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INDEPENDENT AUDITOR'S REPORT

To

The Trustees,

M/s ATSWA TRUST,

No.8, M P A Chruch Road,

Thirumullaivoyal ,

Chennai 60005

I. Opinion:

I have audited the financial statements of **M/s ATSWA TRUST [PAN: AABTA9861G]** which comprise the Balance Sheet as at **31st March 2026**, the Income and Expenditure Account for the year ended on **31st March 2026**, and notes to the financial statements including a summary of significant accounting policies.

In my opinion, the accompanying financial statements of the entity are prepared in all material respects, in accordance with the accounting principles generally accepted in India and give a true and fair view in conformity with the accounting principles generally accepted in India :

- (a) In the case of the Balance Sheet, of the State of Affairs of **M/s ATSWA TRUST** as at **31st March 2026**, and
- (b) In the case of Income and Expenditure Account, of the Excess of Expenditure over Income for the year ended on that date.

II. Basis for Opinion:

I conducted my audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. My responsibilities under those Standards are further described in the Auditor's Responsibilities for the audit of financial statements section of my report. I am independent of the entity in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India and I have fulfilled my ethical responsibilities in accordance with the Code of Ethics. I believe that the audit evidence that I have obtained is sufficient and appropriate to provide a basis for my opinion.

III. Responsibilities of Management and those charged with Governance for the Financial Statements:

Management is responsible for preparation of the financial statements in accordance with the applicable laws and other applicable accounting standards and policies generally accepted in India and for internal controls as management determines is necessary to enable the preparation of financial statements 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, considering as applicable, matters related to going concern and using the going concern basis of accounting.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

IV. Auditor's Responsibilities for the Audit of the Financial Statements:

My objectives is 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 my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with standards of accounting 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 standards of accounting, I exercise professional judgement and maintain professional skepticism throughout the audit.

V. Report on Other Legal and Regulatory Requirements:

Further to my comments as mentioned above, I report as follows:

- a) I have sought and obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purposes of our audit.
- b) In my opinion, proper books of accounts as required by law have been kept by the entity so far as it appears from our examination of those books.
- c) The Balance Sheet and Income and Expenditure Account and Receipts and payments Account dealt with by this Report are in agreement with the books of account.

B Prathap

B Prathap

Chartered Accountant

Membership Number: 023406

UDIN: 26023406SAJNLR5800

Date: 29-08-2026

Place: Chennai



ATSWA TRUST

(Regd No: 465/2005)

8, M. P. A. CHURCH ROAD, M. G. R. NAGAR, THIRUMULLAIVOYAL, CHENNAI - 600 062. TAMIL NADU, SOUTH INDIA

RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31ST MARCH 2026

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
To Opening Balance		29,79,227	By Strengthening Resilience and Sustainability Among Vulnerable Coastal Communities in the Pulicat Region		40,93,054
" Cash In Hand	2,075		" Cyclone Ditwah Emergency Response and Relief for Socially Vulnerable Communities in the Pulicat Region		52,72,498
To Cash At Bank :			" Empowering Adolescents for a Resilient Future		19,27,118
" SBI A/c No.37468383883	3,54,275		" ATSWA Rehabilitation Centre for Children At Risk		21,66,943
(Foreign contribution A/c)			" Play Equip & Musical Instruments for Children at Risk		10,545
" SBI A/c. No. 36526269049	14,93,787		" Cost of Kitchen Vessels for Children at Risk		5,750
(Local Contribution A/c)			" Office Furniture and Fixtures for Children at Risk		13,150
" ICICI A/c. No.603501084261	9,99,925		" Community Medical Camp at Vadamanappakkam		1,11,518
(Local Contribution A/c)			" After School Education for Girls & Boys		53,292
" ICICI A/c. No.603501084418	1,18,120		" Adolescent Girls Empowerment Project -Pulicat		32,34,737
(Local Contribution A/c)			" Career Readiness Training Program-Quest Alliance		10,26,101
" ICICI A/c. No. 603501084433	11,045		" TRRAIN Pankh Creating livelihood for Persons with Disabilities (PwDs) Through Skilling & Employment Opportunities		7,09,209
(Local Contribution A/c)			" TRRAINHer Ascent Creating livelihood for Young Women Through Skilling & Employment Opportunities		63,149
To Grants Received From Foreign Sources		1,49,52,169	" WASH Intervention Project-Vallakottai		1,55,099
" Evangelical Lutheran Church in America	59,52,547		" Travel-Nextgen Project		13,426
" Evangelical Lutheran Church in America	52,72,498		" AIF - MAST Livelihood - SAFAL Project		14,88,034
" Stichting Child Tuition - Netherlands	19,27,118		" Happy Children Homes Boys & Girls		5,43,583
" Kindernothilfe e.V - Germany	16,22,809		" Sustainable Livelihood Skills Development Programme-ATSWA		14,00,000
" Project RISHI-US	1,11,518		" TDS Paid		86,513
" Give Foundation Inc -USA	65,679		" TDS tax due payment		1,88,270
To Grants Received From Local Sources		51,29,186	By Closing Balance		
" Azim Premji Philanthropicinits PVT	31,89,000		" Cash in Hand		2,402
" Quest Allaince	10,26,101				

