

RAKESH M & ASSOCIATES

Chartered Accountants

Regd. Office: Address: - NO 55, THIRD FLOOR SAIDULAJAB, NEAR WEST END MARG NEW DELHI 110030
E-mail- rakeshshyamandassociate@gmail.com



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

Rakesh Mandal



CA. RAKESH KUMAR MANDAL

(Proprietor) Membership No. - 315488

UDIN: ..26315488IWEZEJ3594

DATE: 25/02/2026

For Nisarga Charitable Trust (R)

ನಗರಾಜ
President

M/S NISARGA CHARITABLE TRUST

**AT- # 09, WARD NO. 12, MEDARAHALLI, BENGALURU- 560090, INDIA
BALANCE SHEET FOR THE DATE AS ON 25TH FEBRUARY 2026**

(Figure in Rs.)			
Particulars	Schedules		RS.
<u>SOURCES OF FUNDS</u>			
Capital Fund	1		299,819
Retained Earning			1,214,904
Total			<u>1,514,723</u>
<u>APPLICATION OF FUNDS</u>			
Fixed Assets	2		1,066,758
Current Assets, Loan & Advances	3		447,965
Less: Current Liabilities	4		-
Net Current Assets			
Total			<u>1,514,723</u>
Significant Accounting Policies	5		

Schedules 1 - 5 form an integral part of the accounts.

Auditors' Report

This is the Balance Sheet as referred to in our report of even date attached.

For RAKESH M & ASSOCIATES

Chartered Accountants

FRN :043963N

UDIN:..26315488IWEZEJ3594

RAKESH KUMAR MANDAL

(Proprietor)

M. NO : 315488

Place : - Raisinghnagar

For and on Behalf of the Trust

President/Founder



For Nisarga Charitable Trust (R)

President

M/S NISARGA CHARITABLE TRUST

AT:- # 09, WARD NO. 12, MEDARAHALLI, BENGALURU- 560090, INDIA
INCOME & EXPENDITURE FOR THE DATE AS ON 25TH FEBRUARY 2026

(Figure in Rs.)		
Particulars	Schedules	RS.
<u>Income</u>		
Donation & Subscription and Fees	6	3,024,600
Membership Fee and Contribution		
Total - A		3,024,600
<u>EXPENDITURE</u>		
Expenses	7	3,024,250
Total - B		3,024,250
Excess of Income over Expenditure (A-B)		350
Surplus/Loss Transfer to General Reserve		350

Schedules 6 to 8 forms an integral part of the Income & Expenditure

Auditors' Report

This is the Income & Expenditure Account as referred to in our report of even date

For RAKESH M & ASSOCIATES

Chartered Accountants

FRN :043963N

Rakesh Mandal

RAKESH KUMAR MANDAL

(Proprietor)

M. NO : 315488

UDIN:..26315488IWEZEJ3594



For and on Behalf of the Trust

President/Founder

For Nisarga Charitable Trust (R)

President
President

SCHEDULE FORMING PART OF THE ACCOUNTS FOR THE DATE AS ON 25TH FEBRUARY 2026

M/S NISARGA CHARITABLE TRUST AT- # 09, WARD NO. 12, MEDARAHALLI, BENGALURU- 560090, INDIA SCHEDULE FORMING PART OF THE ACCOUNTS FOR THE DATE AS ON 25TH FEBRUARY 2026	
1 Capital Fund	
Particulars	RS
Capital Fund	
Opening Balance	299,050
Introduce	419
Add: Excess of Income over Expenditure	350
Total	299,819

2 Fixed Assets	
Particulars	RS
Tangible Fixed Assets	
Furniture & Fittings	66758.00
Other Assets	1000000.00
Total	1066758.00

3 Current Assets, Loans & Advances	
Particulars	RS
Current Assets	
Cash in Bank	249819.00
Other Assets	50000.00
Advances	148146.00
Total	447,965

4 Current Liabilities & Provisions	
Particulars	RS
Current Liabilities <i>Rabrah Mondal</i>	
Total	-



For Nisarga Charitable Trust (R)

Rabrah Mondal
President

SCHEDULE FORMING PART OF BALANCE SHEET FOR THE DATE AS ON 25TH FEBRUARY 2026

<u>M/S NISARGA CHARITABLE TRUST</u> AT- # 09, WARD NO. 12, MEDARAHALLI, BENGALURU- 560090, INDIA SCHEDULES FORMING PART OF BALANCE SHEET FOR THE DATE AS ON 25TH FEBRUARY 2026	
5	Notes to Accounts
For the PERIOD ended 25TH FEBRUARY 2026 1. The trust accounts for Income and Expenditure on accrual basis. 2. Balances of some of the parties are subject to reconciliation/confirmation.	

SCHEDULE FORMING PART OF BALANCE SHEET FOR THE DATE AS ON 25TH FEBRUARY 2026

<u>M/S NISARGA CHARITABLE TRUST</u> SCHEDULES FORMING PART OF BALANCE SHEET FOR THE DATE AS ON 25TH FEBRUARY 2026	
Receipts	
Particulars	RS
6 Donation Receipts	3024600
Misc Receipts	
Total	3,024,600

7	Expenses	
	Particulars	RS
	<u>Administrative Expenses</u>	
	Document Related Expenses	174,850
	Printing & Stationery	97,860
	Electricity Bill	47,880
	Salary & Wages	720,000
	 Women Health & Nutrition	
	Administration Proposal Compliance	
	Rent	300,000
	Medical Supplies	385,900
	Utilities Exp	281,560
	Environment Education Drives	96,700
	Food & Lodging	281,200
	Repairs and Maintainace	285,660
	Fundraising Exp <i>Rakesh Manda</i>	352,640
	Total	3,024,250



For Nisarga Charitable Trust (R)

President
President