

SUNIL TREHAN & ASSOCIATES CHARTERED ACCOUNTANTS

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AUDITOR'S REPORT

To,

The Trustee of COMPUTER SHIKSHA Gurugram

We have audited the attached Balance Sheet of **COMPUTER SHIKSHA** as at 31 March 2025 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 2025;
 - ii) in the case of Income & Expenditure Account, excess of expenditure over income 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: 25082674BMILTB 5828

Place: Gurugram

Date: 30 September 2025

COMPUTATION OF TOTAL INCOME AND TAX THEREON

NAME

COMPUTER SHIKSHA

ADDRESS

Property: Office No. 208, Second Floor, Navkriti Arcade, Sushant Lok-II,

Sector 55, Gurgaon-122003, (Haryana) [India]

DATE OF FORMATION

PERMANENT ACCOUNT NUMBER

AABTC 4071 G

STATUS

Association of Person (AoP)

PREVIOUS YEAR ENDING ON

31-Mar-25

ASSESSEMENT YEAR

2025-2026

		(Amount in INR)
INCOME (a) Donation Income (b) Grant Received (c) Interest on fixed deposits (d) Interest on saving bank accounts (e) Interest on Income Tax refund (f) Profit on Sale of Assets		26,350,796 35,109,842 2,427,235 407,989 23,130 399,292 64,718,283
Less: Grant given against Children Computer Education Project		-
	Total (A)	64,718,283
Transfer to Specific Reserve	Total (B)	4,160,000
Sub tota	I [(A) - (B)]	68,878,283
Less: APPLICATION OF INCOME INCOME APPLIED TOWARDS OBJECTS OF COMPUTER SHIKSHA Application Towards Revenue Expenditure Expenditure as per Income and Expenditure Account Less: Expenses not actually paid during the year Less: Interest on delayed deposit of T.D.S. Less: Depreciation during the year Add: Application towards Capital Expenditure (purchase of fixed assets) Less: Sale of fixed assets	52,33 52,33 1,55 50,78 50,86	4,965 50,600 64,365 1,470 52,895 61,664 11,231 66,198 67,429 5,767 50,851,662
Accumulation of income to the extent of 15% of income (i.e. 15% of INR 64,718,283)		9,707,742
	Total (C)	60,559,405
Taxable Income [(A	A) - (B) - (C)]	(1,122)

Tax on Taxable Income

Less: Tax deducted at Source

Tax collected at source

Balance due/ (refundable)

269027.5

269,028

(269,028)

(Swapna Lekha Basak)

(Secretary)

(Rakesh Suri) (President)

For, Computer Shiksha

Financial Year 2024-2025 Assessment Year 2025-2026

(Amount in INR)

4,160,000

4,634,000

9,848,079

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

2024-2025

4,160,000

14,482,079

Yes

Whether invested in accordance with the provisions of Balance Year of Accumulation amount available for application Amount Purpose of **Amount Applied** accumulated . Accumulation (Financial Year) section 11(5) 2018-2019 2,877,079 Yes For the objective of the Trust To help 2,877,079 the organization to promote education among underprivileged children and in the interest of public in general 2019-2020 N/A N/A 2020-2021 7,200,000 Yes For the objective of the Trust To help 6,971,000 229,000 the organization to promote education among underprivileged children and in the interest of public in general 2021-2022 330,000 Yes For the objective of the Trust To help 330,000 the organization to promote education among underprivileged children and in the interest of public in general 2022-2023 4,075,000 Yes For the objective of the Trust To help 4,075,000 the organization to promote education among underprivileged children and in the interest of public in general 2023-2024 N/A N/A

For the objective of the Trust To help

the organization to promote education among underprivileged children and in the interest of public

in general

Property: Office No. 208, Second Floor, Navkriti Arcade, Sushant Lok-II, Sector 55, Gurgaon-122003, (Haryana) [India]

