CA INDIA

A.ROSALIN MARTINAA, B.Com (Hons)., F.C.A.,
Chartered Accountant
Membership No.243237

10C, T.B.Road,
Mahaboopalayam,
Madurai – 625 016.

INDEPENDENT AUDITOR'S REPORT

To
The Trustees of
EARTH TRUST
2/1584, Vellaimalaipatti,
Usilampatti Taluk,
Madurai District,
Tamilnadu - 625 537,

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements **EARTH TRUST** ("the Trust"), which comprise the Balance Sheet as at 31 March 2026, the Income and Expenditure Account for the year then ended, and the notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give a true and fair view of the state of affairs of the Trust as at 31 March 2026 and of its surplus/deficit for the year ended on that date in accordance with the accounting principles generally accepted in India.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India (ICAI), to the extent applicable to charitable trusts. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report.

We are independent of the Trust in accordance with the Code of Ethics issued by ICAI together with the ethical requirements that are relevant to our audit of the financial statements and have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

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

CA. A. ROSALIN MARTINAA
10-C, T.B.Road,
Mahaboopalayam,
MADURAI-625016
CHARTERED ACCOUNTANT

Emphasis of Matter

The Trust is registered under the provisions of the Income-tax Act, 1961 and holds valid registrations as under:

- 12AB Registration No.: **AABTE0728QE20219**
- 80G Registration No. **AABTE0728Q24CH01**

Our opinion is not modified in respect of this matter.

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

The Board of Trustees is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Trust in accordance with the accounting principles generally accepted in India.

This responsibility includes maintenance of adequate accounting records for safeguarding the assets of the Trust and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal controls relevant to the preparation and presentation of the financial statements.

In preparing the financial statements, management is responsible for assessing the Trust's ability to continue as a going concern and using the going concern basis of accounting unless management either intends to liquidate the Trust or cease operations.

Those charged with governance are responsible for overseeing the Trust'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 Standards on Auditing will always detect a material misstatement when it exists.

As part of an audit in accordance with Standards on Auditing, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit;
- Identify and assess the risks of material misstatement of the financial statements;
- Obtain an understanding of internal controls relevant to the audit;
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management;
- Conclude on the appropriateness of management's use of the going concern basis of accounting;
- Evaluate the overall presentation, structure and content of the financial statements

C.A. A. ROSE MARY
10-C, T.B. Road
Manacoppalayam
MADURAI-625016
CHARTERED ACCOUNTANT

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings.

Report on Other Legal and Regulatory Requirements

Based on our examination of the books and records of the Trust and according to the information and explanations furnished to us, we report that:

1. We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of our audit.
2. Proper books of account have been maintained by the Trust so far as appears from our examination of those books.
3. The Balance Sheet and Income and Expenditure Account dealt with by this report are in agreement with the books of account.
4. The accounting policies adopted by the Trust are consistent with those followed in the previous year and are in conformity with generally accepted accounting principles.
5. Subject to our observations contained in the Notes to Accounts, the funds of the Trust have been utilized for the Religious / Charitable objects of the Trust.
6. The Trust has maintained adequate records in respect of its assets and liabilities.

Place: Madurai

Date : 07.07.2026

UDIN : 26243237DQUTQN4321

CA. A. ROSALIN MARTINAA
10-C, T.B. Road, Mahaboopalayam, MADURAI-625010
CHARTERED ACCOUNTANT

A. ROSALIN MARTINAA
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CHARTERED ACCOUNTANT
Membership No : 243237

EARTH TRUST

2/1584, Vellaimalaipatti, Usilampatti Taluk, Madurai District, Tamilnadu - 625 537

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2026

(Prepared as per ICAI Technical Guide on Accounting for Not-for-Profit Organisations)

Particulars	(Rs.)	(Rs.)
INCOME		
A. Voluntary Contributions (Unrestricted Fund)		
Donations & Trustees Contributions	1,53,400.00	2,98,500.00
Sub-Total – Voluntary Contributions	**1,53,400.00**	**2,98,500.00**
B. Other Income		
Misc Income	1,540.00	850.00
Sub-Total – Other Income	**1,540.00**	**850.00**
TOTAL INCOME (I)	**1,54,940.00**	**2,99,350.00**
EXPENDITURE		
A. Charitable Expenses		
i. Relief to Poor		
Youth Entrepreneur Training Program		26,500.00
Sub-Total – Relief to Poor		**26,500.00**
ii. Education		
Capacity Building Staff Training Programme	1,500.00	
Non Formal Education for Children		35,000.00
Sub-Total – Education	**1,500.00**	**35,000.00**
iii. Medical Relief		
Traditional Health Camp Expenses		55,250.00
Sub-Total – Medical Relief		**55,250.00**
iv. Yoga		
Yoga for Children	15,300.00	
Sub-Total – Yoga	**15,300.00**	
v. Preservation of Environment		
Climate & Natural Farming Awareness Programme	17,100.00	
Farmer Training Programme Expenses		45,600.00
Sub-Total – Preservation of Environment	**17,100.00**	**45,600.00**
Sub-Total – Charitable Expenses	**33,900.00**	**1,62,350.00**
B. Other Expenses (Administration)		
Rent & E.B. Charges	27,150.00	26,800.00
Salary / Honorarium	60,000.00	60,000.00
Printing & Stationery	5,600.00	5,500.00
Travelling Expenses	16,250.00	15,670.00
General Expenses	11,248.90	13,500.00
Sub-Total – Other (Administration) Expenses	**1,20,248.90**	**1,21,470.00**
TOTAL EXPENDITURE (II)	**1,54,148.90**	**2,83,820.00**
Net Surplus / (Deficit) for the Year [I – II]	**791.10**	**15,530.00**
Surplus transferred to General Fund (NPO Funds)	**791.10**	**15,530.00**

