S G D G & ASSOCIATES LLP
Chartered Accountants

INDEPENDENT AUDITOR'S REPORT

To,

The Trustee,
Kapadwanj Kelavani Mandal
Kapadwanj, Ta. Kapadwanj
Dist. Kheda,

We have audited the statement of Receipt & Payment Account **Kapadwanj Kelavani Mandal FCRA A/c** (unit of Kapadwanj Kelavani Mandal) for the year ended March 31, 2026 & notes which comprise to the statement of receipt & payment including summary of significant accounting policies (Financial Statement).

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the financial reporting framework relevant for preparing such financial statement & for such internal control as management determines is necessary to enable the preparation of financial statement that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so. Trust Management is responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.
As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit.

Opinion

In our opinion, the financial statement presents a true and fair view of the receipts and Payment of **Kapadwanj Kelavani Mandal FCRA A/c** (unit of Kapadwanj Kelavani Mandal) for the year ended March 31, 2026, in accordance with the accrual basis of accounting described in Part A of significant accounting policies.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statement and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Matter

Without modifying our opinion, we draw attention to Part A of significant accounting policies, which describes the basis of accounting. The financial statement is prepared only for the purpose as described in Part B of significant accounting policies. As a result, the statement may not be suitable for another purpose.

S G D G & Associates LLP
Chartered Accountants
Firm's Registration No. W100188



Place: Ahmedabad
Date: June 1, 2026

(Bhaumik Thakkar)
Partner
Membership. No. 156616
UDIN: 26156616EBIIQD7499

Kapadwanj Kelavani Mandal
FCRA Account
Balance Sheet as on 31st March, 2026

FUNDS & LIABILITIES	Amount (Rs.)	PROPERTY AND ASSETS	Amount (Rs.)
Other Earmarked Fund (As per Schedule A)	**1 31 49 405**	**Immovable Properties** (As per Schedule B)	**1 05 11 742**
		Furnitures, Fixtures and Other Assets (As per Schedule C)	**87 509**
		Cash & Bank Balances (As per Schedule D)	**18 77 465**
		Excess of Expenditure over Income	
		Opening Balance	(4 856)
		Less: Current Year	6 77 545
			6 72 689
TOTAL	**1 31 49 405**	**TOTAL**	**1 31 49 405**

Significant Accounting Policies and Notes to Accounts As Per Schedule "G"

As per our report of even date attached.

S G D G & Associates LLP
Chartered Accountants
Firm Registration No: W100188

(Bhaumik Thakkar)
Partner
Membership No. 156616
5 & 6, Shivalik plaza, Opp AMA, ATIRA,
Polytechnic, Ambawadi,
Ahmedabad - 380015

Place: Ahmedabad
Date: June 1, 2026

For Kapadwanj Kelavani Mandal

Trustees:
Kapadwanj Kelavani Mandal

Secretary
Kapadwanj Kelvani Mandal
Kapadwani.

Secretary
Kapadwanj Kelvani Mandal
Kapadwani.

Place: Kapadwanj
Date: June 1, 2026

Kapadwanj Kelavani Mandal

FCRA Account

Income and Expenditure Account for the year ended on 31st March, 2026

Expenditure	Amount (Rs.)	Income	Amount (Rs.)
Senior Citizen Activity Expense	5 50 180	Income from Foreign Contributions	6 92 707
Sports Expense	6 31 399	(As per Schedule E)	
Other Expenses	4 814	General Donation	4 00 000
Depreciation	5 83 859		
		Excess of Expenditure over Income during the Year	**6 77 545**
TOTAL	**17 70 252**	**TOTAL**	**17 70 252**

Significant Accounting Policies and Notes to Accounts As Per Schedule "G"

As per our report of even date attached.

S G D G & Associates LLP
Chartered Accountants
Firm Registration No: W100188

S G D G & ASSOCIATES LLP

(Bhaumik Thakkar)
Partner
Membership No. 156616
5 & 6, Shivalik plaza, Opp AMA, ATIRA,
Polytechnic, Ambawadi,
Ahmedabad - 380015

Place: Ahmedabad
Date: June 1, 2026

For Kapadwanj Kelavani Mandal

Trustees :
Kapadwanj Kelavani Mandal

Secretary
Kapadwanj Kelvani Mandal
Kapadwani.

Secretary
Kapadwanj Kelvani Mandal
Kapadwani.

