

INDEPENDENT AUDITOR'S REPORT

To The Members of
TRIBAL TRANSFORMATION INDIA
#1326, El Bethel,
New Extension, Begur P.O.,
Bangalore - 560068

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of M/s. **Tribal Transformation India**, which comprises the Balance Sheet as of March 31, 2025, the Income and Expenditure statement, the Receipts & Payments Account for the **Foreign Contribution Account** for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as of March 31, 2025, and its financial performance for the year then ended 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 ICAI. 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 entity in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India, and we have fulfilled our ethical responsibilities in accordance with this Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

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 accounting principles generally accepted in India and for such internal control 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, 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.

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

Auditor's Responsibility 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 based on these financial statements.

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's 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.

Further we report that,

- a) 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;
- b) In our opinion, proper books of account as required by law have been kept by the entity so far as it appears from our examination of those books of account;
- c) The Balance Sheet, Income and Expenditure Account dealt with by this report are in agreement with the books of account of the entity;



- d) In our opinion, Balance Sheet, Income and Expenditure Account, and the Receipts and Payments Account comply with the relevant accounting standards.

For John Rodrigues & Associates
(Chartered Accountants)

C.A John Brijesh Rodrigues

(Proprietor)

Membership No. 211057

Firm Registration No: 016164S

UDIN No: 25211057BMHZBK3446



Date: 29th September 2025
Place: Bangalore

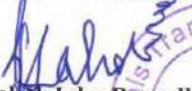
TRIBAL TRANSFORMATION INDIA

#1326, El Bethel, New Extension, Begur P.O, Bangalore - 560068

Foreign Contribution Account**Balance Sheet as at 31st March 2025**

LIABILITIES	AS ON 31st MARCH 2025	AS ON 31st MARCH 2024	ASSETS	AS ON 31st MARCH 2025	AS ON 31st MARCH 2024
General Fund:			Fixed Assets		
Opening Balance	22,35,068	17,84,823	Gros Block	10,70,649	11,95,174
Add: Excess of Income over Expenditure	9,63,303	(4,50,244)	Less: Depreciation	1,20,427	1,42,899
	31,98,370	22,35,068		9,50,222	10,52,274
Corpus Fund:			Fixed Deposits		
Opening Balance	24,84,287	14,68,533	Corpus Fund SBI FD No 35432	5,00,000	5,00,000
Add: Additional during the Year	-	10,15,754	Corpus Fund SBI FD No 36035	5,00,000	5,00,000
	24,84,287	24,84,287	Corpus Fund SBI FD No 36422	4,68,533	4,68,533
			Corpus Fund SBI FD No 36560	5,15,754	5,15,754
			Corpus Fund SBI FD No 96765	5,00,000	5,00,000
			Gratuity Fund - SBI FD No 856672	10,00,000	-
				34,84,287	24,84,287
			Other Current Asset		
			Accrued Interest on FD	3,41,412	1,48,334
			TDS Receivable FY 23-24	-	16,400
			TDS Receivable FY 24-25	21,465	-
			Capital Work-In-Progress	7,95,123	7,95,123
				11,58,000	9,59,857
			Deposits		
			Electricity Deposit	960	960
			Rental Deposit	11,500	11,500
				12,460	12,460
			Cash & Bank Balances		
			" Cash In Hand	5,754	29,237
			" SBI NDMB A/c No 40092888920	23,766	28,182
			" SBI UC A/c No 54010223162	48,169	1,53,059
				77,689	2,10,477
TOTAL	56,82,658	47,19,355	TOTAL	56,82,658	47,19,355

For Tribal Transformation India

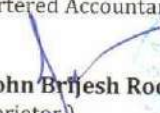

Dr. Sahib John Borgall
(Trustee)



Date : 29th September 2025
Place : Bangalore

As per our report of even date

For John Rodrigues & Associates
(Chartered Accountants)


CA. John Rodrigues
(Proprietor)



Membership No. 211057
Firm Regn No: 016164S
UDIN No : 25211057BMHZBK3446

Date : 29th September 2025
Place : Bangalore

TRIBAL TRANSFORMATION INDIA

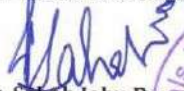
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Foreign Contribution Account

