BALANCE SHEET AS AT MARCH 31, 2022			
	Notes	31-Mar-22 Rs.	31-Mar-21 Rs.
Corpus Fund & Reserves			
Corpus Fund	2	34,11,000	34,11,000
Reserves & Surplus	3	5,77,366	1,34,32,448
Other Funds			
Grants Funds	4	1,22,20,985	1,38,05,209
Asset Funds	5	1,93,97,140	92,10,985
Current Liabilities			
Trade Payables	6	25,10,350	10,53,498
Other Current Liabilities	7 _	48,77,270	48,94,073
		73,87,620	59,47,571
Total	-	4,29,94,111	4,58,07,213
ASSETS			
Non-Current Assets			
Property, Plant & Equipment and Intangible Assets	8		
Property, Plant & Equipment		32,90,846	37,20,818
Intangible Assets		18,62,930	24,84,049
Intangible Assets under development		1,93,97,140	92,10,985
		2,45,50,916	1,54,15,852
Current assets		2 20 406	22 05 106
Donations Receivable	9	3,38,486	33,95,186
Cash and Cash Equivalents	10	1,51,30,662	2,34,52,626
Short-Term Loans & Advances	11	29,74,046 1,84,43,194	35,43,550 3,03,91,362
		1 84 43 144	1111 41 10/
		1,07,73,197	3,03,31,302

Significant Accounting Policies & Notes to Accounts

1

This is the Balance Sheet referred to in our report of even date

For EBS & Co.,

Chartered Accountants
ICAI Firm Regn No.022309S

V. Easwar

Partner

Membership No. 202877

UDIN: 22202877AXQCF24113

Place: Bengaluru Date: 30-09-2022 For and on behalf of Evidyaloka Trust

Venkataramanan Sriraman

Trustee

V Ravichandran

Trustee



EVIDYALOKA TRUST INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED MARCH 31, 2022

	Notes	31-Mar-22	31-Mar-21
		Rs.	Rs.
Income	12	10,92,13,072	7,08,00,810
Donations and Grant	13	9,72,306	8,73,415
Other Income		11,01,85,378	7,16,74,225
Expenses	14	8,31,84,557	4,62,51,174
Charitable Activities	15	64,58,733	32,01,163
Employee Benefit Expenses	8	15,09,276	17,50,766
Depreciation and Amortization	16	94,80,754	54,93,468
Other Expenses		10,06,33,320	5,66,96,571
Excess of Expenses over Income(Gross)		95,52,057	1,49,77,654
		1,22,20,985	1,38,05,209
Less: Un-utilsed Grant Funds		1,01,86,155	92,10,985
Less: Technology Development - Vidyaganga		2,24,07,140	2,30,16,194
Excess of Expenses over Income before taxes		(1,28,55,083)	(80,38,540)
Less : Tax Expense			•
Excess of Expenses over Income after taxes		(1,28,55,083)	(80,38,540)
Excess of expenses over theorie area caxes			

For E B S & Co.,

Easwar. V

Chartered Accountants ICAI Firm Regn No.022309S

V. Easwar

Partner

Membership No. 202877

UDIN: 22202877AXQCFZ4113

Place: Bengaluru Date: 30-09-2022 For and on behalf of Evidyaloka Trust

Venkataramanan Sriraman

Trustee

V Ravichandran

Trustee



SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS

The Trust was formed on 28th of January 2011, the Founders being Mr.Venkataramanan Sriraman and Mr.Satish Viswanathan desirous of establishing a Public Educational Trust with the objects, terms and conditions agreed upon. The Trust is a Public Educational and Charitable Trust. The Trust is Registered under section 12AA of Income Tax Act 1961 vide Reg No. DIT(E)BLR/12A/E-153/AAATE4036C/ITO(E)-1/Vol2012-13 dated 30th October, 2012 and renewed vide Reg No. AAATE4036CE20214 dtd 28-05-2021 and also The Trust is Registered under section 80G(5)(vi) vide Reg No. DIT(E)BLR/80G/278/AAATE4036C/ITO (E) -1/Vol 2012-2013 dated 30th October, 2012 and renewed vide Reg No. AAATE4036CF20214 dtd 28-05-2021.

The objects of the Trust are to promote the cause of Education by establishing centres at various parts of India and by imparting vocational training and skill development training through web based teaching.

1. Statement on Significant Accounting Policies

i) Basis of Accounting and Preperation of Financial Statements:

The Trust adopts the historical cost concept & accrual basis in the preparation of its accounts.

ii) Revenue Recognition

Grants received is treated as an earmarked fund in the Balance Sheet and all corresponding utilisations are routed through the same. Grants utilised during the year are recognised in the Income and Expenditure Statement.

Donations received towards specified purpose shall be treated as an earmarked fund and the utilisations during the year shall be recognised in the Income and Expenditure statement.

