

Partners :

CA. R. BUPATHY, B.Com., FCA.,
CA. V. THIAGARAJAN, B.Com., FCA.,
CA. D. PURUSHOTHAMAN, B.Com., FCA., DISA (ICAI).,
CA. T. THULASIMALA, B.Com., FCA.,
CA. T. SANGEETH, B.Com., FCA.,
CA. K. MARTIN SIMON, B.Com., MBA., FCA.,
CA. N. MOHAMMED SHAREEF, B.Com., FCA.,
CA. R. BALAKUMARI, B.Com., FCA., DISA (ICAI).,
CA. SREE JAGADEESH, B.Sc., FCA., CIA., CISA.,



R. BUPATHY & CO.,
CHARTERED ACCOUNTANTS



INDEPENDENT AUDITOR'S REPORT

TO

THE TRUSTEES

M/S. ASHA SOUTH INDIA TRUST

New No. 54 (Old No. 34),
Bhimasena Garden Street,
Mylapore,
Chennai – 600 004.

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of M/S ASHA SOUTH INDIA TRUST, which comprise the Balance Sheet as at March 31, 2025, the related Income and Expenditure Accounts for the year ending 31st March, 2025, which we have signed under reference to this report.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

Trustees are responsible for the preparation of Financial Statements that give a true and fair view of the financial position of the trust in accordance with the generally accepted accounting practices and Accounting Standards applicable to it issued by the Institute of Chartered Accountants of India. This responsibility includes the design, implementation and maintenance of internal control 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.

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 ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.



HEAD OFFICE : "VIBGYOR", FIRST FLOOR, # 139, KODAMBAKKAM HIGH ROAD, NUNGAMBAKKAM, CHENNAI - 600 034.

☎: 91-44-2827 8300 / 2827 7590 / 2824 2302 ✉: clientsupport@rbco1976.com / partners@rbco1976.com 🌐: www.rbco1976.com

Branches : Bengaluru - ✉: rbco.blr@rbco1976.com | Coimbatore - ✉: rbco.cbe@rbco1976.com

An audit involves performing procedures to obtain audit evidence about 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 entity's 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 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 and to the best of our information and according to the explanations given to us, the financial statements give the information required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) In the case of the Balance Sheet, of the State of affairs as at March 31, 2025;
- b) In the case of Income and Expenditure Account Excess of Income over Expenditure of its accounting Year ending on 31st MARCH, 2025.

Place : Chennai
Date : 09/09/2025

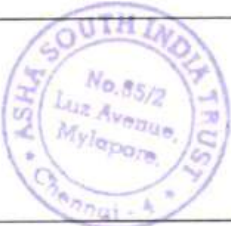
For R. Bupathy &
Co.,
Chartered Accountants
FRN: 000525S



CA V. THIAGARAJAN
Partner
ICAI M.No.:203328



UDIN - 25203328BM06HI8117

| ASHA SOUTH INDIA TRUST 85/2, 1st FLOOR, LUZ AVENUE, MYLAPORE, CHENNAI-600004 | | | |
|---|--|---|---|
| To The Income Tax Officer, Trust Exemption Circle Chennai. | PAN No : Status : Previous year : Assessment Year : DOI : | AAITA2544D Trust 2024-25 2025-26 16-12-2019 | |
| Income Tax Memo For The Financial Year Ended 31st March 2025 | | | |
| Income accumulated u/s 11(2) for the FY 2022-23 Income accumulated u/s 11(2) for the FY 2023-24 INCOME FROM OTHER SOURCES Voluntary contributions received under Sec 12 Corpus Donation Less : Non Taxable Aggregate of Income referred to in Section 11 and 12 SB Interest Interest on FD Less : Permissible accumulation to the extent of 15% of the Income Less: (i) Application of Income for the object of the trust (ii) Donation to other trust amounting to Rs. 2,72,000/- (85% is only considered as Application) (iii) Audit Fees for the object of the trust & Other expenses (iv) Depreciation u/s 11(6) (as cost hasn't been claimed as application of income) (v) Capital Asset Purchased during the year (Laptops, Printer & Intangible Asset) (Excess) / Short Spent Accumulated and set apart u/s 11(2) - Form 10 filed TOTAL TAXABLE INCOME Tax on Total Income @ 30% Tax on Total Income @ Special Rates Add: Education Cess @ 4% Tax Deducted at Source | | Rs. 6,03,657 35,20,254 3,60,73,399 - - 84,826 3,96,191 2,37,78,572 2,31,200 3,46,499 54,161 21,01,639 - - - 72,143 | Rs. 6,03,657 35,20,254 3,65,54,416 54,83,162 3,51,95,165 2,65,12,071 86,83,094 (86,83,094) - - 72,143 (72,143) |
| TOTAL TAX PAYABLE/ (REFUNDABLE) | | | (72,143) |
| Bank Account Details | | | |
| Account holder name | Bank account number | Bank Name | IFSC CODE |
| Asha South India | 59111450000084 | HDFC BANK | HDFC0000010 |
| <div style="display: flex; justify-content: space-between; align-items: flex-start;"> <div style="width: 30%;"> For ASHA SOUTH INDIA TRUST <i>K. Rajaraman</i> Managing Trustee Date: 09.09.2025 Place: Chennai </div> <div style="width: 40%; text-align: center;">  </div> </div> | | | |

