

T.J.Raghu Veeran and Co  
Chartered Accountants

"MADHURAM"  
20, Bharathidasan Nagar,  
3<sup>rd</sup> Street, Ramanathapuram  
Coimbatore-641045  
29.10.2025

## INDEPENDENT AUDITOR'S REPORT

TO:

The Trustees of  
Citizen consumer and civic action Group  
103(First Floor), Eldams Road, Teynampet Chennai 600018

We have audited the accompanying financial statements of M/S Citizen consumer and civic action Group which comprises Balance sheet as at 31st, March 2025 and Income and expenditure account for the year ending 31st, March 2025

### Trustees Responsibility for Financial Statements

Trustees are responsible for the preparation of these financial statements in accordance with the Income Tax Act, 1961. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on Ind AS financial statements based on only audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

We have conducted the audit in accordance with the Ind AS financial statements in accordance with the Standards on Auditing, issued by 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 the 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 financial control relevant to the Trust's preparation of the financial statements that give a true and



fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Trustees, 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 on the Ind AS Financial Statements.

### Opinion

In our opinion and to the best of our information and according to the explanations given to us, the Financial statements of M/S Citizen consumer and Civic action Group for the Financial year ended 31<sup>st</sup>, March 2025 give a true and fair view :

1. In the case of Balance sheet, of the state of affairs of the Trust as at 31<sup>st</sup>, March 2025
2. In the case of Income and Expenditure account of the **SURPLUS** for the year ended 31<sup>st</sup>, March 2025

Place: Coimbatore  
Date : 29.10.2025

For T.J.Raghu Veeran and Co.,  
Chartered Accountants



T.J.Raghu Veeran  
Proprietor  
Membership No 020603  
UDINNO:25020603BSEBQZ5170



**Citizen consumer and civic Action Group (CAG)**  
No 103, (First Floor) Eldams Road, Teynampet, Chennai - 600 018.

**CONSOLIDATED BALANCE SHEET AS AT 31st MARCH 2025**

LIABILITIES	31.03.2025	31.03.2024	ASSETS	31.03.2025	31.03.2024
<b>CORPUS FUND</b>	25,02,392.00	25,02,392.00	<b>FIXED ASSETS</b>		
<b>GENERAL FUND:</b>			General Projects_As per Schedule 1	1,73,088.00	1,07,745.00
As per Last Balance Sheet	35,22,848.00		FCRA Projects_As per Schedule 1	11,032.00	12,979.00
Add : Excess of Income over Expenditure for the year	5,19,206.00				
	40,42,054.00	35,22,847.00	<b>INVESTMENTS :</b>		
			General Projects_Fixed Deposits	25,46,069.00	28,09,654.00
			FCRA Projects_Fixed Deposits	57,12,926.00	43,45,017.00
<b>CURRENT LIABILITIES</b>			<b>CURRENT ASSETS :</b>		
<b>Grants received in advance:</b>			Rent Deposit	3,60,000.00	3,60,000.00
General Projects	-	4,36,200.00	Water Can Deposit	1,500.00	1,500.00
FCRA Projects_ As per Schedule 3	96,16,561.00	63,12,383.00			
			General Projects_Bank Balance	5,04,854.00	12,15,529.00
			FCRA Projects_Bank Balance	53,34,609.00	33,20,252.00
<b>Creditors for expenses</b>			<b>Grants receivables :</b>		
	-	-	FCRA Projects_ As per Schedule 2	12,27,522.00	15,44,642.00
	-	-	General Projects	9,81,540.00	1,03,980.00
Others Expenses Payable	-	525.00			
<b>Duties &amp; Taxes</b>			<b>Loans &amp; Advance :</b>		
EPF Payable	87,287.00	80,119.00			
ESI Payable	1,301.00	2,362.00			
TDS Payable	-	1,23,184.00			
GST payable	11,340.00	3,600.00	General Projects_Input Tax Credit	224901.00	
<b>Provisions</b>			General Projects_Tax deducted at Source	2,97,669.00	2,95,178.00
Gratuity Payable	11,70,344.00	11,87,066.00	FCRA Projects_Tax deducted at Source	55,569.00	54,202.00
<b>TOTAL</b>	<b>1,74,31,279.00</b>	<b>1,41,70,678.00</b>	<b>TOTAL</b>	<b>1,74,31,279.00</b>	<b>1,41,70,678.00</b>