BALANCE SHEET AS ON 31 MARCH 2025

(Amount in INR)	As on 31-Mar-25	3,970,556	33,642,938			10,275,090							1,962,903				49,851,487	
Ā				ies				45,000	1	1,643,321	270,014		4,568					
2	As on Assets Aar-24	Fixed Assets (As per Schedule "1")	Investments Fixed deposits with banks	Current Assets, Loans and Advances	Cash at Banks	Balance in savings bank accounts		Security Deposit- Rent	Advances to staff	Accured interest	T.D.S. Receivable	Accounts Receivable	Prepaid Expenses				Total	
	As on 31-Mar-24	5,451,789	27,792,817			3,672,144		160,500	146,394	249,213	377,067	1	1,368				37,851,293	
	As on 31-Mar-25		44,335,907				4,634,000		086							880,600	49,851,487	
		32,832,589	1		4,634,000	r						772,007	11,800	13,576	18,416	64,801		
	Liabilities	32,832,589 General Fund Opening Balance Add: Excess of Income over Expenditure	Add: Transfer from Specific Reserve Less: Transfer to Specific Reserve	4,634,000 Specific Reserve	Opening Balance	Less: Transfer to General Fund	Add: Transfer from General Fund		16,747 Assets Fund		Current Liabilities and Provisions	Accounts Payable	Audit Fees Payable	Salary Payable	T.D.S. Payable	E.P.F. and E.S.I. Payable	Total	
	As on 31-Mar-24	32,832,589		4,634,000					16,747			124,653	2,900	130,361	60,623	46,419	37,851,293	

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

Chartered Accountable

Sunil Trehan, Parther New Delhi Selembership number: 084614 November Firm registration number: 09431N

UDIN: 250826746M1L565828

Place: Gurugram

Date: 30 September 2025

(Swapna Lekha Basak)

(Secretary)

For, Computer Shiksha

(Rakesh Suri)
(President)

Property: Office No. 208, Second Floor, Navkriti Arcade, Sushant Lok-II, Sector 55, Gurgaon-122003, (Haryana) [India]

