



Gautam Shah & Associates

CHARTERED ACCOUNTANTS

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AUDITOR'S REPORT

To
The Trustees
Aditya Birla Education Trust,
B-4, Aditya Birla Centre,
SK Ahire Marg, Worli,
Mumbai-400030

We have audited the accompanying financial statements of **Aditya Birla Education Trust** which comprise the Balance Sheet as at 31st March 2024, Income and Expenditure Account and the Receipt and Payment Account for the year then ended.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements in accordance with The Foreign Contribution (Regulation) Act, 2010 read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011. This responsibility includes preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an 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.

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 financial statements of the **Aditya Birla Education Trust** for the year ended 31st March, 2024 are prepared, in all material respects, in accordance with the generally accepted accounting principles in India.

1 This report is issued in accordance with the terms of our agreement.



2. Aditya Birla Education Trust (hereinafter referred to as 'the trust') having its registered office at B-4, Aditya Birla Centre, S K Ahire Marg, Worli Mumbai-400030, having Charity Regn No. E-25549(Mumbai), is registered under Foreign Contribution (Regulation) Act, 2010 with Ministry of Home affairs vide Registration no: 083781602 for the purpose Educational and Social. The FCRA renewal certificate is issued on 17-11-2023 and valid till 01-04-2029. The Trust under the said Act is permitted to take donation from foreign sources to carry out its activities as per the Foreign Contribution (Regulation) Act, 2010.

Trustee's Responsibility for the financial Statements

The accompanying income and expenditure statement, receipt and payment account, and balance sheet (hereinafter referred to as 'FCRA Financial Statement'), including the creation and maintenance of all accounting and other records supporting its contents, is solely the responsibility of the Management of the Trust. The Trust's Management is responsible for the designing, implementing and maintaining internal control relevant to the preparation and presentation of the FCRA Financial Statements, and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances. The Trust's Management is also responsible for ensuring the compliance with the provisions of FCRA, 2010 and rules framed thereunder.

Auditor's Responsibility

We audited the financial statements of Aditya Birla Education Trust as of and for the financial year ended 31 March 2024. Our audits of these financial statements were conducted in accordance with the Standards on Auditing and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of 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.

Pursuant to the provision of the requirements of FCRA, 2010 and rules framed thereunder, our responsibility is to express reasonable assurance in the form of an opinion based on our audit and examination of books and records as to whether the Trust has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011 and whether the Trust has utilized the foreign contribution received for the purpose(s) it is registered/ granted prior permission under Foreign Contribution (Regulation) Act, 2010.



We conducted our examination of the FCRA Financial Statement in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India. In accordance with the requirements of the Guidance Note, we have examined the above details with the audited financial statements. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.

Restriction on Use

This certificate has been prepared at the request of the Aditya Birla Education Trust solely for the purpose of submission to the Ministry of Home Affairs. It should not be used by any other person or for any other purpose. Accordingly, we do not accept or assume any liability or any duty of care or for any other purpose or to any other party to whom it is shown or into whose hands it may come without our prior consent in writing.

For **Gautam Shah & Associates**
CHARTERED ACCOUNTANTS
FRN. 012844W



(CA. GAUTAM SHAH)- PARTNER
Membership No.- 043211
UDIN :-24043211BKFMLQ7082

PLACE :- MUMBAI,
DATED :-28-09-2024

Self Help Group Project under Foreign Contribution (Regulation) Act 2010
Funded by Bill & Melinda Gates Foundation and Aditya Birla Education Trust (FCRA Reg No: '083781602)
A Unit of Aditya Birla Education Trust (Public Trust)

Name of the Public Trust :- ADITYA BIRLA EDUCATION TRUST
Balance Sheet As at 31st March 2024

(Amount in Rupees)

FUNDS & LIABILITIES.	Note No	Amount Rs.	Amount Rs.	PROPERTY & ASSETS	Note No	Amount Rs.	Amount Rs.
TRUST FUNDS OR CORPUS		NIL	NIL	FIXED ASSETS - TANGIBLE	2		
OTHER EARMARKED FUNDS				Furniture & Fixture		92,376	
BMGF Fund Account-Opening Bal		2,00,19,634		Plant & Machinery		7,22,223	8,14,598
Less :- Transfer to Fixed Assets Fund		9,00,847					
Less :Transfer to Income and Expenditure Account		54,67,278	1,36,51,509	INVESTMENT	3		
FIXED ASSETS FUND				Fixed Deposits with SBI Bank			1,36,27,558
BMGF Fixed Assets Fund -Opening Bal		-		LOANS & ADVANCES			
Add :- Transfer from BMGF fund		9,00,847					
Less :Transfer to Income and Expenditure Account for Depreciation / Amortisation		86,249	8,14,598	Accrued Interest	4	80,277	
CURRENT LIABILITY	1		2,42,912	TDS ON FDR		1,00,377	1,80,654
INCOME & EXPENDITURE ACCOUNTS:-				CASH & BANK BALANCES			
Balance Sheet as per last Balance Sheet.		-		Cash		-	
Less: Appropriation, if Any.		NIL		FCRA Saving Bank Account with SBI			86,208
Add : Surplus As per Income & Expenditure Account		-					
Less: Deficit As per Income & Expenditure Account		NIL	NIL				
TOTAL RS.			1,47,09,018	TOTAL RS.			1,47,09,018

For Gautam Shah & Associates
Chartered Accountants.



