INDEPENDENT AUDITORS' REPORT To the Trustees of eVidyaloka Trust

Opinion

1. We have audited the accompanying financial statements of eVidyaloka Trust, situated at #2020, South End 'E' Main Road, 9th Block, Jayanagar, Bangalore, 560 011 which comprise the Balance sheet as at March 31, 2024, the Statement of Income & Expenditure and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs as at 31st March, 2024, and excess of Income over Expenditure for the year ended on that date.

2. Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) and accounting principles generally accepted in India. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Trust in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the relevant Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

3. Management's Responsibility on the Financial Statements

The Management is responsible with respect to the preparation of these financial statements that give a true and fair view of the financial position, and financial performance of the Trust in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records for safeguarding of the assets of the Trust and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Trust'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 Trust 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.

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4. Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with 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 on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- (a) Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- (b) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- (c) Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Trust's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Trust to cease to continue as a going concern.
- (d) Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



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5. Further we report that:

- (a) 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;
- (b) In our opinion, proper books of account as required by law have been kept by the Trust so far as appears from our examination of those books;
- (c) The Balance Sheet and the Statement of Income & Expenditure that are dealt with by this report are in agreement with the books of account;
- (d) In our opinion and to the best of our information and according to the explanations given to us, the said financial statements together with the notes thereon and attached thereto give a true and fair view in conformity with the accounting principles generally accepted in India.

For EBS & Co.,

Chartered Accountants ICAI Firm Reg.No.022309S

Easwar-V

V. Easwar

Partner

Membership No. 202877

UDIN: 24202877BKGWUY9792

Place : Bengaluru

Date: 28th Sept, 2024



BALANCE SHEET AS AT MARCH 31, 2024			
BALANCE SILLE AS IN TIMES. 62, 262.	Notes	31-Mar-24 Rs.	31-Mar-23 Rs.
Corpus Fund & Reserves			
Corpus Fund	2	34,11,000	34,11,000
Reserves & Surplus	3	2,50,51,187	2,50,51,176
		2,84,62,187	2,84,62,176
Other Funds			
Grants Funds	4	5,81,98,723	4,50,27,330
Asset Funds	5 _	-	-
		5,81,98,723	4,50,27,330
Non-Current Liabilities			00 74 524
Long Term proviŝions	6 _	20,20,590	22,71,534
		20,20,590	22,71,534
Current Liabilities			
Short term Borrowings	7	-	2,50,000
Trade Payables	8	63,64,365	37,09,099
Other Current Liabilities	9	65,56,595	49,11,050
Short Term Provisions	10 _	13,90,184 1,43,11,144	9,50,696 98,20,845
Total	_	10,29,92,644	8,55,81,885
ASSETS	<u> </u>	10/25/52/044	0,55,61,665
Non-Current Assets			
Property, Plant & Equipment and Intangible Assets	11		
Property, Plant & Equipment		1,90,79,941	1,50,70,286
Intangible Assets		1,55,02,519	1,94,30,290
,	_	3,45,82,460	3,45,00,576
Current assets		, , ,	, , ,
Donations Receivable	12	1,24,420	6,70,468
Cash and Cash Equivalents	13	4,55,53,476	2,03,71,912
Short-Term Loans & Advances	14 _	2,27,32,288	3,00,38,929
		6,84,10,184	5,10,81,309
Total	<u> </u>	10,29,92,644	8,55,81,885

Significant Accounting Policies & Notes to Accounts

1

Sign.Trustee

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

For E B S & Co.,

Chartered Accountants ICAI Firm Regn No.022309S

V. Easwar

Partner

Membership No. 202877

UDIN: 24202877BKG WUY9192

Place: Bengaluru
Date: 28 K Sept, 2024

For and on behalf of Evidyaloka Trust

Date Venkataramanan Sriraman

V Ravichandran





STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED MARCH 31, 2024

	Notes	31-Mar-24	31-Mar-23
Income Donations and Grants Other Income	15 16	Rs. 19,87,44,967 13,59,793 20,01,04,760	Rs. 15,91,25,688 3,79,851 15,95,05,539
Expenses Charitable Activities Employee Benefit Expenses Depreciation and Amortization Other Expenses	17 18 11 19	11,54,66,064 51,71,414 1,43,09,046 69,59,503 14,19,06,026	8,42,36,626 70,07,015 77,75,888 1,03,81,570 10,94,01,099
Excess of Income over Expenditure(Gross)		5,81,98,734	5,01,04,440
Less: Un-utilised Grant Funds	<u>-</u>	5,81,98,723 5,81,98,723	4,50,27,330 4,50,27,330
Excess of Income over Expenditure before taxes		11	50,77,110
Less : Tax Expense Income Tax relating to earlier years			- 438
Excess of Income over Expenditure after taxes	_	11	50,76,672

