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 Liablities & 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

P.V. MENON & ASSOCIATES CHARTERED ACCOUNTANTS BANGALORE

K.B. Parameswaran
Partner
Membership No. 202735

For ELCIA Trust

Bhawesh Kumar
Chairman

Sriram MD
Secretary

Chethan Jayakar Hegde
Treasurer

V Sriram Kumar
CEO

ELCIA nurturing growth TRUST

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
Chartered Accountants
Firm Regn.No. 002066S

P.V. MENON & ASSOCIATES CHARTERED ACCOUNTANTS BANGALORE

K.B. Parameswaran
Partner
Membership No. 202735

Place : Bangalore
Date : 01st August 2026

For ELCIA Trust

Bhawesh Kumar
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Secretary

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Treasurer

V Sriram Kumar
CEO

ELCIA TRUST

ELCIA Trust

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

Schedules forming an integral part of the Financial Statements

Sch No	Particulars	As at 31st March 2026	As at 31st March 2025
1	**Corpus Fund**		
	Opening balance	87,88,996	87,88,996
	Add : Collection during the year	-	-
		87,88,996	**87,88,996**
2	**Income & Expenditure Account**		
	Opening balance	78,12,102	1,18,82,640
	Add : Surplus / (Deficit) for the year	-45,43,718	-40,70,538
		32,68,384	**78,12,102**
3	**Propert, Plant and Equipment (Refer next sheet for details)**	28,21,050	33,22,835
4	**Cash and Bank Balances**		
	Cash in hand	-	
	Bank Balance		
	- Saving/current account with bank	14,980	20,87,908
	- deposit account with bank	90,11,871	1,07,25,740
		90,26,851	**1,28,13,648**
5	**Loans & Advances**		
	Advance paid to Suppliers	78,343	85,485
	Prepaid Expenses	61,464	66,748
		1,39,807	**1,52,233**
6	**Other Current Assets**		
	Rent Deposit	50,000	50,000
	TDS Receivables	94,641	1,12,499
	Accrued Interest	4,18,788	5,61,644
		5,63,428	**7,24,143**
7	**Current Liabilities & Provisions**		
	Sundry Creditors for Expenses	2,94,692	1,07,944
	Provision for Audit Fee	53,100	53,100
	TDS Payable	10,763	9,426
	Retention Money	1,35,201	2,41,292
		4,93,756	**4,11,762**

P.V. MENON & ASSOCIATES CHARTERED ACCOUNTANTS BANGALORE

ELCIA nurturing growth TRUST

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**

P.V. MENON & ASSOCIATES CHARTERED ACCOUNTANTS BANGALORE

ELCIA nurturing growth TRUST

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**

P.V. MENON & ASSOCIATES CHARTERED ACCOUNTANTS BANGALORE

ELCIA nurturing growth TRUST

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**

P.V. MENON & ASSOCIATES CHARTERED ACCOUNTANTS BANGALORE

ELCIA nurturing growth TRUST

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

P.V. MENON & ASSOCIATES CHARTERED ACCOUNTANTS BANGALORE

K.B.Parameswaran
Partner
Membership No. 202735

Place: Bangalore
Date : 01st August 2026

For ELCIA Trust

Bhawesh Kumar
Chairman

Sriram MD
Secretary

Chethan Jayakar Hegde
Treasurer

V Sriram Kumar
CEO

ELCIA TRUST

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
VeerasandraSchool 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**

P.V. MENON & ASSOCIATES CHARTERED ACCOUNTANTS BANGALORE

ELCIA TRUST

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-Retension Money	3,756	3,756
Venkata Ramana Eng & Cont 5% Retendion	23,564	23,564
Total	**1,35,201**	**2,41,292**

P.V. MENON & ASSOCIATES CHARTERED ACCOUNTANTS BANGALORE

ELCIA nurturing growth TRUST

Schedule 15 – 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 was first registered under Section 12A of the Income Tax Act, 1961 and has also obtained 80G recognition in 2013. The registrations have been renewed under section 12AB vide URN No. AAATE1305N25VL01 dated 12-03-2026 which is valid till AY 2036-37 and 80G recognition vide URN No. AAATE1305N25VL02 dated 12-03-2026 which is valid till AY 2031-32

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:

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P.V. MENON & ASSOCIATES CHARTERED ACCOUNTANTS BANGALORE

ELCIA TRUST

d) Use of Estimates

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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

P.V. MENON & ASSOCIATES CHARTERED ACCOUNTANTS BANGALORE

K.B.Parameswaran
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CEO

ELCIA nurturing growth TRUST

Place: Bangalore
Date: 01st August 2026