Date : 29.10.2025  
Place : Coimbatore

*Signature*

*Signature*

As per Audit Report of even date  
for T.J.Raghu Veeran and Co  
Chartered Accountants

*Signature*

T.J.Raghu Veeran  
Proprietor  
Membership No: 20603  
Firm Regn. No.003343S  
UDIN: 25020603BSEBQZ5170



**CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2025**

EXPENDITURE	31.03.2025	31.03.2024	INCOME	31.03.2025	31.03.2024
Sponsored Projects Expenses	2,81,84,891.00	2,38,93,158.00	Sponsored Project Funding	2,81,84,891.00	2,38,93,158.00
Salary & Bonus	17,01,714.00	14,33,412.00	Consultancy		
Payment to Auditor: Audit Fee	62,540.00	25,960.00	Interest earnings	2,35,448.00	1,97,154.00
: Certification	-	27,730.00	Membership fees	500.00	1,000.00
Staff Welfare Expenses	77,250.00	47,192.00	Donations	7,90,000.00	3,02,000.00
Consultancy Charges	84,960.00	1,17,756.00	Other Income / Input tax claim	5,07,086.00	2,19,570.00
Membership fees	48,687.00	47,889.00	Recovery of Overheads	29,02,531.00	24,75,167.00
Accounting Charges	6,58,586.00	3,10,778.00	Travel Reimbursement-Relating to earlier years		25,700.00
Rent Expenses	7,56,000.00	7,26,000.00			
Electricity Charges	70,977.00	54,064.00			
Printing & Stationery	11,626.00	34,730.00			
Postage & Telegram	4,029.00	6,427.00			
Communication Costs	41,213.00	28,352.00			
Website Charges	25,381.00	49,931.00			
Repairs & Maintenance	98,551.00	1,25,396.00			
Travelling Expenses	12,791.00	13,700.00			
Misc Expenses	18,292.00	14,790.00			
Rates & Taxes	1,367.00	20,935.00			
Bank Charges	47,602.00	40,139.00			
Meeting Expenses	-	9,322.00			
Depreciation	34,893.00	26,809.00			
Gratuity	1,24,511.00	1,69,995.00			
Professional charges	-	99,000.00			
Books and Periodicals	13,962.00	18,150.00			
TDS written off		92,534.00			
Foreign Exchange Fluctuation	21,427.00	7,751.00			
Income Over Expenses	5,19,206.00	(3,28,151.00)			
<b>TOTAL</b>	<b>3,26,20,456.00</b>	<b>2,71,13,749.00</b>	<b>TOTAL</b>	<b>3,26,20,456.00</b>	<b>2,71,13,749.00</b>

Date : 29.10.2025  
Place : Coimbatore

As per Audit Report of even date  
for T.J.Raghu Veeran and Co  
Chartered Accountants

*T.J. Raghu Veeran*

T.J.Raghu Veeran  
Proprietor  
Membership No: 020603  
Firm Regn. No.003343S  
UDIN: 25020603BSEBQZ5170



**Citizen consumer and civic Action Group (CAG)**  
**No 103, (First Floor) Eldams Road, Teynampet, Chennai 600 018.**

**FIXED ASSETS SCHEDULE AS ON 31st MARCH 2025 - CONSOLIDATED**

Description	Dep %	WDV as on 31.03.2024	Addition		Deletion	Total	Depreciation for the year	WDV as on 31.03.2025
			Before 180 Days	After 180 Days				
Electrical Fittings	10%	4,365		-	-	4,365	437	3,928
Airconditioners	15%	18,344	98,559		9,000	1,07,903	16,185	91,718
Filing Cabinets	10%	1,533			-	1,533	153	1,380
Chairs & Tables	10%	12,143			-	12,143	1,214	10,929
Furniture	10%	27,934			-	27,934	2,793	25,141
Computer - III	40%	961	-		-	961	384	577
Inverter	15%	26,064			-	26,064	3,910	22,154
Solar Plant	40%	16,401	-			16,401	6,560	9,841
Stabiliser	15%		8,730			8,730	1,310	7,420
BENQ Projector	15%	12,979		-	-	12,979	1,947	11,032
<b>TOTAL</b>		<b>1,20,724</b>	<b>1,07,289</b>	<b>-</b>	<b>9,000</b>	<b>2,19,013</b>	<b>34,893</b>	<b>1,84,120</b>

