



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 2024** and annexed Income & Expenditure Account and Receipts & Payments Account for *the year ended*.

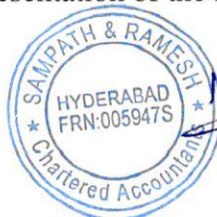
Management's Responsibility for the Financial Statements:

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.



[Signature]

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:

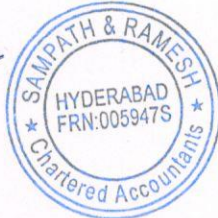
- (a) in the case of the Balance Sheet, of the state of affairs of the *Trust as at 31st March 2024;*
- (b) in the case of the Income & Expenditure Account of the *excess of income over expenditure for the year ended on that date.*
- (c) In the case of Receipts & Payments Account, of the cash Flows for the period ended on that date.

For SAMPATH & RAMESH
Chartered Accountants
(FRN 005947S)



(CA. JYOTSANA.R)
Partner M.No:232625

UDIN: 24232625BKCRMD4915



Place: Hyderabad.

Date: 26.09.2024

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 2023 TO 31ST MARCH 2024

All figures in INR

PARTICULARS	Schedule .No.	For the year ended 31st March 2024	For the year ended 31st March 2023
RECEIPTS:		-	
Opening Balance	I	-	
Cash on Hand		5,070	5,070
Cash at Bank		26,00,915	17,32,726
Cash at Bank (in FD A/c)		22,11,399	20,97,857
Grant & Donation received towards implementing the projects	II	75,85,594	48,97,208
Other receipts and Contributions	III	1,58,310	61,000
Bank Interest	IX	3,38,415	1,63,021
Loans and Advances	VII	2,27,645	-2,50,105
TOTAL		1,31,27,348	87,12,777

PAYMENTS:		-	
Project Implementation Cost	IV	44,92,949	37,55,412
Office and Administrative Expense	V	2,02,268	1,39,981
Capital Expenditure	VI	72,400	-
Loans & Advance and Deposit	VII	1,88,179	-
Closing Balance	I	-	
Cash in Hand		1,870	5,070
Cash at Bank		81,69,682	48,12,314
TOTAL		1,31,27,348	87,12,777

FOR SAMPATH & RAMESH
CHARTERED ACCOUNTANTS
(FRN 005947S)

(CA JYOTSNA. R)
PARTNER M.NO. 232625

PLACE: HYDERABAD
DATE: 26.09.2024

FOR CENTRE FOR SUSTAINABLE AGRICULTURE

G.V. RAMANJANEYULU
EXECUTIVE DIRECTOR

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 2023 TO 31ST MARCH 2024

All figures in INR

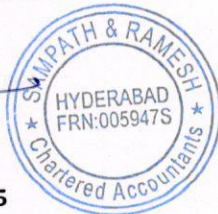
PARTICULARS	Schedule .No.	For the year ended 31st March 2024	For the year ended 31st March 2023
INCOME:		-	
Grant & Donation received towards implementing the projects	II	75,85,594	48,97,208
Other receipts and Contributions	III	1,58,310	61,000
Bank Interest	IX	3,38,415	1,63,021
TOTAL		80,82,319	51,21,229

EXPENDITURE:		-	
		-	
Project Implementation Cost	IV	44,92,949	37,55,412
Office and Administrative Expense	V	2,02,268	1,39,981
Depreciattion	X	1,09,789	1,29,340
TOTAL		48,05,006	40,24,733
Surplus/Deficit for the Year			
Transfer to Balance Sheet		32,77,313	10,96,496

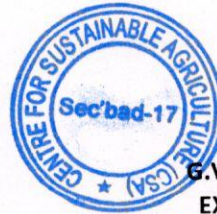
FOR SAMPATH & RAMESH
CHARTERED ACCOUNTANTS
(FRN 005947S)

R. Jyotsana

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



FOR CENTRE FOR SUSTAINABLE AGRICULTURE



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

PLACE: HYDERABAD
DATE: 26.09.2024

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 2023

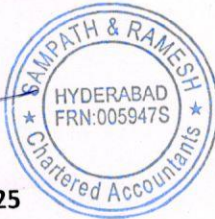
All figures in INR

Particulars	Schedule .No.	For the year ended 31st March 2024	For the year ended 31st March 2023
SOURCES OF FUNDS:		-	
		-	
General Fund		1,11,88,299	79,10,986
Employee Gratuity Fund Scheme		-	
Current Liabilities (Payable)	VIII	6,03,101	3,07,189
TOTAL		1,17,91,400	82,18,175