Mr. Gautam N Shah
Partner
Membership No - FCA 043211
FRN No 124844W
UDIN :- 24043211BKFMUG7082
Dated :- 28 SEP 2024

For Aditya Birla Education Trust



Pragnyotram
Trustee

[Signature]
Trustee

Dated:- 28 SEP 2024

Self Help Group Project under Foreign Contribution (Regulation) Act 2010
 Funded by Bill & Melinda Gates Foundation and Aditya Birla Education Trust (FCRA Reg No: '083781602)
A Unit of Aditya Birla Education Trust (Public Trust)

Name of the Public Trust :- ADITYA BIRLA EDUCATION TRUST

Income & Expenditure Account For the period 1st April, 2023 to 31st March 2024

(Amount in Rupees)

Expenditure	Note No	Amount Rs.	Income	Note No	Amount Rs.
Expenses for Self Help Group Project (Original Plan -up to June-23)	5	16,58,145	Transfer from BMGF Fund Account		54,67,278
Expenses for Self Help Group Project (Revised Plan -from July-23)	6	46,71,261	Transfer from BMGF Fixed Assets Fund		86,249
Bank Charges		587	Interest Income	7	9,96,656
Audit Fees		32,500			
Professional Fees		1,01,442			
Depreciation/Amortization		86,249			
Surplus Carried over to Balance sheet		-	Deficit Carried over to the Balance Sheet		-
Total Rs.		65,50,183	Total Rs.		65,50,183

For Gautam Shah & Associates
Chartered Accountants.



For Aditya Birla Education Trust

Pragnya Ran

Trustee

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Trustee

Gautam N Shah
Partner

Membership No - FCA 043211

UDIN No 124844W

UDIN :- 24043011BKFM197082

Dated:- 28 SEP 2024

Dated:- 28 SEP 2024

Self Help Group Project under Foreign Contribution (Regulation) Act 2010
Funded by Bill & Melinda Gates Foundation and Aditya Birla Education Trust (FCRA Reg No: '083781602)
A Unit of Aditya Birla Education Trust (Public Trust)

Name of the Public Trust :- **ADITYA BIRLA EDUCATION TRUST**
Receipt & Payment Account For The Year Ending 31st March 2024

(Amount in Rupees)

Receipts	Amount Rs.	Amount Rs.	Payments	Amount Rs.	Amount Rs.
Opening Balance SBI FCRA Account - 41155919760 (Designated Account)		46,81,868	Admin Cost Paid	1,31,393	
			Bank Charges Paid	587	
			Consultant Impact Cost Paid	75,000	
			Hiring Charges of Education Agency Paid	8,14,576	
			Manpower expenses Paid	45,85,979	
Receipts During the year FD-Matured (Including Interest of Rs.1,95,712)	1,21,95,712		Oprational expenses Paid	3,480	
Interest on Savings Account	60,497		Professional expenses Paid	86,940	
		1,22,56,209	Toolkit expenses Paid	17,500	
			Travel expenses Paid	2,49,520	59,64,975
			Expenditure on Furniture & Fixture of admin Office	8,94,481	
			Fixed Deposit with SBI	95,00,000	
			TDS Liability Paid	4,92,413	1,08,86,894
			Closing Balance SBI FCRA Account - 41155919760 (Designated Account)		86,208
TOTAL		1,69,38,077			1,69,38,077

For Gautam Shah & Associates
Chartered Accountants



Gautam N Shah
Partner
Membership No - FCA 043211
FRN No 124844W
UDIN :- 24043211BKFB7082
Dated:- 28 SEP 2024

For Aditya Birla Education Trust



Trustee

Pragnyavaram

[Signature]
Trustee

Dated:-

28 SEP 2024

Self Help Group Project under Foreign Contribution (Regulation) Act 2010
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Note - 2 : FIXED ASSETS - TANGIBLE

(Amount in Rs.)

