



AUDITOR'S REPORT

To,

The Trustee of
COMPUTER SHIKSHA
Gurugram

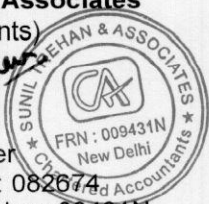
We have audited the attached Balance Sheet of **COMPUTER SHIKSHA** as at 31 March 2023 and the annexed Income & Expenditure Account and Receipt & Payment Account for the year ended on that date. These financial statements are the responsibility of the Management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance whether the financial statements are free of any material misstatement. Our audit included examining, on a test basis, evidence supporting the financial transactions and disclosures in the financial statements. Our audit also included assessing the accounting principles used by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

1. We have to report that
 - a) 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.
 - b) In our opinion, proper books of account have been kept by the Trust, so far as appears from our examination of the books.
 - c) The Balance Sheet, Income & Expenditure Account and Receipt & Payment Account, dealt with by this Report, are in agreement with books of account of the Trust.
 - d) In our opinion, the Balance Sheet, Income & Expenditure Account and Receipt & Payment comply with the accounting standards as applicable.
2. In our opinion and to the best of our information and according to explanations given to us; the said Statement of Accounts and document annexed thereto gives a true and fair view
 - i) in the case of Balance Sheet, State of Affairs of the Trust as at 31 March 2023;
 - ii) in the case of Income & Expenditure Account, excess of income over expenditure of the Trust for the year ended on the date; and
 - iii) in the case of Receipt & Payment Account, the flow of cash and bank for the year ended on the date.

For, **Sunil Trehan & Associates**
(Chartered Accountants)

Sunil Trehan, Partner
Membership number: 082674
Firm registration number: 09431N



UDIN: 2308264BGTGGN2148

Place: Gurugram
Date: 07 October 2023

COMPUTATION OF TOTAL INCOME AND TAX THEREON

NAME	:	COMPUTER SHIKSHA
ADDRESS	:	Property: G – 576, Florence Homes, Sushant Lok – II, Sector 57, Gurugram – 122 011 (Haryana) [India]
DATE OF FORMATION	:	14-Jun-12
PERMANENT ACCOUNT NUMBER	:	AABTC 4071 G
STATUS	:	Association of Person (AoP)
PREVIOUS YEAR ENDING ON	:	31-Mar-23
ASSESSMENT YEAR	:	2023-2024

(Amount in INR)

INCOME

(a) Donation Income	20,895,190
(b) Grant Received	9,121,430
(c) Interest on fixed deposits	1,780,076
(d) Interest on saving bank accounts	162,516
(f) Interest on Income Tax refund	7,752
	31,966,964
Less: Grant given against Children Computer Education Project	274,640

Total (A)	31,692,324
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Utilization of Specific Reserve	Total (B)	1,564,056
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Sub total [(A) + (B)]	33,256,380
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Less: APPLICATION OF INCOME

INCOME APPLIED TOWARDS OBJECTS OF COMPUTER SHIKSHA

Application Towards Revenue Expenditure

Expenditure as per Income and Expenditure Account	26,611,901
Less: Grant given against Children Computer Education Project	274,640
	26,337,261
Less: Interest on delayed deposit of T.D.S.	502
	26,336,759
Less: Depreciation during the year	3,534,547
	22,802,212
Add: Application towards Capital Expenditure (purchase of fixed assets)	1,715,684
	24,517,896
Less: Sale of fixed assets	90,109
	24,427,787
Accumulation of income to the extent of 15% of income (i.e. 15% of INR 31,688,210)	4,753,849

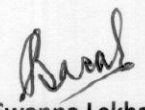
Creation of Specific Reserve as per section 11(2)	4,075,000
Total (C)	33,256,636


Taxable Income [(A) + (B) - (C)]	Nil
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Tax on Taxable Income

Less : Tax deducted at Source	168,633	
Tax collected at source	11,360	179,993
Balance due/ (refundable)		(179,993)

For, Computer Shiksha


(Swapna Lekha Basak)
(Secretary)


(Rakesh Suri)
(President)

COMPUTER SHIKSHA

Financial Year 2022-2023
Assessment Year 2023-2024

Details of amount accumulated/ set apart within the meaning of section 11(2) in the last five years, viz., previous years relevant to the current assessment year and the ten preceding assessment years

