

NAME & ADDRESS OF ASSESSEE:
KRITAGYATA TRUST
RAJAJINAGAR, BANGALORE - 560 010
12A Reg No: AACTK5392FE20158 Dated 24-09-2021

STATUS/CODE : 08
WARD/CIRCLE : Exemption
PAN : AACTK5392F
A.Y : 2025-25
P.Y : 2024-25

COMPUTATION OF TOTAL INCOME		AMOUNT
PARTICULARS		
1 Voluntary Contributions		
a) Voluntary Contributions forming part of corpus as per section 11(1)(d)		
Local	-	
Foreign	-	
b) Voluntary Contributions other than corpus		
Local	2,07,62,337	
Foreign	86,94,096	2,94,56,433
2 Other Income Excluding Voluntary Contribution	<u>1,13,251</u>	<u>1,13,251</u>
GROSS INCOME		2,95,69,684
Less: Amount Eligible for exemption u/s 11(1)(d)		-
GROSS INCOME BEFORE APPLICATION		2,95,69,684
3 Less: Amount applied towards the objects of the Trust:		
a) Amount applied to charitable or religious purposes in India during the previous year - Revenue Expenditure	2,28,83,784	
b) Amount applied to charitable or religious purposes in India during the previous year - Capital Expenditure [Excluding application from Borrowed Funds and amount exempt u/s 11(1A)]	47,000	
c) Amount applied to charitable or religious purposes in India during the previous year - Capital Expenditure [Repayment of Loan]	-	2,29,30,784
Less: Application of Amount set apart u/s 11(2) of A.Y.		<u>-</u>
TOTAL INCOME		66,38,900
Amount deemed to have been applied to charitable or religious purposes in India during the previous year as per clause (2) of Explanation to section 11 (1);		NIL
Amount accumulated u/s 11 (1) (a) restricted to maximum of 15% of gross income of Rs. 29569683.64 or to total income;	44,35,453	44,35,453
Amount accumulated or set apart for specified purposes u/s 11(2).		22,03,448
TAXABLE INCOME		66,38,900
TAX PAYABLE		NIL
TAX DEDUCTED AT SOURCE		NIL
REFUND		NIL



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KRITAGYATA TRUST
RAJAJINAGAR, BANGALORE - 560 010

DETAILS OF AMOUNT SET APART U/S 11(2) & APPLICATION						
Sl. No	Year of Accumulation (Financial Year)	Amount Accumulated in the year of accumulation	Amount Applied for Charitable religious purposes upto the beginning of the previous year	Amount applied for charitable or religious purposes during the previous year	Balance amount available for Application	Balance deemed to be u/s 11(3)
1	2020-21	11,89,666	-	11,89,666	-	-
2	2021-22	-	-	-	-	-
3	2022-23	72,391	-	72,391	-	-
4	2023-24	-	-	-	-	-
5	2024-25	22,03,448	-	-	22,03,448	-



Shunmuga Nathan



G. SHUNMUGA NATHAN & CO CHARTERED ACCOUNTANTS

AUDITOR'S REPORT

To the Members of the Governing Body of KRITAGYATA TRUST

We have audited the accompanying financial statements of KRITAGYATA TRUST, RAJAJINAGAR BANGALORE - 560 010 which comprises the Balance Sheet as at 31ST MARCH 2025, Income and Expenditure Account and Receipts & Payments for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the institution in accordance with accounting principles generally accepted in India, including the prescribed Accounting Standards, to the extent applicable. This responsibility includes the design, implementation and maintenance of Internal controls relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's 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 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 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 internal control relevant to the institution's preparation and fair presentation of the financial statements in order to design audit procedure 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.