Date : 29.10.2025  
Place : Coimbatore

As per Audit Report of even date  
for T.J.Raghu Veeran and Co  
Chartered Accountants

*T.J. Raghu Veeran*

T.J.Raghu Veeran  
Proprietor  
Membership No: 020603  
Firm Regn. No.003343S  
UDIN: 25020603BSEBQZ5170



**GENERAL BALANCE SHEET AS AT 31st MARCH 2025**

LIABILITIES	31.03.2025	31.03.2024	ASSETS	31.03.2025	31.03.2024
<b>CORPUS FUND</b>	25,02,392.00	25,02,392.00	<b>FIXED ASSETS</b>		
<b>GENERAL FUND:</b>			As per Schedule 1	1,73,088.00	1,07,745.00
As per Last Balance Sheet	9,62,667.00				
add: Income over Expenditure for the year	5,19,206.00	14,81,873.00			
		9,62,666.00			
			<b>INVESTMENTS :</b>		
			Fixed Deposits with HDFC	25,46,069.00	28,09,654.00
<b>CURRENT LIABILITIES</b>			<b>CURRENT ASSETS :</b>		
Grants received in advance:		4,36,200.00	Rent Deposit	3,60,000.00	3,60,000.00
			Water Can Deposit	1,500.00	1,500.00
			Cash on Hand	-	
<b>Duties &amp; Taxes</b>			Balance with Scheduled Banks	5,04,854.00	12,15,529.00
GST payable	11,340.00	3,600.00			
EPF Payable	7,850.00	7,850.00	<b>LOANS &amp; ADVANCES:</b>		
ESI Payable			Grants Receivable	9,81,540.00	1,03,980.00
TDS payable		19,221.00			
<b>Provisions</b>			<b>OTHER CURRENT ASSETS:</b>		
Gratuity Payable	10,86,166.00	9,61,657.00	Tax deducted at Source	2,97,669.00	2,95,178.00
			Input Tax Credit	2,24,901.00	
<b>TOTAL</b>	<b>50,89,621.00</b>	<b>48,93,586.00</b>	<b>TOTAL</b>	<b>50,89,621.00</b>	<b>48,93,586.00</b>

Date : 29.10.2025  
Place : Coimbatore

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As per Audit Report of even date  
for T.J.Raghu Veeran and Co  
Chartered Accountants



*T.J. Raghu Veeran*  
T.J.Raghu Veeran  
Proprietor  
Membership No.020603  
Firm Regn No.003343S  
UDIN: 25020603BSEBQZ5170

**GENERAL INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2025**

EXPENDITURE	31.03.2025	31.03.2024	INCOME	31.03.2025	31.03.2024
Sponsored Projects Expenses	28,76,048.00	20,15,497.00	Sponsored Project Funding	28,76,048.00	20,15,497.00
Salary & Bonus	10,000.00	10,000.00	Self Sponsors Project Funding	-	-
Professional charges	-	99,000.00	Overhead recovery	3,45,355.00	1,83,213.00
Payment to Auditor: Audit Fee	49,560.00	25,960.00	Interest earnings	2,35,448.00	1,97,154.00
: Certification charges	-	27,730.00	Membership fees	500.00	1,000.00
Staff Welfare Expenses	77,250.00	46,392.00	Donations	7,90,000.00	3,02,000.00
Consultancy Charges	49,560.00	96,720.00	Other Income /Input Tax credit claimed	5,07,086.00	2,19,570.00
Membership fees	48,687.00	47,889.00	Travel reimbursement-Relating to earlier years	-	25,700.00
Accounting Charges	3,35,227.00	1,02,428.00	Expenses over Income	-	3,28,151.00
Rent Expenses	4,41,000.00	2,40,000.00			
Electricity Charges	28,585.00	41,544.00			
Printing & Stationery	10,864.00	34,730.00			
Postage & Courier	4,029.00	4,308.00			
Communication Costs	12,252.00	28,352.00			
Website Charges	19,206.00	19,674.00			
Repairs & Maintenance	64,351.00	65,440.00			
Travelling Expenses	12,791.00	13,700.00			
Misc Expenses	16,867.00	10,820.00			
Rates & Taxes	-	20,935.00			
Bank Charges	7,535.00	6,646.00			
Meeting Expenses	-	9,322.00			
Depreciation	32,946.00	24,519.00			
Gratuity	1,24,511.00	1,69,995.00			
Books and Periodicals	13,962.00	18,150.00			
TDS written off	-	92,534.00			
Income over expenses	5,19,206.00	-			
<b>TOTAL</b>	<b>47,54,437.00</b>	<b>32,72,285.00</b>	<b>TOTAL</b>	<b>47,54,437.00</b>	<b>32,72,285.00</b>