For EBS & Co.,

Chartered Accountants
ICAI Firm Regn No.022309S

V. Easwar

Partner

Membership No. 202877

UDIN: 24202877BKGWUY9792

Place: Bengaluru

Date: 28th Sept, 2029

For and on behalf of Evidyaloka Trust

Date

Si<u>Menkataramanan Sriraman</u>
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 were 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 Preparation of Financial Statements:

The financial statements are prepared under historical cost convention, accrual basis of accounting and in accordance with accounting principles generally accepted in India and comply with applicable accounting standards issued by Institute of Chartered Accountants of India (ICAI).

ii) Income Recognition

Grants received during the year is taken to the Statement of Income and Expenditure.

The Grants unutilised as at the beginning of the year is brought forward to the Statement of Income and Expenditure.

The Grant unutilised as at the end of the year is transferred and carried in the Balance Sheet.

Donations received in kind during the year are measured and recognised at fair value as per independent valuation report.

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

Other general donations received shall be recognised directly in the statement of Income and Expenditure 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. Property, Plant & Equipment received as Donation in kind are measured and recognised at fair value on the date of being ready for their intended use.

Intangible Assets are recorded at the consideration paid for acquisition of such assets and are carried at cost less accumulated amortisation. 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 provisions 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.



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SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS

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 statement of Income and Expenditure. 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 statement of Income and Expenditure.
- c. **Gratuity:** Liability on account of gratuity of employees as at the balance sheet date is determined based on actuarial valuation. Adequacy of the charge will thereafter be determined and provided for in the books on the basis of an independent actuarial valuation done annually at the balance sheet date.
- d. Leave Encashment: Liability on account of Leave Encashment of employees as at the balance sheet date is determined based on actuarial valuation. Adequacy of the charge will thereafter be determined and provided for in the books on the basis of an independent actuarial valuation done annually at the balance sheet date.

Corpus Fund Particulars	31-Mar-24	31-Mar-23
	Rs.	Rs.
Opening Balance	34,11,000	34,11,000
Add : Additions during the year		_
Closing Balance	34,11,000	34,11,000
Reserves and Surplus		
Particulars	31-Mar-24	31-Mar-23
	Rs.	Rs.
Opening balance	2,50,51,176	5,77,364
Surplus/(Deficit)	11	50,76,672
Add: Transferred from Asset Fund		1,93,97,140
Closing Balance	2,50,51,187	2,50,51,176
Grant Funds		
Particulars	31-Mar-24	31-Mar-23
	Rs.	Rs.
Opening Balance	4,50,27,330	1,22,20,985
Add: Grants received during the year	13,71,67,698	12,69,25,507
Less: Grants Utilised	(12,39,96,305)	(9,41,19,162)
Closing Balance	5,81,98,723	4,50,27,330
Asset Funds		
Particulars	31-Mar-24	31-Mar-23
	Rs.	Rs.
Opening Balance		1,93,97,140
Less: Transfer to Reserves & Surplus	<u></u>	(1,93,97,140)
Closing Balance		<u> </u>
Long Term provisions		
Particulars	31-Mar-24	31-Mar-23
	Rs.	Rs.
Long term provision for Gratuity	11,52,540	22,71,534
Long term provision for Leave encashment	8,68,050	-
	20,20,590	22,71,534







SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS

Particulars	31-Mar-24	31-Mar-23
	Rs.	Rs.
Unsecured Loans	-	•
Loan from trustee (V Ravichandran) [Refer Note 20]		2,50,000
		2,50,000
, Trade Payables		
Particulars	31-Mar-24	31-Mar-23
	Rs.	Rs.
Trade Payables		
MSME Dues	40,38,945	31,42,273
Other Dues	23,25,420	5,66,825
	63,64,365	37,09,098

Trade Payable ageing schedule as at 31 March 2024

	Outstanding for following period from due date of payment					
Particulars	Less than 1 year	1-2 Years	2-3 Years	More than 3 Years	Total	
Trade Payables						
i.MSME Dues	40,38,945	-			40,38,945	
ii.Others	23,25,420	-	-	-	23,25,420	
iii.Disputed dues MSME	-			-	-	
iv.Disputed dues Others	-		-	-	-	
Total	63,64,365	-	-	-	63,64,365	

Trade Payable ageing schedule as at 31 March 2023

Particulars	Outstanding for following period from due date of payment						
	Less than 1 year	1-2 Years	2-3 Years	More than 3 Years	Total		
Trade Payables			y				
i.MSME Dues	31,42,273		<u>-</u>		31,42,273		
ii.Others	5,66,825	-	-		5,66,825		
iii.Disputed dues MSME	-	-	-	100 mg			
iv.Disputed dues Others	-	- ·	<u> </u>	-			
Total	37,09,098	-	•	-	37,09,098		