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

Opinion:

In our opinion with the checks of the extracts of the books and of the vouchers made available to us and to the best of our information and according to the explanations given to us, during the course of our audit, the aforesaid financial statements give a true and fair view in conformity with the accounting principles generally accepted in India:



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G. SHUNMUGA NATHAN & CO CHARTERED ACCOUNTANTS

- i) In the case of Balance Sheet, of the state of affairs of KRITAGYATA TRUST - RAJAJINAGAR - BANGALORE, as at 31ST MARCH 2025; and,
- ii) In the case of Income and Expenditure Account, of the excess of Income over Expenditure for the year ended on that date; and
- iii) In the case of Receipts and Payments for the year 2024-25 giving the sources and utilization of the funds for the year

Report on other Regulatory Requirements:

1. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
2. In our opinion, proper books of accounts as required by law have been kept by the institution so far as it appears from our examination of those books.
3. The Balance Sheet, Income and Expenditure Account, Receipts and Payments Account dealt with by this report are in agreement with the books of accounts of the Institution.
4. In our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India and with the prescribed Accounting Standards, to the extent applicable.

Place: Bangalore
Date: 5th September 2025



For G. SHUNMUGA NATHAN & CO.,
Chartered Accountants
Firm Registration No.010536S

G SHUNMUGA NATHAN
Proprietor
M.No. 205865
UDIN: 25205865BMOBNN8620

KRITAGYATA TRUST
RAJAJINAGAR - BANGALORE
BALANCE SHEET AS AT YEAR ENDED 31ST MARCH 2025

PARTICULARS	SCH	AS AT 31.03.2025 Rs. Ps.	AS AT 31.03.2024 Rs. Ps.
SOURCES OF FUNDS			
1. CAPITAL FUND & LIABILITIES			
(a) Corpus Fund	1	5,000.00	5,000.00
(b) Capital Fund	2	35,004.00	41,182.00
(c) General Fund	3	54,78,587.21	38,20,049.94
(d) Restricted Fund	4	49,95,982.38	71,476.52
2. CURRENT LIABILITIES			
(a) Other Current Liabilities	5	31,847.00	18,266.00
		1,05,46,420.59	39,55,974.46
APPLICATION OF FUNDS			
1. NON-CURRENT ASSETS			
(a) Property, Plant & Equipment and Intangible assets			
(i) Property, Plant and Equipment	6	5,15,867.32	5,77,902.32
2. CURRENT ASSETS			
(a) Cash and bank balances	7	98,00,553.27	31,48,072.14
(b) Other current assets	8	2,30,000.00	2,30,000.00
		1,05,46,420.59	39,55,974.46
Significant accounting policies and notes to accounts	9	-	-

The schedules referred to above form an integral part of the Financial Statement

Place: Bangalore
Date: 5th September 2025

As per our report of even date

For G. SHUNMUGA NATHAN & CO.,
Chartered Accountants
Firm Registration No.010536S

Aruna Diwakar
Aruna Diwakar
President



Latna A Raju
Latna A Raju
Treasurer

G Shunmuga Nathan

G SHUNMUGA NATHAN
Proprietor
M.No. 205865
UDIN: 25205865BMOBNN8620



KRITAGYATA TRUST
RAJAJINAGAR - BANGALORE
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2025

PARTICULARS		YEAR ENDED	YEAR ENDED
		31.03.2025	31.03.2024
		Rs. Ps.	Rs. Ps.
A. INCOME			
DONATION AND CONTRIBUTION	10	2,07,62,337.10	1,10,50,586.05
INCOME FROM INVESTMENTS	11	1,13,251.00	80,143.00
FOREIGN CONTRIBUTION RECEIVED	12	37,69,589.68	25,14,745.12
		2,46,45,177.78	1,36,45,474.17
B. EXPENDITURE			
SALARIES & ALLOWANCES	13	2,76,000.00	4,00,000.00
ADMINISTRATIVE EXPENSES	14	5,92,969.99	3,73,507.57
ACTIVITY EXPENSES	15	1,82,45,223.84	93,63,279.13
FOREIGN CONTRIBUTION UTILIZED	16	37,69,589.68	25,14,745.12
DEPRECIATION		1,09,035.00	1,09,078.00
		2,29,92,818.51	1,27,60,609.82
SURPLUS	(A - B)	16,52,359.27	8,84,864.35

