852	13,43,710	31,14,562	23,28,000
Gratuity Premiumof admin staff	5,52,042	89,155	6,41,197	13,42,000
HR, governance & Admin cost	13,20,000	0	13,20,000	12,88,600
SUB TOTAL	36,42,894	14,32,865	50,75,759	49,58,600
Grand Total	86,69,830	50,31,238	1,37,01,068	1,28,99,479



ANNEXURE - L
REMUNERATION TO TRUSTEE

Amount in Rs.

Particulars	Exhibit No	Foreign	Indian	31-03-2026	31-03-2025
Payment to Trustee Ms. Gazala Paul for working as a full time Director of the Trust.	5,7,8,10,18,20,23,28,31,44,45	20,02,536	6,37,464	26,40,000	24,00,000
TOTAL		20,02,536	6,37,464	26,40,000	24,00,000

ANNEXURE - M
AUDIT FEES

Amount in Rs.

Particulars	Exhibit No.	Foreign	Indian	31-03-2026	31-03-2025
STATUTORY AUDIT FEES					
A.S. Shaikh & Co. Chartered Accountants F.Y. 2024-25 and H.Rustom & Co. Chartered Accountants F.Y. 2024-25	2,7,9,23,28,29,41,45,46,47	1,85,212	1,14,788	3,00,000	2,70,000
INTERNAL AUDIT FEES					
Hemali P Shah Chartered Accountant F.Y. 2025-26	10,23,28,31,35,39,40,41	4,43,650	4,20,828	8,64,478	8,08,722
TOTAL		6,28,862	5,35,616	11,64,478	10,78,722

ANNEXURE - N
CHARITY COMMISSIONER CONTRIBUTION

Amount in Rs.

Particulars	Exhibit No.	Foreign	Indian	31-03-2026	31-03-2025
Charity Commissioner Contribution			-	0	0
TOTAL		-	-	-	-

ANNEXURE - O
Profite/Loss on Sale of Assets

Amount in Rs.

Particulars	Exhibit No.	Sale Price	W.D.V. As on 01/04/2025	Gain/ (Loss)	31.03.2026
2 wheeler - Motor Cycle (1 Nos.) - Indian	34	2,600	2,600	-	0
TOTAL		2,600	2,600	-	-



ANNEXURE P

ACCOUNTING POLICIES AND NOTES FORMING PART OF ACCOUNTS

(A) Accounting Policies:

(1) Basis of Preparation of Financial Statement:

- The Trust follows the cash system of accounting. However, Interest Income is recognized on accrual basis to the extent reflected in Balance Confirmation Certificate received from the respective Banks.

(2) Grants and Donation:

- Grants and Donation are recognised when incomes are collected and expenditure is recorded when the related payments are made. Unutilised programme grants are reflected as liabilities in the Balance Sheet.

(3) Fixed Assets and Depreciation:

- Fixed Assets have been stated at the Written Down Value
- Depreciation of fixed assets has been provided in the books of accounts at written down value (W.D.V) rates as prescribed under Income Tax Act 1961.

(4) Investments:

- Investment valuation is stated at cost.

(5) Foreign Currency Transactions:

- All foreign currency transactions are recorded at the rates prevailing as on the date of transaction.

(B) Notes Forming Part of Accounts:

1. The accounts have been prepared to comply with all material aspects and applicable accounting principles in India, and the relevant provisions of the Gujarat Public Trusts Act 1950.
2. The trust has no trading or manufacturing activities, hence does not maintain any record of raw material or finished goods.
3. In the opinion of the management, the activities & programmes of the trust falls under educational purpose, Natural Resource Management & relief of poor as per the section 2(15) of the income tax Act.
4. Figures have been rounded off to the nearest rupee.
5. Previous year figures have been regrouped, wherever necessary.
6. Administrative expenses include central office admin expense, programme admin expense and accounts and admin staff cost as per the FCRA rules 2011.
7. No income tax liability is attracted for the year, hence no income tax provision has been made in the accounts.
8. The Trust has during the year received revenue grants of **Rs. 16,89,84,715/-** and Corpus Donation of **Rs. 2,04,40,349/-** and Donation of **Rs. 2,01,400/-**.
9. The Trust is registered on 30th September 1992 with the charity Commissioner, (Gujarat) Ahmedabad vide registration no E/ 9150/ Ahmedabad.
10. The Trust has been granted registration u/s 12AB of the Income Tax Act 1961, vide certificate no. **AACTS9428G25AD01** dated 17th March 2026 issued by the Commissioner of Income Tax(Exemption), Ahmedabad.
11. The Trust has been granted registration u/s 80G of the Income Tax Act 1961, vide certificate no. **AACTS9428G25AD02** dated 17th March 2026 issued by the Commissioner of Income Tax(Exemption), Ahmedabad.



12. The Trust has been granted registration under Foreign Contribution and Regulation Act, 1976, vide registration no. 041910243 dated 5th December 2000, Renewed on 16th December 2021.
13. The Trust is not engaged in any industrial, commercial or business activities.
14. Management has confirmed that the Samerth Charitable Trust is complying with all the requirements of law, which are material for the purpose of attaining its objects.
15. The Charity Commissioner Contribution for the F.Y. 2023-24, 2024-25 has not been paid as it been not raised from the office of the charity commissioner
16. During the year, the following assets were purchased.

Sr. No.	Assets detail	Amount (Rs.)		
		FCRA	Indian	Total
1	Laptop (7 Nos.)	6,95,777	93,850	7,89,627
2	Mahindra Scorpio N (1 Nos.)	21,12,270		21,12,270
3	Air Condition (6 Nos.)	2,59,200		2,59,200
4	RO Machine (1 Nos.)	22,065		22,065
5	HP Laser Printer (1 Nos.)	22,066		22,066
6	Epson Projector (2 Nos.)	1,26,720		1,26,720
7	Television-TV (1 Nos.)	34,000		34,000
8	Solar System (1 Nos.)	2,87,890		2,87,890
Total		35,59,988	93,850	36,53,838

17. Asset fund Rs 7,45,62,944/- is arrived as follows:

Opening Balance	Rs. 7,27, 50,995.00
Add: Addition of Assets	<u>Rs. 36, 53,838.00</u>
Total:	Rs. 7,64, 04,833.00
Less: Vehicle Sale	Rs. 2,600.00
Depreciation	
of Assets	<u>Rs. 18, 39,289.00</u>
Closing Balance	Rs. 7,45, 62,944.00

SIGNATURES TO ANNEXURE A TO P

For, Samerth Charitable Trust



[Signature]

Ms Gazala Paul
Managing Trustee

DATE: 10th July 2026
PLACE: Ahmedabad

For, A S Shaikh & Co.
Chartered Accountants
Firm Reg. No. 139775W



[Signature]

Aslam Shaikh
Proprietor
Membership No.162345
UDIN: 26162345TMIKSL7085

DATE: 10th July 2026
PLACE: Ahmedabad

For, H. Rustom & Co.
Chartered Accountants
Firm Reg. No. 108908W



[Signature]

HRD DALAL
Proprietor
Membership No.31368
UDIN: 26031368DUAYDU4473

DATE: 10th July 2026
PLACE: Ahmedabad