24 14 24	
31-Mar-24	31-Mar-23
Rs.	Rs.
10,74,693	8,77,216
5,04,634	1,75,919
10,33,406	7,32,216
90,254	1,96,875
27,71,684	17,23,824
9,75,000	12,05,000
1,06,924	
65,56,595	49,11,050
	10,74,693 5,04,634 10,33,406 90,254 27,71,684 9,75,000 1,06,924

^{*} The FCRA donation erroneously/inadvertently credited to the Non-FCRA Bank was pending refund to the donor as of March 31, 2024. Subsequently, it was refunded to the donor on April 12, 2024, and the same was received back in the FCRA Bank account during FY 2024-25.







SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS

Short Term Provisions Particulars	31-Mar-24	31-Mar-23
Turticulars	Rs.	Rs.
Provision for Gratuity	12,32,086	1,31,964
Provision for Leave encashment	1,58,098	8,18,732
	13,90,184	9,50,696

Donations Receivable Particulars	31-Mar-24	31-Mar-23
ar dealars	Rs.	Rs.
onations Receivable*	1,24,420	6,70,468
	1,24,420	6,70,468

*Trade Receivables- ageing schedule as at 31 March 2024

	Outstanding for following period from date of payment						
Particulars	Less than 6 months	6 months-1 year	1-2 years	2-3 years	More than 3 years	Total	
(i) Undisputed Trade receivables-considered good	1,24,420	-	-	-	•	1,24,420	
(ii) Undisputed Trade receivables-considered doubtful		-	•		-		
(iii) Disputed Trade receivables-considered	÷			-	-	•	
good (iv) Disputed Trade receivables-considered doubtful	<u>-</u>	<u>-</u>		_	-	-	
Total '	1,24,420	-	-	-	-	1,24,420	

*Trade Receivables- ageing schedule as at 31 March 2023

	Outstanding for following period from date of payment						
Particulars	Less than 6 months	6 months-1 year	1-2 years	2-3 years	More than 3 years	Total	
(i) Undisputed Trade receivables-considered good	6,70,468	-	•		•	6,70,468	
(ii) Undisputed Trade receivables-considered doubtful	•		-	-	-		
(iii) Disputed Trade receivables-considered good	•	-		•	-	•	
(iv) Disputed Trade receivables-considered doubtful	•	-	•	<u>-</u>		•	
Total	6,70,468	-	-	-	-	6,70,468	