| ASHA SOUTH INDIA TRUST 85/2, 1st FLOOR, LUZ AVENUE, MYLAPORE, CHENNAI-600004 PARTICULARS OF INCOME ACCUMULATED U/S.11(2) & APPLICATION THEREOF | | | | | | | | | |
|--|-----------------|------------------------|-----------------------------------|---|---|---|---------------------------------|--|--|
| Year of accumulation | Assessment Year | Date of Filing Form 10 | Amount accumulated as per Form 10 | Whether invested in accordance with the provisions of section 11(5) | Purpose of accumulation | Amounts applied during the previous years | Amounts applied during the year | Balance amount available for application | Period of Accumulation or Set apart |
| 2022-23 | 2023-24 | 20-07-2023 | 18,26,440 | Yes | The accumulated amount shall be utilized for Arogyam Project. This project provides additional nutritional support to children in 14 villages. These are schools where children often come to school without breakfast and have other nutritional problems. These are selected from the 150+ village schools that we support. The annual costs of this program is about Rs 16.5 Lakhs. See the attached proposal. | 12,22,783 | 6,03,657 | - | Starting PY 2023-24 Ending PY 2027-28 Period in Years -5 |
| 2023-24 | 2024-25 | 31-07-2024 | 27,64,500 | Yes | The accumulated amount shall be utilized for Amazon Learn, Amazon Explore projects in the upcoming future years. The Accumulated Amount shall be spent over the next two Assessment years. | - | 27,64,500 | - | Starting PY 2024-25 Ending PY 2025-26 Period in Years -2 |
| 2023-24 | 2024-25 | 31-07-2024 | 7,55,754 | Yes | The accumulated amount shall be utilized for Asha Kanini Project in the upcoming future years. | - | 7,55,754 | - | Starting PY 2024-25 Ending PY 2025-26 Period in Years -2 |
| 2024-25 | 2025-26 | 06-09-2025 | 69,91,961 | Yes | The accumulated amount shall be utilized for Amazon projects in the upcoming future years. The Accumulated Amount shall be spent over the next two Assessment years. | - | - | 69,91,961 | Starting PY 2025-26 Ending PY 2026-27 Period in Years -2 |
| 2024-25 | 2025-26 | 06-09-2025 | 16,91,133 | Yes | The accumulated amount shall be utilized for Asha Kanini Project in the upcoming future years. | - | - | 16,91,133 | Starting PY 2025-26 Ending PY 2026-27 Period in Years -2 |



W. K. Rajarajan

K. Rajarajan

ASHA SOUTH INDIA TRUST
85/2, 1st FLOOR, LUZ AVENUE, MYLAPORE, CHENNAI-600004

BALANCE SHEET AS AT 31ST MARCH 2025

(Amount in Rs.)