Significant accounting policies and notes to accounts 9

The schedules referred to above form an integral part of the Financial Statement

Place: Bangalore
Date: 5th September 2025

Aruna Diwakar
President

Latha A Raju
Treasurer



As per our report of even date

For G. SHUNMUGA NATHAN & CO.,
Chartered Accountants
Firm Registration No.010536S

G SHUNMUGA NATHAN
Proprietor
M.No. 205865
UDIN: 25205865BMOBNN8620



KRITAGYATA TRUST
RAJAJINAGAR - BANGALORE
BALANCE SHEET SCHEDULES AS AT 31ST MARCH 2025

SCHEDULE 1 - CORPUS FUND

PARTICULARS	AS ON 31.03.2025	AS ON 31.03.2024
As per last Balance Sheet	5,000.00	5,000.00
	5,000.00	5,000.00

SCHEDULE 2 - CAPITAL FUND

PARTICULARS	AS ON 31.03.2025	AS ON 31.03.2024
As per last Balance Sheet	41,182.00	48,450.00
Less: Transfer from General Fund	6,178.00	7,268.00
	35,004.00	41,182.00

SCHEDULE 3 - GENERAL FUND

PARTICULARS	AS ON 31.03.2025	AS ON 01.04.2024
As per last Balance Sheet	38,20,049.94	29,27,917.59
Add: Current Year Surplus / (Deficit)	16,52,359.27	8,84,864.35
Less: Transfer to Capital Fund	(6,178.00)	(7,268.00)
	54,78,587.21	38,20,049.94

SCHEDULE 4 - RESTRICTED FUND

PARTICULARS	OPENING BALANCE	RECEIPTS	TOTAL	PAYMENTS	CLOSING BALANCE
Vidya Spoorthi Program	71,476.52	86,94,095.54	87,65,572.06	37,69,589.68	49,95,982.38
	71,476.52	86,94,095.54	87,65,572.06	37,69,589.68	49,95,982.38

SCHEDULE 5 - OTHER CURRENT LIABILITIES

PARTICULARS	OPENING BALANCE	RECEIPTS	TOTAL	PAYMENTS	CLOSING BALANCE
Other Advances	18,266.00	82,817.00	1,01,083.00	88,256.00	12,827.00
Tax Deducted at Source Payable	-	72,916.00	72,916.00	53,896.00	19,020.00
	18,266.00	1,55,733.00	1,73,999.00	1,42,152.00	31,847.00



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KRITAGYATA TRUST
RAJAJINAGAR - BANGALORE
BALANCE SHEET SCHEDULES AS AT 31ST MARCH 2025

SCHEDULE 6 - PROPERTY, PLANT AND EQUIPMENT

PARTICULARS	DEP RATE	VALUE AS ON 01.04.2024		ADDITIONS DURING THE YEAR BEFORE 30.09.2024		DEDUCTIONS DURING THE YEAR 30.09.2024		TOTAL DURING THE YEAR		VALUE AS ON 31.03.2025		DEPRECIATION DURING THE YEAR		W.D.V AS ON 31.03.2025	
		Rs.	Ps.	Rs.	Ps.	Rs.	Ps.	Rs.	Ps.	Rs.	Ps.	Rs.	Ps.	Rs.	Ps.
Computer & Printer															
Computer	40%	20,940.60		-	47,000.00	-		-	47,000.00	-	67,940.60	17,777.00		50,163.60	
Laptop	40%	72,300.00		-	-	-		-	-	-	72,300.00	28,920.00		43,380.00	
Equipments															
Camera	15%	41,182.00		-	-	-		-	-	-	41,182.00	6,178.00		35,004.00	
Mobile	15%	53,754.97		-	-	-		-	-	-	53,754.97	8,064.00		45,690.97	
Refrigerator	15%	25,740.33		-	-	-		-	-	-	25,740.33	3,862.00		21,878.33	
Television	15%	46,254.13		-	-	-		-	-	-	46,254.13	6,939.00		39,315.13	
Water Purifier	15%	67,314.11		-	-	-		-	-	-	67,314.11	10,098.00		57,216.11	
Solar Heater	15%	43,092.00		-	-	-		-	-	-	43,092.00	6,464.00		36,628.00	
Furniture & Fixtures															
Furniture	10%	2,07,324.18		-	-	-		-	-	-	2,07,324.18	20,733.00		1,86,591.18	
		5,77,902.32		-	47,000.00	-		-	47,000.00	-	6,24,902.32	1,09,035.00		5,15,867.32	



