



Gakko Bunka Education Society

JAPANESE SCHOOL

Sector-A, Pocket B & C, Vasant Kunj,
New Delhi - 110070, INDIA
Phone: +91-11-26891230, 26896816
Email: info@ndjs.net

Date: 19th March 2026

Ref No.: 181

To
Nippon Koei India Pvt. Ltd
Flat No. 501 & 502. La Plaza Apartments,
Sri Srinivasa Hills,
Madhapur,
Hyderabad 500081
Telangana,
India.

Dear Sir,

Subject: Submission of Fund Utilization Certificate for Fiscal Year 2025 against your CSR contribution.

We are enclosing herewith:

- 1) the original Fund Utilization Certificate against the amount provided by your company as part of your CSR initiatives prescribed in the executed 'CORPORATE SOCIAL RESPONSIBILITY AGREEMENT'
- 2) the report with photographs showing the actual work done as your reference.

Your sincerely,

尾後貫 智

Satoshi Ogonuki
Principal
JAPANESE SCHOOL NEW DELHI
(GAKKO BUNKA EDUCATION SOCIETY)





YADAV R SHYAM & CO.

(Chartered Accountants)



FUND UTILIZATION CERTIFICATE for Fiscal Year 2025 (1st April 2025 - 31st March 2026)

Name of utilizer: GAKKO BUNKA Education Society ("GBES")

Project Description ("Project"):

Construction and development of new School Building as the part of Scrap-and-build of the School Building of New Delhi Japanese School (Sector-A, Pocket-B & C, Vasant Kunj, New Delhi - 110070 India)

It is certified that;

- (1) a total amount of **Rs. 1200000** have been received from Nippon Koei India Pvt. Ltd by GBES through the following account on 17th June, 2025 as CSR contribution.

[Bank Account detail]

Name of Bank; MUFG Bank, Ltd.
Name of Branch: New Delhi
Account Number: 01273458
Type of Account: Current
IFSC Code: BOTM0ND3611

(2) As per Information/Documents provided by the utilizer the fund has been **actually utilized 100%** towards the above mentioned **Project** in accordance with all terms and conditions of the Corporate Social Responsibility Agreement with the Donor.

Utilizer:
GAKKO BUNKA Education Society

Name: Utpal Ghosh
Title: -President

Date: 13th March, 2026



Confirmed by:
Yadav R Shyam & Co.(Chartered Accountants)

Name: -Radhey Shyam Yadav
Title: -(Prop.)
UDIN-26093879ZURPZB5956
Date: 13th March, 2026



PROGRESS REPORT
Construction and development of new School Building
as the part of Scrap-and-build of the School Building of New Delhi Japanese School
(As of 2nd March 2026)

GAKKO BUNKA EDUCATION SOCIETY is society registered under the Societies Registration Act, 1860 and having office address at Japanese School, Sector – A, Pocket – B & C, Vasant Kunj, New Delhi – 110070, hereinafter referred to as “**GBES**”. GBES has been providing primary school and secondary school education through New Delhi Japanese School as the same level of the compulsory education in Japan to its students since its foundation.

The School Building was constructed in 1991 and has been used for the education. In 2020, the Government of Delhi instructed GBES (New Delhi Japanese School) to make seismic strength survey of all the building. Based upon the survey, the School Building constructed in 1991 has not enough strength in accordance with the current building code. GBES decided to make scrap-and-build of the building, because reinforcement work would not keep the appropriate seismic strength, and its cost may vary due to the situation to be found in the course of such work. However, GBES does not have enough fund to cover the construction cost for scrap-and-build of the School Building, therefore, they ask many private Japanese company in India to make donation for cover a shortfall.

The current position of physical work completed or in progress of project is as chart of next page, and 100% amount of your CSR Contribution were utilized for the Civil works completed, as a part of the Construction and development of new School Building.

The CSR support provided by the Company as below;

No.	Company Name	CSR Contribution(INR)
1	Nippon Koei India Pvt. Ltd.	1200000
	Total	1200000

The total cost of Civil works for Construction and development of new School Building is as follows;

	Work scope of Construction and development of new School Building	Total cost (INR)
A	Civil Works	293,973,393

ANNEXURE-II

Photograph Civil Work



FUND UTILIZATION CERTIFICATE
for Fiscal Year 2025-26 (1st February 2026 - 31st March 2026)

Name of utilizer: MSK Prasad Sports Academy trust

Project Description ("Project"):

CSR Project – For School and Cricket Ground Construction for Underprivileged Youth in Amaravathi, Andhra Pradesh.