1. No restricted funds exist and all expenditure are related to charitable only.

2. Purchase of Furniture & Fittings (₹15,000 in FY 2025-26) is a capital item — reflected as a Fixed Asset addition in the Balance Sheet (Annexure III).

Place: Madurai

Date : 07.07.2026

UDIN : 26243237DQUTQN4321

As per my report of even date

CA. A. ROSALIN MARTINAA, 10-C T.B. Road, Mahaboobpalayam, MADURAI-625010, CHARTERED ACCOUNTANT

A. ROSALIN MARTINAA
B.Com(Hons).,FCA.,
CHARTERED ACCOUNTANT
Membership No: 243237

EARTH TRUST

2/1584, Vellaimalaipatti, Usilampatti Taluk, Madurai District, Tamilnadu - 625 537

BALANCE SHEET AS ON 31.03.2026

(Prepared as per ICAI Technical Guide on Accounting for Not-for-Profit Organisations)

Particulars	31.03.2026 (₹)	31.03.2025 (₹)
SOURCES OF FUNDS		
I. NPO FUNDS – General Fund (Refer Annexure – I)		
Opening Balance	25,277.00	9,747.00
Add: Surplus for the year	791.10	15,530.00
Closing Balance – General Fund	**26,068.10**	**25,277.00**
II. Loan (Refer Annexure – II)		
Loan Outstanding	1,07,000.00	
TOTAL SOURCES OF FUNDS (A)	**1,33,068.10**	**25,277.00**
APPLICATION OF FUNDS		
I. Fixed Assets (Refer Annexure – III)		
Furniture & Fittings (Net Block)	16,750.00	1,750.00
Sub-Total – Fixed Assets	**16,750.00**	**1,750.00**
II. Loans and Advances		
Advance to Consulting Service – Finnovation	1,06,218.00	
Sub-Total – Loans and Advances	**1,06,218.00**	
III. Current Assets		
A. Cash and Cash Equivalents (Refer Annexure – IV)		
Cash in Hand	4,288.00	2,855.00
Cash at Indian Bank	5,812.10	20,672.00
Sub-Total – Cash and Cash Equivalents	**10,100.10**	**23,527.00**
Sub-Total – Current Assets	**10,100.10**	**23,527.00**
TOTAL APPLICATION OF FUNDS (B)	**1,33,068.10**	**25,277.00**

Loan received (₹1,07,000) and Advance to Finnovation (₹1,06,218) are included in Balance Sheet . Annexures I to IV form an integral part of this Balance Sheet.

Place: Madurai

Date : 07.07.2026

UDIN : 26243237DQUTQN4321

As per my report of even date

CA. A. ROSALIN MARTINAA ★ 10-C, T.B. Road, Mahaboopalayam, MADURAI-625010 ★ CHARTERED ACCOUNTANT

A. ROSALIN MARTINAA
B.Com(Hons).,FCA.,
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Membership No: 243237

EARTH TRUST

2/1584, Vellaimalaipatti, Usilampatti Taluk, Madurai District, Tamilnadu - 625 537