Receipts and Payments Account for the year ended 31st March 2025

RECEIPTS	AS ON 31st MARCH 2025	AS ON 31st MARCH 2024	PAYMENTS	AS ON 31st MARCH 2025	AS ON 31st MARCH 2024
To Opening Balances			To ADMINISTRATIVE EXPENDITURE		
" Cash	29,237	19,808	" Audit Fee	40,000	42,957
" SBI NDMB A/c No 40092888920	28,182	10,905	" Bank Charges	6,858	8,589
" SBI UC A/c No 54010223162	1,53,059	8,428	" Computer Maintenance	19,205	5,000
			" Electricity Bill	31,793	34,346
" Donations - Institutional Donors	27,69,206	22,17,225	" Hospitality	980	-
" Interest on - Savings Bank	10,812	11,533	" Local Conveyance	-	700
" Interest on - Fixed Deposit	1,83,432	1,45,870	" Meeting Expenses	-	5,000
" Corpus Funds Received	-	10,15,754	" Office Maintenance	37,384	8,762
			" Postage & Courier	-	27
			" Printing & Stationery	160	25,322
			" Software & Subscriptions	9,558	9,858
			" Property Tax	9,840	10,866
			" Staff Welfare	-	5,494
			" Website Maintenance	20,679	6,731
			To PROJECT EXPENDITURE		
			" Good Samaritan Project Expenses	22,885	2,38,513
			" Leadership Training Expenses	30,499	1,772
			" Care of Orphans Project	29,153	-
			" Nation Building Project	-	28,922
			" Conveyance Expenses		
			- Care of Orphans Project	6,736	16,015
			- Non Formal Education Project	2,349	12,542
			" Renumeration		
			- Adult Literacy Project	24,000	18,500
			- Assam Project	22,000	-
			- Chhattisgarh Project	2,34,500	95,500
			- Care of Orphans Project	3,29,600	3,11,600
			- Day Care Centre Project	2,26,560	1,69,880
			- Ex Gratia	40,000	-
			- Non Formal Education Project	6,74,629	6,68,750
			" Travel Expenses		
			- Care of Orphans Project	24,778	3,802
			- Non Formal Education Project	2,14,461	1,74,600
			" Vehicle Maintenance		
			- Non Formal Education Project	19,257	41,342
			" Fixed Asset Purchased	18,375	47,432
			" Building Work-In-Progress	-	2,10,470
			" Investment in Fixed Deposit	10,00,000	10,15,754
			Cash & Bank Balance		
			" Cash In Hand	5,754	29,237
			" SBI NDMB A/c No 40092888920	23,766	28,182
			" SBI UC A/c No 54010223162	48,169	1,53,059
TOTAL	31,73,927	34,29,523	TOTAL	31,73,927	34,29,523

For Tribal Transformation India


Dr. Saheb John Borgall
 (Trustee)

Date : 29th September 2025
 Place : Bangalore

As per our report of even date

For John Rodrigues & Associate
 (Chartered Accountants)

CA. John Brijesh Rodrigues

(Proprietor)
 Membership No. 211057
 Firm Regn No: 016164S
 UDIN No : 25211057BMHZBK3446

Date : 29th September 2025
 Place : Bangalore

TRIBAL TRANSFORMATION INDIA

#1326, New Extension, Begur P.O, Bangalore - 560068

Foreign Contribution Account

Income and Expenditure Account for the year ended 31st March 2025

EXPENDITURE	AS ON 31st MARCH 2025	AS ON 31st MARCH 2024	INCOME	AS ON 31st MARCH 2025	AS ON 31st MARCH 2024
To ADMINSTRATIVE EXPENDITURE			By INCOME		
" Audit Fee	40,000	42,957	" Donations - Institutional Donors	27,69,206	22,17,225
" Bank Charges	6,858	8,589	" Interest Income		
" Computer Maintenance	19,205	5,000	" Interest on - Savings Bank	10,812	11,533
" Electricity Bill	31,793	34,346	" Interest on - Fixed Deposit	3,81,575	3,09,776
" Hospitality	980	-			
" Local Conveyance	-	700			
" Meeting Expenses	-	5,000			
" Office Maintenance	37,384	8,762			
" Postage & Courier	-	27			
" Printing & Stationery	160	25,322			
" Software & Subscriptions	9,558	9,858			
" Property Tax	9,840	10,866			
" Staff Welfare	-	5,494			
" Website Maintenance	20,679	6,731			
To PROJECT EXPENDITURE					
" Good Samaritan Project Expenses	22,885	2,38,513			
" Leadership Training Expenses	30,499	1,772			
" Care of Orphans Project	29,153	-			
" Nation Building Project	-	28,922			
" Conveyance Expenses					
- Care of Orphans Project	6,736	16,015			
- Non Formal Education Project	2,349	12,542			
" Remuneration					
- Adult Literacy Project	24,000	18,500			
- Assam Project	22,000	-			
- Chhattisgarh Project	2,34,500	95,500			
- Care of Orphans Project	3,29,600	3,11,600			
- Day Care Centre Project	2,26,560	1,69,880			
- Ex Gratia	40,000	-			
- Non Formal Education Project	6,74,629	6,68,750			
" Travel Expenses					
- Care of Orphans Project	24,778	3,802			
- Non Formal Education Project	2,14,461	1,74,600			
" Vehicle Maintenance					
- Non Formal Education Project	19,257	41,342			
" Depreciation	1,20,427	1,42,899			
Excess of Income over Expenditure / (Expenditure over Income)	9,63,303	4,50,244			
TOTAL	31,61,593	25,38,534	TOTAL	31,61,593	25,38,534