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31 MARCH 2025

350,871 10,787,146 Donation Received (Schedule "2") 1,465,665 13,123,255 Grant Received (Schedule "2") 1,465,665 13,123,255 Grant Received (Schedule "3") 25,181,722 1,958,962 Interest on recome tax refund 4,594,536 12,928,289 1,409 Miscellenous Income tax refund 4,594,536 12,928,289 1,409 Miscellenous Income 5,900 3,581 1,363,000 5,900 8,482,703 Excess of Expenditure over Income 5,800 1,363,000 1,363,000 1,363,000 1,363,000 1,363,000 1,363,000 1,363,000 1,363,000 1,363,000 1,410,914 1,561,664 8,803,000 1,470 1,	Expenditure	For year ended on	For year ended on	Income	(Amount in INR) For year ended on
350,871 10,797,146 Donation Received (Schedule "2") 1,465,665 13,123,255 Grant Received (Schedule "3") schools 25,181,722 1,984,962 Interest on fixed deposits 98,380 187,585 Interest on savings bank accounts 360,000 8,294,536 125,927 Profit on sale of assets 12,928,289 172,029 Profit on sale of assets 772,030 295,166 8,482,703 Excess of Expenditure over Income 5,900 3,581 1,409 Miscellenous Income 5,900 203,284 431,319 1,110,914 1,10,914 1,10,914 1,110		31 March 2025	31 March 2024		31 March 2025
1,465,665 13,123,255 Grant Received (Schedule "3") 25,181,722 1,954,962 Interest on fixed deposits 360,000 4,594,536 5,505 125,927 Profit on sale of assets 702,079 295,166 5,900 3,254 431,319 1,10,914 1,551,664 58,308 288,521 288,521 373,556 682,676 540,039 7,280 252,870 1,470 280,231 1,470 280,770 280,231 1,470 280,770 280,770 280,770 280,770 280,770 280,770 280,770 280,770 280,770 280,770 280,770 280,770	387,322 Computer for schools (Schedule "4")	350,871	10,797,146	Donation Received (Schedule "2")	26,350,796
25,181,722 1,954,962 Interest on fixed deposits 98,380 98,380 360,000 4,594,536 5,505 12,928,289 172,079 172,079 173,319 1,110,914 1,551,664 58,308 288,521 373,556 682,676 546,039 7,280 252,870 1,470 280,231 1,470 280,231 1,8471 55,700		1,465,665	13,123,255	Grant Received (Schedule "3")	35,109,842
98,380 38,380 38,380 38,380 38,380 4,594,962 Interest on fixed deposits 380,000 4,594,336 12,928,289 702,079 295,166 3,581 1,383,000 203,254 431,319 1,110,914 1,561,664 58,308 288,521 373,556 682,676 546,039 7,280 252,870 1,470 280,231 18,471 53,700	Donation of computer equipments to schools	25,181,722			
98,380	Children Computer Education Project	1	1,954,962	Interest on fixed deposits	2.427.235
360,000 8,229 Interest on income tax refund 4,594,536 12,928,389 125,927 Profit on sale of assets 702,079 295,166 8,482,703 Excess of Expenditure over Income 5,900 3,581 1,363,000 203,254 431,319 1,110,914 1,551,664 58,308 288,521 373,566 682,676 546,039 7,280 252,870 1,470 280,231 ss 18,471		98,380	187,585	Interest on savings bank accounts	407.989
4,594,536 4,594,536 12,928,289 12,928,289 12,928,289 12,070 12,070 12,070 12,070 12,070 14,070 14,070 14,070 14,070 14,070 14,070 14,070 14,070 18,070		360,000	8,229	Interest on income tax refund	23,130
12,928,289 12,928,289 14,099 Miscellenous Income 702,079 295,166 5,900 3,581 1,363,000 203,254 431,319 1,110,914 1,581,664 5,8308 288,521 373,556 682,676 546,039 7,280 252,870 1,470 280,231 53,700	Computer Transportation Expenses	4,594,536			
12,928,289 1,409 702,079 295,166 5,900 3,581 1,363,000 203,254 431,319 1,110,914 1,551,664 58,308 288,521 373,556 682,676 546,039 7,280 252,870 1,470 280,231	Postage and Courier Expenses	5,505	125,927	Profit on sale of assets	399,292
702,079 295,166 5,900 3,581 1,363,000 203,254 431,319 1,110,914 1,551,664 58,308 288,521 373,556 682,676 546,039 7,280 252,870 1,470 280,231		12,928,289	1,409	Miscellenous Income	
295,166 8,482,703 3,581 1,363,000 203,254 431,319 1,110,914 1,551,664 58,308 288,521 373,556 682,676 546,039 7,280 252,870 1,470 280,231		702,079			
5,900 3,581 1,363,000 203,254 431,319 1,110,914 1,551,664 58,308 288,521 373,556 682,676 546,039 7,280 252,870 1,470 280,231		295,166	8,482,703	Excess of Expenditure over Income	1
1,36 20 20 43 1,11 1,55 1,55 88 88 82 22 28 28		2,900			
1,36 1,17 1,57 1,56 1,57 2,2 2,2 2,33 2,33 2,33 2,33 3,33 3,33		3,581			
27,11,15,15		1,363,000			
24 + 1 + 1 + 1 + 2 + 2 + 2 + 2 + 2 + 2 + 2	Vehicle Running and Maintenance Expenses	203,254			
2, 2, 2, 2, 2, 3, 2, 3, 2, 3, 2, 3, 2, 3, 2, 3, 3, 2, 3, 3, 3, 3, 3, 3, 3, 3, 3, 3, 3, 3, 3,		431,319			
2. 2. 2. 2. 3. 2. 3. 2. 3. 2. 3. 2. 3. 2. 3. 3. 3. 3. 3. 3. 3. 3. 3. 3. 3. 3. 3.		1,110,914			
\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		1,551,664			
SS		58,308			
S		288,521			
\$ 6 6 7 8 ° 2 8		373,556			
20 20 20 20 20 20 20 20 20 20 20 20 20 2	Printing and Stationery Expenses	682,676			
S2 52		546,039			
. 26 . 25 . 25 . 25 . 25 . 25 . 25 . 25		7,280			
Ss.		252,870			
28	nterest on delayed deposit of T.D.S.	1,470			
	Staff, Office and Warehouse Insurance	280,231			
53,700	Data Collection and Information Charges	18,471			
		53,700			

