

Electronic City Industries Association
7(P), ELCIA Complex, Electronics City - 560100
Balance Sheet as at March 31, 2026

(Amount in Rs.)

	Particulars	Note	As at March 31, 2026	As at March 31, 2025
II	SOURCES OF FUNDS			
1	Association's Funds			
(a)	Unrestricted Funds	3	12,52,95,449	13,23,19,591
(b)	Restricted Funds		-	-
			12,52,95,449	13,23,19,591
2	Non-current liabilities			
(b)	Long-term liabilities	4	1,59,75,277	1,55,22,221
			1,59,75,277	1,55,22,221
3	Current liabilities			
(a)	Trade payables	5	20,04,636	11,99,746
(b)	Other current liabilities	6	1,00,31,693	1,03,19,216
			1,20,36,329	1,15,18,962
	Total		15,33,07,055	15,93,60,774
II	APPLICATION OF FUNDS			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets			
(i)	Property, Plant and Equipment	7	8,52,15,817	6,89,78,900
			8,52,15,817	6,89,78,900
2	Current assets			
(a)	Trade receivables	8	1,54,36,512	65,67,186
(b)	Cash and bank balances	9	2,66,68,461	5,37,53,812
(c)	Short Term Loans and Advances	10	2,59,86,266	3,00,60,876
			6,80,91,239	9,03,81,874
	Total		15,33,07,055	15,93,60,774
	Brief about the Entity	1		
	Summary of significant accounting policies			

Significant Accounting Policies & Notes to Accounts

For Electronics City Industries Association

For P V Menon & Associates
Chartered Accountants
Firm Regn.No. 002066S

Sd/-
Sujaya Shashikiran
President

Sd/-
Sriram MD
Secretary

Sd/-
Chethan Jayakar Hegde
Treasurer

Sd/-
K. B. Parameswaran
Partner
Membership No. 202735

Place : Bangalore
Date: 05th August 2026

Electronic City Industries Association 7(P), ELCIA Complex, Electronics City - 560100 Income and Expenditure Account for the year ended 31st March 2026 (Amount in Rs.)				
	Particulars	Note	For the year ended March 31, 2026	For the year ended March 31, 2025
I.	Income			
(a)	Grants and Donations	11	4,80,26,761	3,48,49,210
(b)	Other Income	12	1,66,90,448	1,86,56,895
	Total Income (I+II)		6,47,17,209	5,35,06,105
II.	Expenditure			
(a)	General Public Utility Expenses	13	1,27,07,072	1,42,56,746
(b)	Socio Economic Development Project Expenses	14	3,15,30,026	1,78,68,222
(c)	Contribution to Other 80G Institutions	15	43,86,135	48,10,620
(d)	Estate Maintenance expenses	16	27,94,974	23,32,982
(e)	Depreciation and amortization expense	17	52,84,047	58,30,669
(f)	Other expenses	18	1,50,91,596	1,44,81,544
	Total expenses		7,17,93,851	5,95,80,783
V	Transferred to Balance Sheet		-70,76,642	-60,74,678

Significant Accounting Policies & Notes to Accounts

For Electronics City Industries Association

Sd/-
Sujaya Shashikiran
President

Sd/-
Sriram MD
Secretary

Sd/-
Chethan Jayakar Hegde
Treasurer

For P V Menon & Associates
Chartered Accountants
Firm Regn.No. 002066S

Sd/-
K. B. Parameswaran
Partner
Membership No. 202735

Place : Bangalore
Date: 05th August 2026

Electronic City Industries Association
7(P), ELCIA Complex, Electronics City - 560100
Schedules to Balance Sheet for the year ended March 31, 2026

Note - 3 Association's Funds

S.No	Particulars	Opening as at April 01, 2025	Funds Transferred / received during the year	Funds utilised during the year	Closing as at March 31, 2026
(A)	Unrestricted Funds:				
	Capital Fund	12,32,700	52,500	-	12,85,200
	Development Corpus Fund	1,96,19,151			1,96,19,151
	Building Corpus Fund	4,64,92,723			4,64,92,723
	General Fund - Income & Expenditure	6,49,75,017	6,47,17,209	7,17,93,851	5,78,98,375
(B)	Restricted Funds:	-	-	-	-
(C)	Total (A+B)	13,23,19,591	6,47,69,709	7,17,93,851	12,52,95,449
	<i>Previous year</i>	<i>13,83,54,269</i>	<i>5,35,06,105</i>	<i>5,95,80,783</i>	<i>13,23,19,591</i>

Electronic City Industries Association
7(P), ELCIA Complex, Electronics City - 560100
Schedules to Balance Sheet for the year ended March 31, 2026

(Amount in Rs.)