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KRITAGYATA TRUST
RAJAJINAGAR - BANGALORE
BALANCE SHEET SCHEDULES AS AT 31ST MARCH 2025

SCHEDULE 7 - CASH & BANK BALANCES

PARTICULARS	AS ON 31.03.2025	AS ON 31.03.2024
Cash Balances		
Cash-in-hand	7,463.00	15,652.00
Bank Balances		
HDFC Bank A/c No 50100135898906	19,82,200.07	13,78,236.94
HDFC Bank A/c No 50100321132468	2,125.19	2,047.19
HDFC Bank A/c No 50200011443756	3,031.81	79,555.47
Kotak Mahindra Bank A/c No 4913061615	27,99,049.01	16,01,345.21
State Bank of India A/c No 40107668979	50,06,684.19	71,235.33
	98,00,553.27	31,48,072.14

SCHEDULE 8 - OTHER CURRENT ASSETS

PARTICULARS	OPENING BALANCE	PAYMENTS	TOTAL	RECEIPTS	CLOSING BALANCE
Deposits (Asset)					
Rental Advance	2,30,000.00	-	2,30,000.00	-	2,30,000.00
	2,30,000.00	-	2,30,000.00	-	2,30,000.00



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KRITAGYATA TRUST
RAJAJINAGAR - BANGALORE
INCOME AND EXPENDITURE SCHEDULES AS AT 31ST MARCH 2025

SCHEDULE 10 - DONATION AND CONTRIBUTION

PARTICULARS	YEAR ENDED 31.03.2025	YEAR ENDED 31.03.2024
CSR Contributions	1,59,32,553.00	59,69,131.00
Donation Received	48,29,784.10	50,81,455.05
	2,07,62,337.10	1,10,50,586.05

SCHEDULE 11 - INCOME FROM INVESTMENTS

PARTICULARS	YEAR ENDED 31.03.2025	YEAR ENDED 31.03.2024
Interest on Savings Bank Account	1,13,251.00	80,143.00
	1,13,251.00	80,143.00

SCHEDULE 12 - FOREIGN CONTRIBUTION RECEIVED

PARTICULARS	YEAR ENDED 31.03.2025	YEAR ENDED 31.03.2024
Foreign Contribution Received (To The Extent Utilised)	37,69,589.68	25,14,745.12
	37,69,589.68	25,14,745.12

SCHEDULE 13 - SALARIES & ALLOWANCES

PARTICULARS	YEAR ENDED 31.03.2025	YEAR ENDED 31.03.2024
Staff Salary	2,76,000.00	4,00,000.00
	2,76,000.00	4,00,000.00

SCHEDULE 14 - ADMINISTRATIVE EXPENSES

PARTICULARS	YEAR ENDED 31.03.2025	YEAR ENDED 31.03.2024
Advertisement Expense	59,004.00	59,004.00
Annual Professional Tax	2,500.00	-
Audit Fees	25,000.00	20,000.00
Electricity Charges	9,966.00	4,791.32
Telephone Expenses	20,272.68	18,244.47
Travel & Conveyance	1,45,474.20	1,20,135.51
Bank Charges	15,687.11	21,085.27
Office Expenses	41,764.00	14,582.00
Office Rent	1,14,600.00	76,500.00
Printing & Stationery	32,786.00	6,300.00
Professional Charges	1,25,676.00	32,805.00
Rates & Taxes	240.00	60.00
	5,92,969.99	3,73,507.57



