

ELCIA Trust 7(P), ELCIA Complex, Electronics City - 560100 Balance Sheet as at 31st March 2026			
Particulars	Sch.	As at 31st March 2026	As at 31st March 2025
Sources of Funds			
Trust Funds:			
Corpus Fund	1	87,88,996	87,88,996
Income & Expenditure Account	2	32,68,384	78,12,102
Total		1,20,57,380	1,66,01,098
Application of Funds			
Fixed Assets			
Property, Plant & Equipment	3	28,21,050	33,22,835
		28,21,050	33,22,835
Current Assets			
Cash and Bank Balances	4	90,26,851	1,28,13,648
Loans & Advances	5	1,39,807	1,52,233
Other Current Assets	6	5,63,428	7,24,143
		97,30,086	1,36,90,024
Less : Current Liabilities & Provisions	7	4,93,756	4,11,762
Net Current Assets		92,36,330	1,32,78,262
Total		1,20,57,380	1,66,01,098
Notes to Accounts 13 Schedules form an integral part of the Balance sheet As per my report in Form 10BB of even date For P V Menon & Associates Chartered Accountants Firm Regn.No. 002066S Sd/- K.B. Parameswaran Partner Membership No. 202735 For ELCIA Trust Sd/- Bhawesh Kumar Chairman Sd/- Sujaya Shashikiran Vice Chairman Sd/- Sriram MD Secretary Place : Bangalore Date : 01st August 2026			

ELCIA Trust
7(P), ELCIA Complex, Electronics City - 560100
Income and Expenditure Account for the year ended 31st March 2026

Particulars	Notes	For the period ended 31st March 2026	For the period ended 31st March 2025
Income			
Donations received	8	99,78,490	1,48,63,849
Interest income	9	7,94,697	9,52,765
Other Income	10	1,16,800	1,02,328
Total A		1,08,89,987	1,59,18,942
Expenditure			
Expenditure on Charitable Objects	11	1,44,73,282	1,89,83,979
Administrative Expenses	12	4,58,637	4,90,316
Depreciation	3	5,01,785	5,15,184
Total B		1,54,33,705	1,99,89,479
Excess of Income over Expenditure (A-B)		(45,43,718)	(40,70,537)
Transferred to Balance Sheet		(45,43,718)	(40,70,537)

Notes to Accounts

13

Schedules form an integral part of the Income and Expenditure account
As per my report in Form 10BB of even date

For P V Menon & Associates

For ELCIA Trust

Chartered Accountants
Firm Regn.No. 002066S

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

Sd/-
Bhawesh Kumar
Chairman

Sd/-
Sujaya Shashikiran
Vice Chairman

Sd/-
Sriram MD
Secretary

Place : Bangalore
Date : 01st August 2026

ELCIA Trust
7(P), ELCIA Complex, Electronics City - 560100
Schedules forming an Integral Part of the Balance Sheet as at Mar 31, 2026

Schedule - 3 : Property, Plant & Equipment

Sl. No	Particulars	Rate in %	WDV as on 01st April 2025	Additions		Sale / Exchange	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	Vehicles	15%	33,04,381				33,04,381	4,95,657	28,08,724	33,04,381
2	Office Equipment	15%	5,014	-	-	-	5,014	752	4,262	5,014
3	Computers	40%	13,440	-	-	-	13,440	5,376	8,064	13,440
	Total		33,22,835	-	-	-	33,22,835	5,01,785	28,21,050	33,22,835
	Previous Years		27,63,365	-	17,99,444	7,24,790	38,38,019	5,15,184	33,22,835	27,63,365