Date : 29.10.2025  
Place : Coimbatore

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As per Audit Report of even date  
for T.J.Raghu Veeran and Co  
Chartered Accountants

*T.J. Raghu Veeran*



T.J.Raghu Veeran  
Proprietor  
Membership No: 020603  
Firm Regn. No.003343S  
UDIN: 25020603BSEBQZ5170

**Citizen consumer and civic Action Group (CAG)**  
**No 103, (First Floor) Eldams Road, Teynampet, Chennai 600 018.**

**FIXED ASSETS SCHEDULE 1 AS ON 31st MARCH 2025**

Description	Dep %	WDV as on 31.03.2024	Addition		Deletion	Total	Depreciation for the year	WDV as on 31.03.2025
			Before 180 Days	After 180 Days				
Electrical Fittings	10%	4,365			-	4,365	437	3,928
Air conditioners	15%	18,344	98,559		9,000	1,07,903	16,185	91,718
Filing Cabinets	10%	1,533			-	1,533	153	1,380
Chairs & Tables	10%	12,143			-	12,143	1,214	10,929
Furniture	10%	27,934			-	27,934	2,793	25,141
Computer	40%	961	-		-	961	384	577
Inverter	15%	26,064				26,064	3,910	22,154
Solar Plant	40%	16,401	-			16,401	6,560	9,841
Stabiliser	15%		8,730			8,730	1,310	7,420
<b>TOTAL</b>		<b>1,07,745</b>	<b>98,559</b>	<b>-</b>	<b>9,000</b>	<b>1,97,304</b>	<b>32,946</b>	<b>1,73,088</b>

Date : 29.10.2025  
Place : Coimbatore

As per Audit Report of even date  
for T.J.Raghu Veeran and Co  
Chartered Accountants

*T.J. Raghu Veeran*

T.J.Raghu Veeran  
Proprietor  
Membership No: 020603  
Firm Regn. No.003343S  
UDIN: 25020603BSEBQZ5170



**FCRA BALANCE SHEET AS AT 31st MARCH 2025**

LIABILITIES	31.03.2025	31.03.2024	ASSETS	31.03.2025	31.03.2024
<b>CORPUS FUND</b>			<b>FIXED ASSETS</b>		
<b>GENERAL FUND:</b>			As per Schedule 1	11,032.00	12,979.00
As per Last Balance Sheet	25,60,181.00				
Add : Excess of Income Over Expenditure for the year		25,60,181.00			
		25,60,181.00	<b>INVESTMENTS :</b>		
			Fixed Deposits with SBI	57,12,926.00	43,45,017.00
<b>CURRENT LIABILITIES</b>			<b>CURRENT ASSETS :</b>		
<b>Grants received in advance:</b>			Cash on Hand	-	-
As per schedule 3	96,16,561.00	63,12,383.00	Balance with Scheduled Banks	53,34,609.00	33,20,252.00
<b>Creditors for expenses</b>			Grants receivables :		
			As per Schedule 2	12,27,522.00	15,44,642.00
Others Expenses payable		525.00	Tax deducted at Source	55,569.00	54,202.00
Duties and Taxes					
PF payable	79,437.00	72,269.00			
ESI payable	1,301.00	2,362.00			
TDS payable		1,03,963.00			
<b>Provisions</b>					
Gratuity Payable	84,178.00	2,25,409.00			
<b>TOTAL</b>	<b>1,23,41,658.00</b>	<b>92,77,092.00</b>	<b>TOTAL</b>	<b>1,23,41,658.00</b>	<b>92,77,092.00</b>

Date : 29.10.2025  
Place : Coimbatore

As per Audit Report of even date

for T.J.Raghu Veeran and Co  
Chartered Accountants,

*T. J. Raghu Veeran*

T.J.Raghu Veeran  
Proprietor  
Membership No.020603  
Firm Regn No.003343S  
UDIN: 25020603BSEBQZ5170