Date Sign



SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS

Cash in Hand Cash in Hand Cash		31-Mar-23
### Balance with Banks - In Current Accounts - Fixed Deposits # 3,95,3020 Office Imprest #Balances in Current Accounts State Bank of India #Balances in Fixed Deposits (With original maturity of less than three months) State Bank of India #Balances in Fixed Deposits (With original maturity of less than three months) State Bank of India #Balances in Fixed Deposits (With original maturity of less than three months) State Bank of India #Balances in Fixed Deposits (With original maturity of less than three months) State Bank of India #Balances in Fixed Deposits (With original maturity of less than three months) State Bank of India #Balances in Fixed Deposits (With original maturity of less than three months) State Bank of India #Balances in Fixed Deposits (With original maturity of less than three months) #Balances in Fixed Deposits (With original maturity of less than three months) #Balances in Fixed Deposits (With original maturity of less than three months) #Balance in Fixed Deposits (With original maturity of less than three months) #Balance in Fixed Deposits (With original maturity of less than three months but less than three months but less than twelve months #Balance in Fixed Captal (With original maturity of more than three months but less than twelve months #Balance in Fixed Captal (With original maturity of more than three months but less than twelve months #Balance in Fixed Captal (With original maturity of more than three months but less than twelve months #Balance in Fixed Captal (With original maturity of more than three months but less than twelve months #Balance in Fixed Captal (With original maturity of more than three months but less than twelve months #Balance in Fixed Captal (With original maturity of more than three months but less than twelve months #Balance in Fixed Captal (With original maturity of more than three months but less than twelve months #Balance in Fixed Captal (With original Matur	Rs.	Rs.
Balances with Banks	-	20
Fixed Legiosits# 3,89,52,008 38,71,790 7,00,000		
Pixed Leposits# 3,89 53,000 1,20,000	65,92,083	83,71,892
### Splances in Current Accounts State Bank Of India		1,20,00,000
***Balances in Current Accounts** ***Balances in Current Accounts** ***State Bank Of India** ***State Bank Of India** ***Balances in Fixed Deposits (With original maturity of less than three months)* State Bank Of India** ***Balances in Fixed Deposits (With original maturity of less than three months)* State Bank of India** ***Balances in Fixed Deposits (With original maturity of less than three months)* State Bank of India** ***Balances in Fixed Deposits (With original maturity of less than three months)* State Bank of India** ***State Bank of India**		
State Bank Of India 43,97,961 59,00,10 State Bank Of India 65,92,083 83,71,89 #Balances in Fixed Deposits (With original maturity of less than three months) 3,89,53,020 1,20,00,00 State Bank of India 3,89,53,020 1,20,00,00 Short Term Loans and Advances 8 Rs. Particulars 1,98,50,000 2,70,00,00 Rent deposits 9,30,000 9,30,00 Rent deposit 9,30,000 9,30,00 TDS Receivable 2,60,997 1,17,07 Expenses Recoverable [Refer Note No. 20] 3,84,213 2,96,49 Schert Advance 0,75,000 7,08,90 Other Advances 0,3,660 7,08,92 Interest receivable 1,25,442 2,54,99 Balance in SBI Gratuity Fund 3,64,411 2,27,32,288 3,00,38,92 *Short term Deposits with original maturity of more than three months but less than twelve months 8 8 Donations and Grants 1,55,49,940 1,27,43,96 6,2,35,21 Formula Secretived 1,55,49,940 1,27,43,96 6,2,35,21 <td></td> <td>2,03,71,912</td>		2,03,71,912