APPLICATION OF FUNDS:		-	
		-	
Fixed Assets	X	29,97,045	30,34,434
Loans and Advances and Deposits	VII	6,22,803	3,66,357
Employee Gratuity Fund Scheme		-	
Closing Balance	I		
Cash in Hand		1,870	5070
Cash at Bank		81,69,682	48,12,314
TOTAL		1,17,91,400	82,18,175

FOR SAMPATH & RAMESH
CHARTERED ACCOUNTANTS
(FRN 005947S)

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



FOR CENTRE FOR SUSTAINABLE AGRICULTURE



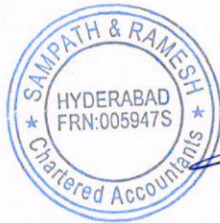
G.V. RAMANJANEYULU
EXECUTIVE DIRECTOR

PLACE: HYDERABAD
DATE: 26.09.2024

Schedule-I

Statement of Opening and Closing Balances for the FY 2023-24

Sl.No.	Particulars	Current Year (Amount)	Previous Year (Amount)
1	Opening Balances		
	Cash in Hand	5,070	5,070
	Cash at Bank	26,00,915	17,38,726
	Fixed Deposit at Bank	22,11,399	20,97,857
	TOTAL	48,17,384	38,41,653
	Closing 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



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Schedule-II

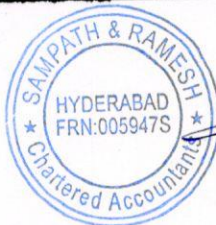
R&P-Schedule - Funds Received towards projects Implementation for FY 2023-24

Particulars	Current Year (Amount)	Previous Year (Amount)
AID NEWYORK Restoring forest based livelihoods in Maharashtra	16,59,000	4,81,430
FIBL Seeding the Green Future (SGF) participatory cotton breeding for organic farming & Securing Genetic Diversity of non-GM cotton	2,19,814	3,15,793
Monash University A study on Participatory Guarantee System (PGS)	5,24,911	-
Edinburg University Research study - Impact of organic farming practices on crop choice among farmers in AP	2,44,518	7,77,055
York University Evaluating Digital Readiness of UK-India Organic Bilateral Agri Food trade	-	31,69,725
Transformative Cities people's Choice Award Transformative Cities people's Choice Award	-	1,53,205
GIZ Support of Agro-ecology Transformation Process in India	39,08,176	-
Organic Cotton Accelerator (OCA) Organic Seed Innovation Platform	10,29,175	-
TOTAL	75,85,594	48,97,208

Schedule-III

Schedule R&P A/c- Other Contributions in FY 2023-24

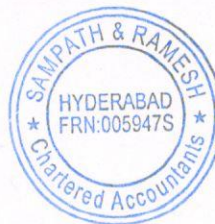
Particulars	Current Year (Amount)	Previous Year (Amount)
Donation from Give Foundation	18,752	-
Donation	1,39,558	61,000
TOTAL	1,58,310	61,000



Schedule-IV

Schedule R& P A/c-Payment for Project Implementation FY 2023-24

Particulars	Current Year (Amount)	Previous Year (Amount)
STFC-UK		
Transforming cold food chain in India through space science and technologies	4,87,273	5,00,000
AID NEWYORK		
Restoring forest based livelihoods in Maharashtra	7,18,630	13,32,578
AID NEWYORK		
Covid Relief Support measure for Vulnerable families	-	44,300
FIBL		
Seeding the Green Future (SGF) participatory cotton breeding for organic farming	-	6,07,922
Monash University		
A study on Participatory Guarantee System (PGS)	49,243	2,54,555
Monash University		
Consultation workshop	3,07,640	-
OCA		
Organic Seed Innovation Platform	16,46,134	-
GIZ		
Support of Agro-ecology Transformation Process in India	10,71,131	-
York University		
Evaluating Digital Readiness of UK-India Organic Bilateral Agri Food trade	2,12,898	1,84,487
Edinburg University		
Research study -Impact of organic farming practices on crop choice among farmers in AP	-	8,19,708
GEF	-	8,962
GiZ-IKI	-	2,900
TOTAL	44,92,949	37,55,412