ELCIA Trust Schedules forming an integral part of the Financial Statements			
Sch	Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
8	Donation received		
	Donation from Aurigene Oncology Limited	5,32,110	9,50,000
	Donation from ELCIA	43,86,135	40,60,620
	Donation from JJ Glastronics	3,00,000	10,00,000
	Donation from Teknic Electromeconics	30,000	30,000
	Donation from Teknic Euchner	25,000	25,000
	Donation From Centre Developmental Education	-	2,00,000
	Donation From Chethan Jayakar Hegde	2,00,000	1,00,000
	Donation From EC Members	30,000	49,103
	Donation From Fanuc India Private Limited	-	13,51,550
	Donation From Flextronics	-	12,50,000
	Donation From Hical Technologies	2,00,000	1,10,000
	Donation From ISBR	-	23,360
	Donation From Members	-	14,556
	Donation From Methode Electronics India Pvt Ltd	-	30,600
	Donation From Shreetronics Enterprises LLP	-	1,10,000
	Donation From Silkee Electronics Pvt Ltd	-	1,00,000
	Donation From Synthesis Winding Technologies	2,00,000	3,60,000
	Donation From Tessolve Semiconductor Private Ltd	9,50,000	5,00,000
	Donation From TUV Rheinland India Pvt Ltd	-	30,20,800
	Donation Received for Flood Relief, Kerala	-	2,000
	Dontation From Tescom	-	2,25,000
	Donation towards Mid-Day Meal	5,06,610	13,51,260
	Donation From Infosys	9,51,500	-
	Donation From Infosys Foundation	9,60,000	-
	Donation from Ramamurthy Venkatesh	22,885	-
	GSB Charitable Trust	6,84,250	-
		99,78,490	1,48,63,849
9	Interest received		
	Interest Received From Bank - Savings Deposits	3,754	4,108
	Interest Received From bank - Fixed Deposits	5,66,035	8,41,226
	Interest Received From bank - Sweep Deposit	2,18,885	1,03,006
	Interest on Income Tax Refund	6,023	4,425
		7,94,697	9,52,765
10	Other Income		
	Sale of Asset	-	91,966
	Miscellaneous Income	1,16,800	10,362
		1,16,800	1,02,328

ELCIA Trust			
Schedules forming an integral part of the Financial Statements			
Sch	Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
11	Expenditure on Charitable Objects		
12	Towards Educational causes:		
	School Building project expenses	-	25,30,989
	School operating expenses	30,01,022	17,87,995
	Scholarships - Vidya Nidhi / Shreshta Program	10,14,596	14,47,495
13	Towards Relief of Poor:		
	Supplying drinking water to nearby Villages	15,39,031	9,45,995
	Operating Mobile Library in nearby Villages	1,62,798	95,655
	Tractor donated to Konapana Agrahara for drinking water supply	-	13,51,550
14	Smart Police Booth donated to ELCITA	-	30,20,800
15	Donations to other 80G registered trusts - Akshaya Patra	78,08,000	78,03,500
16	Other society purpose expense	9,47,835	-
		1,44,73,282	1,89,83,979
17	Administrative expenses		
	Audit Fee	59,000	59,000
	Internal Audit Fee	61,664	75,193
	Bank Charges	1	206
	Vehicle Maintenance	1,46,937	80,145
	Printing & Stationary	38,563	98,575
	Insurance	63,056	73,703
	Web Domain Elcia Trust	1,866	1,161
	Meeting Expenses	15,304	16,022
	Rates & Taxes	-	135
	TDS receivable written off	-	71,506
	Event Workshop	11,349	6,500
	Miscellaneous Expenses	5,132	6,478
	Staff Welfare	2,496	-
	Transportation Charges	4,340	-
	Professional Charges	47,200	-
	Employee Benefit Expenses	1,730	1,693
	Total	4,58,637	4,90,316

School Building project expenses		
Particulars	FY 2025-26	FY 2024-25
Bailoor Audio & Video Construction	-	3,00,000
Thirupalya Building Project Expenses	-	-
Vittasandra Building Project Expenses	-	-
Veersandra School Building Project Expenses	-	-
Konappana Agarahara School - Project	-	11,49,727
Medical Expenses Help	-	4,81,262
Sulkeri School Work	-	6,00,000
Total	-	25,30,989

School operating expenses		
	FY 2025-26	FY 2024-25
Bhovipalya School Expenses	2,506	
Basapura School Expenses	60,560	2,35,793
Bettadasanapura School Expenses	52,788	54,466
Central Jail School Expenses	32,400	49,296
Chickathogur School Expenses	32,118	66,975
Doddanagamangla School Expenses	2,10,290	49,293
Doddathogur School Expenses	38,800	49,294
Gollahalli School Expenses	3,067	7,964
Govindshetty Palya School Expenses	32,400	49,294
Konappanagrahar School Expenses	2,92,311	3,52,532
Maragondanahalli School Expenses	1,85,845	49,296
Moulana Azad Model School Expenditure	38,325	44,134
Parappana Agrahar School Expenses	43,562	36,225
Shikaripalya School Expenses	42,990	49,293
Thimmaiah Reddy Govt School Expenses	2,76,283	2,57,598
Thirupalya School Expenses	38,853	49,295
Hebbagodi School Expenses	2,72,699	2,10,095
Nanjapura School Expenses	-	2,643
Shantipura GHS-School Expenses	-	2,643
Singasandra School Expenses	-	2,643
Summer Camp	4,580	67,495
Veerasandra School Expenses	42,271	49,999
Vittasandra School Expenses	47,620	51,729
Vocational Training (Spnsord by Flex)	12,50,044	
Welfare (School)	710	
Total	30,01,022	17,87,995