## FCRA INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2025

Expenditure	31.03.2025	31.03.2024	Income	31.03.2025	31.03.2024
Sponsored Projects Expenses	2,53,08,843.00	2,18,77,661.00	Sponsored Project Funding	2,53,08,843.00	2,18,77,661.00
Salary & Bonus	16,91,714.00	14,23,412.00	Recovery of Overheads	25,57,176.00	22,91,954.00
Payment to Auditor: Audit Fee	12,980.00				
: Certification charges					
Staff Welfare Expenses	-	800.00			
Consultancy Charges	35,400.00	21,036.00			
Accounting Charges	3,23,359.00	2,08,350.00			
Rent Expenses	3,15,000.00	4,86,000.00			
Electricity Charges	42,392.00	12,520.00			
Printing & Stationery	762.00	-			
Postage & Courier	-	2,119.00			
Communication Costs	28,961.00				
Website Charges	6,175.00	30,257.00			
Repairs & Maintenance	34,200.00	59,956.00			
Travelling Expenses					
Misc Expenses	1,425.00	3,970.00			
Rates & Taxes	1,367.00				
Bank Charges	40,067.00	33,493.00			
Meeting Expenses					
Donation (s)					
Depreciation	1,947.00	2,290.00			
Gratuity					
Foreign Exchange Fluctuation	21,427.00	7,751.00			
<b>TOTAL</b>	<b>2,78,66,019.00</b>	<b>2,41,69,615.00</b>	<b>TOTAL</b>	<b>2,78,66,019.00</b>	<b>2,41,69,615.00</b>

Date : 29.10.2025  
Place : Coimbatore

As per Audit Report of even date  
for T.J.Raghu Veeran and Co  
Chartered Accountants

T.J. Naylor Verna

T.J.Raghu Veeran  
Proprietor

Membership No: 020603

Firm Regn. No.003343S

UDIN: 25020603BSEBQZ5170



Citizen consumer and civic Action Group (CAG)  
No 103, (First Floor) Eldams Road, Teynampet, Chennai 600 018.

**FIXED ASSETS SCHEDULE 1 AS ON 31st MARCH 2025**

Description	Dep %	WDV as on 31.03.2024	Addition		Deletion	Total	Depreciation for the year	WDV as on 31.03.2025
			Before 180 Days	After 180 Days				
BENQ Projector	15%	12,979		-	-	12,979	1,947	11,032
<b>TOTAL</b>		<b>12,979</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,979</b>	<b>1,947</b>	<b>11,032</b>

Date : 29.10.2025  
Place : Coimbatore

As per Audit Report of even date  
for T.J.Raghu Veeran and Co  
Chartered Accountants

*T.J. Raghu Veeran*

T.J.Raghu Veeran  
Proprietor  
Membership No: 020603  
Firm Regn. No.003343S  
UDIN: 25020603BSEBQZ5170



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FCRA SCHEDULE 2

GRANTS RECEIVABLES AS ON 31st MARCH 2025

PARTICULARS	31.03.2025	31.03.2024
The International Federation of Red Cross and Red Crescent Societies	5,24,585.00	
Stichting Both Ends	7,02,937.00	12,03,643.00
Consumers International		3,40,999.00
<b>TOTAL</b>	<b>12,27,522.00</b>	<b>15,44,642.00</b>

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FCRA SCHEDULE 3

GRANTS RECEIVED IN ADVANCE AS ON 31st MARCH 2025

PARTICULARS	31.03.2025	31.03.2024
The International Federation of Red Cross and Red Crescent Societies		9,92,573.00
International Sustainable Energy Foundation		26,25,238.00
The Global Health Advocacy Incubator		6,01,226.00
Global Alliance for Incinerator Alternatives		25,050.00
Pure Earth	85,388.00	7,01,119.00
AVPN Limited	46,51,446.00	
Stichting Both Ends	46,17,003.00	
CAG Portion of Indirect Expenses	2,62,724.00	13,67,177.00
<b>TOTAL</b>	<b>96,16,561.00</b>	<b>63,12,383.00</b>

Date : 29.10.2025  
Place : Coimbatore

As per Audit Report of even date  
for T.J.Raghu Veeran and Co  
Chartered Accountants

*T.J. Raghu Veeran*

T.J.Raghu Veeran  
Proprietor  
Membership No.020603  
Firm Regn No.003343S  
UDIN: 25020603BSEBQZ5170



*[Signature]*



Citizen consumer and civic Action Group (CAG)  
No 103, (First Floor) Eldams Road, Teynampet, Chennai 600 018.