State Bank Of India 43,97,961 59,00,10 State Bank Of India 65,92,083 83,71,89 #Balances in Fixed Deposits (With original maturity of less than three months) 3,89,53,020 1,20,00,00 State Bank of India 3,89,53,020 1,20,00,00 Short Term Loans and Advances 8 Rs. Particulars 1,98,50,000 2,70,00,00 Rent deposits 9,30,000 9,30,00 Rent deposit 9,30,000 9,30,00 TDS Receivable 2,60,997 1,17,07 Expenses Recoverable [Refer Note No. 20] 3,84,213 2,96,49 Schert Advance 0,75,000 7,08,90 Other Advances 0,3,660 7,08,92 Interest receivable 1,25,442 2,54,99 Balance in SBI Gratuity Fund 3,64,411 2,27,32,288 3,00,38,92 *Short term Deposits with original maturity of more than three months but less than twelve months 8 8 Donations and Grants 1,55,49,940 1,27,43,96 6,2,35,21 Formula Secretived 1,55,49,940 1,27,43,96 6,2,35,21 <td></td> <td></td>		
State Bank Of India	42.07.061	E0 00 106
#Balances in Fixed Deposits (With original maturity of less than three months) State Bank of India ***Short Term Loans and Advances** **Short Term Loans and Advances** **Particulars** **Short term deposits * **Rent deposit		
#Balances in Fixed Deposits (With original maturity of less than three months) State Bank of India 3,89,53,020 1,20,00,000 3,89,53,020 1,20,00,000 3,89,53,020 1,20,00,000 3,89,53,020 1,20,00,000 3,89,53,020 1,20,00,000 3,89,53,020 3,89,53,020 Short Term Loans and Advances Particulars 31-Mar-24 Rs. Rs. Rs. Short term deposits * 1,98,50,000 2,70,00,000 Rent deposit 9,30,000 9,30,000 Rent deposit 9,30,000 3,80,200 1,17,07 TDS Receivable 1,26,09,97 1,17,07 TDS Receivable 1,26,09,97 1,17,07 TDS Receivable 1,17,000 3,565 7,31,46 Other Advance to vendors 1,75,000 1,17,		
State Bank of India 3,89,53,000 1,20,0000 3,89,53,000 1,20,0000 3,89,53,000 1,20,0000 3,89,53,000 1,20,0000 3,89,53,000 3,89,53,000 8,80,5000 8,80,5000 8,80,5000 8,80,5000 9,30,	03/32/003	00,, 2,000
Short Term Loans and Advances	3,89,53,020	1,20,00,000
Particulars 31-Mar-24 (Rs. Rs. Rs. Rs. Short term deposits * (Rs. Short term deposits * (Rs. Short term deposits * (Rs. Short deposit (Rs. Short		1,20,00,000
Particulars 31-Mar-24 (Rs. Rs. Rs. Rs. Short term deposits * (Rs. Short term deposits * (Rs. Short term deposits * (Rs. Short deposit (Rs. Short		
Rs.	31-Mar-24	31-Mar-2
Rent deposits 9,30,000 9,30,000 For Rent deposits 9,30,000 9,30,000 Port of Rent deposits 9,30,360 Port of Rent deposits 9,30,30,360 Port of Rent deposits 9,30,30,30,360 Port of Rent deposits 9,30,30,30,30,30,30,30,30,30,30,30,30,30,	Rs.	Rs
Rent deposit 9,30,000 9,30,000 TDS Receivable 2,60,997 1,17,00 Expenses Recoverable [Refer Note No. 20] 3,84,213 2,96,48 Advance to vendors (0) 3,565 7,31,46 Other Advances 1,75,000 - Salary Advance 6,38,660 7,08,92 Prepaid Expenses 6,38,660 7,08,92 Interest receivable 1,25,442 2,54,97 Balance in SBI Gratuity Fund 3,64,411 2,27,32,288 3,00,38,92 *Short term Deposits with original maturity of more than three months but less than twelve months Donations 8 8 R Particulars 31-Mar-24 31-Mar-24 8 R Constitions 1,65,49,940 1,37,43,92 2,35,22 2 Grants 8 8 R R 8 R 1,269,25,52 2 2,35,22 2 3,25,22 3,25,22 3,25,22 3,25,22 3,25,22 3,25,22 3,25,22 3,25,22	1,98,50,000	2,70,00,00
TDS Receivable 2,60,997 1,17/0,000 Expenses Recoverable Refer Note No. 20 3,84,213 2,96,496 3,565 7,31,460 3,565 7,31,460 3,565 7,31,460 3,565 7,31,460 3,565 7,31,460 3,565 7,31,460 3,565 7,31,460 3,565 7,31,460 3,565 7,31,460 3,565 7,31,460 3,565 7,31,460 3,560 7,08,920 3,560 7,08,920 3,560 7,08,920 3,561 3,564,411 3,564,4	9,30,000	9,30,00
Separase Recoverable Refer Note No. 20 3,84,213 2,96,495 3,565 7,31,465 3,565 7,31,465 3,565 7,31,465 3,565 7,31,465 3,565 7,31,465 3,565 7,31,465 3,565 7,31,465 3,565 7,31,465 3,565 7,31,465 3,565 7,31,465 3,5660 7,08,925 3,28,2660 7,08,925 3,28,2660 7,08,925 3,28,411 3,28,442 3,28,475 3,28,482 3,28,288 3,28,288 3,28,288		1,17,07
Advance to vendors Other Advances Other Advances Salary Advance Solary Solar		
