



SAMPATH & RAMESH

CHARTERED ACCOUNTANTS

(Regd. No. (FRN) 005947S)

INDEPENDENT AUDITOR'S REPORT

To

The Managing Trustee

CENTRE FOR SUSTAINABLE AGRICULTURE

HYDERABAD.

Report on the Financial Statements:

We have audited accompanying **Foreign Contribution** financial statements of **CENTRE FOR SUSTAINABLE AGRICULTURE ("the Trust")** H. No. 12-13-568, STREET NO 14, NAGARJUNA NAGAR, TARNAKA, HYDERABAD, TELANGANA, which comprise **Balance Sheet as at 31st March 2025** and annexed Income & Expenditure Account and Receipts & Payments Account for *the year ended*.

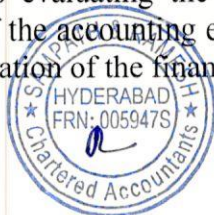
Management's Responsibility for the Financial Statements:

Management is responsible for the preparation of these financial statements in accordance with the Trust Act and accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and 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*. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Trust preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.



We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

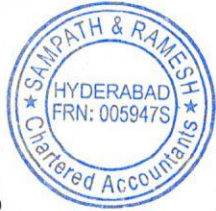
Opinion:

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required *by the Trust Act* in the manner so required 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 the *Trust as at 31st March 2025;*
- (b) in the case of the Income & Expenditure Account of the *excess of income over expenditure for the year ended on that date.*
- (c) In the case of Receipts & Payments Account, of the cash Flows for the period ended on that date.

For SAMPATH & RAMESH
Chartered Accountants
(FRN 005947S)


(CA. JYOTSANA.R)
Partner M.No:232625
UDIN: 25232625BMJAPP1877



Place: Hyderabad.

Date: 26.09.2025

CENTRE FOR SUSTAINABLE AGRICULTURE (CSA)
H.No. 12-13-568, Street No.14, Nagarjuna Nagar, Tarnaka, Secunderabad-500017
Telangana State, India
CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT -FOREIGN CONTRIBUTION (FC)
FOR THE PERIOD FROM 1ST APRIL 2024 TO 31ST MARCH 2025

All figures in INR

PARTICULARS	Schedule .No.	Current Year (Amount)	Previous Year (Amount)
RECEIPTS:		-	
Opening Balance	I	-	
Cash on Hand		1,870	5,070
Cash at Bank		57,22,220	26,00,915
Cash at Bank (in FD A/c)		24,47,462	22,11,399
Grant & Donation Received towards Implementing the projects	II	4,62,68,482	75,85,594
Other Rceipts and Contributions	III	2,91,338	1,58,310
Bank Interest	IX	7,18,082	3,38,415
Loans and Advances	VIII	(3,68,869)	2,27,645
TOTAL		5,50,80,585	1,31,27,348
PAYMENTS:		-	
		-	
Project Implementation Cost	IV	1,75,46,347	44,92,949
Office and Administrative Expense	V	60,947	2,02,268
Capital Expenditure	VI	11,500	72,400
Loans & Advance and Deposit	VII	4,19,483	188179
Closing Balance	I	-	
Cash in Hand		-	1,870
Cash at Bank		3,70,42,309	81,69,682
TOTAL		5,50,80,586	1,31,27,348

FOR SAMPATH & RAMESH
CHARTERED ACCOUNTANTS
(FRN 005947S)

Rajyotsana
(CA JYOTSANA R)
PARTNER M.NO. 232625



FOR CENTRE FOR SUSTAINABLE AGRICULTURE



G.V. Ramanjaneyulu
G.V. RAMANJANEYULU
EXECUTIVE DIRECTOR

PLACE: HYDERABAD
DATE: 26.09.2025

CENTRE FOR SUSTAINABLE AGRICULTURE (CSA)
H.No. 12-13-568, Street No.14, Nagarjuna Nagar, Tarnaka, Secunderabad-500017
Telangana State, India
CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT -FOREIGN CONTRIBUTION (FC)
FOR THE PERIOD FROM 1ST APRIL 2024 TO 31ST MARCH 2025

