



Gautam Shah & Associates

CHARTERED ACCOUNTANTS

Solitaire Corporate Park, Building No. 1, 3rd Floor, Office No. 2,
Guru Hargovindji Marg, Chakala, Andheri (East), Mumbai - 400 093.
Maharashtra, India. • Tel : +91-022-4204 0400
Email : ca.gautamshah@jkkkg.in

INDEPENDENT AUDITORS' REPORT ON FINANCIAL STATEMENTS

**TO THE BOARD OF TRUSTEES OF
ADITYA BIRLA EDUCATION TRUST,
B-4, Aditya Birla Centre,
SK Ahire Marg, Worli,
Mumbai-400030**

Opinion

We have audited the accompanying financials of **Aditya Birla Education Trust**, which comprise the Balance Sheet as at 31st March 2025, Income and Expenditure Account and the Receipt and Payment Account for the year then ended, having their registered address at B-4, Aditya Birla Centre, S K Ahire Marg, Worli Mumbai-400030, Maharashtra, for the year ended 31st March 2025. The Trust is registered under the Maharashtra Public Trust Act, 1950, vide registration Number E- 25549 (BOM) and 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 31-03-2029. We have examined all relevant books and vouchers produced before us and certify that they are in accordance with the final audited accounts:

- (i) The brought forward foreign contribution at the beginning of the financial year was Rs.1,37,94,043/-
- (ii) Foreign contribution of worth Rs.83,27,700/- was received by the Trust during the financial year 2024-2025.
- (iii) Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of worth Rs. 8,54,593/- was received by the Association during the financial year 2024-2025.
- (iv) The balance of unutilized foreign contribution with the Association at the end of the financial year 2024-2025 was Rs.1,53,17,539/- which inclusive of Fixed Deposit and Accrued Interest.
- (v) Certified that the Association 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 to 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.
- (vi) The information in this certificate and in the enclosed Balance Sheet, Income & Expenditure and statement of Receipt and Payment is Correct as checked by us.



"I have examined all relevant books and records, and I hereby certify the following activities/project wise and location wise details of receipt and utilisation of foreign contribution:

Sr. No.	Name of Project / Activity	Address/ Location	Previous Balance		Receipt during the year		Utilized		Balance	
			In cash	In kind	In cash	In kind	In cash	In kind	In cash	In kind
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1	Ujaas Project	Damini City Level Federation, near Nagarpalika Prathmik Arogya Kendra Panives Jalna-431203 Maharashtra	13794043	0	9105294	0	7581799	0	15317538	

I have examined all relevant books and records, including the items mentioned in column 8 of FC-4, and to the best of my knowledge and belief **Aditya Birla Education Trust** has not violated any provisions of the Foreign Contribution (Regulation) Act, 2010 or rules made thereunder or notifications issued thereunder.

Trustee's Responsibility for the financial Statements

The Board of Trustees are 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.

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 Board. The Board 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 Board 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 2025. 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 :-25043211BMLHJE5028

PLACE :- MUMBAI,
DATED :- 23 SEP 2025

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

(Amount in Rupees)

Balance Sheet As at 31st March 2025

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			
OTHER EARMARKED FUNDS				Furniture & Fixture	2	48,011	
BMGF Fund Account-Opening Bal		1,36,51,509		Plant & Machinery		5,06,013	5,54,024
Add: Fund received During the FY		83,27,700					
Less :- Transfer to Fixed Assets Fund		2,31,196					
Less :Transfer to Income and Expenditure Account		63,82,977	1,53,65,036				
FIXED ASSETS FUND				INVESTMENT	3		
BMGF Fixed Assets Fund -Opening Bal		8,14,598		Fixed Deposits with SBI Bank		1,12,94,500	
Add :- Transfer from BMGF fund		2,31,196		Accrued Interest		57,756	1,13,52,256
Less :Transfer to Income and Expenditure Account for Depreciation / Amortisation		4,91,770	5,54,024	LOANS & ADVANCES	4		
Branch / Divisions				TDS Receivable on FDR		1,77,376	1,77,376
CURRENT LIABILITY	1		1,29,879	CASH & BANK BALANCES			
INCOME & EXPENDITURE ACCOUNTS:-				Cash			-
Balance Sheet as per last Balance Sheet.				FCRA Saving Bank Account with SBI			39,65,283
Less: Appropriation, if Any.		NIL					
Add : Surplus As per Income & Expenditure Account							
Less: Deficit As per Income & Expenditure Account		NIL	NIL				
TOTAL RS.			1,60,48,939	TOTAL RS.			1,60,48,939

For Gautam Shah & Associates
Chartered Accountants.



