

INDEPENDENT AUDITOR'S REPORT

To,

THE BOARD OF TRUSTEES
Ekalavya Foundation
1-8-522/7, Chikkadpally
Hyderabad - 500 020.

Report on the Financial Statements

We have audited the accompanying financial statements of Ekalavya Foundation ("the Trust's"), which comprise the Balance Sheet as at 31st March, 2025, the Statement of Income and Expenditure, Statement of Receipt and Payments and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Trust's Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Trust in accordance with the applicable Accounting Standards. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers the internal control relevant to the Trust preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the financial statements.



Cont

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Ph: (O) 6673 4016, E-mail : askrco@yahoo.com

BRANCHES: VISAKHAPATNAM - MANCHERIAL-TUNI

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

1. We have obtained all the information and explanations, which are to the best of knowledge and belief, were necessary for the purposes of our audit.
2. In our opinion, proper books of accounts, as required by law, have been kept by the Trust, so far as appears from our examination of those books.
3. The Balance Sheet, Income and Expenditure Account and Receipt and payment Account as dealt with this report are in agreement with books of account.
4. In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the generally accepted accounting principles in India:
 - (a) In the case of the Balance Sheet, of the state of affairs of the Trust as at 31st March, 2025
 - (b) In the case of the Statement of Income and Expenditure, Excess of Expenditure Over Income of the Trust for the year ended on that date.
 - (c) In the case of statement of Receipts & Payment, Cash Flow of the Trust for the year ended on that date.

For S.KASTHURI RENGAN & CO.,
CHARTERED ACCOUNTANTS
(FRN: 008084S)



S.KASTHURI RENGAN
PARTNER
(M.NO.200724)
UDIN: 25200724BMKOYX9327
Place: - HYDERABAD
Date: - 20-05-2025



EKALAVYA FOUNDATION**1-8-522/7 CHIKKADPALLI****BALANCE SHEET AS ON 31.03.2025**

PARTICULARS	SCHEDULE	2024-25	2023-24
GENERAL FUND	A	5,34,81,781	5,94,05,853
CURRENT LIABILITIES AND PROVISIONS	B	82,976	6,77,429
Total		5,35,64,757	6,00,83,282
ASSETS			
Fixed Assets			
Gross Block		2,19,00,626	2,50,95,284
Less: Depreciation		28,71,315	34,62,759
		1,90,29,311	2,16,32,525
Current Assets	C	7,27,725	7,44,469
Other Loans & Advances	D	1,45,641	1,41,700
Fixed Deposits	E	2,41,48,817	2,25,89,079
Cash At Bank	F	88,29,544	1,49,75,509
Total		5,35,64,757	6,00,83,282

For Ekalavya Foundation

Vide our report of even date attached
FOR S. KASTHURI RENGAN & CO
CHARTERED ACCOUNTANTS
T. Venkata Rao
CHAIRMAN
P. Narendra
SECRETARY
S. KASTHURI RENGAN
PARTNERUDIN: 252007248M1K0YX9327
Date: 20-05-2025

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2025

PARTICULARS	SCHEDULE	FY-2024-25	FY-203-24
		(RS)	(RS)
Income			
DONATIONS	I	3,23,63,672	2,70,03,549
GRANT	II	43,52,978	67,74,250
NSE -SSE DONATIONS		5,00,000	85,30,000
Income Incidental To Projects	III	19,11,936	16,20,146
OTHER INCOME	IV	18,82,121	17,95,199
Excess of Expenditure over Income		59,24,072	
Total		4,69,34,779	4,57,23,144
EXPENDITURE			
Preservation Of Envirovment	V	2,63,82,432	2,33,17,890
RELIF FOR POOR	VI	42,92,214	77,05,293
EDUCATION	VII	93,32,999	5,91,797
NSE- SSE Expenses		1,32,820	3,26,917
Donation paid			12,00,000
Administration Expenses	VIII	39,22,999	30,76,874
Depreciation	IX	28,71,315	34,62,759
Excesss Of Income Over Expenditure			60,41,614
Total		4,69,34,779	4,57,23,144

For Ekalavya Foundation

Vide our report of even date attached
FOR S. KASTHURI RENGAN & CO
CHARTERED ACCOUNTANTS

T. Venkata Rao
CHAIRMAN

P. Narendra
SECRETARY

S.KASTHURI RENGAN
PARTNER

UDIN: 25200724BnH09X9327.