64,718,283

Total

34,681,216

64,718,283

Total

34,681,216

Property: Office No. 208, Second Floor, Navkriti Arcade, Sushant Lok-II, Sector 55, Gurgaon-122003, (Haryana) [India]

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31 MARCH 2025

(Amount in INR)

r year ended on	Expenditure	For year ended on For year ended on	Income	
31 March 2024		31 March 2025 31 March 2024		

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

Summary of Significant Accounting Policies- Schedule 5

In terms of our report of even date attached

For, Sunil Trehan & Associates (Chartered Accountants)

Sunil Trehan, Partner support Membership number: 08267 Account Firm registration number: 09431N New Delhi

UDIN: 250826746M1LJB5828

Date: 30 September 2025 Place: Gurugram

For, Computer Shiksha

(Rakesh Suri) (President)

(Swapna Lekha Basak) (Secretary)

Property: Office No. 208, Second Floor, Navkriti Arcade, Sushant Lok-II, Sector 55, Gurgaon-122003, (Haryana) [India]

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31 MARCH 2025

					(Amount in INR)
r ended on 31 March 2024	1 4 Receipts	For year ended on 31 March 2025	For year ended on Payments 31 March 2024	Payments	For year ended on 31 March 2025
	Opening Balances:			Expenditure paid during the year	
4,741,274		3,672,144	29,500 10,860,888	Audit Fees Salary	13,068,899
	bank accounts				
	Income received during the year		961,422	Staff Welfare Expenses Medical treatment of staffs	607,155 295,166
10,797,146	Donation Received	26,300,796	1	Educational Support for Staff	1
13,123,255	Grant Received	35,109,842	471	Bank Charges	3,581
503,631	Interest on fixed deposits	814,099	97,188	Outreach Programs	98,380
187,585	Interest on savings bank accounts	407,989	1,265,999	Office and Warehouse Rent	1,363,000
1,409	Miscellenous Income	1	210,949	Vehicle Running and Maintenance Expenses	203,254
			368,246	Conveyance Expenses	431,319
	Other Receipts		908,525	Travelling Expenses	1,110,914
428,021	Sale of fixed assets	399,292	31,939	Miscellaneous Expenses	58,308
134,890	Income tax refund	399,210	352,146	Office Expenses	288,521
1	Security deposits received back	115,500	409,274	Office Repair & Maintenance	373,556
			3,937,706	Computer Transportation Expenses	4,594,536
7,400,000	7,400,000 Maturity of fixed deposits	19,149,879	7,405	Postage and Courier Expenses	5,505
			740,456	Printing and Stationery Expenses	682,676
			289,045	Telephone and Internet Charges	546,039
			7,796	Water Expenses	7,280
			249,620	Electricity Expenses	252,870
			387,322	Computer for School	350,871
			2,803,043	Training of trainers	1,465,665
			6,984,034	Donation of computer equipments to schools	24,536,597
			77,920	Children Computer Education Project	ı
			360,000	Consultancy Expenses	360,000
			x	Interest on delayed deposit of T.D.S.	1,470
			14,310	Office Insurance	283,431
			17 061	AAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAA	

18,471

17,261 Website Maintenance Expense 37,347 Data Collection and Information Charges