### Comparison ### Co		
Salary Advance 1,75,000 - Prepaid Expenses 6,38,660 7,08,92 Interest receivable 1,25,442 2,54,97 Balance in SBI Gratuity Fund 2,27,32,288 3,00,38,92 *Short term Deposits with original maturity of more than three months but less than twelve months Donations and Grants Particulars 31-Mar-24 31-Mar-24 Rs. R Ponations 1,65,49,940 1,37,43,92 - in kind - 62,35,22 Grants 13,71,67,698 12,69,25,50 Un-utilised Grant Funds brought forward from Previous year 13,71,67,698 12,69,25,50 Other Incomes 19,87,44,968 15,91,25,68 Other Incomes 8 8 Particulars 31-Mar-24 31-Mar-24 Name of the properties of the proper	The state of the s	7,51,10.
Prepaid Expenses 6,38,660 7,08,92 Interest receivable 1,25,442 2,54,97 Balance in SBI Gratuity Fund 2,27,32,288 3,00,38,92 *Short term Deposits with original maturity of more than three months but less than twelve months		
Title rest receivable 1,25,442 2,54,97 3,64,111 2,27,32,288 3,00,38,92 3,64,111 2,27,32,288 3,00,38,92 3,64,111 2,27,32,288 3,00,38,92 3,64,411 2,27,32,288 3,00,38,92 3		7.00.00
### Balance in SBI Gratuity Fund ### 3,64,411 2,27,32,288 3,00,38,92 *Short term Deposits with original maturity of more than three months but less than twelve months Donations and Grants		
*Short term Deposits with original maturity of more than three months but less than twelve months Donations and Grants		2,54,97
*Short term Deposits with original maturity of more than three months but less than twelve months 2,27,32,288 3,00,38,92	3,64,411	
Donations and Grants Particulars 31-Mar-24 Rs. 31-Mar-24 Rs. 31-Mar-24 Rs. R Rs.	2,27,32,288	3,00,38,92
Particulars 31-Mar-24 31-Mar-24 31-Mar-24 Rs. R Donations . Money received 1,65,49,940 1,37,43,92 1,37,43,92 1,62,35,27 1,62,35,27 1,66,49,940 1,371,67,698 12,69,25,50 1,69,25,50 1,60,25,50 1,60,27,330 1,22,20,98		
Particulars Rs. Rs		94 M
Donations		
- Money received - in kind Grants Grants Grants Received Un-utilised Grant Funds brought forward from Previous year Other Incomes Particulars Interest from FD Miscellaneous Income 1,65,49,940 1,25,49,25,57 1,22,20,98 12,69,25,50 1,22,20,98 19,87,44,968 15,91,25,68 15,91,25,68 17,01,02 18,02 19,87,44,968 15,91,25,68 18,02 19,87,44,968 15,91,25,68 15,91,25,68 16,61,61,61,61,61,61,61,61,61,61,61,61,6	13.	
Grants Grants Received 13,71,67,698 12,69,25,50 19,87,44,968 15,91,25,68 19,87,44,968 15,91,25,68 19,87,44,968 15,91,25,68 10,69,25,50 10,69,25,	1,65,49,940	1,37,43,92
Grants Received 13,71,67,698 12,69,25,50 Un-utilised Grant Funds brought forward from Previous year 4,50,27,330 1,22,20,98 19,87,44,968 15,91,25,68 Other Incomes Particulars 31-Mar-24 31-Mar-24 Rs. Rs. R Interest from FD 12,64,793 3,39,10 Miscellaneous Income 95,000 40,69	•	62,35,27
Grants Received 13,71,67,698 12,69,25,50 Un-utilised Grant Funds brought forward from Previous year 4,50,27,330 1,22,20,98 19,87,44,968 15,91,25,68 Other Incomes Particulars 31-Mar-24 31-Mar-24 Rs. Rs. R Interest from FD 12,64,793 3,39,10 Miscellaneous Income 95,000 40,69		
Un-utilised Grant Funds brought forward from Previous year 4,50,27,330 1,22,20,98 19,87,44,968 15,91,25,68 Other Incomes 31-Mar-24 31-Mar-24 31-Mar-24 Rs. R Interest from FD 12,64,793 3,39,10 3,39,10 40,60		12,69,25,50
Other Incomes 31-Mar-24 31-Mar-24 31-Mar-24 31-Mar-24 Rs. R	4,50,27,330	1,22,20,98
Particulars 31-Mar-24 31-Mar-24 Rs. Rs. R Interest from FD 12,64,793 3,39,10 Miscellaneous Income 95,000 40,60	19,87,44,968	15,91,25,68
Particulars 31-Mar-24 31-Mar-24 Rs. Rs. R Interest from FD 12,64,793 3,39,10 Miscellaneous Income 95,000 40,60		
Rs. R Interest from FD 12,64,793 3,39,10 Miscellaneous Income 95,000 40,60	31-Mar-24	31-Mar-2
Interest from FD 12,64,793 3,39,10 Miscellaneous Income 95,000 40,60		R:
Miscellaneous Income 95,000 40,61		3,39,16
MISCEIIGHEOUS THEOINE		40,69
		3,79,85
Photonicous Theorie		3,89,53,020 8,373 4,55,53,476 43,97,961 21,94,122 65,92,083 3,89,53,020 3,84,213 3,565 (0) 1,75,000 6,38,660 1,25,442 3,64,411 2,27,32,288 31-Mar-24 Rs. 1,65,49,940 13,71,67,698 4,50,27,330 19,87,44,968







SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS

Charitable Activities Particulars	31-Mar-24	31-Mar-23
Particulais	Rs.	Rs.
Centre Operating Expenses	5,40,75,429	4,16,18,544
Project Expenses	3,14,47,707	3,21,97,511
Event, Media & Direct Expenses	2,99,42,927	1,04,20,571
Event, Media & Direct Expenses	11,54,66,064	8,42,36,626
. Employee Benefit Expenses	31-Mar-24	31-Mar-23
Particulars		Rs.
	Rs. 41,27,867	51,92,593
Employees Salaries and Wages		5,25,709
Contribution to Provident Fund	1,45,252	3,23,709 440
Contribution to ESI	- 6,57,057	9,10,983
Group Medical Insurance	2,41,238	3,77,290
Staff Welfare Expenses		
	51,71,414	70,07,015
. Other Expenses		
Other Expenses Particulars	31-Mar-24	31-Mar-23
	Rs.	Rs.
	Rs. 29,39,558	Rs. 21,91,612
Particulars	Rs. 29,39,558 1,97,648	Rs. 21,91,612 1,36,685
Particulars Professional Charges	Rs. 29,39,558 1,97,648 24,19,826	Rs. 21,91,612 1,36,685 19,29,661
Particulars Professional Charges Utility Charges	Rs. 29,39,558 1,97,648	Rs. 21,91,612 1,36,685 19,29,661 3,09,156
Professional Charges Utility Charges Rent - Office	Rs. 29,39,558 1,97,648 24,19,826 6,09,528	Rs. 21,91,612 1,36,685 19,29,661 3,09,156 2,16,697
Particulars Professional Charges Utility Charges Rent - Office Office Maintenance	Rs. 29,39,558 1,97,648 24,19,826 6,09,528 - 1,07,924	Rs. 21,91,612 1,36,685 19,29,661 3,09,156 2,16,697 93,358
Professional Charges Utility Charges Rent - Office Office Maintenance Marketing and promotion	Rs. 29,39,558 1,97,648 24,19,826 6,09,528	Rs. 21,91,612 1,36,685 19,29,661 3,09,156 2,16,697 93,358 32,63,785
Professional Charges Utility Charges Rent - Office Office Maintenance Marketing and promotion Communication Expenses Membership & Subscription	Rs. 29,39,558 1,97,648 24,19,826 6,09,528 - 1,07,924 84,725	Rs. 21,91,612 1,36,685 19,29,661 3,09,156 2,16,697 93,358 32,63,785 6,47,515
Professional Charges Utility Charges Rent - Office Office Maintenance Marketing and promotion Communication Expenses	Rs. 29,39,558 1,97,648 24,19,826 6,09,528 - 1,07,924 84,725 - 45,200	Rs. 21,91,612 1,36,685 19,29,661 3,09,156 2,16,697 93,358 32,63,785 6,47,515 13,91,733
Professional Charges Utility Charges Rent - Office Office Maintenance Marketing and promotion Communication Expenses Membership & Subscription Printing and Stationery Travel and Conveyance Charges Rates & Taxes	Rs. 29,39,558 1,97,648 24,19,826 6,09,528 - 1,07,924 84,725 - 45,200 5,40,912	Rs. 21,91,612 1,36,685 19,29,661 3,09,156 2,16,697 93,358 32,63,785 6,47,515 13,91,733 5,297
Professional Charges Utility Charges Rent - Office Office Maintenance Marketing and promotion Communication Expenses Membership & Subscription Printing and Stationery Travel and Conveyance Charges Rates & Taxes	Rs. 29,39,558 1,97,648 24,19,826 6,09,528 - 1,07,924 84,725 - 45,200 5,40,912	Rs. 21,91,612 1,36,685 19,29,661 3,09,156 2,16,697 93,358 32,63,785 6,47,515 13,91,733 5,297 1,68,105
Professional Charges Utility Charges Rent - Office Office Maintenance Marketing and promotion Communication Expenses Membership & Subscription Printing and Stationery Travel and Conveyance Charges	Rs. 29,39,558 1,97,648 24,19,826 6,09,528 - 1,07,924 84,725 - 45,200 5,40,912 - 14,181	Rs. 21,91,612 1,36,685 19,29,661 3,09,156 2,16,697 93,358 32,63,785 6,47,515 13,91,733 5,297 1,68,105 27,966
Professional Charges Utility Charges Rent - Office Office Maintenance Marketing and promotion Communication Expenses Membership & Subscription Printing and Stationery Travel and Conveyance Charges Rates & Taxes Repairs and maintenance	Rs. 29,39,558 1,97,648 24,19,826 6,09,528 - 1,07,924 84,725 - 45,200 5,40,912	Rs. 21,91,612 1,36,685 19,29,661 3,09,156 2,16,697 93,358 32,63,785 6,47,515 13,91,733 5,297 1,68,105 27,966
Professional Charges Utility Charges Rent - Office Office Maintenance Marketing and promotion Communication Expenses Membership & Subscription Printing and Stationery Travel and Conveyance Charges Rates & Taxes Repairs and maintenance Miscellaneous expense	Rs. 29,39,558 1,97,648 24,19,826 6,09,528 - 1,07,924 84,725 - 45,200 5,40,912 - 14,181	Rs. 21,91,612 1,36,685 19,29,661 3,09,156 2,16,697 93,358 32,63,785 6,47,515 13,91,733 5,297 1,68,105 27,966
Professional Charges Utility Charges Rent - Office Office Maintenance Marketing and promotion Communication Expenses Membership & Subscription Printing and Stationery Travel and Conveyance Charges Rates & Taxes Repairs and maintenance	Rs. 29,39,558 1,97,648 24,19,826 6,09,528 - 1,07,924 84,725 - 45,200 5,40,912 - 14,181	31-Mar-23 Rs. 21,91,612 1,36,685 19,29,661 3,09,156 2,16,697 93,358 32,63,785 6,47,515 13,91,733 5,297 1,68,105 27,966 1,03,81,569



Sign.



SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS

zu. Kelated	Party	Iransactions						
Summan	v of tra	nsactions with	related	narties	during	the year	ic ac follo	OMC.