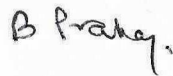


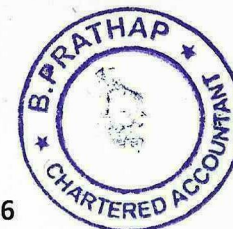
" TRRAIN Trust	7,88,010	" Cash at Bank:	
" TRRAIN Foundation	70,166	" SBI A/c No.37468383883	18,58,180
" Eicher Group Foundation	40,139	(Foreign contribution A/c)	
" Nextgen Project	13,700	" SBI Main A/c No.40093035617	12,387
" Online Giving Foundation	<u>2,070</u>	(New Delhi Main Branch - Foreign Contribution)	
To Other Receipts	1,78,455	" SBI A/c. No. 36526269049	1,49,706
" TDS Received for 2024-25	<u>1,78,455</u>	(Local Contribution A/c)	
To Donation Received From Local Sources	23,04,376	" ICICI A/c. No.603501084261	9,94,560
" Local Donations	<u>23,04,376</u>	(Local Contribution A/c)	
To Interest Received	50,596	" ICICI A/c. No.603501084418	3,452
" ICICI A/c. No.603501084261	40,201	(Local Contribution A/c)	
(Local Contribution A/c)		" ICICIA/c. No. 603501084433	11,333
" ICICI A/c. No.603501084418	292	(Local Contribution A/c)	
(Local Contribution A/c)			
" ICICIA/c. No. 603501084433	288		
(Local Contribution A/c)			
" Interest on IT refund	<u>9,815</u>		
TOTAL	2,55,94,009	TOTAL	2,55,94,009

"As Per My Audit of Even Date Annexed"


ATSWA TRUST
 No. 8, M.P.A. Church Road,
 M.G.R. Nagar,
 Thirumullaivoyal, Chennai-600 062
 Tamil Nadu, South India




B Prathap
 Chartered Accountant
 Membership Number: 023406
 UDIN: 26023406SAJNLR5800
 Date: 29-08-2026
 Place: Chennai



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(Regd No: 465/2005)

8, M. P. A. CHURCH ROAD, M. G. R. NAGAR, THIRUMULLAIVOYAL, CHENNAI - 600 062, TAMIL NADU, SOUTH INDIA

INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2026

EXPENDITURE		AMOUNT	INCOME		AMOUNT
To	Strengthening Resilience and Sustainability Among Vulnerable Coastal Communities in the Pulicat Region	40,93,054	BY	Grants Received From Foreign Sources	1,49,52,169
"	Cyclone Ditwah Emergency Response and Relief for Socially Vulnerable Communities in the Pulicat Region	52,72,498	"	Evangelical Lutheran Church in America	59,52,547
"	Empowering Adolescents for a Resilient Future	19,27,118	"	Evangelical Lutheran Church in America	52,72,498
"	ATSWA Rehabilitation Centre for Children At Risk	21,66,943	"	Stichting Child Tuition - Netherlands	19,27,118
"	Community Medical Camp at Vadamanappakkam	1,11,518	"	Kindernothilfe e.V - Germany	16,22,809
"	After School Education for Girls & Boys	53,292	"	Project RISHI-US	1,11,518
"	Adolescent Girls Empowerment Project -Pulicat	32,34,737	"	Give Foundation Inc -USA	65,679
"	Career Readiness Training Program-Quest Alliance	10,26,101	"	Grants Received From Local Sources	51,29,186
"	TRRAIN Pankh Creating livelihood for Persons with Disabilities (PwDs) Through Skilling & Employment Opportunities	7,09,209	"	Azim Premji Philanthropinits PVT	31,89,000
"	TRRAINHer Ascent Creating livelihood for Young Women Through Skilling & Employment Opportunities	63,149	"	Quest Allaince	10,26,101
"	WASH Intervention Project-Vallakottai	1,55,099	"	TRRAIN Trust	7,88,010
"	Travel-Nextgen Project	13,426	"	TRRAIN Foundation	70,166
"	AIF - MAST Livelihood - SAFAL Project	14,88,034	"	Eicher Group Foundation	40,139
"	Happy Children Homes Boys & Girls	5,43,583	"	Nextgen Project	13,700
"	Sustainable Livelihood Skills Development Programme- ATSWA	14,00,000	"	Online Giving Foundation	2,070
"	TDS tax due payment	1,88,270	By	Donation Received From Local Sources	23,04,376
"	Depreciation	76,642	"	Local Donations	23,04,376
			By	Interest Received	50,596