| | Particulars | Note | 31 March 2025 | 31 March 2024 |
|-----------|---|-----------|--------------------|------------------|
| I | Sources of Funds | | | |
| 1 | NPO Funds | 3 | | |
| (a) | Unrestricted Funds | | 1,93,94,448 | 78,89,388 |
| (b) | Restricted Funds | | - | - |
| | | | 1,93,94,448 | 78,89,388 |
| 2 | Non-current liabilities | | | |
| (a) | Long-term borrowings | | - | - |
| (b) | Other long-term liabilities | | - | - |
| (c) | Long-term provisions | | - | - |
| | | | - | - |
| 3 | Current liabilities | | | |
| (a) | Short-term borrowings | | - | - |
| (b) | Payables | 4 | 28,000 | 20,000 |
| (c) | Other current liabilities | | - | - |
| (d) | Short-term provisions | | - | - |
| | | | 28,000 | 20,000 |
| | Total | | 1,94,22,448 | 79,09,388 |
| II | Application of Funds | | | |
| 1 | Non-current assets | | | |
| (a) | Property, Plant and Equipment and Intangible assets | 5 | | |
| (i) | Property, Plant and Equipment | | 16,03,009 | 1,27,105 |
| (ii) | Intangible Asset | | - | - |
| (b) | Non-current investments | 6 | 35,00,000 | 10,00,000 |
| (c) | Long Term Loans and Advances | | - | - |
| (d) | Other non-current assets | 7 | -9,30,000 | 2,50,000 |
| | | | 60,33,009 | 13,77,105 |
| 2 | Current assets | | | |
| (a) | Current investments | 8 | 1,00,00,000 | 40,00,000 |
| (b) | Inventories | | - | - |
| (c) | Receivables | 9 | 740 | - |
| (d) | Cash and bank balances | 10 | 12,31,032 | 10,26,118 |
| (e) | Short Term Loans and Advances | 11 | 21,57,667 | 15,06,165 |
| (f) | Other current assets | | - | - |
| | | | 1,33,89,439 | 65,32,283 |
| | Total | | 1,94,22,448 | 79,09,388 |

Brief about the Entity

Summary of significant accounting policies

The accompanying notes are an integral part of the financial statements

FOR ASHA SOUTH INDIA TRUST

K. Rajaraman.

Rajaraman Krishnan
Trustee

Bhaskar M. Venkateswaran

Bhaskar M. Venkateswaran
Trustee



Vide our report of event date
For R. BUPATHY & CO.,
Chartered Accountants
Firm Registration No: 000525

CA.V. THIAGARAJAN
CA.V. THIAGARAJAN
Partner



ICAI Membership No: 203328

Date: **09.09.2025**
Place: **CHENNAI**

UDIN-25203328BM06HL8117

| ASHA SOUTH INDIA TRUST | | | | |
|---|--|------|--------------------|--------------------|
| 85/2, 1st FLOOR, LUZ AVENUE, MYLAPORE, CHENNAI-600004 | | | | |
| INCOME & EXPENDITURE A/C FOR THE PERIOD ENDED 31ST MARCH 2025 | | | | |
| (Amount in Rs.) | | | | |
| | Particulars | Note | 31 March 2025 | 31 March 2024 |
| | | | Unrestricted funds | Unrestricted funds |
| I | Income | | | |
| (a) | Donations and Grants | | 3,60,73,399 | 2,00,20,800 |
| II | Other Income | 12 | 4,81,017 | 11,31,249 |
| III | Total Income (I+II) | | 3,65,54,416 | 2,11,52,049 |
| IV | Expenses: | | | |
| (a) | Donations/contributions paid | | 2,72,000 | - |
| (b) | Depreciation and amortization expense | 13 | 6,52,285 | 66,070 |
| (c) | Charitable expenses | 14 | 2,37,78,572 | 1,53,48,404 |
| (d) | Other expenses | 15 | 3,46,499 | 42,693 |
| | Total expenses | | 2,50,49,356 | 1,54,57,167 |
| V | Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- IV) | | 1,15,05,060 | 56,94,882 |
| VI | Exceptional items (specify nature & provide note/delete if none) | | - | - |
| VII | Excess of Income over Expenditure for the year before extraordinary items (V-VI) | | 1,15,05,060 | 56,94,882 |
| VIII | Extraordinary Items (specify nature & provide note/delete if none) | | - | - |
| IX | Excess of Income over Expenditure for the year (VII-VIII) | | 1,15,05,060 | 56,94,882 |
| | | | | |
| | | | | |

FOR ASHA SOUTH INDIA TRUST

K. Rajaraman.

Rajaraman Krishnan
Trustee

Vide our report of event date

For R. BUPATHY & CO.,
Chartered Accountants
Firm Registration No:000525S

CA.V.Thiagarajan

CA.V.THAGARAJAN
Partner
ICAI Membership No:203328

Date: 09.09.2025

Place: CHENNAI

UDIN-25203328BMOGHI8117

1. BASIC INFORMATION:

- (a) The Trust is registered with the Sub-Registrar of Mylapore.
(b) The Trust is registered under Section 12AB of the Income Tax Act, 1961.
Unique Registration Number: **AAITA2544D25CH01**
(c) The Trust registered under Section 80G of the Income Tax Act, 1961.
Unique Registration Number: **AAITA2544D24CH01**
(d) The Trust is registered on the NGO Darpan portal.
Darpan Registration Number: **TN/2022/0308018**
(e) The Trust carries out charitable activities under the name ASHA SOUTH INDIA TRUST, located at: 85/2, Luz Avenue, First Floor, Mylapore, Chennai - 600004.