It is certified that;

(1) a total amount of Rs. 12,71,668/- have been received from Nippon Koei India Pvt. Ltd by MSK Prasad Sports Academy trust into the following account on 11th February 2026 (Rs 6,35,834) and on 30th March 2026 (Rs 6,35,834) as CSR contribution.

Bank Account detail

Name of Bank : Axis Bank Limited

Name of Branch: Madhapur Branch

Account Number: 921020014519299

Type of Account: Current

IFSC Code: UTIB0000553

(2) As per Information/Documents provided by the utilizer the fund has been actually utilized 100% towards the above mentioned Project in accordance with all terms and conditions of the Corporate Social Responsibility Agreement with the Donor.

Utilizer: MSK Prasad Sports Academy trust

Confirmed by:

Vijay and Veera

(Chartered Accountants)

Name: Mannava Srikanth Prasad

Title: Trustee

Date: 05th August, 2026

Name: -Ammu S V D Vijay Bhaskar

Title: - Managing Partner

UDIN- 26231606 NB YC YH 4345

Date: 05-Aug-2026



To
Nirmaan Organization
H.No. 1-98/9/3, Flat No. 401,
Plot No. 3, Jaihind Enclave,
Madhapur, Hyderabad – 500081.

Independent Practitioner's Report on Utilization of Funds by Nirmaan Organization (PAN-AAAAN5250A & CSR No-CSR00000146) for purposes of discharging the Corporate Social Responsibility requirements of **M/s. Nippon Koei India Pvt. Ltd.**

1. This Report is issued in accordance with the terms of our engagement letter dated 08-03-2026.
2. The accompanying Statement contains the details of utilization of funds of **M/s. Nippon Koei India Pvt. Ltd.** (Hereinafter referred as "the Company") received by **Nirmaan Organization** (hereinafter referred as "the entity") under "CSR Funds – **"CSR Project – Construction of Community Hall at Pedavadlapudi Village (Phase II), Guntur District, Andhra Pradesh"** (hereinafter referred as "the Project") having its office at H.No. 1-98/9/3, Flat No. 401, Plot No. 3, Jaihind Enclave, Madhapur, Telangana 500081, India for CSR activities pursuant to the requirements of spending on CSR activities by the company as per section 135 of the Companies Act 2013 (hereinafter referred as the Act) read with Schedule VII to the Act and has been initiated by us for identification purposes.

Management's Responsibility

3. The management of the entity is responsible for preparation of the accompanying Statement including the preparation and maintenance of all accounting and other relevant supporting records and documents. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Statement and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.
4. The management is also responsible for ensuring that the **"CSR Project – Construction of Community Hall at Pedavadlapudi Village (Phase II), Guntur District, Andhra Pradesh"** of the entity complies with the requirements specified by the Company at the time of providing the funds regarding end utilization to meet the CSR requirements of the company and for providing all relevant information to the Company as agreed to between the Company and the entity spending on the Project on the activities specified in Schedule VII to the Act.

Practitioner's Responsibility

5. Pursuant to the requirements of the **"Advisory issued by the CSR Committee of ICAI on Issue of CSR Utilization Report by Auditors of Third Party"**, it

is our responsibility to provide reasonable assurance in the form of an opinion on the Statement based on our examination of the matters in the Statement with reference to the books of accounts and other records of the entity, whether the details given in the Statement have been accurately extracted from the unaudited financial statements of the NIRMAAN ORGANIZATION produced before us for examination and the activities for which amount was utilized by the **"CSR Project – Construction of Community Hall at Pedavadlapudi Village (Phase II), Guntur District, Andhra Pradesh"** (of the entity are covered under CSR activities as per Schedule VII to the Companies Act, 2013). We have performed following procedures in this regard:

- a) Traced and agreed the amounts in the attached Statement, to the unaudited financial statements of the entity as at and for the period ended 31-07-2026.
 - b) Checked whether the entity has incurred amounts on the Corporate Social Responsibility (CSR) activities specified in Schedule VII of the Companies Act, 2013.
 - c) Traced the amount spent on CSR activities from the bank statements / cash book of the entity.
 - d) Checked whether amounts spent on CSR activities have been adequately disclosed in the unaudited financial statements of the **"CSR Project – Construction of Community Hall at Pedavadlapudi Village (Phase II), Guntur District, Andhra Pradesh"** of the entity.
 - e) Tested the arithmetical and clerical accuracy of the Statement.
6. The financial statements of the **"CSR Project – Construction of Community Hall at Pedavadlapudi Village (Phase II), Guntur District, Andhra Pradesh"** of the entity as of and for the period ended 31st July 2026 are unaudited and certified by the management of the entity.
 7. We conducted our examination of the Statement in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.
 8. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

Opinion

9. Based on our examination as above, and the information and explanations given to us, in our opinion, the details given in the Statement have been accurately extracted from the financial statements of the **"CSR Project – Construction of Community Hall at Pedavadlapudi Village (Phase II), Guntur District,**

Andhra Pradesh of the entity for the period ended 31st July 2026 produced before us for examination. We are also of the opinion that the activities for which amount were utilized by **"CSR Project – Construction of Community Hall at Pedavadlapudi Village (Phase II), Guntur District, Andhra Pradesh"** of the entity is covered under CSR activities as per Schedule VII to the Act.

Restriction on Use

10. This report is addressed to and provided to the governing body of the entity for the purpose of certifying the utilization of the funds by the **"CSR Project – Construction of Community Hall at Pedavadlapudi Village (Phase II), Guntur District, Andhra Pradesh"** of the entity for CSR activities as envisaged by the CSR Committee of the Company, and should not be used by any other person or for any other purpose. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come without our prior consent in writing.

For A B N K & ASSOCIATES.,

Chartered Accountants
FRN: 024347S





BALASWAMY MADANU
Partner
M.No: 248766
UDIN: 26248766HUWXTM7416

Place: Hyderabad
Date: 03-08-2026

UTILIZATION OF FUNDS FOR PURPOSE OF DISCHARGING THE CORPORATE SOCAIL RESPONSIBILITY

(From January,2026 to July,2026)

1. Name of the Corporate/Institution : **M/s. Nippon Koei India Pvt. Ltd.**
Contributed for CSR activity
11th Floor, IFCI Tower, 61 Nehru
Place, New Delhi – 110 019
2. Title of the Project: *"CSR Project – Construction of
Community Hall at Pedavadlapudi
Village (Phase II), Guntur District,
Andhra Pradesh"*
3. Project Duration: 1 Year
4. Sanctioned Budget of the Project: Rs 53,14,596/-
5. Clause of Schedule VII to the
Companies Act,2013 for the project: Clause (ii) of Sec 135 of the
Companies Act,2013
6. Details of Contribution received:

S.No	Description	Amoun Received (Rs.)	Date of Receipt	Receipt Number
1	RTGS-MHCBR52026021100229428- NIPPON KOEI INDIA PVT LTD- H10793401274-MHCB0000793	26,57,298/-	11-Feb-2026	51823439
2	RTGS-MHCBR52026032500241681- NIPPON KOEI INDIA PVT LTD- H10793401274-MHCB0000793	26,57,298/-	25-Mar-2026	03603893
Total		53,14,596/-		

7. Details expenditure Incurred:

S. No.	Particulars	Amount (in Rs.)	Amount (in Rs.)
1	Amount brought forward from financial year 2024-25 (opening balance as at 1st Apr'2025)	-	
2	Add: Amount received from Nippon Koei India Pvt. Ltd. during the financial year 2025-26:	53,14,596	
	Total (A)		53,14,596
3	Less: Amount Spent during the financial year 2025-26		
	Construction of a Community Hall Cost	50,00,000	
	NGO Administration Costs	3,14,596	
	Total (B)		53,14,596
4	Balance amount (A-B)		-

It is confirmed that:

1. A total amount of Rs. 53,14,596/- (In words Fifty-Three Fourteen Thousand Five Hundred and Ninety-Six only) have been received from Nippon Koei India Pvt. Ltd. for "CSR Project – Construction of Community Hall at Pedavadlapudi Village (Phase II), Guntur District, Andhra Pradesh".
2. An aggregate amount of Rs 53,14,596/- has been utilized for the project till 31st July 2026.
3. There is no unspent amount as on 31st July 2026 in respect of your CSR funds received.
4. We confirm that the condition on which the funds sanctioned has been duly fulfilled and that proper checks have been put in place to ensure that the fund was actually utilized for the purpose for which it was sanctioned.