DETAILS OF EXPENSES INCURRED IN SPONSORED PROJECTS FOR THE YEAR ENDING 31st MARCH 2025

SPONSORER	The Global Health Advocacy Incubator	The International Federation of Red Cross and Red Crescent Societies	Global Alliance For Incinerator Alternatives	Consumers International.Green Action Fund (GAF)	TOTAL
PROJECT NAME	Harnessing Patient Voices on Hypertension	Campaign for improved road safety in India Specific focus on Tamil Nadu - IV	Brand Audit	No plastics on our hand	
Grant received in advance as on 1.4.2024	6,01,226	9,92,573	19,982		16,13,781
Received against outstanding			-		-
Fresh Grant received/(Refunded)		20,48,936	8,270	2,52,454	23,09,660
Add : Interest earned/ Foreign Exchange Loss (or) Gain			-	6,700	6,700
Less : Transferred to advance					-
Add : Grants receivables		5,24,585			5,24,585
<b>GRANTS RECEIVED</b>	<b>6,01,226</b>	<b>35,66,094</b>	<b>28,252</b>	<b>2,59,154</b>	<b>44,54,726</b>
<b>Expenses incurred</b>					
Administrative expenses	1,47,342	6,08,952	3,252	1,03,000	8,62,546
Infrastructure					
Material information/			25,000	31,000	56,000
Human Resources	3,51,832	15,48,918			19,00,750
Report publication/dissemination				24,116	24,116
Meeting Expenses	1,02,052	14,03,054		1,01,038	16,06,144
Travelling		5,170			5,170
<b>TOTAL EXPENSES</b>	<b>6,01,226</b>	<b>35,66,094</b>	<b>28,252</b>	<b>2,59,154</b>	<b>44,54,726</b>

Date : 29.10.2025  
Place : Coimbatore

*Suchitra*



*[Signature]*



for T.J.Raghu Veeran and Co  
Chartered Accountants

*T.J. Raghu Veeran*

T.J.Raghu Veeran  
Proprietor  
Membership No: 020603  
Firm Regn. No.003343S  
UDIN: 25020603BSEBQZ5170



**Citizen consumer and civic Action Group (CAG)**

**No 103, (First Floor) Eldams Road, Teynampet, Chennai 600 018.**

**DETAILS OF EXPENSES INCURRED IN SPONSORED PROJECTS FOR THE YEAR ENDING 31st MARCH 2025**

SPONSORER	Stichting Both Ends	AVPN Limited	International Sustainable Energy Foundation (ISEF)	Consumers International	Both Ends	
PROJECT NAME	To contribute to environmental sustainability and inclusive governance by engaging with the government agencies and local communities and citizens in the adoption of climate-friendly alternatives through a combination of information sharing, capacity building, research and technical interventions - X	Taimil Nadu Leadership in the Energy Transition(Accelerating Climate Action in India and Indonesia Fund)	Acclerating Clean Energy Transition by Improving Stakeholder Participation for Electricity Governance in India	Fair Digital Finance Accelerator (FDFA)	To contribute to environmental sustainability and inclusive governance by engaging with the government agencies and local communities and citizens in the adoption of climate-friendly alternatives through a combination of information sharing, capacity building, research and technical interventions - IX	TOTAL
Grant received in advance as on 1.4.2023			26,25,238	(3,40,999)	(3,88,374)	18,95,865
Received against outstanding				3,24,649		3,24,649
Fresh Grant received/(Refunded)	60,51,209	64,85,856	41,40,514		67,39,058	2,34,16,637
Add : Interest earned/ Foreign Exchange Loss (or) Gain				16,350		16,350
Less : Transferred to advance	(46,17,003)	(46,51,446)				(92,68,449)
Add : Grants receivables					7,02,937	7,02,937
<b>GRANTS RECEIVED</b>	<b>14,34,206</b>	<b>18,34,410</b>	<b>67,65,752</b>		<b>70,53,621</b>	<b>1,70,87,989</b>
<b>Expenses incurred</b>						
Administrative expenses	2,50,695	3,05,735	11,57,535		8,83,657	25,97,622
Infrastructure						
Material information/ collection/documentation		5,97,788	2,80,229		12,53,567	21,31,584
Human Resources	11,43,482	7,52,033	25,46,146		25,20,743	69,62,404
Report publication/dissemination					1,01,986	1,01,986
Meeting Expenses	39,609	51,923	21,69,331		21,12,723	43,73,586
Travelling	420	1,26,931	6,12,511		1,80,946	9,20,808
<b>TOTAL EXPENSES</b>	<b>14,34,206</b>	<b>18,34,410</b>	<b>67,65,752</b>	<b>-</b>	<b>70,53,621</b>	<b>1,70,87,989</b>