Property: Office No. 208, Second Floor, Navkriti Arcade, Sushant Lok-II, Sector 55, Gurgaon-122003, (Haryana) [India]

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31 MARCH 2025

			(Amount in INR)
For year ended on 31 Receipts March 2024	For year ended on For year ended on Payments 31 March 2025 31 March 2024	Payments	For year ended on 31 March 2025
	225,564 70,500	Other Payments 225,564 Purchase of fixed assets during the year 70,500 Security Deposit	86,198
	1,400,000	1,400,000 Investment in fixed deposits	25,000,000
	3,672,144	Closing Balances - Cash-in-Hand 3,672,144 Cash with banks - balance of saving bank accounts	10,275,090

Summary of Significant Accounting Policies- Schedule 5

Total

37,317,211

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 Accountains) Manager Manage

FRN: 009431N Sunil Trehan, Parther Acco. Membership number: 082674

NDIN: 750 82674 BM 1L JB 5828 Firm registration number: 09431N

Place: Gurugram Date: 30 September 2025

For, Computer Shiksha

86,368,751

Total

37,317,211

86,368,751

(Rakesh Suri) (President)

(Swapna Lekha Basak) (Secretary)

Property: Office No. 208, Second Floor, Navkriti Arcade, Sushant Lok-II, Sector 55, Gurgaon-122003, (Haryana) [India]

Schedule "1"