Date: 20-05-2025



EKALAVYA FOUNDATION
1-8-522/7 CHIKKADPALLI

RECEIPTS & PAYMENTS FOR THE YEAR ENDED 31-03-2025

	Receipts	2024-25	2023-24
	Bank Balance As On 01-04-2024	1,49,75,511	2,27,22,079
	Donations	3,23,63,672	2,70,03,549
	Grant	43,52,978	67,74,250
	NSE-SSE Donations	5,00,000	85,30,000
	Income Incidental To Projects	19,11,936	16,20,146
	Other Income	18,82,121	17,95,199
	Increase in current Liabilities	-	5,18,258
	Decrease in current assets & loans & adv		
	Total	5,59,86,217	6,89,63,481
	Payments		
	Preservation Of Envirovment	2,63,82,432	2,33,17,890
	RELIF FOR POOR	42,92,214	77,05,293
	EDUCATION	93,32,999	5,91,797
	NSE-SSE Expenses	1,32,820	3,26,917
	Donations Paid		12,00,000
	Administration Expenses	39,22,999	30,76,874
	Purchase Of Fixed Assets	2,68,100	2,82,401
	inc in Current assets and Loans & adv	-12,801	1,97,719
	Inc. in Fixded Deposits	15,59,738	1,72,89,079
	Decrease in Current Liabilities	5,94,454	
	CLOSING BANK BALANCES AS ON 31/03/2025	88,29,544	1,49,75,511
	Sub Total	5,59,86,217	6,89,63,481

For Ekalavya Foundation

Vide our report of even date attached
FOR S. KASTHURI RENGAN & CO
CHARTERED ACCOUNTANTS



T. Venkata Rao
CHAIRMAN



P. Narendra
SECRETARY



S. KASTHURI RENGAN
PARTNER

UDIN: 25200724 B4K0YX9327.
Date: 20-05-2025



EKALAVYA FOUNDATION
SCHEDULES FOR BALANCE SHEET FOR THE FINANCIAL YEAR 2024-25

Particulars	2024-25	2023-24
Schedule:A		
General Fund	5,94,05,853	5,33,64,239
LESS : Excess of Expenditure Over Income	59,24,072	60,41,614
Total	5,34,81,781	5,94,05,853
Schedule:B		
Current Liabilities & Provisions		
Audit Fee Payable	40,000	40,000
Salaries Payable		3,32,149
ESI & PF and PT Payable	42,976	54,430
TDS Payable		23,850
Other payable		2,27,000
Total	82,976	6,77,429
Schedule:C		
Current Assets		
Rental Advances	25,000	45,000
Salary Advance	3,05,851	3,77,783
TDS and Tax Refund Receivable	3,96,874	3,21,686
Total	7,27,725	7,44,469
Schedule:D		
Other Loans & Advances		
Loans and advances	1,45,641	1,00,000
Reimbursement Receivable		41,700
Electricity Deposits	6,83,718	
Total	8,29,359	1,41,700
Schedule:E		
Fixed Deposits		
FCRA Fixed Deposit	3,00,000	3,00,000
interest accrued on FD other than FCRA	7,00,475	8,40,559
Other than FCRA Deposit	2,31,48,342	2,14,48,520
Total	2,41,48,817	2,25,89,079
Schedule:F		
Cash at Bank	88,29,544	1,49,75,511
Total	88,29,544	1,49,75,511



EKALAVYA FOUNDATION**SCHEDULES FOR INCOME & EXPENDITURE ACCOUNT FOR THE FY 2024-25**

PARTICULARS	2024-25	2023-24
Schedule-I		
Donations		
CSR Donation	2,76,78,200	2,32,12,889
FCRA Donation	8,74,409	5,49,172
General Donation	38,11,063	32,41,488
Total	3,23,63,672	2,70,03,549
Schedule-II		
GRANTS		
Nabard	14,40,478	5,86,750
SFAC	29,12,500	61,87,500
Total	43,52,978	67,74,250
Income Incidental To Projects		
Schedule-III		
Income From Other Projects		
Farmers Contribution	18,70,435	16,20,146
NMMS Contribution Received	41,501	
Total	19,11,936	16,20,146
Schedule-IV		
Other Income		
Interst from Bank	18,62,471	17,01,892
Fcra Fd Interest Received	19,650	17,475
Other Income		75,832
Total	18,82,121	17,95,199
NSE-Sse Donations	5,00,000	
Total	5,00,000	
Preservation Of Envirovment		
Schedule-V		
CSR Project Expenses		
Ganneruputtu Project	48,48,822	56,02,835
Ghumnur Water Shed	51,70,631	24,75,188
Minumuluru Water Shed	53,855	8,63,108
Organic Project	10,33,200	
Organic Project FY 23-24	7,58,750	15,24,484
Solar Fencing Project	20,00,000	
Gateepally Water Shed		9,15,845