2. ACCOUNTING CONCEPT:

- (i) The Trust follows the cash basis of accounting and recognizes income and expenditure when cash is received or paid, rather than when they are incurred.

(ii) FIXED ASSETS:

Fixed assets are stated at their original cost of acquisition including all the related expenses which are attributable to bring the asset to the present location and condition.

(iii) DEPRECIATION:

Depreciation for the assets are charged at the rates specified in the Income Tax Act, 1961. Trust follows the Written Down Value Method wherein depreciation is provided from this year onwards and hence the full depreciation is provided on the opening value. For the additions made during the year, full depreciation is provided for assets put to use for more than 180 days and 50% of the depreciation is provided for assets put to use for less than 180 days. No depreciation is provided on the deletions made during the year.

| Particulars | Rate of Depreciation |
|----------------------------|----------------------|
| Computer & other equipment | 40% |
| Intangible Asset | 25% |

- (iv) In respect of items in the nature of assets meant for the donations/CSR projects are treated as Work in Progress.

(v) During the financial year 2024-25, the Trust procured a total of 117 laptops. Of these, 52 laptops amounting to Rs.18,36,000/- were donated to schools under the Amazon ACE V1 programme conducted by Asha Trust and have been accordingly written off. The remaining 65 laptops have been capitalized in the financial statements.

(vi) In the opinion of the management the current assets, Loans and advances are correct of the value stated, if realized in the ordinary course of activity. Subject to the notes the provision for all liabilities is adequate and not in excess of the amounts considered reasonably necessary. There are no Contingent Liabilities other than those stated in the Notes.

(vii) Donor allocations to the projects and costs allocated to them are based on the discretion of the management of the branch.

(viii) During the year, the Trust received donations in kind in the form of laptops. These laptops have been given to government schools towards the Trust's various projects and programs, enabling the effective implementation of its charitable objectives.

K. Rajaraman.

N. Sathya



ASHA SOUTH INDIA TRUST
85/2,1st FLOOR,LUZ AVENUE,MYLAPORE,CHENNAI-600004

Notes forming part of the Financial Statements for the year ended 31st March 2025

Note - 3 NPOs Funds

(Amount in Rs.)

| Sr. No. | Particulars | As at 1st April 2024 (Opening Balance) | Funds transferred/received during the year | Funds Utilised during the year | As at 31st March 2025 (Closing Balance) |
|---------------------------|---------------------------|--|--|--------------------------------|---|
| (A) | Unrestricted Funds | | | | |
| 1 | Corpus Funds | - | - | - | - |
| 2 | General Funds | 78,89,388 | 1,15,05,060 | - | 1,93,94,448 |
| 3 | Designated Funds | | | | - |
| (B) | Restricted Funds | | | | |
| | | 78,89,388 | 1,15,05,060 | - | 1,93,94,448 |
| Previous Year (PY) | | 21,94,506 | 56,94,882 | - | 78,89,388 |
| | | | | | |
| 4 | Payables | | | 31 March 2025 | 31 March 2024 |
| | Audit fee Payable | | | 20,000 | 20,000 |
| | Other payables | | | 8,000 | - |
| | Total payables | | | 28,000 | 20,000 |

K. Rajaraman .

N. Balaji



ASHA SOUTH INDIA TRUST
85/2,1st FLOOR,LUZ AVENUE,MYLAPORE,CHENNAI-600004

Notes forming part of the Financial Statements for the year ended 31st March 2025