Other general donations received shall be recognised directly in the Income and Expenditure Statement in the year of receipt.

Interest on Investments and deposits are recognized on a time proportion basis.

iii) Property, Plant and Equipment and Intangible Assets and Depreciation

Property, Plant & Equipment are stated at cost, less accumulated depreciation and impairment losses if any. Cost comprises the purchase price and any attributable cost of bringing the asset to its working condition for its intended use. Depreciation is provided on a Written-down Value Method (WDV) based on the rates prescribed under the Income Tax Act, 1961.

iv) Provisions

Provisions are recognized when the Trust has a present obligation as a result of past events, for which it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate of the amount can be made.

v) Taxes on Income

Current tax is determined on the basis of the Income Tax Act, 1961. The income of the Trust is exempted as per the provision of sections 11 to 13 of the Income Tax Act 1961.

The Trust is a non-profit organisation and does not expect any taxable income and hence Deferred tax will be considered for recognition as and when it arises.

vi) Retirement & Other Benefits

- a. **Provident Fund**: The Trust contributes to the Employees' Provident Fund Scheme maintained by the Central Government through the Regional Provident Fund Commissioner. Contributions to Provident Fund is made at pre-determined rates and charged to the Income and Expenditure Account. The Trust's liability is limited to the extent of contributions made.
- b. **Employee State Insurance:** The Trust's contribution to the Employee State Insurance Fund is charged to the Income and Expenditure Account.
- c. Gratuity: Liability on account of gratuity is provided in the books based on mathematical basis as per Gratuity Act



SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS

	Corpus Fund	31-Mar-22	31-Mar-21
F	Particulars	Rs.	Rs.
-	Opening Balance	34,11,000	34,11,000
F	Add : Additions during the year	-	24.44.000
(Closing Balance	34,11,000	34,11,000
-	Reserves and Surplus		
	Particulars	31-Mar-22	31-Mar-21
•	alticulars	Rs.	Rs.
-	Opening balance	1,34,32,447	2,14,70,988
	Excess of Income over Expenses for the Year	(1,28,55,083)	(80,38,540
	Closing Balance	5,77,366	1,34,32,448
-	Crant Funds		
_	Grant Funds Particulars	31-Mar-22	31-Mar-21
	rai (iculai)	Rs.	Rs.
-	Opening Balance	1,38,05,209	58,78,38
	Add: Grants received during the year	8,45,17,181	5,22,66,87
	Less: Grants Utilised during the Year	(7,59,15,250)	(3,51,29,068
	ess: Transferred to Asset Fund	(1,01,86,155)	(92,10,985
	Closing Balance	1,22,20,985	1,38,05,209
_	Elosing balance		
	Asset Funds	24.44	24 May 24
	Particulars	31-Mar-22	31-Mar-21
		Rs.	Rs.
	Opening Balance	92,10,985	
	Add: Transfer from Grant Funds	1,01,86,155	92,10,98
	Closing Balance	1,93,97,140	92,10,985
	Trade Payables		
	Particulars	31-Mar-22	31-Mar-21
	Tutticulais	Rs.	Rs.
	Trade Payables		
	MSME Dues		
	Related Parties		
	Other Dues	25,10,350	10,53,49
	Other bues	25,10,350	10,53,49
	Dues to Micro, Small & Medium Enterprises		
	There are no Micro, Small & Medium Enterprises to whom the Trust owes do at the Balance Sheet date other than those disclosed below. The Micro, Sm the basis of information available with the Trust. This has been relied upon the	nall & Medium Enterpris	ling for more than 45 da es have been identified
	Principal amount due to suppliers under MSMED Act, 2006	Nil	Nil
	Interest accrued & due to suppliers under MSMED Act, on the above amount	Nil	Nil
	Payment made to suppliers (other than interest) beyond the appointed day,	during the year	Nil
1.	Interest paid to suppliers under MSMED Act, (other than Sec 16)	Nil	Nil
	Interest paid to suppliers under MSMED Act, (Section 16)	Nil	Nil
	Interest due & payable to suppliers under MSMED Act, for payments	Nil	Nil
9.	Already made Interest accrued & remaining unpaid at end of the year to suppliers under MSMED Act	Nil	Nil



MSMED Act

SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS

Other Current Liabilities Particulars	31-Mar-22	31-Mar-21
	Rs.	Rs.
Statutory Liabilities	8,48,764	9,42,804
Other Payables		
- Related Parties [Refer Note 17]		5,250
- Others	1,61,385	4,61,590
Salaries & Bonus Payable [Refer Note 15]	59,800	-
Employee Reimbursements Payable	1,31,777	. 9,804
Partners Payable	7,85,680	3,13,375
Gratuity Payable	4,29,864	
Donation Received in Advance	24,60,000	31,61,250
	48,77,270	48,94,073