Place: Kapadwanj
Date: June 1, 2026

Kapadwanj Kelavani Mandal
FCRA Account
Schedules to Balance Sheet as on 31st March, 2026

Schedule A : Other Earmarked fund

Particulars	Amount (Rs.)	Amount (Rs.)
Scholarship Fund	2 90 236	
Building Fund	58 54 456	
Education Activity Fund	70 04 713	1 31 49 405
Total		**1 31 49 405**

Schedule B : Immovable Properties

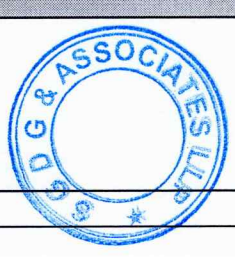
Particulars	Amount (Rs.)	Amount (Rs.)
C.D.Gandhi E M School Construction		
Balance as per Last year	45 35 076	
Add : During Current Year	-	
Less : Transferred	-	
Less : Depreciation	(2 26 754)	**43 08 322**
C.N.Vidhyalaya Lab Construction		
Balance as per Last year	26 80 945	
Add : During Current Year	-	
Less : Transferred	-	
Less : Depreciation	(1 34 047)	**25 46 898**
S.C.Dani Primary School Construction		
Balance as per Last year	6 21 690	
Add : During Current Year	-	
Less : Transferred	-	
Less Depreciation	(31 084)	**5 90 606**
CNV Lab Interior		
Balance as per Last year	32 27 280	
Add : During Current Year	-	
Less : Transferred	-	
Less Depreciation	(1 61 364)	**30 65 916**
Total		**1 05 11 742**

Schedule C : Furniture, Fixtures and other Assets

Particulars	Balance as on 01-04-2025 (Rs.)	During the year			Balance as on 31-03-2026 (Rs.)
		Addition	Deduction	Depreciation	
Computer Equipments	51 565	-	-	20 626	30 939
Sports Equipment	-	21 660	-	3 249	18 411
Smart Board Equipment	44 893	-	-	6 734	38 159
Total	**96 458**	**21 660**	**-**	**30 609**	**87 509**

Schedule D : Cash & Bank Balances

Particulars	Amount (Rs.)	Amount (Rs.)
Bank Balance		
Current Balances Accounts with		
SBI (Account No. 40182182187106)	2 341	
SBI (Account No. 31499012014)	18 75 124	18 77 465
Total		**18 77 465**



Kapadwanj Kelavani Mandal

FCRA Account

Schedules to Income & Expenditure for the year ended on 31st March, 2026

Schedule E : Income from Foreign Contributions

Particulars	Amount (Rs.)	Amount (Rs.)
ITTF Grant Germany	6 92 707	**6 92 707**
Total		**6 92 707**

Schedule F : Expenses

Particulars	Amount (Rs.)	Amount (Rs.)
Senior Citizen Activity Expense		
Food & Breakfast Expense	3 21 665	
Music & Sound Expense	54 300	
Photograpy Expense	14 500	
Guest Expense	71 995	
Office Expense	42 690	
Cleaning Expense	11650	
Printing Expense	2 080	
Travelling & Transportation Expense	3 030	
Senior Citizen Member's Gift Expense	23 770	
Senior Citizen Meeting Expense	4 500	**5 50 180**
Sports Expense		
ITTF DBF Project Expense	6 31 399	**6 31 399**
Depreciation		
Depreciation Expense	5 83 859	**5 83 859**
Other Expense		
Bank charges	4 814	**4 814**
Total		**17 70 252**



Kapadwanj Kelavani Mandal FCRA Account, Kapadwanj, Tal., Kapadwanj, Dist. Kheda

Schedule "G"

Basis of Preparation and Significant Accounting Policies for the year ended on 31st March 2026

1. Kapadwanj Kelavani Mandal FCRA Account is managed by Kapadwanj Kelavani Mandal. These Financial Statements are prepared to assist Kapadwanj Kelavani Mandal in consolidating its financial Statements.
2. These Accounts are prepared on historical cost basis.
3. All the income and expenses are recognized and accounted on accrual basis.
4. Depreciation is provided at the rate of 10% on Deadstock, Furniture & Fixtures, 15% on Plant & machinery and 40% on Computers & Books on Written Down Value Method.
5. All other accounting policies not specifically mentioned herewith above are consistent with generally accepted accounting practices.

Signature to Schedules A to G

For S G D G & Associates LLP
Chartered Accountants
Firm's Registration No. W100188

S G D G & ASSOCIATES LLP

(Bhaumik Thakkar)
Partner
Membership No: 156616

Date : June 1, 2026
Place : Ahmedabad

Trustee
Kapadwanj Kelavani Mandal

Date : June 1, 2026
Place : Kapadwanj

Secretary
Kapadwanj Kelvani Mandal
Kapadwani.

Secretary
Kapadwanj Kelvani Mandal
Kapadwani.