Year of Accumulation (Financial Year)	Amount accumulated	Whether invested in accordance with the provisions of section 11(5)	Purpose of Accumulation	(Amount in INR)	
				Amount Applied	Balance amount available for application
2017-2018	1,564,056	Yes	For the objective of the Trust To help the organization to promote education among underprivileged children and in the interest of public in general	1,564,056	-
2018-2019	2,877,079	Yes	For the objective of the Trust To help the organization to promote education among underprivileged children and in the interest of public in general	-	2,877,079
2019-2020	-	Yes	For the objective of the Trust To help the organization to promote education among underprivileged children and in the interest of public in general	-	2,877,079
2020-2021	7,200,000	Yes	For the objective of the Trust To help the organization to promote education among underprivileged children and in the interest of public in general	-	10,077,079
2021-2022	330,000	Yes	For the objective of the Trust To help the organization to promote education among underprivileged children and in the interest of public in general	-	10,407,079
2022-2023	4,075,000	Yes	For the objective of the Trust To help the organization to promote education among underprivileged children and in the interest of public in general	-	14,482,079

COMPUTER SHIKSHA

Property: G – 576, Florence Homes, Sushant Lok – II, Sector 57, Gurugram – 122011 (Haryana) [India]

BALANCE SHEET AS ON 31 MARCH 2023

As on 31-Mar-22	Liabilities	As on 31-Mar-23	As on 31-Mar-22	Assets	(Amount in INR) As on 31-Mar-23
28,535,183	General Fund				
	Opening Balance		9,737,487	Fixed Assets	
	Add: Excess of Income over Expenditure	28,535,183		(As per Schedule "1")	7,919,058
	Add: Transfer from Specific Reserve	5,442,974			
	Less: Transfer to Specific Reserve	1,564,056		Investments	
		4,075,000	26,619,423	Fixed deposits with banks	
11,971,135	Specific Reserve				
	Opening Balance			Current Assets, Loans and Advances	
	Less: Transfer to General Fund	11,971,135		Cash at Banks	
	Add: Transfer from General Fund	1,564,056	3,480,498	Balance in savings bank accounts	4,741,274
		4,075,000			
16,021	Assets Fund				
			22,000	Security Deposit- Rent	90,000
			91,197	Advances to staff	245,161
			406,250	Accrued interest	192,616
			218,909	T.D.S. Receivable	307,654
			-	Advance Rent	45,000
			-	Prepaid Expenses	2,021
					882,451.89
40,575,763	Total	46,132,943	40,575,763	Total	46,132,943

Summary of Significant Accounting Policies- Schedule 5

The accompanying notes are an integral part of the financial statements.

In terms of our report of even date attached

For, Sunil Trehan & Associates
(Chartered Accountants)



Sunil Trehan, Partner

Membership number: 082677

Firm registration number: 09431N

UDIN: 2308264 BGTG 6N 2148

Place: Gurugram

Date: 07 October 2023

For, Computer Shiksha

(Swapna Lekha Basak)
(Secretary)

(Rakesh Suri)
(President)

COMPUTER SHIKSHA

Property: G-576, Florence Homes, Sushant Lok - II, Sector 57, Gurugram - 122 011 (Haryana) [India]

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31 MARCH 2023

	For year ended on 31 March 2022	For year ended on 31 March 2023	For year ended on 31 March 2022	For year ended on 31 March 2023	Income	(Amount in INR) For year ended on 31 March 2023
Expenditure						
240,524 Computer for Schools (Schedule "4")		562,240	8,953,854	Donation Received (Schedule "2")		20,895,190
929,332 Training of Trainers		1,214,591	9,400,000	Grant Received (Schedule "3")		9,121,430
1,380,000 Donation of computer equipments to schools		2,961,074				
235,598 Children Computer Education Project		274,640	1,218,553	Interest on fixed deposits		1,780,076
- Outreach Programs		629,261	353,547	Interest on savings bank accounts		162,516
- Consultancy Charges		88,064	7,330	Interest on Income Tax Refund		7,752
1,446,703 Computer Transportation Expenses		2,681,645				
8,978 Postage and Courier Expenses		1,790	30,090	Profit on sale of assets		90,109
5,556,468 Salary		9,385,245	41,660	Miscellaneous Income		100
683,441 Staff Welfare Expenses		1,307,119				
144,571 Medical treatment of staffs		387,998				
- Educational Support for Staff		49,050				
5,900 Audit Fees		5,900				
5,719 Bank Charges		1,479				
444,031 Office and Warehouse Rent		478,004				
176,759 Vehicle Running and Maintenance Expenses		349,823				
198,006 Conveyance Expenses		151,170				
1,257,494 Travelling Expenses		889,256				
4,998,586 Depreciation		3,534,547				
472 Miscellaneous Expenses		30,359				
381,287 Office Expenses		551,704				
272,557 Printing and Stationery Expenses		681,647				
86,662 Telephone and Internet Charges		179,889				
30,217 Water Expenses		4,970				
137,468 Electricity Expenses		134,408				
- Recruitment Expenses		56,640				
- Interest on delayed deposit of T.D.S.		502				
- Office Insurance		18,888				
61,633 Balance written off		2,298				
1,322,630 Excess of Income over Expenditure (transferred to General Fund)		5,442,974				
20,005,034	Total	32,057,173	20,005,034	Total		32,057,173