Description of assets / Block of Assets	Opening Balance as on 1st April 2023	Additions During the Year	Sales/ Adjustment During the Year	Depreciation for the Year	Written down value as on 31st Mar 2024
Furniture & Fixtures	-	1,08,421	-	16,044	92,376
Plant & Machinery	-	7,92,426	-	70,204	7,22,223
Total	-	9,00,847	-	86,248	8,14,598

Note :- Depreciation of fixed assets used for FCRA project is depreciated according to the life of projects and as per agreement with local Govt. body (30 months).



Pragnya Arora

Self Help Group Project under Foreign Contribution (Regulation) Act 2010
Funded by Bill & Melinda Gates Foundation and Aditya Birla Education Trust (FCRA Reg No: '083781602)

A Unit of Aditya Birla Education Trust (Public Trust)

Notes to Accounts for the Financial year ended 31-Mar-24

Note 1. Current Liabilities

(Amount in Rs)

Sr. No.	Particulars	Amount Rs 31.03.2024	Amount Rs 31.03.2024
A	Sundry Creditors		
	Abhishek Parmar	4,197	
	Antikabai Sanjay Ambhore	1,500	
	Dr. Lakshmi Murthy	37,500	
	Prakash Ashok Dholke	1,570	
	Riya Travels and Tours (India) Pvt. Ltd	17,830	
	Sharad Waman Patole	2,014	
	Tikaram Nandlal Bhadanekar	3,000	
	Vitthal Dhondiramji Deshmukh	950	68,561
B	Duties & Taxes		
	TDS on Contract	24	
	TDS on Professional Fees	1,06,727	1,06,751
C	Audit Fees Payable		58,750
D	Provision for Expenses	75,520	
	Less: Advance Payments	66,670	8,850
TOTAL			2,42,912

Note 3. Fixed Deposits

(Amount in Rs)

Sr. No.	Particulars	Amount Rs 31.03.2024	Amount Rs 31.03.2024
1	State Bank of India FD - 41729713667	1,06,27,558	
2	State Bank of India FD - 42616013656	10,00,000	
3	State Bank of India FD - 42616009219	10,00,000	
4	State Bank of India FD - 42616014128	10,00,000	1,36,27,558
TOTAL			1,36,27,558



Pragya Aram

Self Help Group Project under Foreign Contribution (Regulation) Act 2010
Funded by Bill & Melinda Gates Foundation and Aditya Birla Education Trust (FCRA Reg No: '083781602)

A Unit of Aditya Birla Education Trust (Public Trust)

Notes to Accounts for the Financial year ended 31-Mar-24

Note 4. Accrued Interest

(Amount in Rs)

Sr. No.	Particulars	Amount Rs 31.03.2024	Amount Rs 31.03.2024
1	Interest on Regular Saving Account	200	
2	Interest on FD With SBI	80,077	80,277
3	Tax Deducted at Source (2023-24)	93,808	
4	Tax Deducted at Source (22-23)	6,569	1,00,377
TOTAL			1,80,654

Note 5. Expenses for Self Help Group Project (Original Plan -Apr-23 to June-23)

(Amount in Rs)

Sr. No.	Particulars	Amount Rs 31.03.2024	Amount in Rs. 31.03.2024
1	Digital Marketing & PR and branding	1,996	
2	Hiring of Accounts and Admin person at Jalna & Travel for project	61,860	
3	Hiring of Awareness Facilitators	1,82,150	
4	Hiring of Chief Coordinator	1,12,280	
5	Hiring of Cluster Coordinators+travel for project	4,83,039	
6	Hiring of Consultant for cloth pad training	28,170	
7	Hiring of M&E person+travel for the project	30,333	
8	Hiring of Project Manager+travel for project visits	1,92,933	
9	Hiring of Survey Agency	5,34,000	
10	SHG Quarterly meetings	18,979	
11	Office Expenses	600	
12	Legal Expenses	1,100	
13	Travel by HO Team	10,705	16,58,145
TOTAL			16,58,145

Note 6. Expenses for Self Help Group Project (Revised Plan -from July-23 to Mar-24)

(Amount in Rs)

Sr. No.	Particulars	Amount Rs 31.03.2024	Amount Rs 31.03.2024
1	Admin Cost	1,84,411	
2	Consultant for Impact	1,25,001	
3	Hiring of Survey Agency-New Bud	3,56,000	
4	Manpower	34,98,765	
5	OPEX - Jalna	3,480	
6	Teaching of Trainers	32,870	
7	Travel	4,70,735	46,71,261
TOTAL			46,71,261

Note 7. Interest Income

(Amount in Rs)

Sr. No.	Particulars	Amount Rs 31.03.2024	Amount Rs 31.03.2024
1	Interest Income on FDs (SBI)	9,38,049	
2	Interest Income on Saving Bank (SBI)	58,607	9,96,656
TOTAL			9,96,656



Pragnyāram



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