For A B N K & ASSOCIATES.,
Chartered Accountants
FRN: 024347S



BALASWAMY MADANU
Partner
M.No: 248766
UDIN: 26248766HUWXTM7416
Place: Hyderabad
Date: 03-08-2026





To

The Authorised Signatory,
Nippon Koei India Private Limited,
11th Floor IFCI Tower,
61 Nehru Place,
New Delhi -110019

Independent Practitioner's Report on Utilization of Funds by THUVAKKAM WELFARE ASSOCIATION for purposes of discharging the Corporate Social Responsibility requirements of Nippon Koei India Private Limited.

1. This Report is issued in accordance with the terms of our engagement letter dated 30-09-2025.
2. The accompanying **Statement** contains the details of utilization of funds received from **Nippon Koei India Private Limited** (hereinafter referred as "**the Company**") by **THUVAKKAM WELFARE ASSOCIATION** (hereinafter referred as "**the entity**") under the Project "**Metro Green Zone Project**" (hereinafter referred as "**the Project**") having its office at No. 112, Arcot Road, Alwarthirunagar, Chennai 600 087, for CSR activities pursuant to the requirements of spending on CSR activities by the Company as per section 135 of the Companies Act 2013 (hereinafter referred as the Act) read with Schedule VII to the Act and has been initialed by us for identification purposes.

Management's Responsibility

3. The management of the entity is responsible for preparation of the accompanying Statement including the preparation and maintenance of all accounting and other relevant supporting records and documents. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Statement and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.
4. The management is also responsible for ensuring that the Project of the Entity complies with the requirements specified by the Company at the time of providing the funds regarding end utilisation to meet the CSR requirements of the Company and for providing all relevant information to the Company as agreed to between the Company and the entity spending on the Project on the activities specified in Schedule VII to the Act.

Practitioner's Responsibility



Practitioner's Responsibility

5. Pursuant to the requirements of the "Advisory issued by the CSR Committee of ICAI on Issue of CSR Utilization Report by Auditors of Third Party", it is our responsibility to provide reasonable assurance in the form of an opinion on the Statement based on our examination of the matters in the Statement with reference to the books of account and other records of the Project of the entity, whether the details given in the Statement have been accurately extracted from the unaudited financial statements of the Project of the entity produced before us for examination and the activities for which amount was utilized by the Project of entity are covered under CSR activities as per Schedule VII to the Companies Act, 2013. We have performed following procedures in this regard:
 - a) Traced and agreed the amounts in the attached Statement, to the unaudited financial statements of the entity for the period 01.06.2025 to 31.05.2026.
 - b) Checked whether the entity has incurred amounts on the Corporate Social Responsibility (CSR) activities specified in Schedule VII of the Companies Act, 2013.
 - c) Traced the amount spent on CSR activities from the bank statements / cash book of the entity.
 - d) Checked whether amounts spent on CSR activities have been adequately disclosed in the financial statements of the entity.
 - e) Tested the arithmetical and clerical accuracy of the Statement.
6. We audited the financial statements of the Project of the entity for the period 1st June 2025 to 31st May 2026, on which we issued an unmodified audit opinion vide our reports dated 23rd July 2026. Our audits of these financial statements were conducted in accordance with the Standards on Auditing and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.
7. We conducted our examination of the Statement in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.
8. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.



Conclusion

9. Based on our examination as above, and the information and explanations given to us, in our opinion, the details given in the Statement have been accurately extracted from the audited financial statements of the Project of the entity for the period 1st June 2025 to 31st May 2026, produced before us for examination. We are also of the opinion that the activities for which amount was utilized by the Project of the entity are covered under CSR activities as per Schedule VII to the Act.

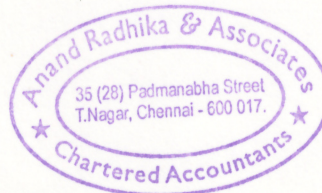
Restriction on Use

10. This report is addressed to and provided to the governing body of the entity for the purpose of certifying the utilisation of the funds by the Project of the entity for CSR activities as envisaged by the CSR Committee of the Company, and should not be used by any other person or for any other purpose. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come without our prior consent in writing.