Summary of Significant Accounting Policies- Schedule 5

The accompanying notes are an integral part of the financial statements.

In terms of our report of even date attached

For, Sunil Trehan & Associates
(Chartered Accountants)



Sunil Trehan, Partner
Membership number: 082624
Firm registration number: 09431N

UDIN: 23082674B6TG6N2148

Place: Gurugram

Date: 07 October 2023

For, Computer Shiksha

(Swapna Lekha Basak)
(Secretary)

(Rakesh Suri)
(President)

Property: G – 576, Florence Homes, Sushant Lok – II, Sector 57, Gurugram – 122011(Haryana) [India]

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31 MARCH 2023

For year ended on Receipts		For year ended on Payments		(Amount in INR)
31 March 2022		31 March 2022		For year ended on 31 March 2023
Opening Balances:				
29,406	Cash-in-Hand	-	Audit Fees	5,900
8,476,344	Cash with banks - balance of saving bank accounts	3,480,498	Salary	9,374,329
Income received during the year				
8,953,854	Donation Received	683,441	Staff Welfare Expenses	1,307,119
9,400,000	Grant Received	20,895,190	Medical treatment of staffs	387,998
262,813	Interest on fixed deposits	9,121,430	Educational Support for Staff	49,050.00
353,547	Interest on savings bank accounts	254,340	Bank Charges	1,479
41,660	Miscellaneous Income	162,516	Outreach Programs	629,261
Other Receipts				
30,190	Sale of fixed assets	-	Office and Warehouse Rent	607,244
85,430	Income Tax Refund	-	Vehicle Running and Maintenance Expenses	349,823
			Conveyance Expenses	151,170
		90,109	Travelling Expenses	1,003,477
		99,000	Miscellaneous Expenses	30,359
			Office Expenses	551,704
13,200,000	Maturity of fixed deposits	4,600,000	Computer Transportation Expenses	2,637,110
			Postage and Courier Expenses	1,790
			Printing and Stationery Expenses	681,647
			Telephone and Internet Charges	179,348
			Water Expenses	4,970
			Electricity Expenses	134,408
			Computer for School	562,240
			Training of trainers	1,214,591
			Donation of computer equipments to schools	2,928,996
			Children Computer Education Project	274,640
			Consultancy Expenses	88,064
			Recruitment Expenses	56,640
			Interest on delayed deposit of T.D.S.	502
			Office Insurance	20,908

COMPUTER SHIKSHA

Property: G – 576, Florence Homes, Sushant Lok – II, Sector 57, Gurugram – 122011(Haryana) [India]

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31 MARCH 2023

For year ended on Receipts 31 March 2022	For year ended on 31 March 2023	For year ended on Payments 31 March 2022	(Amount in INR)
		Purchase of fixed assets during the year	For year ended on 31 March 2023
		1,465,774 Computer Items	439,500
		3,540 Electrical items	-
		190,230 Furniture	-
		60,805 Laptop Battery	-
		37,700 Air Conditioner	-
		11,448 Tablet	-
		9,520 Cycle	-
		40,248 Printer	5,500
		1,030,000 Car	-
		170,048 Two wheeler vehicles	1,247,320
		40,349 Mobile Phone	-
			34,724
		Investment in Fixed Deposits	9,000,000
		Closing Balances	
		Cash-in-Hand	
		3,480,498 Cash with banks - balance of saving bank accounts	4,741,274
40,833,244	38,703,083	Total	38,703,083

Summary of Significant Accounting Policies- Schedule 5
The accompanying notes are an integral part of the financial statements.