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KRITAGYATA TRUST
RAJAJINAGAR - BANGALORE
INCOME AND EXPENDITURE SCHEDULES AS AT 31ST MARCH 2025

SCHEDULE 15 - ACTIVITY EXPENSES

PARTICULARS	YEAR ENDED	YEAR ENDED
	31.03.2025	31.03.2024
My Home	18,27,965.91	13,73,619.10
Prakruthi Program	56,500.00	1,79,100.00
Prerana Program	1,93,650.00	1,79,400.00
Sanjeevini Program	40,745.81	56,634.00
Sweccha Program	76,000.00	60,910.00
Vidya Spoorthi Program (VSP Local)	1,60,50,362.12	75,13,616.03
	1,82,45,223.84	93,63,279.13

SCHEDULE 16 - FOREIGN CONTRIBUTION UTILIZED

PARTICULARS	YEAR ENDED	YEAR ENDED
	31.03.2025	31.03.2024
Foreign Contribution Utilised	37,69,589.68	25,14,745.12
	37,69,589.68	25,14,745.12



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KRITAGYATA TRUST
RAJAJINAGAR - BANGALORE
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2025

PARTICULARS	YEAR ENDED		YEAR ENDED	
	31.03.2025		31.03.2024	
	Rs.	Ps.	Rs.	Ps.
RECEIPTS				
To OPENING BALANCE				
Cash-in-hand		15,652.00		16,341.00
HDFC Bank A/c No 50100135898906		13,78,236.94		15,68,424.83
HDFC Bank A/c No 50100321132468		2,047.19		1,987.19
HDFC Bank A/c No 50200011443756		79,555.47		34,826.22
Kotak Mahindra Bank A/c No 4913061615		16,01,345.21		7,58,865.22
State Bank of India A/c No 40107668979		71,235.33		9,72,391.43
		31,48,072.14		33,52,835.89
To DONATION AND CONTRIBUTION				
CSR Contributions		1,59,32,553.00		59,69,131.00
Donation Received		48,29,784.10		50,81,455.05
		2,07,62,337.10		1,10,50,586.05
To INCOME FROM INVESTMENTS				
Interest on Savings Bank Account		1,13,251.00		80,143.00
		1,13,251.00		80,143.00
To FOREIGN CONTRIBUTION RECEIVED				
Support for Vidya Spoorthi Project by:				
Bright Funds		51,69,645.00		-
Charities Aid foundation of America		1,84,107.00		25,598.00
Give Foundation Inc		-		11,207.00
Groundswell Charitable Foundation Fund		-		1,222.00
Jamma Jamma foundation		14,71,482.00		7,58,530.00
Lemonade With Ice		1,48,780.00		-
Michael Quin		7,212.00		-
Pro Schule		11,38,020.00		7,44,080.00
Reji John		80,554.00		51,830.85
The UK Online giving foundation		4,33,120.54		22,545.17
Tommy & Patfrank		40,172.00		-
Varun Singhi		20,925.00		-
Other Income				
Interest on Savings Bank Account - FC		78.00		60.00
		86,94,095.54		16,15,073.02
To OTHER CURRENT ASSETS				
Loans & Advances (Asset)				
Rental Advance		-		50,000.00
		-		50,000.00