For **ANAND RADHIKA & ASSOCIATES**

Chartered Accountants

FRN : 11078S



RADHIKA ANAND
Chartered Accountant

M No: 028272

UDIN : 26028272OGYKHM2841

Chennai
23rd July 2026



THUVAKKAM WELFARE ASSOCIATION

Registration Number: 131/2014

Head Office: No. 112, 2nd Floor, Arcot Road, Alwarthirunagar, Chennai - 600 087

www.thuvakkam.org

+91-9444888937

No. 2864

Name and address of the NGO : **THUVAKKAM WELFARE ASSOCIATION,**
No 112, 2nd Floor, Arcot Road, Alwarthirunagar, Chennai – 600 087

Project Name : **Metro Green Zone Project**

Nippon Koei India Private Limited Utilization Statement

Project Duration : 1st June 2025 to 31st May 2026

Reporting Period : 1st June 2025 to 31st May 2026

Details of amount received from Nippon Koei India Private Limited by Thuvakkam Welfare Association and its utilization upto 31st May 2026 is as follows:

S. No.	Particulars	Amount (INR)									
1	Amount brought forward from financial year 2024 – 2025 (opening balance as of 1 st April 2025)	-									
2	<u>Add:</u> Amount received during the period 01-06-2025 to 31-05-2026 <table><tr><th>Date of receipt</th><th>Details</th><th>Amount (INR)</th></tr><tr><td>11-08-2025</td><td>Received in Kotak Mahindra Bank -</td><td>1,39,869</td></tr><tr><td>10-04-2026</td><td>2147576554</td><td>1,39,869</td></tr></table>	Date of receipt	Details	Amount (INR)	11-08-2025	Received in Kotak Mahindra Bank -	1,39,869	10-04-2026	2147576554	1,39,869	2,79,738
Date of receipt	Details	Amount (INR)									
11-08-2025	Received in Kotak Mahindra Bank -	1,39,869									
10-04-2026	2147576554	1,39,869									
3	<u>Add:</u> Bank Interest Earned during the period	-									
Total Fund Available during the period 01-06-2025 to 31-05-2026 (1+2+3)		2,79,738									
4	<u>Less:</u> Amount spent during the period 01-06-2025 to 31-05-2026	2,79,738									
5	Closing balance as of 31 May 2026	-									
6	Closing balance represented by: <table><tr><th>Particulars</th><th>Amount (INR)</th><th>Remarks (if any)</th></tr><tr><td>Cash</td><td>-</td><td></td></tr><tr><td>Bank Balance (book balance)</td><td>-</td><td></td></tr></table>	Particulars	Amount (INR)	Remarks (if any)	Cash	-		Bank Balance (book balance)	-		-
Particulars	Amount (INR)	Remarks (if any)									
Cash	-										
Bank Balance (book balance)	-										
Difference (5-6)		-									
Reason for Difference:											
	<table><tr><th>Particular</th><th>Amount (INR)</th><th>Remarks (if any)</th></tr><tr><td></td><td>-</td><td></td></tr></table>	Particular	Amount (INR)	Remarks (if any)		-					
Particular	Amount (INR)	Remarks (if any)									
	-										





THUVAKKAM WELFARE ASSOCIATION

Registration Number: 131/2014

Head Office: No. 112, 2nd Floor, Arcot Road, Alwarthirunagar, Chennai - 600 087

www.thuvakkam.org

+91-9444888937

No. 2864A

Financial Disclosure:			
S. No.	Particular	Amount (INR)	Remarks (if any)
a.	Un-adjusted expense payable as on 31/05/2026		
b.	Advance given as on 31/05/2026		
c.	Refundable security deposit as on 31/05/2026		
Interest Earned Disclosure:			
Particular		Amount (INR)	
Bank interest received up to previous reporting per		-	
Add:			
Bank interest received during the current reporting		-	
Total interest earned		-	

Note: Basis of preparation of Statement

1. Reporting currency is INR for donor reporting purpose
2. Basis of Accounting: - Accrual
3. Any other Notes: -

For Thuvakkam Welfare Association

KRISHNA KUMAR SURESH
Founder / President



As per our Report of even date attached
For **ANAND RADHIKA & ASSOCIATES**
Chartered Accountants
FRN: 11078S

RADHIKA ANAND
Chartered Accountant
M No: 028272
UDIN: 26028272OGYKHM2841



Date: 23.07.2026
Place Chennai, India