All figures in INR

PARTICULARS	Schedule .No.	Current Year (Amount)	Previous Year (Amount)
INCOME:		-	
Grant & Donation received towards implementing the projects	II	4,62,68,482	75,85,594
Other receipts and Contributions	III	2,91,338	1,58,310
Bank Interest	IX	7,18,082	3,38,415
TOTAL		4,72,77,902	80,82,319
EXPENDITURE:		-	
Project Implementation Cost	IV	1,75,46,347	44,92,949
Office and Administrative Expense	V	60,946	2,02,268
Depreciation	X	90,047	1,09,789
TOTAL		1,76,97,340	48,05,006
Surplus/Deficit for the Year			
Transfer to Balance Sheet		2,95,80,562	32,77,313

FOR SAMPATH & RAMESH
CHARTERED ACCOUNTANTS
(FRN 005947S)

(Signature)
(CA JYOTSANA R)
PARTNER M.NO. 232625



FOR CENTRE FOR SUSTAINABLE AGRICULTURE



(Signature)
G.V. RAMANJANEYULU
EXECUTIVE DIRECTOR

PLACE: HYDERABAD
DATE: 26.09.2025

CENTRE FOR SUSTAINABLE AGRICULTURE (CSA)

H.No. 12-13-568, Street No.14, Nagarjuna Nagar, Tarnaka, Secunderabad-500017

Telangana State, India

CONSOLIDATED BALANCE SHEET -FOREIGN CONTRIBUTION (FC)

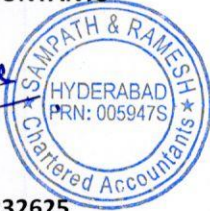
AS ON 31ST MARCH 2025

All figures in INR

Particulars	Schedule .No.	Current Year (Amount)	Previous Year (Amount)
SOURCES OF FUNDS:		-	
		-	
General Fund		4,07,68,860	1,11,88,299
Employee Gratuity Fund Scheme		-	0
Current Liabilities (Payable)	VIII	2,26,288	5,95,157
TOTAL		4,09,95,148	1,17,83,456
APPLICATION OF FUNDS:		-	
		-	
Fixed Assets	X	29,18,498	29,97,045
Loans and Advances and Deposits	VII	10,34,342	6,14,859
Employee Gratuity Fund Scheme		-	
Closing Balance	I		
Cash in Hand		-	1870
Cash at Bank		3,70,42,309	81,69,682
TOTAL		4,09,95,148	1,17,83,456

FOR SAMPATH & RAMESH
CHARTERED ACCOUNTANTS
(FRN 005947S)

(CA JYOTSANA R)
PARTNER M.NO. 232625



PLACE: HYDERABAD
DATE: 26.09.2025

FOR CENTRE FOR SUSTAINABLE AGRICULTURE



G.V. RAMANJANEYULU
EXECUTIVE DIRECTOR

Schedule-I

Statement of Opening and Closing Balances for the FY 2024-25

Sl.No.	Particulars	Current Year (Amount)	Previous Year (Amount)
1	Opening Balances		
	Cash in Hand	1,870	5,070
	Cash at Bank		-
	SBI-A/C-30012885077	2,54,447	3,35,230
	SBI-A/C-40102456685	54,67,773	22,65,685
	Fixed Deposit at Bank	24,47,462	22,11,399
	TOTAL	81,71,552	48,17,384
	Closing Balances		
	Cash in Hand	-	1,870
	Cash at Bank		
	SBI-A/C-30012885077	52,263	2,54,447
	SBI-A/C-40102456685	3,43,89,161	54,67,773
	Fixed Deposit at Bank	26,00,884	24,47,462
	TOTAL	3,70,42,309	81,71,552