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PARTICULARS	YEAR ENDED		YEAR ENDED	
	31.03.2025		31.03.2024	
	Rs.	Ps.	Rs.	Ps.
To OTHER CURRENT LIABILITIES				
Other Advances		82,817.00		25,136.00
Tax Deducted at Source Payable		72,916.00		30,221.00
		1,55,733.00		55,357.00
Total		3,28,73,488.78		1,62,03,994.96
<u>PAYMENTS</u>				
By SALARIES AND ALLOWANCES				
Staff Salary		2,76,000.00		4,00,000.00
		2,76,000.00		4,00,000.00
By ADMINISTRATIVE EXPENSES				
Advertisement Expense		59,004.00		59,004.00
Annual Professional Tax		2,500.00		-
Audit Fees		25,000.00		20,000.00
Electricity Charges		9,966.00		4,791.32
Telephone Expenses		20,272.68		18,244.47
Travel & Conveyance		1,45,474.20		1,20,135.51
Bank Charges		15,687.11		21,085.27
Office Expenses		41,764.00		14,582.00
Office Rent		1,14,600.00		76,500.00
Printing & Stationery		32,786.00		6,300.00
Professional Charges		1,25,676.00		32,805.00
Rates & Taxes		240.00		60.00
		5,92,969.99		3,73,507.57
By PROGRAM EXPENSES (ANNEXURE 1)				
My Home		18,27,965.91		13,73,619.10
Prakruthi Program		56,500.00		1,79,100.00
Prerana Program		1,93,650.00		1,79,400.00
Sanjeevini Program		40,745.81		56,634.00
Swechha Program		76,000.00		60,910.00
Vidya Spoorthi Program (VSP Local)		1,60,50,362.12		75,13,616.03
		1,82,45,223.84		93,63,279.13
By FOREIGN CONTRIBUTION UTILIZED				
Vidya Spoorthi Program				
PROGRAM EXPENDITURE - FC				
Electronics issued to Schools		1,23,900.00		-
Furnitue issued to Schools		-		50,400.00
Gift A Toilet Programme Expense		-		2,60,000.00
Maintenance Expenses		11,02,086.00		7,14,715.00
Renovation & Repairs of Schools		2,35,000.00		8,04,801.00
Salary		-		2,09,059.00
Scholarships to Students		15,000.00		-
School Bags		2,17,710.00		-
Science Lab for extended learning to Schools		15,47,920.00		4,52,274.00
Stationeries to Students		4,97,040.00		-



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PARTICULARS	YEAR ENDED		YEAR ENDED	
	31.03.2025		31.03.2024	
	Rs.	Ps.	Rs.	Ps.
FOREIGN CONTRIBUTION UTILIZED (Contd...)				
ADMINISTRATIVE EXPENSES (FC)				
Bank Charges - FC		30,933.68		15,936.12
Professional Charges - FC		-		7,080.00
Rates & Taxes - FC		-		480.00
		37,69,589.68		25,14,745.12
By OTHER CURRENT ASSETS				
Loans & Advances (Asset)				
Rental Advance		-		2,00,000.00
		-		2,00,000.00
By OTHER CURRENT LIABILITIES				
Other Advances		88,256.00		16,870.00
Tax Deducted at Source Payable		53,896.00		33,451.00
		1,42,152.00		50,321.00
By PROPERTY, PLANT AND EQUIPMENT				
Computer & Printer		47,000.00		61,000.00
Solar Heater		-		69,000.00
Furniture & Fixtures		-		24,070.00
		47,000.00		1,54,070.00
By CLOSING BALANCES				
Cash-in-hand		7,463.00		15,652.00
HDFC Bank A/c No 50100135898906		19,82,200.07		13,78,236.94
HDFC Bank A/c No 50100321132468		2,125.19		2,047.19
HDFC Bank A/c No 50200011443756		3,031.81		79,555.47
Kotak Mahindra Bank A/c No 4913061615		27,99,049.01		16,01,345.21
State Bank of India A/c No 40107668979		50,06,684.19		71,235.33
		98,00,553.27		31,48,072.14
Total		3,28,73,488.78		1,62,03,994.96

We hereby certify that the foregoing Receipts and Payments account for the year ended 31st March 2025 represents a true and fair view of transactions of the year.