" ICICI A/c. No.603501084261 (Local Contribution A/c)	40,201
" ICICI A/c. No.603501084418 (Local Contribution A/c)	292
" ICICI A/c. No. 603501084433 (Local Contribution A/c)	288
" Interest on IT refund	<u>9,815</u>

By Excess of Expenditure Over Income 86,346

2,25,22,673

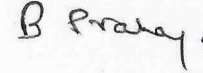
TOTAL

2,25,22,673

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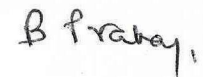
BALANCE SHEET AS NO 31ST MARCH 2026

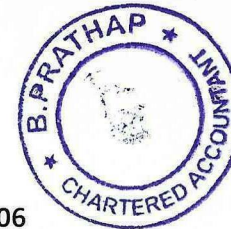
LIABILITIES		AMOUNT	ASSETS		AMOUNT
Capital Fund		35,27,855	Fixed Assets		4,09,322
Opening Balance	37,32,524		Block Assets	4,85,964	
Less: Excess of Expenditure Over Income	<u>86,346</u>		Less: Depreciation	<u>76,642</u>	
	36,46,178				
Income Tax Demand	-2,96,778		Current Assets		31,18,533
TDS Adjustment for Payment	<u>1,78,455</u>		TDS receivable FY: 2025-26	86,513	
			Closing Balance	30,32,020	
			Cash in Hand	2,402	
			Cash at Bank:		
			SBI A/c No.37468383883 FCRA A/c	18,58,180	
			SBI Main A/c No.40093035617	12,387	
			(New Delhi Main Branch - FCRA)		
			SBI A/c. No. 36526269049	1,49,706	
			ICICI A/c. No.603501084261	9,94,560	
			ICICI A/c. No.603501084418	3,452	
			ICICI A/c. No. 603501084433	11,333	
			(Local Contribution A/c)		
TOTAL		35,27,855	TOTAL		35,27,855

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DEPRICIATION SCHEDULE AS ON 31ST MARCH 2026

S.NO.	PARTICULARS	Opening 01/04/2025	Addition	Deletion	Total	Dep Rate	Dep Amount	WDV 31/03/2026
1	Computer & Accessories	2		0	2	0	1	1
2	Furniture & Fixtures	79,351	13,150	0	92,501	0	9,250	83,251
3	Cycle	1,531		0	1,531	0	229	1,302
4	Play and Entertainment for Home	1,06,822	10,545	0	1,17,367	0	11,737	1,05,630
5	Kitchen vessel	27,889	5,750	0	33,639	0	3,364	30,275
6	Mahindra Scorpio EX 7 Star TN20 CX7065 DT.11/12/2012	92,522		0	92,522	0	13,878	78,644
7	Laptop - HP 15 WQ2143AU -2 Nos	37,199		0	37,199	0	14,880	22,319
8	Printer - HP Smart Tank 585 - 2 Nos	16,799		0	16,799	0	6,720	10,079
9	Projector - Ant View 611 - 2 Nos	20,570		0	20,570	0	8,228	12,342
10	Speaker - Croma BT Speaker with Wireless MIC 5W-2 Nos	3,240		0	3,240	0	1,296	1,944
11	Office Furniture	53,550		0	53,550	0	5,355	48,195
12	Play Equipment	17,044		0	17,044	0	1,704	15,340
Total		4,56,519	29,445	0	4,85,964		76,642	4,09,322

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Schedule: Unutilized Fund As Per Project As on 31-03-2026

S.No	Project	Cash in Hand	Cash at Bank	TDS Receivable	Unutilized Total
1	ELCA - Disaster Response and Risk Reduction	1313	1858180	0	1859493
2	Give Foundation Inc-After School Education	0	12387	0	12387
3	Azim Premji Philanthropicinits PVT	1089	994560	0	995649
4	Individual Donations	0	149706	0	149706
5	ICICI A/c. No.603501084418	0	3452	0	3452
6	General ICICI A/c. No. 603501084433	0	11333	0	11333
Total		2402	3029618	0	3032020

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