4	Other long-term liabilities	For the year ended March 31, 2026	For the year ended March 31, 2025
(a)	Rental Deposits	1,59,75,277	1,55,22,221
	Total Trade payables	1,59,75,277	1,55,22,221

5	Trade payables	For the year ended March 31, 2026	For the year ended March 31, 2025
(a)	Total outstanding dues of micro, small and medium enterprises	3,63,215	4,87,877
(b)	Total outstanding dues of creditors other than micro, small and medium enterprises	16,41,421	7,11,869
	Total Trade payables	20,04,636	11,99,746

6	Other current liabilities	For the year ended March 31, 2026	For the year ended March 31, 2025
(a)	Retention Money Deposit	2,39,210	9,53,435
(b)	Other Advances	3,87,355	3,82,994
(c)	Goods and Service tax payable	3,53,450	3,97,610
(d)	TDS payable	7,62,737	1,96,437
(e)	Other liabilities	82,88,941	83,88,740
	Total	1,00,31,693	1,03,19,216

Note 7 – Property, Plant & Equipment (Separate Note Attached)

8	Trade receivables	For the year ended March 31, 2026	For the year ended March 31, 2025
(a)	Dues From Members	4,97,753	10,27,867
(b)	Elcita	63,88,622	16,18,797
(c)	Rent Receivables	35,54,737	29,62,452
(d)	Electricity Charges due from EICIA Cluster	49,95,401	49,59,656
(e)	Less: Provision for bad & doubtful debts	-	-40,01,586
	Total	1,54,36,512	65,67,186

9	Cash and Bank Balances	For the year ended March 31, 2026	For the year ended March 31, 2025
(a)	On current accounts	1,03,88,227	9,14,176
(c)	Fixed Deposits		
	ICICI Bank	1,50,64,202	2,10,10,532
	HDFC Bank	5,49,325	3,00,00,000
	Interest accrued on Fixed Deposits	6,66,707	18,29,104
(e)	Cash on hand	-	-
	Total	2,66,68,461	5,37,53,812

10	Loans and advances	For the year ended March 31, 2026	For the year ended March 31, 2025
(a)	Advances recoverable in cash or kind	1,21,33,871	1,26,81,002
(b)	Advance income tax incl.TDS (net of provision)	1,06,44,952	1,41,72,431
(c)	Deposits	32,07,443	32,07,443
	Total	2,59,86,266	3,00,60,876

Electronic City Industries Association

7(P), ELCIA Complex, Electronics City - 560100

Schedules to the Income and Expenditure account for the year ended March 31, 2026

(Amount in Rs.)

11	Grants and Donations	For the year ended March 31, 2026	For the year ended March 31, 2025
(a)	Membership fees	7,17,499	11,95,000
(b)	Maintenance Fund Collections	1,14,61,535	1,12,27,845
(c)	Grant Received for Strive Skill Development Project	-	44,95,643
(d)	Socio Economic Development Project (Reimbursements)	3,15,30,026	1,78,68,222
(e)	Training Income	1,22,500	62,500
(f)	Exhibition Income - Electronica Productronica	41,95,200	-
	Total	4,80,26,761	3,48,49,210

12	Other income	For the year ended March 31, 2026	For the year ended March 31, 2025
(a)	Rent received	1,43,28,676	1,41,49,751
(b)	Interest Income	20,72,593	41,66,090
(c)	Other non-operating income	2,89,179	3,41,054
	Total	1,66,90,448	1,86,56,895

13	General Public Utility Expenses	For the year ended March 31, 2026	For the year ended March 31, 2025
(a)	Strive Skill Development Project Expenses	-	5,06,979
(b)	Skill Development Center Expenses	11,65,556	7,32,452
(c)	MSME Cluster Support Expenses	52,57,781	81,47,233
(d)	Center of Excellence Expenses	8,15,761	27,37,007
(e)	Exhibition Expenses	54,67,974	21,33,074
	Total	1,27,07,072	1,42,56,746

14	Socio Economic Development Project Expenses	For the year ended March 31, 2026	For the year ended March 31, 2025
(a)	Towards MSME Cluster support expenses	25,83,055	16,01,140
(b)	ELCIA Tech Summit Expenses	1,55,40,879	72,23,400
(c)	Fire Station Work - Expenses	-	9,19,650
(d)	Industrial Welfare	-	1,07,983
(e)	Participation in Domestic Exhib, Export Promo	95,24,430	49,86,999
(f)	Others	38,81,662	30,29,050
	Total	3,15,30,026	1,78,68,222