Donation paid		
Donation Paid to NGO's (incl Akshaypatra)	78,08,000	78,03,500
Donations in Kind	-	-
ELCITY police Station		-
Total	78,08,000	78,03,500

Bank Accounts		
Particulars	FY 2025-26	FY 2024-25
Indian Bank - 761172189	2,137	6,673
ICICI Bank - 000201057076	12,844	20,81,235
Total	14,981	20,87,908

Advance paid to Suppliers		
Particulars	FY 2025-26	FY 2024-25
Metro Cash and Carry India Pvt Ltd	7,164	5,400
Shiva Engineering System	41,565	41,565
Sireesh Auto Pvt Ltd	-	1,629
BPCL E-CMS	29,614	36,891
Total	78,343	85,485

Deposit A/C's(FD)		
Particulars	FY 2025-26	FY 2024-25
FD with ICICI Bank	4,13,739	48,06,577
FD-Indian Bank	60,98,133	57,74,163
FD with ICICI Sweep Deposit	25,00,000	1,45,000
Total	90,11,872	1,07,25,740

Sundry Creditors for Expenses		
Particulars	FY 2025-26	FY 2024-25
Terrier Security Services (India) Pvt Ltd - March Provision	50,288	75,400
SIS Limited - March Provision	2,16,154	-
Skyline Ads	-	19,824
Infosys Ltd	-	1,470
Anitha & Associates	28,250	11,250
Total	2,94,692	1,07,944

Retention Money		
Particulars	FY 2025-26	FY 2024-25
ProTechT Industrial Needs-Retention	57,164	57,164
Protect Infrastructure Systems-Retention	2,000	2,000
Ramnath Engineerings Retention Money	48,717	48,717
Retention-Mercury	-	1,06,091
Veerasandra School-Retention Money	3,756	3,756
Venkata Ramana Eng & Cont 5% Retention	23,564	23,564
Total	1,35,201	2,41,292

Schedule 13 – Notes to accounts

1. ELCIA Trust is a registered charitable trust formed in 2003 with the objective of rendering community service in the fields of village and rural upliftment, Women and children welfare, Education, Community Health and hygiene and other acts of charity or social work for the benefit of the community. The trust is registered under Section 12AA of the Income Tax Act, 1961 vide Unique Registration Number AAATE1305NE20214 dated 28th May, 2021 and has also obtained recognition under Section 80G of the Income Tax Act vide Unique Registration Number. AAATE1305NF20214 dated 28th May, 2021.

Trust is also registered for undertaking CSR activities vide registration number CSR00005887 dated 15th May, 2021

2. Significant accounting policies

a) Basis of Preparation:

The financial statements are prepared under the mercantile system of accounting and the books of accounts maintained on accrual basis, in conformity with accounting principles generally accepted in India.

The going concern basis has been adopted.

b) Revenue Recognition:

The organization being a trust, revenue consists mainly of donations and income on investments. Revenue is recognized as income on accrual basis when the right to receive is established.

Interest income is recognized on a time proportion basis.

c) Fixed Assets and Depreciation:

Fixed assets are stated at cost, less depreciation. Cost comprises of purchase price and attributable cost of bringing the asset to its working conditions for its intended use.

Depreciation on fixed assets has been provided on reducing balancing method (WDV) at rates specified in the Income Tax Act, 1961.

d) Use of Estimates

The presentation of financial statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognized in the period in which the results are known / materialized.

e) Taxation:

As the organization is registered under Section 12A of the Income Tax Act, 1961, its income is exempt from tax to the extent it meets with the stipulated conditions. Provision for Tax is made on incomes which do not meet the said conditions.

3. In the opinion of the Management, the Trust has complied with the provisions of the Income Tax Act in respect of its income for the year and hence no provision has been made for tax.

4. The previous year figures have been regrouped wherever necessary.

As per my report in Form 10BB of even date

For P V Menon & Associates

Chartered Accountants

Firm Regn.No. 002066S

For ELCIA Trust

Sd/-

K.B.Parameswaran

Partner

Membership No. 202735

Sd/-

Bhawesh Kumar

Chairman

Sd/-

Sujaya Shashikiran

Vice Chairman

Sd/-

Sriram MD

Secretary

Place: Bangalore

Date: 01st August 2026