R. G. Suresh

Schedule-II

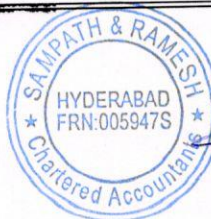
Schedule for I&E A/c - Funds Received towards projects Implementation for FY 2023-24

Particulars	Current Year (Amount)	Previous Year (Amount)
AID NEWYORK		
Restoring forest based livelihoods in Maharashtra	16,59,000	4,81,430
AID NEWYORK		
Covid Relief Support measure for Vulnerable families	-	-
FIBL		
Seeding the Green Future (SGF) participatory cotton breeding for organic farming & Securing Genetic Diversity of non-GM cotton	2,19,814	3,15,793
Monash University		
A study on Participatory Guarantee System (PGS)	5,24,911	-
York University		
Evaluating Digital Readiness of UK-India Organic Bilateral Agri Food trade	-	31,69,725
Edinburg University		
Research study - Impact of organic farming practices on crop choice among farmers in AP	2,44,518	7,77,055
Transformative Cities people's Choice Award		
Transformative Cities people's Choice Award	-	1,53,205
GIZ		
Support of Agro-ecology Transformation Process in India	39,08,176	-
Organic Cotton Accelerator (OCA)		
Organic Seed Innovation Platform	10,29,175	-
TOTAL	75,85,594	48,97,208

Schedule-III

Schedule I&E A/c- Other Contributions in FY 2023-24

Particulars	Current Year (Amount)	Previous Year (Amount)
Donation from Give Foundation	18,752	-
Donation	1,39,558	61,000
TOTAL	1,58,310	61,000

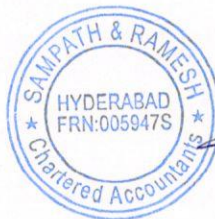


R. G. Suresh

Schedule-IV

Schedule I&E A/c-Payment for Project Implementation FY 2023-24

Particulars	Current Year (Amount)	Previous Year (Amount)
STFC-UK		
Transforming cold food chain in India through space science and technologies	4,87,273	5,00,000
AID NEWYORK		
Restoring forest based livelihoods in Maharashtra	7,18,630	13,32,578
AID NEWYORK		
Covid Relief Support measure for Vulnerable families	-	44,300
FIBL		
Seeding the Green n Future (SGF) participatory cotton breeding for organic farming	-	6,07,922
Monash University		
A study on Participatory Guarantee System (PGS)	49,243	2,54,555
Monash University		
Consultation workshop	3,07,640	-
OCA		
Organic Seed Innovation Platform	16,46,134	-
GIZ		
Support of Agro-ecology Transformation Process in India	10,71,131	-
Aid Kurnool		
Building Farmer Institution for sustainable farming	-	-
York University		
Evaluating Digital Readiness of UK-India Organic Bilateral Agri Food trade	2,12,898	1,84,487
Edinburg University		
Research study -Impact of organic farming practices on crop choice among farmers in AP	-	8,19,708
GEF	-	8,962
GIZ-IKI	-	2,900
TOTAL	44,92,949	37,55,412



R. G. Suresh

Schedule-V**Schedule I&E A/c- Other Expenditure (Office and Admin Expense) for FY 2023-24**

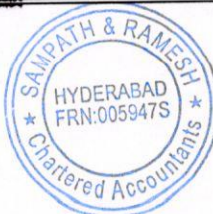
Particulars	Current Year (Amount)	Previous Year (Amount)
Salary to Staffs	1,22,200	18,000
Office Maintenance	6,730	17,880
Bank Charges	12,492	9,623
General Expense	5,538	1,240
Travel Expense	7,196	65,238
Office Rent	-	28,000
Advance write off	48,112	-
TOTAL	2,02,268	1,39,981

Schedule-VI**Schedule I&E A/c - Capital Expenditure in FY 2023-24**

Particulars	Current Year (Amount)	Previous Year (Amount)
Computer & Accessories	-	-
Solar Testing Kit	-	-
Residue Testing Kit	-	-
SONY Camera	72,400	-
TOTAL	72,400	-

Schedule I&E A/c - Bank Interest in FY 2023-24

Particulars	Current Year (Amount)	Previous Year (Amount)
Interest from Savings Account	86,796	36,862
Interest from Fixed Deposit	2,51,619	1,26,159
TOTAL	3,38,415	1,63,021