Note: The above expenses are reimbursed from ELCITA

15	Contribution to Other 80G Institutions	For the year ended March 31, 2026	For the year ended March 31, 2025
(a)	Pranav Foundations	-	4,50,000
(b)	Kshamata innovation foundation	-	2,00,000
(c)	Donation to ELCIA Trust	43,86,135	40,60,620
(d)	Advanced Computing and Communications Society	-	1,00,000
	Total	43,86,135	48,10,620

7(P), ELCIA Complex, Electronics City - 560100
Schedules to the Income and Expenditure account for the year ended March 31, 2026

16	Estate Maintenance expenses	For the year ended March 31, 2026	For the year ended March 31, 2025
(a)	CISF Charges	2,139	757
(b)	Electricity Charges	2,20,440	1,66,430
(c)	Infrastructure Development Fees	34,277	29,347
(d)	Public Utility Service Charges	-	46,350
(e)	Safety & Traffic Management Charges	77,485	67,593
(f)	SWM User Fees	2,40,000	-
(g)	Travelling & conveyance	86,884	78,882
(h)	Vehicle maintenance	2,77,437	4,93,573
(i)	Water charges	18,56,312	14,50,050
	Total	27,94,974	23,32,982

17	Depreciation and amortization expense	For the year ended March 31, 2026	For the year ended March 31, 2025
(a)	on tangible assets (Refer note 6)	52,84,047	58,30,669
(b)	on intangible assets (Refer note 6)	-	-
	Total	52,84,047	58,30,669

18	Other Expenses	For the year ended March 31, 2026	For the year ended March 31, 2025
(a)	Professional & Consultancy Charges	71,69,157	62,05,513
(b)	Advertisement Charges	1,95,000	87,100
(c)	Audit Fees	75,000	75,000
(d)	Bad Debts Written Off	-	1,162
(e)	House Keeping Services	26,31,403	20,45,613
(f)	Insurance Expenses	31,865	24,394
(g)	Internet and Server Domain Charges	9,65,433	1,37,235
(h)	Land Lease Rentals	-	1,98,000
(i)	Leave Encashment	1,10,580	-
(j)	Meeting expenses	10,24,282	10,36,985
(k)	Membership & Subscription	36,790	20,332
(l)	Miscellaneous expenses	5,21,313	2,90,908
(m)	Pooja Expenses	2,79,787	2,43,210
(n)	Printing and stationery	4,38,385	4,31,378
(o)	Rates & Taxes	5,21,547	8,38,352
(p)	Repairs & maintenance	9,22,894	3,27,808
(q)	Software Renewal exepenses	2,42,688	2,46,875
(r)	Sponsorship	9,50,000	6,18,645
(s)	Telephone & postage	38,077	29,079
(t)	Training Course Expenses	7,068	54,000
(u)	Welfare expenses	13,34,036	8,99,955
(v)	Web Development Charges	8,20,000	6,70,000
(w)	Provision for Doubtful Debts	(32,23,708)	-
	Total	1,50,91,596	1,44,81,544

Electronic City Industries Association
7(P), ELCIA Complex, Electronics City - 560100
Schedules to Balance Sheet for the year ended March 31, 2026

Note - 7 - Property, Plant & Equipment

Sl. No.	Particulars	Rate (%)	WDV as on 01st April 2025	Additions during the year		Sale / Exchange / Deletion	Total	Depreciation for the year	WDV as on 31st March 2026	WDV as on 31st March 2025
				More than 180 days	Less than 180 days					
1	Land	-	2,38,23,463	2,08,78,832	-	-	4,47,02,295	-	4,47,02,295	2,38,23,463
2	Building	10%	3,52,06,987	-	-	-	3,52,06,987	35,20,699	3,16,86,288	3,52,06,987
3	Furniture & Fixtures	10%	20,68,532	26,078	19,999	-	21,14,609	2,10,461	19,04,148	20,68,532
4	Vehicles	15%	11,31,930	-	-	-	11,31,930	1,69,790	9,62,141	11,31,930
5	Office equipment	15%	60,85,543	-	47,488	-	61,33,031	9,16,393	52,16,638	60,85,543
6	Computers & Server	40%	6,62,442	4,60,069	88,500	-	12,11,011	4,66,705	7,44,307	6,62,442
	At 31 March 2026		6,89,78,898	2,13,64,979	1,55,987	-	9,04,99,864	52,84,047	8,52,15,817	6,89,78,900
	At 31 March 2025		7,04,99,120	43,05,036	1,27,760	1,38,581	7,47,93,336	58,30,669	6,89,78,898	