R. Gouane

Schedule-II

R&P-Schedule - Funds Received towards projects Implementation for FY 2024-25

Particulars	Current Year (Amount)	Previous Year (Amount)
Agroecology Grant Fund		
Kisan Mitra Building Policy Ecosystem	83,64,000	-
Diageo		
Regenerative Rice Production	42,96,600	-
Geneva Graduate Institute		
SCALAGRO	66,24,569	-
Global Green Grant Fund		
Building knowledge resources for scalling up agroecology practices	40,03,841	-
Meridian Institute		
Regenerative & Agroecological food systems transformation	1,59,56,250	
AID NEWYORK		
Restoring forest based livelihoods in Maharashtra	-	16,59,000
FIBL		
Seeding the Green Future (SGF) participatory cotton breeding for organic farming & Securing Genetic Diversity of non-GM cotton	-	2,19,814
Monash University		
Data collection on impact of PGS system	5,66,119	5,24,911
Edinburg University		
Research study -Impact of organic farming practices on crop choice among farmers in AP	-	2,44,518
York University		
Evaluating Digital Readiness of UK-India Organic Bilateral Agri Food trade	-	-
Transformative Cities people's Choice Award		
Transformative Cities people's Choice Award	-	-
GIZ		
Support of Agro-ecology Transformation Process in India	43,97,141	39,08,176
Organic Cotton Accelator (OCA)		
Organic Seed Innovation Platform	15,60,614	10,29,175
Australian Aid		
Reviving Organic Agriculture in Enbavi	4,99,348	-
TOTAL	4,62,68,482	75,85,594

Schedule-III

Schedule R & P A/c- Other Contributions in FY 2024-25

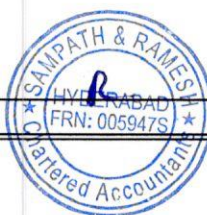
Particulars	Current Year (Amount)	Previous Year (Amount)
Donation from Give Foundation	7,150	18,752
Donation	2,84,189	1,39,558
TOTAL	2,91,338	1,58,310



Schedule-IV

Schedule R& P A/c-Payment for Project Implementation FY 2024-25

Particulars	Current Year (Amount)	Previous Year (Amount)
<u>Agroecology Grant Fund</u>		
Kisan Mitra Building Policy Ecosystem	4,58,632	-
<u>Diageo</u>		
Regenerative Rice Production	30,13,165	-
<u>Geneva Graduate Institute</u>		
SCALAGRO	34,95,118	-
<u>Global Green Grant Fund</u>		
Building knowledge resources for scalling up agroecology practices	7,65,482	-
<u>Meridian Institute</u>		
Regenerative & Agroecological food systems transformation	27,03,489	-
<u>GIZ-CAT</u>		
Support of Agro-ecology Transformation Process in India	47,51,083	-
<u>STFC-UK</u>		
Transforming cold food chain in India through space science and technologies	- 62,422	4,87,273
<u>AID NEWYORK</u>		
Restoring forest based livelihoods in Maharashtra	2,72,289	7,18,630
<u>Monash University</u>		
A study on Participatory Guarantee System (PGS)	3,23,401	49,243
<u>Monash University</u>		
Consultation workshop	-	3,07,640
<u>OCA</u>		
Organic Seed Innovation Platform	4,28,026	16,46,134
<u>GIZ</u>		
Support of Agro-ecology Transformation Process in India	11,01,998	10,71,131
<u>York University</u>		
Evaluating Digital Readiness of UK-India Organic Bilateral Agri Food trade	1,48,735	2,12,898
<u>Australian Aid</u>		
Reviving Organic Agriculture in Enbavi	- 22,507	-
TOTAL	1,75,46,347	44,92,949



Schedule-II

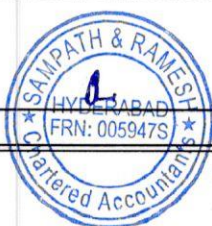
Schedule for I&E A/c - Funds Received towards projects Implementation for FY 2024-25