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Schedule-V**Schedule R& P A/c- Other Expenditure (Office and Admin Expense) for FY 2023-24**

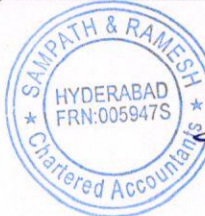
Particulars	Current Year (Amount)	Previous Year (Amount)
Salary to Staffs	1,22,200	18,000
Office Maintenance	6,730	17,880
Bank Charges	12,492	9,623
General Expense	5,538	1,240
Travel Expense	7,196	65,238
Office Rent	-	28,000
Advance write off	48,112	-
TOTAL	2,02,268	1,39,981

Schedule-VI**Schedule - Capital Expenditure in FY 2023-24**

Particulars	Current Year (Amount)	Previous Year (Amount)
Computer & Accessories	-	-
Solar Testing Kit	-	-
Residue Testing Kit	-	-
SONY Camera	72,400	-
TOTAL	72,400	-

Schedule - Bank Interest in FY 2023-24

Particulars	Current Year (Amount)	Previous Year (Amount)
Interest from Savings Account	86,796	36,862
Interest from Fixed Deposit	2,51,619	1,26,159
TOTAL	3,38,415	1,63,021



R. G. Suresh

Schedule-VII**Advance and Receivables from 1st April 2023 to 31st March 2024**

Particulars	Opening Balance	Transaction		Closing Balance
		Debit	Credit	
Programme Advance	2,36,228	11,62,243	9,67,110	4,31,361
Staff Salary Advance	18,000	12,000	30,000	-
Other Advance	16,950	83,691	88,201	12,440
TOTAL	2,71,178	12,57,934	10,85,311	4,43,801
TDS RECEIVABLE				
FC	1,63,446	15,556	0	1,79,002
TOTAL	1,63,446	15,556	-	1,79,002
GRAND TOTAL	4,34,624	12,73,490	10,85,311	6,22,803



Schedule-VIII

Payables and Provisions from 1st April 2023 to 31st March 2024

Particulars	Opening Balance	Transaction		Closing Balance
		Debit	Credit	
TDS	(13,954)	26,608	15,154	-2,500
Professional Tax	-	5,600	6,100	-500
Sundry Creditors	(2,18,535)	12,18,079	14,21,264	-4,21,720
Payable	(1,42,967)	1,79,132	2,14,546	-1,78,381
TOTAL	(3,75,456)	14,29,419	16,57,064	(6,03,101)



Signature

Schedule-VIII

DEPRECIATION STATEMENT (FC) FOR THE PERIOD ENDING 31.03.2024

SL.NO.	PARTICULARS	WDV AS ON 01.04.2023	ADDITIONS BEFORE SEPT.	ADDITIONS AFTER SEPT.	DELETION	TOTAL	DEP. RATE ON	DEPRECIATI ON	WDV AS ON 31.03.2024
1	Furniture & Fixtures	18,124	-	-	-	18,124	10%	1,812	16,312
2	Office Equipment	39,475	-	-	-	39,475	10%	3,947	35,528
3	Land & Buildings	23,87,410	-	-	-	23,87,410	0%	-	23,87,410
4	Computer & Accessories	48,808	-	-	-	48,808	40%	19,523	29,285
5	Mini Cold Storage-Aid funds-Kurnool	1,33,587	-	-	-	1,33,587	15%	20,038	1,13,549
6	Solar Tunnel Dryer-Aid funds-Kurnool	59,098	-	-	-	59,098	15%	8,865	50,233
7	Solar Testing Kit	1,14,155	-	-	-	1,14,155	15%	17,123	97,032
8	Residue Testing Kit	1,57,250	-	-	-	1,57,250	15%	23,588	1,33,662
9	Seed Grader Machine	76,527	-	-	-	76,527	10%	7,653	68,874
10	Sony Camera	-	72,400	-	-	72,400	10%	7,240	65,160
	TOTAL	30,34,434	72,400	-	-	31,06,834		1,09,789	29,97,045

FOR SAMPATH & RAMESH
CHARTERED ACCOUNTANTS
(FRN 005947S)



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

PLACE: HYDERABAD
DATE: 26.09.2024

FOR CENTRE FOR SUSTAINABLE AGRICULTURE

[Signature]

G.V. RAMANUJANETULU
EXECUTIVE DIRECTOR