Donations	Receivable
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31-Mar-22	31-Mar-21
Rs.	Rs.
3,38,486	33,95,186
3,38,486	33,95,186
	Rs. 3,38,486

10. Cash and Cash Equivalents

Particulars	31-Mar-22 Rs.	31-Mar-21 Rs.
Cash in Hand	20	20
Balances with Banks		
- In Current Accounts*	1,16,10,958	50,45,494
- Fixed Deposits#	35,19,684	1,84,07,112
	1,51,30,662	2,34,52,626
*Balances in Current Accounts		
State Bank Of India	1,10,87,564	9,48,145
State Bank Of India	5,23,394	40,97,349
	1,16,10,958	50,45,494
#Balances in Fixed Deposits		
State Bank of India	35,19,684	1,84,07,112
	35,19,684	1,84,07,112

11. Short Term Loans and Advances

Particulars	31-Mar-22	31-Mar-21	
	Rs.	Rs.	
Rent deposit	13,50,000	13,50,000	
TDS Receivable	83,679	1,37,518	
Advance Payment Asset		1,51,353	
Expenses Recoverable [Refer Note No. 17]	1,27,955	4,47,114	
Advance to vendors	3,82,500	26,299	
Advances to Partners	40,000	2,98,38	
Other Advances			
Salary Advance	1,40,000	1,07,000	
Prepaid Expenses		54,247	
Prepaid Insurance	7,99,829	5,85,828	
Interest receivable	50,083	3,85,810	
	29,74,046	35,43,550	



SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS

Creditors No Longer Payable Written Back 7,21,238 98,5 Interest from FD 2,39,706 7,52,7 Miscellaneous Income 9,72,306 8,73,6 Miscellaneous Income 9,72,306 8,73,6 Charitable Activities Particulars 31-Mar-22 31-Mar-21 Rs. Centre Operating Expenses 5,27,19,800 2,39,49,5 Froject Expenses 2,57,33,306 1,79,37,1 Event, Media & Direct Expenses 47,31,451 40,24,1 Donations 31-Mar-21 8,31,84,557 4,62,51,2 Employee Benefit Expenses Particulars 31-Mar-22 31-Mar-21 Rs. Employees Salary and Wages 54,75,769 2,77,78 Contribution to Provident Fund 1,70,121 1,21,4 Group Medical Insurance 5,85,828 2,11,4 3,21,4 Group Medical Insurance 5,85,828 2,11,4 Staff Welfare Expenses 44,0,1,47 19,36,6 Other Expenses Particulars 3	31-Mar-22	21 Mar 21
Donation Received 1,36,89,236 1,26,55,2 5,61,45,2 10,92,13,072 7,08,00,8 10,92,13,072 7,08,00,8 10,92,13,072 7,08,00,8 10,92,13,072 7,08,00,8 10,92,13,072 7,08,00,8 10,92,13,072 7,08,00,8 10,92,13,072 7,08,00,8 10,92,13,072 7,08,00,8 10,92,13,072 7,08,00,8 10,92,13,072 7,08,00,8 10,92,13,092 7,08,00,8 10,92,13,092 7,08,00,8 10,92,13,093		
Other Incomes 9,55,23,835 5,81,45,2 Particulars 31-Mar-22 31-Mar-21 Res. Rs. Rs. Interest on refund of IT 6,287 2,8 Creditors No Longer Payable Written Back 7,21,238 96.8 Interest from FD 2,39,706 7,52,7 19.9 Discount Received 5,075 19.9 Miscellaneous Income 31-Mar-22 31-Mar-21 Charitable Activities Particulars 31-Mar-22 31-Mar-21 Particulars 8,52,719,800 2,39,49; Centre Operating Expenses 5,277,180 2,39,49; Project Expenses 5,277,180 2,39,49; Event, Media & Direct Expenses 47,31,451 40,241 Donations 47,31,451 40,241 Employee Benefit Expenses 8 7,5769 2,777.8 Employees Salary and Wages 5,57,569 2,777.8 Rs. Employees Salary and Wages 5,85,828 2,111,51 1,21,41 1,21,41		
10,92,13,072		
Description Particulars		
Particulars 31-Mar-21	10,92,13,072	7,08,00,81
Particulars 31-Mar-21		
Interest on refund of IT	31-Mar-22	31-Mar-21
Creditors No Longer Payable Written Back 7,21,238 98,5 Interest from FD 2,39,706 7,52,7 Discount Received 5,075 19,9 Miscellaneous Income 9,72,306 8,73,6 Charitable Activities Particulars 31-Mar-22 31-Mar-21 Res. Rs. Rs. Centre Operating Expenses 5,27,19,800 2,39,49,5 Project Expenses 2,57,33,306 1,79,37,1 Event, Media & Direct Expenses 47,31,451 40,24,1 Donations 8,31,84,557 4,62,51,1 Employee Benefit Expenses Particulars 31-Mar-22 31-Mar-21 Res. Rs. Rs. Employees Salary and Wages 54,75,769 22,77,5 Contribution to Provident Fund 1,70,121 1,21,4 Group Medical Insurance 5,85,828 2,11,4 Group Medical Insurance 5,85,828 2,11,4 Group Medical Insurance 8,8,653 32,44,1 Staff Welfare Expenses 3		Rs.
Interest from FD 1,2,39,706 7,52,7 19,706 19,705 19,70	6,287	2,82
Discount Received	7,21,238	98,91
Miscellaneous Income 9,72,306 8,73,4	2,39,706	7,52,22
Particulars	5,075	19,35
Charitable Activities	-	10
Particulars S1-Mar-22 Rs.	9,72,306	8,73,41
Particulars S1-Mar-22 Rs.		
Rs. Rs.	31-Mar-22	31-Mar-21
Project Expenses 2,57,33,306 1,79,37,1 Event, Media & Direct Expenses 47,31,451 40,24,1 Donations 8,31,84,557 4,62,51,1 Employee Benefit Expenses 31-Mar-22 Rs. Rs. Employee Salary and Wages 54,75,769 27,77,6 Contribution to Provident Fund 1,70,121 1,21,8 Group Medical Insurance 5,85,828 2,11,1 Staff Welfare Expenses 2,27,015 90,6 G4,58,733 32,01,1 Other Expenses 31-Mar-22 Rs. Rs. Professional Charges 44,01,147 19,36,6 Utility Charges 44,01,147 19,36,6 Utility Charges 1,25,471 1,35,5 Utility Charges 1,25,471 1,35,6 Utility Charges 33,85,63 3,24,6 Marketing and promotion 3,36,93 1,32,2 Marketing and promotion 3,40,782 1,66,6 Printing and Stationery 64,788 1,38,6 Printing and Stationery 64,788 1,38,7 Rates & Taxes 68,825 4,8 Repairs and maintenance 1,03,698 Miscellaneous expense 94,80,754 54,93,7 Auditor's Remuneration [Included in Professional Charges 94,80,754 54,93,7		