5 Property, Plant and Equipment and Intangible Assets (owned assets)

| Particulars /Assets | TANGIBLE ASSETS | | | INTANGIBLE ASSET | TOTAL |
|---------------------------------|-----------------|---------------|------------------|------------------|------------------|
| | Tab & Mobile | Media Asset | Laptop & Printer | | |
| Gross Block | | | | | |
| At 1 April 2023 | - | - | - | - | - |
| Additions | 1,60,100 | 33,075 | - | - | 1,93,175 |
| Deductions/Adjustments | - | - | - | - | - |
| At 1 April 2024 | 1,60,100 | 33,075 | - | - | 1,93,175 |
| Additions | 12,360 | - | 20,89,279 | 26,550 | 21,28,189 |
| Deductions/Adjustments | - | - | - | - | - |
| At 31 March 2025 | 1,72,460 | 33,075 | 20,89,279 | 26,550 | 23,21,364 |
| At 31 March 2024 | 1,60,100 | 33,075 | - | - | 1,93,175 |
| Depreciation/Adjustments | | | | | |
| At 1 April 2023 | - | - | - | - | - |
| Additions | 52,840 | 13,230 | - | - | 66,070 |
| Deductions/Adjustments | - | - | - | - | - |
| At 1 April 2024 | 52,840 | 13,230 | - | - | 66,070 |
| Additions | 45,376 | 7,938 | 5,95,652 | 3,319 | 6,52,285 |
| Deductions/Adjustments | - | - | - | - | - |
| At 31 March 2025 | 98,216 | 21,168 | 5,95,652 | 3,319 | 7,18,355 |
| At 31 March 2024 | 52,840 | 13,230 | - | - | 66,070 |
| Net Block | | | | | |
| At 31 March 2025 | 74,244 | 11,907 | 14,93,627 | 23,231 | 16,03,009 |
| At 31 March 2024 | 1,07,260 | 19,845 | - | - | 1,27,105 |



[Signature]

K. Rajaroman.

ASHA SOUTH INDIA TRUST
85/2, 1st FLOOR, LUZ AVENUE, MYLAPORE, CHENNAI-600004

Notes forming part of the Financial Statements for the year ended 31st March 2025

(Amount in Rs.)

| 6 | Non-Current Investments | 31 March 2025 | 31 March 2024 |
|----|---|--------------------|------------------|
| | | | |
| | Long Term Deposit | 35,00,000 | 10,00,000 |
| | Total non-Current Investments | 35,00,000 | 10,00,000 |
| | | | |
| 7 | Other non-current assets | 31 March 2025 | 31 March 2024 |
| | | | |
| | Rental Advances | 9,30,000 | 2,50,000 |
| | Total other non-current assets | 9,30,000 | 2,50,000 |
| | | | |
| 8 | Current Investment | 31 March 2025 | 31 March 2024 |
| | | | |
| | Short Term Deposit | 1,00,00,000 | 40,00,000 |
| | Total current Investment | 1,00,00,000 | 40,00,000 |
| | | | |
| 9 | Receivables | 31 March 2025 | 31 March 2024 |
| | | | |
| | TDS Recovery | 740 | - |
| | Total receivables | 740 | - |
| | | | |
| 10 | Cash and Bank Balances | 31 March 2025 | 31 March 2024 |
| | | | |
| A | Cash and cash equivalents | | |
| | Cash At Bank - HDFC Bank | 11,62,632 | 9,90,018 |
| | Cash on hand | 68,400 | 36,100 |
| | Total cash and bank balances | 12,31,032 | 10,26,118 |
| | | | |
| 11 | Loans and advances (Unsecured) | Short Term | |
| | | 31 March 2025 | 31 March 2024 |
| | Loans and advances (Volunteers Honorarium Advance) | | |
| | Abhay Kumar | 34,000 | - |
| | Abinaya | 20,000 | - |
| | Aksidas P | 20,000 | 50,000 |
| | Anjalai | 38,000 | - |
| | Anusuya M | 70,000 | 20,000 |
| | Baby Krushiya M | 42,500 | - |
| | Balasubramanian | 54,000 | - |
| | Bharathi R | - | 20,000 |
| | Buvana kirubadevi P | - | 48,000 |
| | Deepak | 60,000 | - |
| | Dhatchayani M - Neyveli | - | 45,000 |
| | Dhinakaran M | 50,000 | - |
| | Ezhilarasi K | 18,000 | 45,000 |
| | Ezhilarasi P | 45,000 | - |
| | Gayathri M - Thulasi | 45,000 | 50,000 |
| | Gnanasoundari A | 37,000 | 50,000 |
| | Gomathi S | 17,500 | 50,000 |
| | Hariharan G | - | 17,000 |
| | Jaya K | 39,000 | - |
| | Jayashree A | 12,500 | 42,500 |
| | Kalaiselvi S | 45,000 | 20,000 |
| | Kalaiarasi M | 20,000 | 50,000 |
| | Kanagalakshmi S | 33,000 | 47,000 |
| | Kavitha L | 20,000 | 50,000 |
| | Kavitha S | 25,000 | - |
| | Krishna Kumar Maury | 50,000 | - |
| | Kullam Parameswari M | 27,500 | - |
| | Lokesh G | 40,000 | - |
| | Mageswari S | 6,000 | 42,000 |
| | Malarvizhi L | 58,000 | 45,000 |
| | Mary P | 30,000 | 50,000 |
| | Meenatchi M | 60,000 | - |
| | Meena V | 14,000 | - |
| | Menaka G | 22,500 | 50,000 |
| | Mohd Araman | 35,000 | 50,000 |