Particulars	Current Year (Amount)	Previous Year (Amount)
Agroecology Grant Fund		
Kisan Mitra Building Policy Ecosystem	83,64,000	-
Diageo		
Regenerative Rice Production	42,96,600	-
Geneva Graduate Institute		
SCALAGRO	66,24,569	-
Global Green Grant Fund		
Building knowledge resources for scaling up agroecology practices	40,03,841	-
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Regenerative & Agroecological food systems transformation	1,59,56,250	
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Organic Cotton Accelerator (OCA)		
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Australian Aid		
Reviving Organic Agriculture in Enbavi	4,99,348	-
TOTAL	4,62,68,482	75,85,594

Schedule-III

Schedule I&E A/c- Other Contributions in FY 2024-25

Particulars	Current Year (Amount)	Previous Year (Amount)
Donation from Give Foundation	7,150	18,752
Donation	2,84,189	1,39,558
TOTAL	2,91,338	1,58,310



Schedule-IV

Schedule I&E A/c-Payment for Project Implementation FY 2024-25

Particulars	Current Year (Amount)	Previous Year (Amount)
<u>Agroecology Grant Fund</u>		
Kisan Mitra Building Policy Ecosystem	4,58,632	-
<u>Diageo</u>		
Regenerative Rice Production	30,13,165	-
<u>Geneva Graduate Institute</u>		
SCALAGRO	34,95,118	-
<u>Global Green Grant Fund</u>		
Building knowledge resources for scaling up agroecology practices	7,65,482	-
<u>Meridian Institute</u>		
Regenerative & Agroecological food systems transformation	27,03,489	-
<u>GIZ-CAT</u>		
Support of Agro-ecology Transformation Process in India	47,51,083	-
<u>STFC-UK</u>		
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A study on Participatory Guarantee System (PGS)	3,23,401	49,243
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Consultation workshop	-	3,07,640
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Organic Seed Innovation Platform	4,28,026	16,46,134
<u>GIZ</u>		
Support of Agro-ecology Transformation Process in India	11,01,998	10,71,131
<u>York University</u>		
Evaluating Digital Readiness of UK-India Organic Bilateral Agri Food trade	1,48,735	2,12,898
<u>Australian Aid</u>		
Reviving Organic Agriculture in Enbavi	- 22,507	-
TOTAL	1,75,46,347	44,92,949



Schedule-V**Schedule I&E A/c- Other Expenditure (Office and Admin Expense) for FY 2024-25**

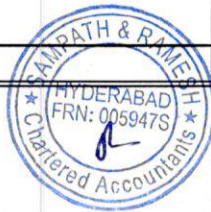
Particulars	Current Year (Amount)	Previous Year (Amount)
Salary to Staffs	-	1,22,200
Office Maintenance	1,975	6,730
Bank Charges	33,498	12,492
General Expense	-	5,538
Travel Expense	8,274	7,196
Office Rent	17,200	-
Advance write off	-	48,112
TOTAL	60,947	2,02,268

Schedule-VI**Schedule I&E A/c - Capital Expenditure in FY 2024-25**

Particulars	Current Year (Amount)	Previous Year (Amount)
Computer & Accessories	-	-
Solar Testing Kit	-	-
Residue Testing Kit	-	-
Water filter-X Plus -RO	11,500	-
SONY Camera	-	72,400.00
TOTAL	11,500	72,400

Schedule I&E A/c -Bank Interest in FY 2024-25

Particulars	Current Year (Amount)	Previous Year (Amount)
Interest from Savings Account	5,43,182	86,796
Interest from Fixed Deposit	1,63,193	2,51,619
TOTAL	7,06,375	3,38,415



Schedule-V**Schedule R& P A/c- Other Expenditure (Office and Admin Expense) for FY 2024-25**

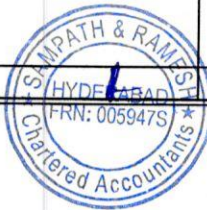
Particulars	Current Year (Amount)	Previous Year (Amount)
Salary to Staffs	-	1,22,200
Office Maintenance	1,975	6,730
Bank Charges	33,497	12,492
General Expense	-	5,538
Travel Expense	8,274	7,196
Office Rent	17,200	-
Advance write off	-	48,112
TOTAL	60,946	2,02,268