Date : 29.10.2025  
Place : Coimbatore

*Signature*



*Signature*



for T.J.Raghu Veeran and Co  
Chartered Accountants

*Signature of T.J.Raghu Veeran*

T.J.Raghu Veeran  
Proprietor  
Membership No: 020603  
Firm Regn. No.0033435

UDIN: 25020603BSEB025170



Citizen consumer and civic Action Group (CAG)  
No 103, (First Floor) Eldams Road, Teynampet, Chennai 600 018.

DETAILS OF EXPENSES INCURRED IN SPONSORED PROJECTS FOR THE YEAR ENDING 31st MARCH 2025

SPONSORER	Stichting SED Fund	Global Alliance for Incinerator Alternatives	Pure Earth	Consumers International/GAIA	Consumers International	Global Alliance for Incinerator Alternatives	Global Alliance for Incinerator Alternatives	
PROJECT NAME	Empowering local communities the environmental Impact Assessment process - VIII	Global Plastics Treaty	Supply Chain Analysis of aluminium cookware across Tamil Nadu	International Negotiating Committee on Plastic Pollution (INC-4)(Global Plastics Treaty meeting)	International Negotiating Committee on Plastic Pollution (INC-5)(Global Plastics Treaty meeting)	International Negotiating Committee on Plastic Pollution (INC-5)(Global Plastics Treaty meeting)	ZERO WASTE PROJECT	TOTAL
Grant received in advance as on 1.4.2023	(8,15,269)		7,01,119	5,068				(1,09,082)
Received against outstanding	8,09,089	-						8,09,089
Fresh Grant received/(Refunded)		4,94,187	7,15,517	1,26,024	2,56,607	26,911	42,434	16,61,680
Add : Interest earned/ Foreign Exchange Loss (or) Gain	6,180	-			(7,803)			(1,623)
Less : Transferred to advance	-		(85,388)					(85,388)
Add : Grants receivables		-						-
GRANTS RECEIVED		4,94,187	13,31,248	1,31,092	2,48,804	26,911	42,434	22,74,676
<b>Expenses incurred</b>								
Administrative expenses		79,678	2,21,875				3,254	3,04,807
Infrastructure								-
Material information/ collection/documentation			7,80,000				35,680	8,15,680
Human Resources			70,000				3,500	73,500
Report publication/dissemination		17,665		1,31,092	2,48,804	26,911		4,24,472
Meeting Expenses		3,35,110	2,59,373					5,94,483
Travelling		61,734						61,734
TOTAL EXPENSES		4,94,187	13,31,248	1,31,092	2,48,804	26,911	42,434	22,74,676

Date : 29.10.2025  
Place : Coimbatore

for T.J.Raghu Veeran and Co  
Chartered Accountants

*T.J. Raghu Veeran*

T.J.Raghu Veeran  
Proprietor  
Membership No: 020603  
Firm Regn. No.003343S  
UDIN: 25020603BSEBQZ5170



*Suchitra*

*[Signature]*



Citizen consumer and civic Action Group (CAG)  
No 103, (First Floor) Eldams Road, Teynampet, Chennai 600 018.