VNV Cook Stove	2,11,344	7,620
Grant		
Walgonda Project Expenses	5,42,208	5,00,325
NSE-SSE Babjipet - SLDP	56,02,137	
EF CBBO Project Expenses	54,46,930	5,15,25,046
General		
RYSS-PGS (KADAPA) & ADILABAD	4,18,147	5,91,797
TIRUPURA PROJECT	2,96,408	
Total	2,63,82,432	6,40,06,248
Schedule-VI		
RELIF FOR POOR-CSR		
Boulder Removal Project	1,03,000	11,04,500
Open Walls	1,94,580	38,64,130
Csr Fund Tera Data (Farmaland)	7,43,000	
Techno Computer Activities - Common Fen	4,45,000	
Tera Data- PVTG Livelihood Project	9,09,000	
Talent Formula	39,700	1,70,180
RELIF FOR POOR-NABARD		
Maathota Expenses Relief For Poor	11,29,437	9,19,618
SLDP Project	7,28,497	11,60,304
Total	42,92,214	72,18,732
Schedule-VII		
EDUCATION - CSR		
Tera Data -Computer Education project	8,32,999	
Adilabad Education Project	10,00,000	10,00,000
SSE Education Project	75,00,000	57,90,000
Total	93,32,999	67,90,000
Donation Paid Skill Development		12,00,000
Schedule-VIII		
Administration Expenses	39,22,999	30,76,874
Total	39,22,999	30,76,874



Schedule-IX M/s. EKALAVYA FOUNDATION 1-8-522/7, Chikkadapally, Hyderabad - 500 020							
Description of Assets	WDV as on 01-04-2024	Put to use Before September	Put to use After September	Total as on 31-03-2025	Rate of Depreciation	Depreciation during the year	WDV as on 31-03-2025
Land at Lingapur & Developments	9,09,440			9,09,440	0%	-	9,09,440
Borewell	50,895			50,895	15%	7,634	43,261
Buildings - Lingapur	1,08,79,784			1,08,79,784	10%	10,87,978	97,91,806
Leasehold Improvements	2,23,477			2,23,477	10%	22,348	2,01,129
Agri Infrastructure - Lingapur	76,583			76,583	15%	11,487	65,096
Computers & Printers	13,16,701	112850	88900	15,18,451	40%	5,89,600	9,28,851
Electrical Fittings	39,29,152	17500		39,46,652	15%	5,91,998	33,54,654
Office Equipments	5,48,152	8850		5,57,002	15%	83,550	4,73,452
Furniture & Fixtures	16,80,659			16,80,659	10%	1,68,066	15,12,593
Library Books	32,489			32,489	15%	4,873	27,616
Vehicles	19,85,194	40000		20,25,194	15%	3,03,779	17,21,415
TOTAL	2,16,32,526	1,79,200	88,900	2,19,00,626	0%	28,71,315	1,90,29,311

For Ekalavya Foundation

T. Venkata Rao
CHAIRMAN

P. Narendra
SECRETARY

Vide our report of even date attached
FOR S. KASTHURI RENGAN & CO
CHARTERED ACCOUNTANTS



S. KASTHURI RENGAN

PARTNER

UDIN: 25200724 Dm11049327

Date: 20-05-2025



SCHEDULE - 26

NOTES TO ACCOUNTS

I. Significant Accounting Policies: -

1. All items of Revenue including Grants-in-Aid are accounted for on accrual basis.
2. All items of expenditure like Salaries, rents are accounted for accrual basis.
3. All items of revenue and expenditure, which are directly identifiable, are accounted in the respective Projects. Those items of revenue and expenditure, which are not directly identifiable, are reflected under the General Administration Expenditure.
4. Depreciation is charged on the fixed assets on WDV method as per rates mentioned under Income Tax Act 1961. Depreciation is charged at full rate where the asset is acquired during the first half of the year and at half the rate where the asset is acquired during the second half of the year.

II NOTES TO ACCOUNTS

1. The Trust got listed with Social Stock Exchange of NSE in the month of March-2024. During 2024-2025 on raised donation to the extent Rs.5,00,000/- (Previous Year of Rs. 85,30,000/-) for its activities and incurred expenses of Rs.1,32,820/- (Previous Year 3,26,917/-) for the same.
2. There Is a disputed Income Tax Demand of Rs.64,38,313/- for the Assessment Year 2023-24. Trust has Preferred an appeal with the appellate authorities.
3. None of the Trustees have derived either directly or indirectly any benefits from the Trust.
4. Previous years values of regrouped or re arranged wherever necessary.

FOR S. KASTHURI RENGAN & CO.,
CHARTERED ACCOUNTANTS
(FRN: 008084S)

FOR Ekalavya Foundation

S. KASTHURI RENGAN
PARTNER
(M.NO.200724)



T. VENKATA RAO
CHAIRMAN

P. NARENDRA
SECRETARY

UDIN: 25200724 B41409X9327

Place: - HYDERABAD

Date: 20-05-2025