Place: Bangalore
Date: 5th September 2025

Aruna Diwakar
President

Aritha A. Raju
Treasurer



For G. SHUNMUGA NATHAN & CO.,
Chartered Accountants
Firm Registration No.010536S

G SHUNMUGA NATHAN
Proprietor
M.No. 205865
UDIN: 25205865BMOBNN8620



KRITAGYATA TRUST
RAJAJINAGAR - BANGALORE
BALANCE SHEET SCHEDULES AS AT 31ST MARCH 2025

SCHEDULE 9 - SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

ORGANISATION OVERVIEW:

KRITAGYATA TRUST - BANGALORE - is a Registered Trust, registered on 28th February 2015 vid Registration Number RJN-4-00538/2014-15, under section 12A of the Income Tax Act, 1961 vide No AACTK5392FE20158 dated 24 September 2021 and under the Foreign Contribution (Regulation) Act 1976 (now 2010) vide No 094421807 dated 30th June 2020. The Trust was formed to carry out to help the helpless , hopeless and hungry orphan children and semi orphan children with the free food, free shelter, free education, free medical assistance etc, irrespective of caste, creed and class and religion and race.

A . SIGNIFICANT ACCOUNTING POLICIES:

1. Method of Accounting

The accounts have been prepared primarily on historical costs convention, on going concern basis. All items of Income & Expenditure have been accounted for on cash basis.

2. Use of estimates

The preparation of financial statements requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

3. Basis of Accounting

The Statements of 'Receipts and Payments Account', 'Income and Expenditure Account' and the 'Balance Sheet' are limited purpose financial statements being only a part of the Society's total structure and are prepared specifically as per the requirement of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) and hence accounting standards are not dealt here. Cash basis of accounting is followed in preparation of the 'Receipts and Payments Account', 'Income and Expenditure Account' and the 'Balance Sheet'.

4. Property, Plant & Equipment and Depreciation

- i) Fixed Assets excluding land are stated at cost of acquisition or construction less depreciation. Cost of acquisition comprises the purchase price and cost attributable to bringing the asset to its working condition for its intended use.
- ii) Depreciation is provided on written down value method, at the rates and the manner prescribed in the Income Tax Rules.

5. Accounting for Grants:

- i) Foreign contribution grants received are accounted as Restricted Funds in the Balance Sheet in consonance with the Grant Agreements with the Donors and the said grants are recognised in the Income & Expenditure Account to the extent they are utilised in the respective year/s
- ii) Assets acquired/constructed out of the said grants during the year are charged to respective Project Grant Account at the time of acquisition/construction. At the end of the year the total cost of Fixed Assets acquired during the year is added to Fixed Assets with a corresponding increase in the Capital Fund.



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**KRITAGYATA TRUST
RAJAJINAGAR - BANGALORE
BALANCE SHEET SCHEDULES AS AT 31ST MARCH 2025**

- iii) The balance of unutilised Grants - which in terms of the Grant Agreements, are specifically restricted/agreed to belong to the Donor/s are carried forward in the respective Project accounts as Restricted Funds to be utilised in the subsequent years.
- iv) Sale proceeds of assets acquired out of restricted grants (in cash or kind) are accounted as restricted funds in the year of realisation as Receipt and it is utilised as per the specific covenants of the Donors agreements.

6. Investments

Investments are either classified as current or long-term based on the Management's intention at the time of purchase. Current investments are carried at the lower of cost and fair value and Long-term investments are carried at cost.

7. Employee Benefits

Contributions to defined contribution schemes are charged to the Income & Expenditure Account as and when incurred. Retirement benefits are not provided and the institution is following the system of Pay as you leave.

8. Foreign Currency Transactions

Foreign Currency transactions, if any, are accounted at the exchange rate prevailing on the date of transaction.

B. NOTES ON ACCOUNTS:

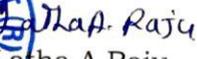
1. Physical verification of fixed assets as on 31st March 2025 has not been done. As the fixed assets register is being compiled, difference if any between the financial records and the physical verification of assets can be ascertained only on completion of the respective works.
2. Cash and Bank balances are subject to confirmation.
3. Deposit balances are subject to confirmation.
4. Previous year figures have been re-grouped and re-classified wherever considered necessary to make it comparable with current year's presentation.