In terms of our report of even date attached

For, Sunil Trehan & Associates
(Chartered Accountants)



Sunil Trehan, Partner
Membership number: 0826574
Firm registration number: 09431N

UDIN: 23082674B6T6GN2148

Place: Gurugram

Date: 07 October 2023

For, Computer Shiksha

(Rakesh Suri)
(President)

(Swapna Lekha Basak)
(Secretary)

COMPUTER SHIKSHA

Property: G – 576, Florence Homes, Sushant Lok – II, Sector 57, Gurugram – 122 011 (Haryana) [India]

Statement of Fixed Assets (and depreciation thereon) as per Income Tax Act, 1961

Schedule "1"

Particular	Rate	Opening Balance	Addition		Deletion	Total Amount	Depreciation	(Amount in INR)	
			Upto 30 September 2022	After 30 September 2022				Written Down Value (WDV) as on 31 March 2023	Value (WDV) as on 31 March 2023
Purchase of items									
Computer Items	40%	7,101,858	-	439,500	-	7,541,358	2,928,643	4,612,715	4,612,715
Laptop Battery	40%	46,464	-	-	-	46,464	18,586	27,878	27,878
Air Conditioners	15%	34,872	-	-	-	34,872	5,231	29,641	29,641
Laptop	40%	345,600	-	-	-	345,600	138,240	207,360	207,360
Camera	15%	40,667	-	-	-	40,667	6,100	34,567	34,567
Tablet	40%	10,589	-	-	-	10,589	4,236	6,353	6,353
Desktop Computer	40%	58,330	-	-	-	58,330	23,332	34,998	34,998
Digital Alarm Clock	15%	275	-	-	-	275	41	234	234
Cycle	15%	8,806	5,500	-	-	14,306	2,146	12,160	12,160
Invertor	15%	68,501	-	-	-	68,501	10,275	58,226	58,226
Hot Beverage Vending Machine	15%	4,503	-	-	-	4,503	675	3,828	3,828
Domain Name	25%	5	-	-	-	5	1	4	4
Website Development	25%	42,992	-	-	-	42,992	10,748	32,244	32,244
Computer Software	25%	12,601	-	-	-	12,601	3,150	9,451	9,451
Furniture	10%	266,172	-	-	-	266,172	26,617	239,555	239,555
Printer	40%	26,939	-	-	-	26,939	10,776	16,163	16,163
Cooler	15%	450	-	-	-	450	68	382	382
Projector	15%	5,601	-	-	-	5,601	840	4,761	4,761
CCTV Monitor	15%	10,574	-	-	-	10,574	1,586	8,988	8,988
Mobile Phone	15%	46,785	34,724	-	-	81,509	12,226	69,283	69,283
Ertiga Car	15%	952,750	-	-	-	952,750	142,913	809,837	809,837
Electrical items	15%	106,847	-	-	-	106,847	16,027	90,820	90,820
Two wheeler Vehicles	15%	157,294	-	-	-	157,294	23,594	133,700	133,700
Maruti Eco Car	15%	371,991	-	-	-	371,991	55,799	316,192	316,192
Mahindra Bolero Neo Car	15%	-	-	1,235,960	-	1,235,960	92,697	1,143,263	1,143,263
Sub total (a)		9,721,466	40,224	1,675,460	-	11,437,150	3,534,547	7,902,603	7,902,603
Items received as donations									
New Computer Items		8,980	-	-	-	8,980	-	8,980	8,980
Projector		980	-	-	-	980	-	980	980
Old Computer Items		6,061	-	683	249	6,495	-	6,495	6,495
Sub total (b)		16,021	-	683	249	16,455	-	16,455	16,455
Total [(a) + (b)]		9,737,487	40,907	1,675,460	249	11,453,605	3,534,547	7,919,058	7,919,058

COMPUTER SHIKSHA

Property: G – 576, Florence Homes, Sushant Lok – II, Sector 57, Gurugram – 122 011 (Haryana) [India]

Details of donation received during year ended on 31 March 2023**Schedule "2"**

For year ended on 31 March 2022	Particulars	(Amount in INR) For year ended on 31 March 2023
	Non- FCRA	
1,000,000	Bengal Finance and Investments	
1,000,000	Letz Dream Foundation	4,500,000
-	Virtusa	1,000,000
-	Sika India Private Limited	1,100,000
3,154,861	Other donations	1,600,000
		3,284,236
5,154,861		
	Sub- total (A)	11,484,236
	FCRA	
-	Indian Development & Relief Fund	
3,798,993	Donations received through Benevity (United Kingdom) online	9,306,302
		104,652
3,798,993		
	Sub- total (B)	9,410,954
8,953,854	Total [(A) + (B)]	20,895,190

Details of grants received during year ended on 31 March 2023**Schedule "3"**

For year ended on 31 March 2022	Particulars	(Amount in INR) For year ended on 31 March 2023
	Non- FCRA	
900,000	Volkswagen India Private Limited	-
1,000,000	Afton Chemical India Private Limited	
1,500,000	Spirotech Heat Exchangers Private Limited	550,000
6,000,000	United Way of Delhi	2,000,000
		6,571,430
9,400,000	Total	9,121,430