1961	
Act,	
Тах	
er Income	
as p	
thereon) a	
nd depreciation	
sets (an	
Fixed As	
Statement of I	

Allow Dipto Affer 30 September 2024 40% 2,767,629	Particular	Rate	Opening	Add	Addition	Deletion	Total Amount	Depreciation	Written Down
40% 2,767,629			Balance		After				Value (WDV) as
40% 2,767,629					30 September 2024				on 31 March 2025
40% 2,767,629	Purchase of items								
40% 16,727	Computer Items	40%	2,767,629	i	•		2,767,629	1,107,052	1,660,577
15% 57,495	Laptop Battery	40%	16,727		,	1	16,727	6,691	10,036
40% 124,416	Air Conditioners	15%	57,495	,		L	57,495	8,624	48,871
15% 48,861	Laptop	40%	124,416	•		t	124,416	49,766	74,650
40% 19,650	Camera	15%	48,861			1	48,861	7,329	41,532
40% 20,999	Tablet	40%	19,650	•		1	19,650	7,860	11,790
15% 199	Desktop Computer	40%	20,999	,		1	20,999	8,400	12,599
15% 10,336 - 36,700 15% 98,027 - 36,700 15% 18,698 36,700 25% 24,183 36,700 25% 24,183 36,700 25% 7,088 36,700 10% 245,516 36,740 15% 7,640 - 49,498 15% 77,197 36,198 16x 1,672,118 86,198 16x 1,672,118 36,198 16x 1,672,118 11,672,118 16x 1,672,118 11,672,118 16x 1,672,118 36,198 16x 1,6747 16x 1,674 16x 1,6747 16x 1,6747 16x 1,6747 16x 1,6747 16x 1,674 16x 1,6747 16x 1,6747 16x 1,6747 16x 1,6747 16x 1,674 16x 1,6747 16x 1,6747 16x 1,6747 16x 1,6747 16x 1,674 16x 1,6747 16x 1,6747 16x 1,6747 16x 1,6747 16x 1,674 16x 1,6747 16x 1,674 17x	Digital Alarm Clock	15%	199			1	199	30	169
g Machine 15% 98,027 - 36,700 g Machine 15% 18,698 - 3 t 25% 24,183 - 5 25% 24,183 - 5 1,0% 245,516 - 5 1,0% 325 - 5 1,5% 4,047 - 5 1,5% 77,197 - 5 1,6% 1,672,118 - 5 1,0% 13,805 - 5 1,0% 13,805 - 5 1,0% 13,805 - 5 1,0% 13,805 - 5 1,0% 13,805 - 6 1,0% 13,805 - 6 1,0% 13,805 - 6 1,0% 13,805 - 6 1,0% 14,747 - 7 1,0% 16,747 - 7 1,0% 16,747 - 7 1,0% 16,747 - 7 1,0% 16,747 - 7 1,0% 16,747 - 7 1,0% 16,747 - 7 1,0% 16,747 - 7 1,0% 16,747 - 7 1,0% 16,747 - 7 1,0% 16,747 - 7 1,0% 16,747 - 7 1,0% 16,747 - 7 1,0% 16,747 - 6 1,0% 16,747 - 6 1,0% 1,0% 16,747 - 6 1,0% 1,0% 1,0% 1,0% 1,0% 1,0% 1,0% 1,0%	Cycle	15%	10,336	ī		1	10,336	1,550	8,786
g Machine 15% 18,698 25% 24,183	Invertor	15%	98,027	•	36,700	1	134,727	17,456	117,271
t 25% 3 3	Hot Beverage Vending Machine	15%	18,698		1	1	18,698	2,805	15,893
t 25% 24,183	Domain Name	25%	3	ı	1	ı	3	_	2
25% 7,088	Website Development	25%	24,183			ı	24,183	6,046	18,137
10% 245,516	Computer Software	25%	7,088			1	7,088	1,772	5,316
15% 9,698	Furniture	10%	245,516	í		1	245,516	24,552	220,964
15% 4,047	Printer	40%	869'6	•		ı	869'6	3,879	5,819
15% 4,047	Cooler	15%	325			1	325	49	276
15% 7,640 49,498 15% 76,740 - 49,498 15% 113,645 13,805 86,198 nations 8,980 - 86,198 6,787 - 1 (b) 16,747 16,747 1	Projector	15%	4,047			1	4,047	209	3,440
15% 76,740 - 49,498 15% 77,197 49,498 15% 113,645 13,805 86,198 I (a) 5,435,042 - 86,198 Shape	CCTV Monitor	15%	7,640	•	,	1	7,640	1,146	6,494
15% 77,197	Mobile Phone	15%	76,740		49,498	1	126,238	15,223	111,015
15% 113,645	Electrical items	15%	77,197			1	77,197	11,580	65,617
1 (b) 1,672,118	Two wheeler Vehicles	15%	113,645	•		1	113,645	17,047	96,598
1(a)	Motor Cars	15%	1,672,118	ī		1	1,672,118	250,818	1,421,300
1 (a) 5,435,042 - 86,198 onations 8,980 - 980 - 980 - 980 - 980 - 16,787 - 1 (b) 747 - 1	Refrigerator	10%	13,805	1	1	1	13,805	1,381	12,424
8,980 980 6,787 1 (b) 16,747 - 1			5,435,042	1	86,198	1	5,521,240	1,551,664	3,969,576
8,980 - 980 - 980 - 980 - 980 - 980 - 980 - 980 - 980 - 980 - 9787 - 16,747 - 14,011 - 6,747 - 14,011 - 98,108 - 14,011 - 98,108 - 14,011 - 98,108 - 14,011 - 98,108 - 14,011 - 98,108 - 14,011 - 98,108 - 14,011 - 98,108 - 14,011 - 98,108 - 14,011 - 98,108 - 14,011 - 98,010 - 14,010	Items received as donations								
980 - 980 -	New Computer Items		8,980			8,980	0	,	0
- 6,787 - 16,747 - 1 + (h)1 5,747 - 1	Projector		086			ı	980		086
16,747	Old Computer Items		6,787			6,787	1	1	1
F A A 5 1 780 - 86 108	Sub total (b)		16,747			15,767	086	1	086
001,00	Total [(a) + (b)]		5,451,789		86,198	15,767	5,522,220	1,551,664	3,970,556

Property: Office no. 208, Second Floor, Navkriti Arcade, Sushant Lok-II, Sector 55, Gurgaon-122003, (Haryana) [India]