Project Expenses 2,57,33,306 1,79,37,1 Event, Media & Direct Expenses 47,31,451 40,24,1 Donations 8,31,84,557 4,62,51,1 Employee Benefit Expenses 31-Mar-22 Rs. Rs. Employee Salary and Wages 54,75,769 27,77,6 Contribution to Provident Fund 1,70,121 1,21,8 Group Medical Insurance 5,85,828 2,11,1 Staff Welfare Expenses 2,27,015 90,6 G4,58,733 32,01,1 Other Expenses 31-Mar-22 Rs. Rs. Professional Charges 44,01,147 19,36,6 Utility Charges 44,01,147 19,36,6 Utility Charges 1,25,471 1,35,5 Utility Charges 1,25,471 1,35,6 Utility Charges 33,85,63 3,24,6 Marketing and promotion 3,36,93 1,32,2 Marketing and promotion 3,40,782 1,66,6 Printing and Stationery 64,788 1,38,6 Printing and Stationery 64,788 1,38,7 Rates & Taxes 68,825 4,8 Repairs and maintenance 1,03,698 Miscellaneous expense 94,80,754 54,93,7 Auditor's Remuneration [Included in Professional Charges 94,80,754 54,93,7		2,39,49,93
Event, Media & Direct Expenses 47,31,451 40,24,1 3,40,0 8,31,84,557 4,62,51,1 4,62,51,1 4,62,51,1 4,62,51,1 4,62,51,1 4,62,51,1 4,62,51,1 4,62,51,1 4,62,51,1 4,62,51,1 4,62,61,1 4,62	2,57,33,306	1,79,37,13
Employee Benefit Expenses	47,31,451	40,24,10
Particulars S1-Mar-22 Rs. Rs	-	3,40,00
Particulars 31-Mar-22 Rs. 31-Mar-21 Rs. Employees Salary and Wages 54,75,769 27,77,8 Contribution to Provident Fund 1,70,121 1,21,8 Group Medical Insurance 5,85,828 2,11,4 Staff Welfare Expenses 2,27,015 90,0 64,58,733 32,01,1 Other Expenses Particulars 31-Mar-22 31-Mar-21 Rs. Rs. Rs. Professional Charges 44,01,147 19,36,6 Utility Charges 1,25,471 1,35,6 Rent - Office 30,82,371 22,02,6 Office Maintenance 3,88,563 3,24,0 Marketing and promotion 35,693 1,32,5 Communication Expenses 4,01,113 3,35,5 Membership & Subscription 3,40,782 1,66,6 Printing and Stationery 64,788 1,38,6 Travel and Conveyance Charges 4,31,694 90,9 Rates & Taxes 68,825 4, Repairs and maintenance	8,31,84,557	4,62,51,17
Particulars 31-Mar-22 Rs. 31-Mar-21 Rs. Employees Salary and Wages 54,75,769 27,77,8 Contribution to Provident Fund 1,70,121 1,21,8 Group Medical Insurance 5,85,828 2,11,4 Staff Welfare Expenses 2,27,015 90,0 64,58,733 32,01,1 Other Expenses Particulars 31-Mar-22 31-Mar-21 Rs. Rs. Rs. Professional Charges 44,01,147 19,36,6 Utility Charges 1,25,471 1,35,6 Rent - Office 30,82,371 22,02,6 Office Maintenance 3,88,563 3,24,0 Marketing and promotion 35,693 1,32,5 Communication Expenses 4,01,113 3,35,5 Membership & Subscription 3,40,782 1,66,6 Printing and Stationery 64,788 1,38,6 Travel and Conveyance Charges 4,31,694 90,9 Rates & Taxes 68,825 4, Repairs and maintenance		
Rs. Rs. Rs. Employees Salary and Wages 54,75,769 27,77,8 Contribution to Provident Fund 1,70,121 1,21,8 Saff Welfare Expenses 5,85,828 2,11,4 Staff Welfare Expenses 2,27,015 90,0 64,58,733 32,01,1 Staff Welfare Expenses 2,27,015 90,0 64,58,733 32,01,1 Staff Welfare Expenses Salary and Wages Salary and	24 May 22	24.1424
Employees Salary and Wages 54,75,769 27,77,8 Contribution to Provident Fund 1,70,121 1,21,8 Group Medical Insurance 5,85,828 2,111,8 54,57,769 2,27,015 90,0 64,58,733 32,01,3 64,58,733 32,01,3 64,58,733 32,01,3 64,58,733 32,01,3 64,58,733 32,01,3 64,58,733 32,01,3 64,58,733 32,01,3 64,58,733 32,01,3 64,58,733 32,01,3 64,58,733 32,01,3 64,58,733 32,01,3 64,58,733 32,01,3 64,58,733 64,58,733 64,58,78 68,825 68,825 68,825 64,788 68,825		
Contribution to Provident Fund Group Medical Insurance 1,70,121 1,21,8 Staff Welfare Expenses 5,85,828 2,11,4 Staff Welfare Expenses 2,27,015 90,0 Other Expenses Particulars 31-Mar-22 31-Mar-21 Rs. Rs. Rs. Professional Charges 44,01,147 19,36,6 Utility Charges 1,25,471 1,35,8 Rent - Office 30,82,371 22,02,6 Office Maintenance 3,88,563 3,24,6 Marketing and promotion 35,693 1,32,5 Communication Expenses 4,05,113 3,35,5 Membership & Subscription 3,40,782 1,66,6 Printing and Stationery 64,788 1,38,6 Rates & Taxes 68,825 4,2 Repairs and maintenance 1,03,698 26,0 Miscellaneous expense 32,608 26,0 4,80,754 54,93,7 34,00,754 54,93,7 Auditor's Remuneration [Included in Professional Charges extcuding GST] 32,608 32,608 <td></td> <td>27,77,86</td>		27,77,86
Group Medical Insurance 5,85,828 (2,27,015) 2,11,4 (2,7,015) 90,0 (2,7,015)		1,21,82