Place: Bangalore

Date: 5th September 2025


Aruna Diwakar
President




Latha A Raju
Treasurer

For G. SHUNMUGA NATHAN & CO.,
Chartered Accountants
Firm Registration No.010536S


G SHUNMUGA NATHAN
Proprietor
M.No. 205865

UDIN: 25205865BMOBNN8620



KRITAGYATA TRUST
RAJAJINAGAR - BANGALORE
ANNEXURE TO PROGRAM EXPENSES AS AT 31ST MARCH 2025

ANNEXURE TO PROGRAM EXPENSES

PARTICULARS	YEAR ENDED 31.03.2025
My Home	
Broadband	11,067.44
Children Outing (My Home)	1,14,318.00
Clothes	14,788.55
College Fees	86,000.00
DTH Rental	7,018.06
Eggs	17,280.00
Electricity Charges (My Home)	21,888.00
Electronics (My Home)	51,068.00
Exam Fees	1,000.00
Fees	34,300.00
Fruits	23,500.00
Gas Charges	7,730.00
Grocery	89,164.14
Home Utilities	58,129.13
Medical Expenses (My Home)	18,738.99
Milk & Curd	37,440.00
News Paper Expenses	680.00
Rent (My Home)	2,28,000.00
Repairs & Maintenance (My Home)	2,01,842.00
Salary (My Home)	97,000.00
School Fees	5,65,500.00
Snacks	11,813.36
Transport (MyHome)	5,450.00
Two Wheeler Maintenance	42,774.00
Uniforms & Accessories (My Home)	7,317.00
Vegetables	36,200.00
Water Charges	37,959.24
Prakruthi Program	
Salary (Prakruthi)	48,000.00
Sapling Plantation Expenses	8,500.00
Prerana Program	
Repairs & Maintenance (Prerana)	10,000.00
Salary (Prerana)	1,83,650.00
Sanjeevini Program	
Medical Expenses (Sanjeevini)	40,745.81
Sweccha Program	
Honorarium	40,000.00
Salary (Sweccha)	36,000.00
Vidya Spoorthi Program (VSP Local)	
Children Outing (VSP)	1,19,004.12
Consultancy Expenses (VSP)	5,15,000.00
Consumables (VSP)	11,100.00
Cutleries (VSP Local)	11,200.00
Electronics (VSP Local)	9,12,410.00
Furniture (VSP Local)	2,16,884.00
Gift A Toilet (VSP Local)	6,82,000.00
Hygiene Kits (VSP)	38,250.00
Renovation & Repairs (VSP Local)	4,81,788.00
Salary (VSP Local)	10,03,000.00
Scholarships (VSP Local)	57,13,500.00
School Bags (VSP Local)	20,18,059.00
Science Lab (VSP Local)	9,55,130.00
Stationeries (VSP Local)	26,93,991.00
Transport (VSP Local)	96,914.00
Uniforms & Accessories (VSP Local)	5,66,982.00
Water Purifier (VSP Local)	15,150.00
	<u>1,82,45,223.84</u>



Shunmuga Nathan

KRITAGYATA TRUST
RAJAJINAGAR - BANGALORE
ANNEXURE FOR FOREIGN CONTRIBUTION RECEIVED FOR THE YEAR
ENDED 31ST MARCH 2025

ANNEXURE - 2

RESTRICTED FUND
Vidya Spoorthi Program

SL. NO	DONOR NAME	COUNTRY	AMOUNT
1	Bright Funds	USA	51,69,645.00
2	Charities Aid foundation of America	USA	1,84,107.00
3	Jamma Jamma foundation	USA	14,71,482.00
4	Lemonade With Ice	USA	1,48,780.00
5	Michael Quin	UK	7,212.00
6	Pro Schule	Switzerland	11,38,020.00
7	Reji John	USA	80,554.00
8	The UK Online giving foundation	UK	4,33,120.54
9	Tommy & Patfrank	USA	40,172.00
10	Varun Singhi	USA	20,925.00
11	Bank Interest		78.00
			86,94,095.54



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