Schedule-VI**Schedule - Capital Expenditure in FY 2024-25**

Particulars	Current Year (Amount)	Previous Year (Amount)
Computer & Accessories	-	-
Solar Testing Kit	-	-
Residue Testing Kit	-	-
Water filter-X Plus -RO	11,500	-
SONY Camera	-	72,400.00
TOTAL	11,500	72,400

Schedule -Bank Interest in FY 2024-25

Particulars	Current Year (Amount)	Previous Year (Amount)
Interest from Savings Account	5,43,182	86,796
Interest from Fixed Deposit	1,74,900	2,51,619
TOTAL	7,18,082	3,38,415



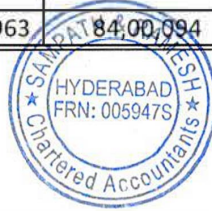
Schedule-VII**Advance and Receivables from 1st April 2024 to 31st March 2025**

Particulars	Opening Balance	Transaction		Closing Balance	Net Transactions
		Debit	Credit		
Programme Advance	4,23,417	20,36,561	20,30,329	4,29,649	6,232
Staff Salary Advance	-	-	-	-	-
Other Advance	12,440	5,63,793	1,68,033	4,08,200	3,95,760
TOTAL	4,35,857	26,00,354	21,98,362	8,37,849	4,01,992
TDS RECEIVABLE					
FC	1,79,002	17,491	0	1,96,493	17,491
TOTAL	1,79,002	17,491	-	1,96,493	17,491
GRAND TOTAL	6,14,859	26,17,845	21,98,362	10,34,342	4,19,483



Schedule-VIII**Payables and Provisions from 1st April 2024 to 31st March 2025**

Particulars	Opening Balance	Transaction		Closing Balance	Net Transaction
		Debit	Credit		
TDS	(2,500)	4,42,959	5,25,274	-84,815	82,315
Professional Tax	(500)	85,970	87,770	-2,300	1,800
Sundry Creditors	(4,21,720)	81,02,714	76,80,994	-	-4,21,720
Payable	(1,70,437)	1,37,320	1,06,056	-1,39,173	-31,264
TOTAL	(5,95,157)	87,68,963	84,00,994	(2,26,288)	(3,68,869)

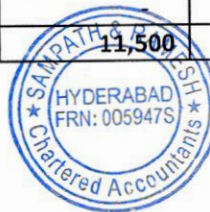


R. Jayaram

Schedule-VIII

DEPRECIATION STATEMENT (FC) FOR THE PERIOD ENDING 31.03.2025

SL.NO.	PARTICULARS	WDV AS ON 01.04.2024	ADDITIONS BEFORE SEPT.	ADDITIONS AFTER SEPT.	DELETION	TOTAL	DEP. RATE	DEPRECIATION	WDV AS ON 31.03.2025
1	Furniture & Fixtures	16,312	-	11,500		27,812	10%	2,206	25,606
2	Office Equipment	35,528	-	-		35,528	10%	3,553	31,975
3	Land & Buildings	23,87,410	-	-		23,87,410	0%	-	23,87,410
4	Computer & Accessories	29,285	-	-		29,285	40%	11,714	17,571
5	Mini Cold Storage-Aid funds-Kurnool	1,13,549	-	-		1,13,549	15%	17,032	96,517
6	Solar Tunnel Dryer-Aid funds-Kurnool	50,233	-	-		50,233	15%	7,535	42,698
7	Solar Testing Kit	97,032	-	-		97,032	15%	14,555	82,477
8	Residue Testing Kit	1,33,662	-	-		1,33,662	15%	20,049	1,13,613
9	Seed Grader Machine	68,874	-	-		68,874	10%	6,887	61,987
10	Sony Camera	65,160	-	-		65,160	10%	6,516	58,644
	TOTAL	29,97,045	-	11,500		30,08,545		90,047	29,18,498



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