		Schedule "2"
Details of donation receiv	ed during year ended on 31 March 2025	(Amount in INR)
For year ended on 31 March 2024	Particulars	For year ended on 31 March 2025
	Non- FCRA	
-	Bengal Finance and Investments	1,400,000
500,000	Letz Dream Foundation	1,000,000
	PW Foundation	5,000,000
-	Yes Bank Foundation Peener Foundation	156,227 200,000
	Cloudnine Foundation	500,000
8,254,191	Other donations	11,827,403
8,754,191	Sub- total (A)	20,083,630
	FCRA	
	Indian Development & Relief Fund	6,224,250
2,042,955	Donations received through Benevity (United Kingdom) online	42,916
2,042,955	Sub- total (B)	6,267,166
10,797,146	Total [(A) + (B)]	26,350,796
		Schedule "3"
Details of grants received	during year ended on 31 March 2025	Scriedule 3
		(Amount in INR)
For year ended on 31 March 2024	Particulars	For year ended on 31 March 2025
	Non- FCRA	
1,000,000	Volkswagen India Private Limited	
675,000	Afton Chemical India Private Limited	1,080,000
	Rush Techmart Solutions Private Limited	150,000
	Tide Water Oil Company India Limited	1,339,000 7,000,000
	Newgen Software Technologies Limited IAI Industries Limited	531,000
	Mitsubishi Corporation India Pvt. Ltd.	740,799
	Coreintegra Consulting Service Limited	140,000
	Amnet Trading India Private Limited	2,729,000
	Sokrati Technologies Private Limited	2,007,000 1,264,000
	Dentsu Media India Private Limited Centrient Pharmaceutical India Private Limited	1,965,153
	Rina Consulting Pvt. Ltd.	500,000
	Rina Classification	662,824
	EML Consultancy Services Pvt. Ltd.	906,906
1,800,000	Spirotech Heat Exchangers Private Limited	1,800,000
6,611,619	United Way of Delhi United Way of Mumbai	7,278,533 550,475
756,636	Bain Capability Centre India Private Limited	1,965,152
2,280,000	Synopsis India Private Limited	2,500,000
13,123,255	Total	35,109,842
		Schedule "4"
Computers for School		
For your and all an od		(Amount in INR)
For year ended on 31 March 2024	Particulars	For year ended on 31 March 2025
55,171	Computer refurbrishment and repair & maintenance expenses	118,263
332,151	Packing and handling Charges	232,608
387,322	Total	350,871

Property: Office No. 208, Second Floor, Navkriti Arcade, Sushant Lok- II, Sector 55, Gurgaon-122003, (Haryana) [India]

Schedule "5"

Notes to accounts of the financial statements for year ended on 31 March 2025

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) has served 10,12,678+ children through 3,151+ CS enabled computer centers in schools in 28 states in India and has certified 1,39,064 students in various modules of CS computer course. In addition, CS has trained 1,959 trainers and is providing maintenance support to 11048 computers, 2347 Magic boxes 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/ grants are received by the Trust i.e., cash donation and donation in kind.
- Revenue donations/ grants 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 2025	For year ended on 31 March 2024
Computers/ laptops/ tablets/ TFTs alone	789	740
Projectors	Nil	Nil

Interest Income

Interest income has been accounted for on an accrual basis.

Property: Office No. 208, Second Floor, Navkriti Arcade, Sushant Lok- II, Sector 55, Gurgaon-122003, (Haryana) [India]

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 treated as the assets of the respective schools, as ownership is transferred upon receipt.

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
 2024, full depreciation has been provided and on assets acquired after 30 September 2024, 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)

For, Computer Shiksha

REN: 009431N

Sunil Trehan, Partner

Membership number: 082674 Firm registration number: 09431N

UDIN: 25082674 BMILTB 5828

Place: Gurugram

Date: 30 September 2025

(Swapna Lekha Basak) (Secretary)

(Rakesh Suri) (President)