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2026

Particulars	2025-26 (₹)	2024-25 (₹)
RECEIPTS		
A. Opening Cash and Cash Equivalents		
Cash in Hand	2,855.00	2,846.00
Cash at Indian Bank	20,672.00	5,151.00
Sub-Total – Opening Balance	**23,527.00**	**7,997.00**
B. Voluntary Contributions		
Donations & Trustees Contributions	1,53,400.00	2,98,500.00
Sub-Total – Voluntary Contributions	**1,53,400.00**	**2,98,500.00**
C. Other Income		
Misc Income	1,540.00	850.00
Sub-Total – Other Income	**1,540.00**	**850.00**
D. Loan Received (Balance Sheet item — not Income)		
Loan Received	1,07,000.00	
Sub-Total – Loan Received	**1,07,000.00**	
TOTAL RECEIPTS (I)	**2,85,467.00**	**3,07,347.00**
PAYMENTS		
A. Relief to Poor (Charitable)		
Youth Entrepreneur Training Program		26,500.00
Sub-Total – Relief to Poor		**26,500.00**
B. Education (Charitable)		
Capacity Building Staff Training Programme	1,500.00	
Non Formal Education for Children		35,000.00
Sub-Total – Education	**1,500.00**	**35,000.00**
C. Medical Relief (Charitable)		
Traditional Health Camp Expenses		55,250.00
Sub-Total – Medical Relief		**55,250.00**
D. Yoga (Charitable)		
Yoga for Children	15,300.00	
Sub-Total – Yoga	**15,300.00**	
E. Preservation of Environment (Charitable)		
Climate & Natural Farming Awareness Programme	17,100.00	
Farmer Training Programme Expenses		45,600.00
Sub-Total – Preservation of Environment	**17,100.00**	**45,600.00**
F. Administration Expenses		
Rent & E.B. Charges	27,150.00	26,800.00
Salary / Honorarium	60,000.00	60,000.00
Printing & Stationery	5,600.00	5,500.00
Travelling Expenses	16,250.00	15,670.00
General Expenses	11,248.90	13,500.00
Sub-Total – Administration	**1,20,248.90**	**1,21,470.00**
G. Advance to Consulting Service (Balance Sheet item — not Expenditure)		

CA. A. ROSALIN MARTINA, CHARTERED ACCOUNTANT, 10-C, T.B. Road, Mahaboopalayam, MADURAI-625010

Advance to Consulting Service (Finnovation)	1,06,218.00	
Sub-Total – Advance	**1,06,218.00**	
H. Purchase of Fixed Assets (Balance Sheet item — not Expenditure)		
Furniture & Fittings	15,000.00	
Sub-Total – Fixed Assets Purchased	**15,000.00**	
I. Closing Cash and Cash Equivalents		
Cash in Hand	4,288.00	2,855.00
Cash at Indian Bank	5,812.10	20,672.00
Sub-Total – Closing Balance	**10,100.10**	**23,527.00**
TOTAL PAYMENTS (II)	**2,85,467.00**	**3,07,347.00**

Place: Madurai

Date : 07.07.2026

UDIN : 26243237DQUTQN4321

As per my report of even date

CA. A. ROSALIN MARTINAA
10-C, T.B. Road, Mahaboopalayam, MADURAI-625010
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2/1584, Vellaimalaipatti, Usilampatti Taluk, Madurai District, Tamilnadu - 625 537

ANNEXURES — Forming part of the Financial Statements for FY 2025-26 and FY 2024-25

ANNEXURE I — NPO FUND MOVEMENT SCHEDULE

For the Years Ended 31st March 2026 and 31st March 2025

Particulars	General Fund (Unrestricted) ₹	Restricted Funds ₹
YEAR ENDED 31ST MARCH 2025 (Previous Year)		
Opening Balance (01.04.2024)	9,747.00	
Add: Surplus for the year	15,530.00	
Restricted Fund Receipts (Nil)		
Closing Balance at End of Year	**25,277.00**	
YEAR ENDED 31ST MARCH 2026 (Current Year)		
Opening Balance (01.04.2025)	25,277.00	
Add: Surplus for the year	791.10	
Restricted Fund Receipts (Nil)		
Closing Balance at End of Year	**26,068.10**	

Note: No Restricted Funds or Programme Reserve in either year.

ANNEXURE II — LOAN SCHEDULE

As referred to in Balance Sheet

Particulars	FY 2025-26 (₹)	FY 2024-25 (₹)
Opening Balance		
Add: Received during the year	1,07,000.00	
Less: Repaid during the year		
Closing Balance	**1,07,000.00**	

Note: Loan of ₹1,07,000 was received during FY 2025-26 and remains outstanding at year-end. No loan existed in FY 2024-25.

CA. A. ROSALIN MARTINA
10-C, T.S. Road,
Mahaboopalayam,
MADURAI-625010
CHARTERED ACCOUNTANT

ANNEXURE III — FIXED ASSETS SCHEDULE (COMPARATIVE: FY 2024-25 AND FY 2025-26)

	FY 2024-25				FY 2025-26			
Particulars	**Opening**	**Additions**	**Disposals**	**Closing**	**Opening**	**Additions**	**Disposals**	**Closing**
Furniture & Fittings	1,750.00			1,750.00	1,750.00	15,000.00		16,750.00
Total Fixed Assets	**1,750.00**			**1,750.00**	**1,750.00**	**15,000.00**		**16,750.00**

Note: Furniture & Fittings addition of ₹15,000 during FY 2025-26. No depreciation provided.

ANNEXURE IV — CASH AND CASH EQUIVALENTS

As referred to in Balance Sheet

Particulars	***s at 31.03.2026 (₹)***	***31.03.2025 (₹)***
Cash in Hand	4,288.00	2,855.00
Cash at Indian Bank	5,812.10	20,672.00
TOTAL CASH AND CASH EQU	**10,100.10**	**23,527.00**

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