Computers for School**Schedule "4"**

For year ended on 31 March 2022	Particulars	(Amount in INR) For year ended on 31 March 2023
33,101	Computer refurbishment and repair & maintenance expenses	32,932
207,422	Packing & Handling Charges	529,308
240,524	Total	562,240

Notes to accounts of the financial statements for year ended on 31 March 2023**1. Nature of activities**

COMPUTER SHIKSHA, a trust registered under the Indian Trust Act, 1882, was established on **14 June 2012**. In broad terms, the Trust wants to bridge the digital divide in the Country. Hence, the mission is:

- to provide computer knowledge and training with passion and commitment,
- to deliver value in the form of computer trained people, who use this skill for the betterment of their lives in every possible way, and
- to use technology to deliver solutions and reduce challenges faced by under- served communities in every walk of life.

The Trust has adopted a B2B or, say, NGO to NGO/ School approach for the entire endeavor. This entails supporting other NGOs/ schools, who lack the ability to provide computer literacy. The partner NGOs and schools have their constituencies of strength in terms of aggregating students, but they are not able to provide expertise of the Trust. The Trust enables computer literacy in a school/ NGO by

- enabling teachers/ resources to facilitate the class. A 12th standard pass person, who may have never seen a computer in life, can become a computer trainer after eight days training in Gurugram or any other center by the Trust by learning how to use self- learning videos.
- sharing the self-learning videos and bilingual manuals, which have been created in- house,
- support arranging the required hardware and maintaining it forever,
- monitoring the classes periodically,
- evaluating students to certify them,
- having the flexibility to design their timetable, and
- finally certifying the students.

Computer Shiksha (CS) is serving 150,700+ children through 850+ CS enabled computer centers in schools in 23 states in India and has certified 57,609 students in various modules of CS computer course. In addition, CS has trained 1,652 trainers and is providing maintenance support to 9,148 computers for schools all over India.

2. Significant Accounting Policies**Statement of Accounts**

The statement of accounts has been prepared on a going concern basis in accordance with the generally accepted accounting principles and practices on the historical cost convention and in the manner as decided by the Board of Trustees of the Trust.

Method of Accounting

Books of account have been maintained on the basis of the mercantile system of accounting except otherwise mentioned in the subsequent paragraphs.

Grants/ Donations

- Two kinds of donations are received by the Trust i.e., cash donation and donation in kind.
- Revenue donations are received to finance the activities of the Trust. It is recognized on a cash basis and shown as income in Income and Expenditure Account.
- The donations received in kind by Computer Shiksha such as used computers and related items etc. are recorded at nominal value (INR 1 each) and shown as asset fund in the Balance Sheet & corresponding amount is added in the fixed asset. **Details of used assets received as donation are mentioned below:**

Particulars	For year ended on 31 March 2023	For year ended on 31 March 2022
Computers/ laptops/ tablets/ TFTs alone	683	1,472
Projectors	Nil	Nil

Interest Income

Interest income has been accounted for on an accrual basis.

Fixed Assets

Fixed assets are stated at cost of acquisition and subsequent improvements thereto including duties, freight, and other incidental expenses less accumulated depreciation.

Computers and laptops provided to schools are considered as assets of Computer Shiksha as their ownership has not been transferred.

Depreciation

- Provision for depreciation has been made for all fixed assets under 'Written Down Value' Method as per rates provided under the Income Tax Act, 1961. On assets acquired up to 30 September 2022, full depreciation has been provided and on assets acquired after 30 September 2022, half depreciation has been provided.
- No provision for depreciation has been made on used computers and related items, which were received as donations.

Provision for Tax

Provision for taxation has not been considered necessary in view of the acceptance of the claim for exemption under section 11 of the Income Tax Act, 1961.

Previous Year's Figures

Previous year's figures have been regrouped/ reclassified, wherever necessary, to correspond with the current year's classification/ disclosure.

As per the Audit Report of even date attached

For, **Sunil Trehan & Associates**
(Chartered Accountants)



Sunil Trehan, Partner

Membership number: 082674

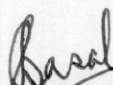
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UDIN: 2308264BGTGGN2148

Place: Gurugram

Date: 07 October 2023

For, **Computer Shiksha**


(**Swapna Lekha Basak**)
(Secretary)


(**Rakesh Suri**)
(President)