Mr. Gautam N Shah
Partner

Membership No - FCA 043211

FRN No 124844W

UDIN :- 25043211BMLHJES028

Dated :- 23 SEP 2025

For Aditya Birla Education Trust



Trustee

Trustee

Pragnya

Dated:- 23 SEP 2025

4

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, 2024 to 31st March 2025

(Amount in Rupees)

Expenditure	Note No	Amount Rs.	Income	Note No	Amount Rs.
Expenses for Self Help Group Project	5	72,37,570	Transfer from BMGF Fund Account		63,82,977
			Transfer from BMGF Fixed Assets Fund		4,91,770
			Interest Income	6	8,54,593
Depreciation/Amortization		4,91,770			
Surplus Carried over to Balance sheet		-	Deficit Carried over to the Balance Sheet		-
Total Rs.		77,29,340	Total Rs.		77,29,340

For Gautam Shah & Associates
Chartered Accountants.



Gautam N Shah
Partner

Membership No - FCA 043211

FRN No 124844W

UDIN :- 25043211BMLHTE5028

Dated:- 23 SEP 2025

For Aditya Birla Education Trust

Pragati Jaram

Trustee



Trustee

Dated:- 23 SEP 2025

pr

4

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 2025

(Amount in Rupees)

Receipts	Amount Rs.	Amount Rs.	Payments	Amount Rs.	Amount Rs.
Opening Balance	86,208.22				
SBI FCRA Account - 41155919760 (Designated Account)		86,208	Admin Cost Paid	2,45,163	
			Community Engagement Activities	71,738	
			Consultant Impact Cost Paid	3,15,632	
			Rent Paid	1,30,900	
Receipts During the year			Manpower expenses Paid	53,92,152	
FD-Matured (Including Interest)	30,48,348		Operational expenses Paid	32,729	
Interest on Savings Account	84,825		Teaching of Trainers	1,61,768	
Fund Recd fm BMGF	83,27,700	1,14,60,873	Travel expenses Paid	3,45,923	66,96,004
			Expenditure on Plant & Machinery of admin Office	2,27,278	
			TDS Liability Paid	6,58,516	8,85,794
			Closing Balance		
			SBI FCRA Account - 41155919760 (Designated Account)		39,65,283
TOTAL		1,15,47,081			1,15,47,081

For Gautam Shah & Associates
Chartered Accountants

For Aditya Birla Education Trust

Mr. Gautam N Shah
Partner

Membership No - FCA 043211

FRN No 124844W

UDIN :- 25043211BMLHJES028

Dated:- 23 SEP 2025



Pragnya Arora

Trustee

[Signature]

Trustee

Dated:- 23 SEP 2025

[Signature]

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)

Note - 2 : FIXED ASSETS - TANGIBLE

(Amount in Rs.)

Description of assets / Block of Assets	Opening Balance as on 1st April 2024	Additions During the Year	Sales/ Adjustment During the Year	Depreciation for the Year	Written down value as on 31st Mar 2025
Furniture & Fixtures	92,375		-	44,365	48,011
Plant & Machinery	7,22,223	2,31,196	-	4,47,406	5,06,013
Total	8,14,598	2,31,196	-	4,91,770	5,54,024

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).



प्रोग्रामातील

[Handwritten Signature]

[Handwritten Mark]

[Handwritten Mark]

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-25

Note 1. Current Liabilities (Amount in Rs)

Sr. No.	Particulars	Amount Rs 31.03.2025	Amount Rs 31.03.2025
A	Duties & Taxes		
	GST -RCM	2,178	
	TDS on Professional Fees	98,001	1,00,179
B	Provision for Expenses	1,00,500	
	Less: Advance Payments	70,800	29,700
TOTAL			1,29,879

Note 3. Fixed Deposits (Amount in Rs)

Sr. No.	Particulars	Amount Rs 31.03.2025	Amount Rs 31.03.2025
1	State Bank of India FD - 41729713667	1,12,94,500	1,12,94,500
2	Interest on FD With SBI	57,756	57,756
TOTAL			1,13,52,256



Pragnyatam

[Handwritten Signature]

[Handwritten Mark]

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-25

Note 4. TDS Receivable on FDR

(Amount in Rs)

Sr. No.	Particulars	Amount Rs	Amount Rs
		31.03.2025	31.03.2025
1	Tax Deducted at Source (2024-25)	76,999	
2	Tax Deducted at Source (2023-24)	93,808	
3	Tax Deducted at Source (22-23)	6,569	1,77,376
TOTAL			1,77,376

Note 5. Expenses for Self Help Group Project

Sr. No.	Particulars	Amount Rs	Amount Rs
		31.03.2025	31.03.2025
1	Admin Cost	3,41,036	
2	Community Engagement Activities	87,168	
3	Consultant for Impact	3,75,003	
4	Financial Literacy & other sessions	15,900	
5	Manpower	54,35,501	
6	OPEX (Jalan) 2 Units	42,589	
7	Teaching of Trainers	2,06,273	
8	Travel	7,34,100	72,37,570
TOTAL			72,37,570

Note 6. Interest Income

(Amount in Rs)

Sr. No.	Particulars	Amount Rs	Amount Rs
		31.03.2025	31.03.2025
1	Interest Income on FDR (SBI)	7,69,968	
2	Interest Income on Saving Bank (SBI)	84,625	8,54,593
TOTAL			8,54,593



pragnyavani

[Handwritten Signature]