Staff Welfare Expenses 2,27,015 90,000 Other Expenses Particulars 31-Mar-22 31-Mar-21 Res. Rs. Rs. Professional Charges 44,01,147 19,36,6 Utility Charges 44,01,147 19,36,6 Statutory Audit & Taxation 30,82,371 22,02,6 Office Maintenance 30,82,371 22,02,6 Marketing and promotion 35,693 1,22,2 Communication Expenses 4,05,113 3,35,5 Membership & Subscription 34,0782 1,66,6 Printing and Stationery 64,788 1,38,0 Fravel and Conveyance Charges 4,31,694 90,5 Rates & Taxes 68,825 4, Repairs and maintenance 1,03,698 26, Miscellaneous expense 32,608 26, 44,80,754 54,93,608 26, Auditor's Remuneration [Included in Professional Charges excluding GST] 1,25,000 1,05,60		2,11,47
Other Expenses Particulars 31-Mar-22 31-Mar-21 Res. Rs. Rs. Professional Charges 44,01,147 19,36,6 Utility Charges 1,25,471 1,35,8 Rent - Office 30,82,371 22,02,6 Office Maintenance 3,88,563 3,24,6 Marketing and promotion 35,693 1,32,5 Communication Expenses 4,05,113 3,35,5 Membership & Subscription 3,40,782 1,66,6 Printing and Stationery 64,788 1,38,6 Travel and Conveyance Charges 4,31,694 90,5 Repairs and maintenance 1,03,698 4,2 Miscellaneous expense 32,608 26,7 Auditor's Remuneration [Included in Professional Charges exlcuding GST] 94,80,754 54,93,4 Statutory Audit & Taxation 1,05,000 1,05,0		90,00
Particulars 31-Mar-22 Rs. 31-Mar-21 Rs. Professional Charges 44,01,147 19,36,6 Rs. Btility Charges 1,25,471 1,35,8 Rent - Office Rent - Office 30,82,371 22,02,6 Rs. Office Maintenance 3,88,563 3,24,6 Rs. Marketing and promotion 35,693 1,32,5 Rs. Communication Expenses 4,05,113 3,35,5 Rs. Membership & Subscription 3,40,782 1,66,6 Rs. Printing and Stationery 64,788 1,38,6 Rs. Travel and Conveyance Charges 4,31,694 90,9 Rates & Taxes Repairs and maintenance 1,03,698 4,7 Rs. Miscellaneous expense 32,608 26,7 Rs. Auditor's Remuneration [Included in Professional Charges exlcuding GST] 54,93,4 Statutory Audit & Taxation 1,05,600 1,05,600		32,01,16
Particulars 31-Mar-22 Rs. 31-Mar-21 Rs. Professional Charges 44,01,147 19,36,6 Rs. Btility Charges 1,25,471 1,35,8 Rent - Office Rent - Office 30,82,371 22,02,6 Rs. Office Maintenance 3,88,563 3,24,6 Rs. Marketing and promotion 35,693 1,32,5 Rs. Communication Expenses 4,05,113 3,35,5 Rs. Membership & Subscription 3,40,782 1,66,6 Rs. Printing and Stationery 64,788 1,38,6 Rs. Travel and Conveyance Charges 4,31,694 90,9 Rates & Taxes Repairs and maintenance 1,03,698 4,7 Rs. Miscellaneous expense 32,608 26,7 Rs. Auditor's Remuneration [Included in Professional Charges exlcuding GST] 54,93,4 Statutory Audit & Taxation 1,05,600 1,05,600		
Professional Charges 44,01,147 19,36,6 Utility Charges 1,25,471 1,35,8 Rent - Office 30,82,371 22,02,6 Office Maintenance 3,88,563 3,24,6 Marketing and promotion 35,693 1,32,7 Communication Expenses 4,05,113 3,35,5 Membership & Subscription 3,40,782 1,66,6 Printing and Stationery 64,788 1,38,0 Printing and Conveyance Charges 4,31,694 90,5 Rates & Taxes 68,825 4,2 Repairs and maintenance 1,03,698 26,7 Miscellaneous expense 32,608 26,7 Auditor's Remuneration [Included in Professional Charges exlcuding GST] 54,93,4 Statutory Audit & Taxation 1,25,000 1,05,6	31-Mar-22	31-Mar-21
Professional Charges 44,01,147 19,36,6 Utility Charges 1,25,471 1,35,8 Rent - Office 30,82,371 22,02,6 Office Maintenance 3,88,563 3,24,0 Marketing and promotion 35,693 1,32,5 Communication Expenses 4,05,113 3,35,5 Membership & Subscription 3,40,782 1,66,6 Printing and Stationery 64,788 1,38,0 Travel and Conveyance Charges 4,31,694 90,5 Rates & Taxes 68,825 4,2 Repairs and maintenance 1,03,698 26,7 Miscellaneous expense 32,608 26,7 Auditor's Remuneration [Included in Professional Charges exlcuding GST] 54,93,600 1,05,000 Statutory Audit & Taxation 1,25,000 1,05,000		
Utility Charges 1,25,471 1,35,6 Rent - Office 30,82,371 22,02,6 Office Maintenance 3,88,563 3,24,0 Marketing and promotion 35,693 1,32,5 Communication Expenses 4,05,113 3,35,5 Membership & Subscription 3,40,782 1,66,6 Printing and Stationery 64,788 1,38,0 Travel and Conveyance Charges 4,31,694 90,5 Rates & Taxes 68,825 4,2 Repairs and maintenance 1,03,698 26,7 Miscellaneous expense 32,608 26,7 Auditor's Remuneration [Included in Professional Charges exlcuding GST] 54,93,6 Statutory Audit & Taxation 1,25,000 1,05,6		