K. Rajaraman.

W. Shetty



| | | |
|---------------------------------|-----------|-----------|
| | - | 30,000 |
| Murugan P | 26,000 | 50,000 |
| Muthulakshmi K | 27,500 | - |
| Nadhiya B | 47,000 | - |
| Nandhini B | 1,14,999 | - |
| Nathiya R | 47,000 | 50,000 |
| Nethaji M | 46,000 | - |
| Nirmala G | 34,000 | - |
| Noorul Rifaya S | 18,000 | - |
| Poonkodi K | 30,000 | - |
| Prabhavathi B | 24,000 | 48,000 |
| Radha Gowri P | - | 25,500 |
| Radha-K | 30,000 | 50,000 |
| Radhika M | 12,000 | - |
| Rajadevi M | 23,000 | - |
| Sailaja D | - | 29,000 |
| Sangeetha A | - | 31,000 |
| Santha Sophya J | 42,999 | - |
| Saranya M | 8,000 | 28,000 |
| Saravanan P | 30,500 | 47,500 |
| Sathish B | 57,000 | - |
| Sathish Kumar B | 57,500 | - |
| Sathya Bharathi | 40,000 | - |
| Seetha Ezhilarasi K | 50,000 | - |
| Selvam KP | 25,000 | 47,000 |
| Shanmuga Priya | 14,999 | 24,999 |
| Sivagami | 30,000 | - |
| Soundarya D | 60,000 | - |
| Sulochana S | 42,000 | - |
| Tamilselvi V | - | 45,000 |
| Thamodharan V | 51,000 | - |
| Thenmozhi D | 50,000 | - |
| Uma Maheswari B | 9,999 | 39,999 |
| Usha KV | 6,671 | 46,667 |
| Valarmathi V | 2,000 | 32,000 |
| Vignesh M | 12,000 | 40,000 |
| Vaijayanthi V | 21,57,667 | 15,06,165 |
| Total Loans and Advances | | |

K. R. Ramesh

[Signature]