For Tribal Transformation India

Dr. Saheb John Borgall
(Trustee)



Date : 29th September 2025
Place : Bangalore

As per our report of even date

For John Rodrigues & Associates
(Chartered Accountants)

CA. John Brijesh Rodrigues

(Proprietor)
Membership No. 211057
Firm Regn No. 016164S
UDIN No : 25211057BMHZBK3446

Date : 29th September 2025
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Depreciation - FC

Particulars	Op.Bal. 01.04.2024	Additions		Total 31.03.2025	Depr. Rate	Depreciation	W.D.V as on 31.03.2025
		Ist - Half	2nd - Half				
Centre Glass Work Building	20,164	-	-	20,164	15%	3,025	17,139
Currency Counting Machine	35,894	-	-	35,894	5%	1,795	34,099
Computer & Accessories	973	-	-	973	15%	146	827
Furniture & Fixtures	26,390	-	-	26,390	40%	10,557	15,833
Land & Building	12,989	-	-	12,989	10%	1,299	11,690
Leadership Training Building	29,763	-	-	29,763	5%	1,489	28,274
Mahendra jeep	3,71,879	-	-	3,71,879	5%	18,594	3,53,285
Metal Cabinet	4,33,722	-	-	4,33,722	15%	65,059	3,68,663
Office Equipment	5,983	-	-	5,983	10%	599	5,384
Paper Shredder	4,733	-	18,375	23,108	10%	1,393	21,715
UPS	14,964	-	-	14,964	15%	2,245	12,719
Vehicles	1,522	-	-	1,522	15%	229	1,293
Printer	33,138	-	-	33,138	15%	4,971	28,167
Scooter	20,020	-	-	20,020	15%	3,003	17,017
Telephone	27,909	-	-	27,909	15%	4,187	23,722
TVS Moped	7,890	-	-	7,890	15%	1,184	6,706
	4,342	-	-	4,342	15%	652	3,690
TOTAL	10,52,274	-	18,375	10,70,649		1,20,427	9,50,222



TRIBAL TRANSFORMATION INDIA

Notes forming part of the Financial Statements for the year ended March 31st, 2025 Significant Accounting Policies & Notes to the Financial Statements

a. Background

Tribal Transformation India is engaged in carrying out Socio-Economic Conditions of the tribals and weaker sections of the Society specifically focusing on Rural and tribal development. The charitable trust is registered under Section 12AB of the Income Tax Act, 1961.

b. Basis of Preparation of Financial Statements

The financial statements have been prepared complying with the Accounting Standards issued by the Institute of Chartered Accountants of India to the extent applicable. The financial statements are presented in Indian rupees. The accounting policies adopted in the presentation of financial statements are in consistent with those followed in the previous year, except to the extent stated elsewhere in the notes to accounts.

c. Revenue recognition

- Voluntary Contributions/Offerings received during the year are recognized as income as and when received.

d. Other Income

- Interest Income received from Savings Bank Accounts has been recognized on the date it has been credited to the Bank Account.

e. Expenses

All expenses are accounted on a cash basis.

f. Fixed Assets

Fixed assets are stated at cost less depreciation. Depreciation has been ascertained on the diminishing balance method by adopting the rates of depreciation prescribed under the Income Tax Act, 1961.

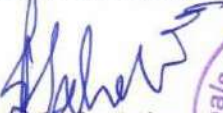
g. Previous Year Figures

Previous year figures have been rearranged wherever necessary so as to make them comparable with the current year figures.

h. General

- The entity does not have any disputed cases (under any law) which would impact its financial position.
- There have been no irregularities involving management or employees who have a significant role in the system of internal control that could have a material effect on the financial statements.
- The financial statements are free from material misstatements, including omissions.

**For,
Tribal Transformation India**


Dr. Saheb John Borgal
(Trustee)



Date: 29th September 2025
Place: Bangalore