Rent - Office 30,82,371 22,02,6 Office Maintenance 3,88,563 3,24,6 Marketing and promotion 35,693 1,32,5 Communication Expenses 4,05,113 3,35,5 Membership & Subscription 3,40,782 1,66,6 Printing and Stationery 64,788 1,38,0 Travel and Conveyance Charges 4,31,694 90,5 Rates & Taxes 68,825 4,2 Repairs and maintenance 1,03,698 26,7 Miscellaneous expense 32,608 26,7 Auditor's Remuneration [Included in Professional Charges exlcuding GST] 54,93,4 Statutory Audit & Taxation 1,25,000 1,05,6		
Office Maintenance 3,88,563 3,24,6 Marketing and promotion 35,693 1,32,9 Communication Expenses 4,05,113 3,35,9 Membership & Subscription 3,40,782 1,66,6 Printing and Stationery 64,788 1,38,0 Travel and Conveyance Charges 4,31,694 90,9 Rates & Taxes 68,825 4,2 Repairs and maintenance 1,03,698 26,7 Miscellaneous expense 32,608 26,7 4,40,5,113 3,40,782 1,38,094 90,5 90,5 90,5 Auditor's Remuneration [Included in Professional Charges exlcuding GST] 32,608 26,7 Statutory Audit & Taxation 1,25,000 1,05,00		
Marketing and promotion 35,693 1,32,5 Communication Expenses 4,05,113 3,35,5 Membership & Subscription 3,40,782 1,66,6 Printing and Stationery 64,788 1,38,6 Travel and Conveyance Charges 4,31,694 90,5 Rates & Taxes 68,825 4,2 Repairs and maintenance 1,03,698 26,7 Miscellaneous expense 32,608 26,7 4uditor's Remuneration [Included in Professional Charges exlcuding GST] 54,93,4 Statutory Audit & Taxation 1,25,000 1,05,6		
Communication Expenses 4,05,113 3,35,5 Membership & Subscription 3,40,782 1,66,6 Printing and Stationery 64,788 1,38,0 Travel and Conveyance Charges 4,31,694 90,5 Rates & Taxes 68,825 4,2 Repairs and maintenance 1,03,698 26,7 Miscellaneous expense 32,608 26,7 94,80,754 54,93,4 Auditor's Remuneration [Included in Professional Charges exlcuding GST] Statutory Audit & Taxation 1,25,000 1,05,6		
Membership & Subscription 3,40,782 1,66,6 Printing and Stationery 64,788 1,38,0 Travel and Conveyance Charges 4,31,694 90,5 Rates & Taxes 68,825 4,2 Repairs and maintenance 1,03,698 26,7 Miscellaneous expense 32,608 26,7 94,80,754 54,93,4 Auditor's Remuneration [Included in Professional Charges exlcuding GST] Statutory Audit & Taxation 1,25,000 1,05,6		3,35,52
Printing and Stationery 64,788 1,38,6 Travel and Conveyance Charges 4,31,694 90,5 Rates & Taxes 68,825 4,2 Repairs and maintenance 1,03,698 26,7 Miscellaneous expense 32,608 26,7 94,80,754 54,93,4 Auditor's Remuneration [Included in Professional Charges exlcuding GST] Statutory Audit & Taxation 1,25,000 1,05,6		1,66,68
Travel and Conveyance Charges 4,31,694 90,5 Rates & Taxes 68,825 4,2 Repairs and maintenance 1,03,698 26,7 Miscellaneous expense 32,608 26,7 94,80,754 54,93,4 Auditor's Remuneration [Included in Professional Charges exlcuding GST] 1,25,000 1,05,6		1,38,02
Rates & Taxes 68,825 4,2 Repairs and maintenance 1,03,698 32,608 26,7 Miscellaneous expense 32,608 26,7 54,93,4 Auditor's Remuneration [Included in Professional Charges exlcuding GST] Charges 1,25,000 1,05,0		90,54
Repairs and maintenance 1,03,698 Miscellaneous expense 32,608 26,7 94,80,754 54,93,4 Auditor's Remuneration [Included in Professional Charges exlcuding GST] Statutory Audit & Taxation 1,25,000 1,05,0		4,29
Auditor's Remuneration exlouding GST] Included in Professional Charges Charges Statutory Audit & Taxation 1,25,000 1,05,0		-
Auditor's Remuneration [Included in Professional Charges exlcuding GST] Statutory Audit & Taxation 94,80,754 54,93,4 1,25,000 1,05,000		26,78
exicuding GST] Statutory Audit & Taxation 1,25,000 1,05,0		54,93,40
Statutory Audit & Taxation 1,25,000 1,05,0	es	
	1.25.000	
exicuding GST]		1,36,89,236 9,55,23,835 10,92,13,072 31-Mar-22 Rs. 6,287 7,21,238 2,39,706 5,075 9,72,306 31-Mar-22 Rs. 5,27,19,800 2,57,33,306 47,31,451 - 8,31,84,557 31-Mar-22 Rs. 54,75,769 1,70,121 5,85,828 2,27,015 64,58,733 31-Mar-22 Rs. 44,01,147 1,25,471 30,82,371 3,88,563 35,693 4,05,113 3,40,782 64,788 4,31,694 68,825 1,03,698 32,608 94,80,754



SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS

17. Related Party Transactions

	C	- Inductions						
٠,	Summary of tra	ansactions with relate						
		insactions with relate	d nartine	4				
	D	- Tolute	u parties,	durina	the	VOSE !		e 11
	Particulare				CITC	year.	5 25	OLLOWC.

Particulars	ons with related parties, during Description of Relationship	Nature of transaction	31-Mar-22	31-Mar-21
a. <u>Donation Income</u> Brinda Poornapragna Viswanathan	CEO Trustee	Donations Donations	Rs. 19,250	Rs.
b. Expensesi. Venkataramanan			15,000	
Sriraman	Trustee	Salary Contribution to PF	24,00,000 21,600	18,00,00 17,55
ii. Brinda Poornapragna	CEO	Salary Contribution to PF	22,83,870 21,600	24,00,000
ii. Evidyaloka Education For All Network Foundation	Entities under the same Management/ Entities in which key managerial personnel have significant influence	Expenses recoverable	1,80,841	23,412 4,47,114
Payables/(Receivables) Venkataramanan Sriraman	Trustee	Salary Payable		
Evidyaloka Education For All Network Foundation	Entities under the same Management/ Entities in which key managerial	Other Payables		5,250
	personnel have significant influence	Expense Recoverable	1,27,955	4,47,114

ii. Names of related parties & description of relationship:

Description of relationship:	
Key Managerial Personnel	Names of related parties
Trustee Trustee	
Trustee	Venkataramanan Sriraman
Trustee .	V Ravichandran
CEO	Ramkumar Venkataraman Viswanathan Thiagarajan
Other parties where control exists	Brinda Poornapragna

Entities under the same Management/ Entities in which key managerial personnel have significant influence

Evidyaloka Education For All Network Foundation



SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS

18. Previous period / year figures have been regrouped / rearranged and reclassified wherever necessary, to make them comparable with the figures of the current year.

For E B S & Co.,

Chartered Accountants ICAI Firm Regn No.022309S

Caswar V

V. Easwar

Partner

Membership No. 202877

UDIN: 22202877AXQCFZ 4113

Place: Bengaluru Date: 30-09-2022 For and on behalf of Evidyaloka Trust

Venkataramanan Sriraman

Trustee

V Ravichandran

Trustee 901



KA TRUST

INT ACCOUNTING POLICIES & NOTES TO ACCOUNTS

operty, Plant & Equipment and Intangible Assets

										DEDDECTATION	J. B.			
							Money			ALL MECIALITY	N		NET	NET BLOCK
ARTICULARS	Rate	01-Apr-21	Ad	Additions	Deletions	31-Mar-22	Received on disposal	01-Apr-21	Addi	Additions	Money Received on disposal of	31-Mar-22	31-Mar-22	31-Mar-21
angible Assets				L			of assets	,			assets			
			>180 Days	<180 Days					10000	<180				
ssroom Computer &	40%	37 16 570	2 50 001						Zion Days					
VE 031 m00		616,01,10	7,30,001	1,91,727		41,66,307		28,67,159	4,42,968	38 345		22 40 425		
OIII CED IV	40%	27,83,294				27 00 70				2000		22,48,472	8,17,834	8,49,420
Fixtures	10%	3,12,361	,			467,60,12		25,20,619	1,05,070			26 25 690	157.02	
Iprovements	10%	18.32.472				3,12,361		75,758	23,660	,		20,23,009	1,57,605	2,62,675
nents	15%	13,26,218		8 457		18,32,472		2,65,708	1,56,676			99,418	2,12,943	2,36,603
		99 70 923	2 50 001	164,0		13,34,675		5,20,861	1 20 804	634		4,42,385	14,10,087	15,66,763
		Cacionica	7,30,001	2,00,184		1,04,29,108		62,50,105	8 40 178	20 000		6,42,298	6,92,377	8,05,358
e Assets									0/1/01/0	6/6/00		71,38,262	32,90,846	37,20,818
oom Computer Software														
	40%	4,298		,		4 200								
roduct Development	25%	67.31.714				7,230		3,588	284		,	3,872	426	710
		67 36 012				67,31,714		42,48,376	6.20.835	,				
ble Assets under		340/00/10				67,36,012		42,51,964	6.21.119		-	48,69,210	18,62,504	24,83,339
												48,73,082	18,62,930	24,84,049
roduct Development -												,		
		92,10,985		1,01,86,155		1.93.97 140								
		92,10,985	. '	10106155		O Ti closi	,		,				1,93,97,140	
O TOTAL [A+B]		2.59.17.920	2 58 001	1 02 05 133		1,93,97,140				,				92,10,985
		1,60,63,444	1 32 841	1,03,00,339		3,65,62,260		1,05,02,068	14,70,297	38 979			1,93,97,140	92,10,985
			100000	145,541		2,59,39,632	21,712	87,51,303	16,52,491	98.274	+	1,20,11,345	2,45,50,916	1,54,15,852

