INDIA

L. D'SOUZA & CO.
CHARTERED ACCOUNTANTS

H.O. : 2nd Floor, N.D.T.A. Shopping Complex, Opp. Liberty Cinema, Sadar, Nagpur-440001. Tel : 0712-6612665

B.O. : 3rd Floor, Peace Center, Above South Indian Bank, G.N.B. Road, Ambari, Guwahati-781001. Tel : 0361-2730417

AUDITOR'S REPORT TO THE MEMBERS

We have audited the attached Balance Sheet of **ASSISI SEVASADAN TRUST, NAGEPALLI, DISTRIT GADCHIROLI - FOREIGN CONTRIBUTION ACCOUNT** as at 31st March, 2025 and also the Income and Expenditure Account and Receipts and Payments Account of the Trust for the year ended on that date annexed thereto. These financial statements are the responsibility of the Trust's 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 from material misstatements. An audit includes, examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

A. We have obtained all the information and explanation which to the best of our knowledge and belief, were necessary for the purpose of our audit.

B. In our opinion, proper books of accounts as required by the Foreign Contribution [Regulation] Act, 2010 (42 of 2010) and the Foreign Contribution [Regulation] Rules, 2011 have been kept by the trust so far as appears from our examination of these books.

C. The Balance Sheet and Income and Expenditure Account dealt with by these report are in agreement with the books of accounts of the Trust.

D. It is the policy of the Trust to prepare its financial statements on the cash receipts and disbursements basis. On this basis, revenue and the related assets are recognised when received rather than when earned, and expenses are recognised when paid rather than when the obligation is incurred. In our opinion, the financial statements give a true and fair view of the assets and liabilities arising from cash transactions of Assisi Sevasadan Trust, Nagepalli, District Gadchiroli as at 31st March, 2025, and the revenue collected and expenses paid during the year then ended on the cash receipts and disbursements as described in Notes.

FOR L. D' SOUZA & CO.,
CHARTERED ACCOUNTANTS
Firm Registration No. 101974W

L. D'SOUZA & CO. NAGPUR CHARTERED ACCOUNTANTS

BIJESH BALAKRISHNAN
PARTNER
Membership No. 153645
UDIN : 25153645BMLIPZ1978

NAGPUR :
DATED : 13th August, 2025