**CONSOLIDATION DETAILS OF EXPENSES INCURRED IN PROJECTS FOR THE YEAR ENDING 31st MARCH 2025**

PARTICULARS	FC 1	FC 2	FC 3	CAG Portion of Indirect Income/ (Expenses)	Foreign Contribution (Total)	Domestic Contribution (Total)	Consolidated Total
Grant received in advance as on 1.4.2024	16,13,781	18,95,865	(1,09,082)	13,67,177	47,67,741	3,56,200	51,23,941
Received against outstanding	-	3,24,649	8,09,089	-	11,33,738	2,74,848	14,08,586
Fresh Grant received/(Refunded)	23,09,660	2,34,16,637	16,61,680	-	2,73,87,977	14,45,000	2,88,32,977
Add : Interest earned and allocated to project	6,700	16,350	(1,623)	3,86,999	4,08,426	-	4,08,426
Interest earned/ Foreign Exchange	-	-	-	-	-	-	-
Less : Transferred to advance	-	(92,68,449)	(85,388)	(2,62,724)	(96,16,561)	-	(96,16,561)
Add : Grants receivables	5,24,585	7,02,937	-	-	12,27,522	8,00,000	20,27,522
			-	-	-		
<b>GRANTS RECEIVED</b>	<b>44,54,726</b>	<b>1,70,87,989</b>	<b>22,74,676</b>	<b>14,91,452</b>	<b>2,53,08,843</b>	<b>28,76,048</b>	<b>2,81,84,891</b>
<b>Expenses incurred</b>							-
Administrative expenses	8,62,546	25,97,622	3,04,807	9,40,989	47,05,964	3,12,858	50,18,822
Infrastructure				-	-		
Material information/ collection/documentation	56,000	21,31,584	8,15,680	25,000	30,28,264	1,38,726	31,66,990
Human Resources	19,00,750	69,62,404	73,500	4,95,368	94,32,022	17,30,499	1,11,62,521
Report publication/dissemination	24,116	1,01,986	4,24,472	-	5,50,574	4,20,108	9,70,682
Meeting Expenses	16,06,144	43,73,586	5,94,483	-	65,74,213	2,61,409	68,35,622
Travelling	5,170	9,20,808	61,734	30,095	10,17,806	12,448	10,30,254
				-			-
<b>TOTAL EXPENSES</b>	<b>44,54,726</b>	<b>1,70,87,989</b>	<b>22,74,676</b>	<b>14,91,452</b>	<b>2,53,08,843</b>	<b>28,76,048</b>	<b>2,81,84,891</b>

Date : 29.10.2025  
Place : Coimbatore

As per Audit Report of even date  
for T.J.Raghu Veeran and Co  
Chartered Accountants

T.J. Raghu Veeran  
Proprietor  
Membership No: 020603  
Firm Regn. No.003343S  
UDIN: 25020603BSEBQZ5170



Citizen consumer and civic Action Group (CAG)  
No 103, (First Floor) Eldams Road, Teynampet, Chennai 600 018.

DETAILS OF EXPENSES INCURRED IN SPONSORED PROJECTS FOR THE YEAR ENDING 31st MARCH 2025

SPONSORER	Orient BlackSwan	Telecom Regulatory Authority of India (TRAI)	Waste Warriors	ASAR-Social Impact Advisors Private Limited	
PROJECT NAME	Corporate Social Responsibility	Consumer Awareness Programmes	Externalities Accounting - Sachet Waste	Support the development and implementation of plans and activities focussed on sustainable mobility	TOTAL
Grant received in advance as on 1.4.2024	-	(80,000)		4,36,200	3,56,200
Received against outstanding	-	80,000	1,94,848		2,74,848
Fresh Grant received/(Refunded)	6,50,000	75,000		7,20,000	14,45,000
Add : Interest earned/ Foreign Exchange Loss (or) Gain	-				
Less : Transferred to advance	-				
Add : Grants receivables	-	80,000		7,20,000	8,00,000
<b>GRANTS RECEIVED</b>	<b>6,50,000</b>	<b>1,55,000</b>	<b>1,94,848</b>	<b>18,76,200</b>	<b>28,76,048</b>
<b>Expenses incurred</b>					
Administrative expenses				3,12,858	3,12,858
Infrastructure					
Material information/ collection/documentation			1,26,200	12,526	1,38,726
Human Resources	3,25,500	94,249		13,10,750	17,30,499
Report publication/dissemination	1,38,923		68,648	2,12,537	4,20,108
Meeting Expenses	1,85,577	50,500		25,332	2,61,409
Travelling		10,251		2,197	12,448
<b>TOTAL EXPENSES</b>	<b>6,50,000</b>	<b>1,55,000</b>	<b>1,94,848</b>	<b>18,76,200</b>	<b>28,76,048</b>

Date : 29.10.2025  
Place : Coimbatore

for T.J.Raghu Veeran and Co  
Chartered Accountants

*T.J. Raghu Veeran*

T.J.Raghu Veeran  
Proprietor  
Membership No: 020608  
Firm Regn. No.003343S  
UDIN: 25020603BSEBQZ5170



*Sudhitha*

*[Signature]*