| ASHA SOUTH INDIA TRUST 85/2, 1st FLOOR, LUZ AVENUE, MYLAPORE, CHENNAI-600004 | | | |
|---|--|--------------------|--------------------|
| Notes forming part of the Financial Statements for the year ended 31st March 2025 | | | |
| | | (Amount in Rs.) | |
| 12 | Other income | 31 March 2025 | 31 March 2024 |
| | Interest income | 4,81,017 | 2,93,825 |
| | IITM RTC Cams | - | 8,37,424 |
| | Total other income | 4,81,017 | 11,31,249 |
| 13 | Depreciation and amortization expense | 31 March 2025 | 31 March 2024 |
| | on Tangible assets & Intangible assets | 6,52,285 | 66,070 |
| | Total Depreciation and amortization expense | 6,52,285 | 66,070 |
| 14 | Charitable expenses | 31 March 2025 | 31 March 2024 |
| (a) | <u>Administration Expenses</u> | | |
| | -Accommodation | 510 | 3,200 |
| | -Bank Charges | - | 150 |
| | -Boarding & Lodging | - | 1,921 |
| | -Computer Accessories | - | 4,450 |
| | -Conveyance | 7,686 | 14,939 |
| | -Courier & Postage | 1,221 | 1,041 |
| | -Documentation | - | 5,300 |
| | -Honorarium | 14,62,374 | 8,10,700 |
| | -Maintenance | 3,480 | 1,130 |
| | -Network Charges | 18,713 | 9,830 |
| | -Printing & Stationery | 22,150 | 27,902 |
| | -Refreshment | 22,436 | 13,361 |
| | -Rent | 2,08,000 | 44,000 |
| | -Transportation | 4,587 | 6,944 |
| | -Travel | 17,003 | 17,243 |
| | -Uniform | 3,195 | 1,575 |
| | -Vehicle Maintenance | 3,000 | 3,008 |
| | -Electricity Charges | 20,434 | - |
| | -Event & Celebration | 1,689 | - |
| | -Staff Welfare | 2,015 | - |
| | -Tour | 5,905 | - |
| | Total Administration expenses | 18,04,398 | 9,66,694 |
| (b) | <u>Nutrition Program Expenses</u> | | |
| | -Nutrition | 4,27,063 | 7,67,016 |
| | -Transportation | 58,133 | 1,09,007 |
| | -Wages | 1,64,810 | 3,46,760 |
| | Total Nutrition program expenses | 6,50,006 | 12,22,783 |
| (c) | <u>Education Programme Expenses</u> | | |
| | -Accommodation | 2,000 | - |
| | -Annual Day | 4,74,619 | 4,27,868 |
| | -Assessment | 1,39,875 | 1,18,834 |
| | -Boarding & Lodging | 4,000 | 5,800 |
| | -Computer Accessories | 7,48,377 | 10,84,694 |
| | -Computer Maintenance | 20,721 | 14,750 |
| | -Conveyance | 87,526 | 29,500 |
| | -Courier & Postage | 3,887 | 5,783 |
| | -Electricity Charges | 11,877 | 6,275 |
| | -Event & Celebration | 7,89,328 | 95,362 |
| | -Gifts | 390 | - |
| | -Honorarium | 1,24,64,421 | 73,92,688 |
| | -Learning and Teaching Materials | 11,95,229 | 9,60,294 |
| | -Maintenance | 1,01,927 | 20,146 |
| | -Miscellaneous | 600 | - |
| | -Network Charges | 2,99,534 | 1,44,971 |
| | -Printing & Stationery | 16,601 | 13,716 |
| | -Refreshment | 1,45,599 | 1,42,470 |
| | -Rent | 1,58,000 | 83,000 |
| | -Staff Welfare | 11,400 | 26,860 |
| | -Student Excursion | 13,56,189 | 8,94,604 |
| | -Student Welfare | 860 | 90,634 |
| | -Teachers' Welfare | 7,000 | - |
| | -Teachers Tour | 2,41,761 | 1,36,348 |
| | -Transportation | 1,17,446 | 1,13,996 |
| | -Travel | 1,47,260 | 10,273 |
| | -Uniform | 1,46,994 | 85,655 |
| | -Wages | 7,600 | 8,500 |
| | -Vehicle Maintenance | - | 3,950 |
| | Total Education program expenses | 1,87,01,021 | 1,18,76,679 |

K. Rajaraman.

W. S. S. S.



| | | | | |
|--|---|----------------------|----------------------|--|
| (d) | Teacher Training and research expenses | | | |
| | -Accomadation | 1,85,964 | 55,050 | |
| | -Conveyance | 1,12,545 | 61,608 | |
| | -Event & Celebrations | 10,594 | - | |
| | -Gifts | 2,388 | - | |
| | -Learning Teaching Materials | 5,763 | 56,894 | |
| | -Maintenance | 1,451 | 2,715 | |
| | -Printing & Stationery | 5,780 | 9,891 | |
| | -Refreshment | 3,10,534 | 1,69,360 | |
| | -Staff Welfare | 31,508 | - | |
| | -Transportation | 41,731 | 12,174 | |
| | -Travel | 70,539 | 6,385 | |
| | -Wages | 5,350 | 4,500 | |
| | -Boarding and Lodging | - | 38,247 | |
| | -Rent | - | 25,000 | |
| | -Resource person fees | - | 3,000 | |
| | -Equipments | 18,36,000 | - | |
| | Total Teacher Training and research expenses | 26,20,147 | 4,44,824 | |
| (e) | IITM RTC Cams | - | 8,37,424 | |
| (f) | Library expenses | 3,000 | - | |
| | Total charitable expense | 2,37,78,572 | 1,53,48,404 | |
| 15 | Other Expenses | 31 March 2025 | 31 March 2024 | |
| | Professional charges | 2,46,620 | - | |
| | Audit fee | 49,560 | 37,760 | |
| | Bank Charges | - | 1,537 | |
| | FD Deposit Charges | - | 3,396 | |
| | Interest on TDS | 388 | - | |
| | Miscellaneous expenses | 49,931 | - | |
| | Total other expenses | 3,46,499 | 42,693 | |
| <p>FOR ASHA SOUTH INDIA TRUST</p> <p><i>K. Rajaraman</i></p> <p><i>Bhaskar M. Venkateswaran</i></p> <p>Rajaraman Krishnan Trustee</p> <p>Bhaskar M. Venkateswaran Trustee</p> <p>Date: 09.09.2025 Place: CHENNAI</p> <p>UDIN-25203328BM067HI8117</p> | | | | |
| <p>Vide our report of event date</p> <p>For R. BUPATHY & CO.,</p> <p>Chartered Accountants</p> <p>Firm Registration No:000525</p> <p>CA.V.THIAAGARAJAN Partner ICAI Membership No:203328</p> | | | | |