Particulars	Description of	Nature of	31-Mar-24	31-Mar-23
	Relationship	transaction	Rs.	Rs.
<u>Donation Income</u>				
Brinda Poornapragna	CEO	Donations	200	4,94,00
Viswanathan Thiagarajan	Trustee	Donations	-	7- 7
V Ravichandran	Trustee	Donations	· ·	4,00,000
Expenses				
Venkataramanan Sriraman	Trustee	Salary	•	19,67,742
		Contribution to PF		18,000
		Gratuity		5,76,923
Brinda Poornapragna	CEO	Salary	24,00,000	20,66,666
		Contribution to PF	23,400	19,800
Evidyaloka Education For All Network Foundation	Entities under the same Management/ Entities in which key managerial personnel have	Expenses recoverable	87,718	1,68,540
oan Repayments	significant influence			
Ravichandran	Trustee	Loan Repayment	2,50,000	
<mark>Receivables/(Payables)</mark> 'Ravichandran	Trustee	Loan Payable		(2,50,000)
vidyaloka Education or All Network oundation	Entities under the same Management/ Entities in which key managerial personnel have significant	Expense Recoverable	3,84,213	2,96,495







SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS

Description of relationship	Name of the related parties
Key Managerial Personnel	
Trustee	Venkataramanan Sriraman
Trustee	V Ravichandran
Trustee	Ramkumar Venkataraman
Trustee	Viswanathan Thiagarajan
CEO	Brinda Poornapragna
Other parties where control exists	
Entities under the same Management/	Evidyaloka
Entities in which key managerial personnel	Education For All
have significant influence	Network Foundation

21. 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

ED ACC

UDIN: 24202877BKGWUY9792

Place: Bengaluru

Date: 28K Sept, 2024

For and on behalf of Evidyaloka Trust

Date. 0

Sign

Venkataramanan Sriraman

Sign...

V Ravichandran

EVIDYALOKA TRUST

SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS

11. Property, Plant & Equipment and Intangible Assets

				GROSS BLOCK				i D	DEPRECIATION			NET BLOCK	LOCK
PARTICULARS	Rate	01-Apr-23	Addi	Additions	Deletions	31-Mar-24	01-Apr-23	Additions	ions	Money Received on disposal of	31-Mar-24	31-Mar-24	31-Mar-23
A. Tangible Assets			>180 Days	<180 Days				>180 Dave	<180 Dave	doces			
Digital Classroom Computer & Accessories	40%	1,73,00,363	68,34,975	36,91,209		2,78,26,547	73,17,181	67,27,263	7,38,242	1	1,47,82,686	1,30,43,861	99,83,182
Digital Classroom equipments	15%	25,71,915	1	1	1	25,71,915	2,30,055	3,51,279	1	Ī	5,81,334	19,90,581	23.41.860
Office Computer and Accessories	40%	2,01,749	1			2,01,749	71,050	52,280	-		1,23,329	78,420	1.30,699
Digital Classroom LED TV	40%	33,77,674	21,63,480	3,09,740		58,50,894	28,22,799	10,87,342	61,948	-	39,72,089	18,78,805	5,54,875
Furnitures & Fixtures	10%	3,12,361		1	-	3,12,361	1,20,712	19,165		•	1,39,877	1,72,484	1,91,649
Leasehold Improvements	10%	18,32,472	ı			18,32,472	5,63,393	1,26,908			6,90,301	11,42,170	12,69,078
Office Equipments	15%	13,45,944	2,31,621	73,124	-	16,50,689	7,47,000	1,24,585	5,484	,	8,77,069	7.73,620	5 98 944
Total - A		2,69,42,477	92,30,076	40,74,073		4,02,46,627	1,18,72,191	84,88,821	8,05,674		2,11,66,686	1,90,79,941	1,50,70,287
B. Intangible Assets Digital Classroom Computer	40%	4,298	73,160	12,980		90.438	4.042	29.366	2 596		36,005	2,	936
Soltware Technology Product Development	25%	2,73,41,035	1	10,00,640	1	2,83,41,675	79.11.001	48	1 25 080		1 28 93 590	1 54 48 085	230
Total - B		2,73,45,333	73,160	10,13,620		2,84,32,113	79,15,044	48.86.875	1.27.676		1 29 29 594	1 55 02 518	1 04 20 700
C. Intangible Assets under Development											100000000000000000000000000000000000000	orcizoleci-	1,77,70,403
Technology Product Development - Vidvaganga				1					100				
		•		•	•				•	' '			1
GRAND TOTAL [A+B]		5,42,87,810	93,03,236	50,87,693		6,86,78,739	1,97,87,234	1,33,75,696	9,33,350	-	3,40,96,280	3,45,82,460	3,45,00,576

Residence of the Park Con-

1. Rose Downsham