ASHA SOUTH INDIA TRUST
85/2, 1st FLOOR, LUZ AVENUE, MYLAPORE, CHENNAI-600004

RECEIPTS & PAYMENTS A/c FOR THE YEAR

| RECEIPTS | SCHEDULE NO. | 2024-25 Amount (Rs.) | 2023-24 Amount (Rs.) | PAYMENTS | SCHEDULE NO. | 2024-25 Amount (Rs.) | 2023-24 Amount (Rs.) |
|---|--------------|----------------------|----------------------|---|--------------|----------------------|----------------------|
| To Cash and Bank Balances | | | | | | | |
| Cash At Bank | | 9,90,018 | 27,63,786 | By Administration Expenses | | 18,04,398 | 9,66,694 |
| Cash In Hand | | 36,100 | - | By Nutrition Program Expenses | | 6,50,006 | 12,22,783 |
| To Corpus Donation | | - | - | By RTC Cams | | - | 8,37,424 |
| To Donation Received | | 3,60,73,399 | 2,00,20,800 | By Education Programme Expenses | | 1,87,09,692 | 1,18,76,679 |
| To Amount received in Advance -ITM RTC Cams | | - | 2,88,144 | By Professional Charges | | 2,46,620 | - |
| To SB Interest | | 84,826 | 88,453 | By Audit Fees | | 49,560 | 37,760 |
| To FD Interest | | 3,96,191 | 2,05,372 | By FD Deposit | | 3,60,00,000 | 1,68,00,000 |
| To FD Redeemed | | 2,75,00,000 | 1,18,00,000 | By Teacher Training and research expenses | | 26,20,147 | 4,44,824 |
| To Volunteer's Honorarium Advance repaid | | 13,61,998 | 3,99,335 | By Volunteer's Honorarium Advance given | | 20,50,500 | 19,05,500 |
| | | | | By Asset Purchased | | - | 33,075 |
| | | | | Media Item Asset | | - | 1,60,100 |
| | | | | TAB Asset | | 44,999 | - |
| | | | | 3D Printer Asset | | 20,56,640 | - |
| | | | | Computer Asset | | 26,550 | - |
| | | | | Intangible Asset | | 6,80,000 | 2,50,000 |
| | | | | By Rental Advance | | - | 1,537 |
| | | | | By Bank Charges | | 2,72,000 | - |
| | | | | By Donation to other trust | | - | 3,396 |
| | | | | By FD Deposit Charges | | 388 | - |
| | | | | By Interest on TDS | | - | - |
| | | | | By Cash and Bank Balances | | | |
| | | | | Cash At Bank - HDFC Bank | | 11,62,632 | 9,90,018 |
| | | | | Cash In Hand | | 68,400 | 36,100 |
| | | | | | | 6,64,42,532 | 3,55,65,890 |

FOR ASHA SOUTH INDIA TRUST

K. Rajaraman.

Rajaraman Krishnan
Trustee

PLACE : CHENNAI

DATE 09.09.2025



W. Shakti

Bhaskar M. Venkateswaran
Trustee

Vide our report of event date
For R. BUPATHY & CO.,
Chartered Accountants
Firm Registration No: 0005258



[Signature]

CA V. THIAGARAJAN
Firm Registration No: 200328

ICAI Membership No: 200328

UDIN - 25203328BM06HI8117