



**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

- 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.
- In our opinion, proper books of account have been kept by the Trust, so far as appears from our examination of the books.
- 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.
- 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

- in the case of Balance Sheet, State of Affairs of the Trust as at 31 March 2025;
- in the case of Income & Expenditure Account, excess of expenditure over income of the Trust for the year ended on the date; and
- 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: 25082674BMILJB 5828**

**Place:** Gurugram

**Date:** 30 September 2025

**COMPUTATION OF TOTAL INCOME AND TAX THEREON**

NAME	:	<b>COMPUTER SHIKSHA</b>
ADDRESS	:	Property: Office No. 208, Second Floor, Navkriti Arcade, Sushant Lok-II, Sector 55, Gurgaon-122003, (Haryana) [India]
DATE OF FORMATION	:	14-Jun-12
PERMANENT ACCOUNT NUMBER	:	<b>AABTC 4071 G</b>
STATUS	:	Association of Person (AoP)
PREVIOUS YEAR ENDING ON	:	31-Mar-25
ASSESSMENT YEAR	:	2025-2026

(Amount in INR)

**INCOME**

(a) Donation Income	26,350,796
(b) Grant Received	35,109,842
(c) Interest on fixed deposits	2,427,235
(d) Interest on saving bank accounts	407,989
(e) Interest on Income Tax refund	23,130
(f) Profit on Sale of Assets	399,292
	<u>64,718,283</u>

**Less:** Grant given against Children Computer Education Project

<b>Total (A)</b>	<u><b>64,718,283</b></u>
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Transfer to Specific Reserve

<b>Total (B)</b>	<u>4,160,000</u>
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<b>Sub total [ (A) - (B) ]</b>	<u><u><b>68,878,283</b></u></u>
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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

53,214,965

**Less:** Expenses not actually paid during the year

880,600

52,334,365

**Less:** Interest on delayed deposit of T.D.S.

1,470

52,332,895

**Less:** Depreciation during the year

1,551,664

50,781,231

**Add:** Application towards Capital Expenditure (purchase of fixed assets)

86,198

50,867,429

**Less:** Sale of fixed assets

15,767

50,851,662

Accumulation of income to the extent of 15% of income

9,707,742

(i.e. 15% of INR 64,718,283)

<b>Total (C)</b>	<u><u><b>60,559,405</b></u></u>
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<b>Taxable Income [(A) - (B) - (C)]</b>	<u><u><b>(1,122)</b></u></u>
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**Tax on Taxable Income**

**Less :** Tax deducted at Source

269027.5

Tax collected at source

-

269,028

**Balance due/ (refundable)**

**(269,028)**



(Swapna Lekha Basak)  
(Secretary)

For, Computer Shiksha



(Rakesh Suri)  
(President)

**COMPUTER SHIKSHA**

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

**Financial Year** 2024-2025  
**Assessment Year** 2025-2026

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

(Amount in INR)

Year of Accumulation (Financial Year)	Amount accumulated	Whether invested in accordance with the provisions of section 11(5)	Purpose of Accumulation	Amount Applied	Balance amount available for application
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	-	N/A	N/A	-	-
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	6,971,000	229,000
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		330,000
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	-	4,075,000
2023-2024	-	N/A	N/A	-	-
2024-2025	4,160,000	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	-	4,160,000
<b>14,482,079</b>				<b>9,848,079</b>	<b>4,634,000</b>

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

(Amount in INR)

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)

*Nubodh*

**Sunil Trehan, Partner** New Delhi  
FRN : 009431N  
Membership number: 082674

For, Computer Shiksha

# COMPUTER SHIKSHA

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)	
For year ended on 31 March 2024	Expenditure	For year ended on 31 March 2025	Income
387,322	Computer for schools (Schedule "4")	350,871	10,797,146
2,803,043	Training of trainers	1,465,665	13,123,255
6,984,034	Donation of computer equipments to schools	25,181,722	Donation Received (Schedule "2")
77,920	Children Computer Education Project	-	Grant Received (Schedule "3")
97,188	Outreach Programs	98,380	1,954,962
360,000	Consultancy Charges	360,000	Interest on fixed deposits
3,937,706	Computer Transportation Expenses	4,594,536	Interest on savings bank accounts
7,405	Postage and Courier Expenses	5,505	Interest on income tax refund
11,134,769	Salary	12,928,289	187,585
961,422	Staff Welfare Expenses	702,079	8,229
584,441	Medical treatment of staffs	295,166	125,927
5,900	Audit Fees	5,900	Profit on sale of assets
471	Bank Charges	3,581	1,409
1,310,999	Office and Warehouse Rent	1,363,000	Miscellaneous Income
210,949	Vehicle Running and Maintenance Expenses	203,254	8,482,703
368,246	Conveyance Expenses	431,319	Excess of Expenditure over Income
908,525	Travelling Expenses	1,110,914	
2,391,031	Depreciation	1,551,664	
31,939	Miscellaneous Expenses	58,308	
352,146	Office Expenses	288,521	
409,274	Office Shifting Charges	373,556	
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	
-	Interest on delayed deposit of T.D.S.	1,470	
14,962	Staff, Office and Warehouse Insurance	280,231	
17,261	Website Maintenance Expense	-	
37,347	Data Collection and Information Charges	18,471	
-	Balance written off	53,700	
	Excess of Income over Expenditure	11,503,318	
34,681,216	Total	64,718,283	34,681,216
			Total
			64,718,283

## COMPUTER SHIKSHA

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

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: 082674  
Firm registration number: 09431N

**For, Computer Shiksha**  
  
(Swapna Lekha Basak)  
(Secretary)

**(Rakesh Suri)**  
(President)

UDIN: 250826746MILJ05828

Place: Gurugram

Date: 30 September 2025

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

(Amount in INR)

For year ended on March 2024	Receipts	For year ended on 31 March 2025	For year ended on 31 March 2024	Payments	For year ended on 31 March 2025
	<b>Opening Balances:</b>			<b><u>Expenditure paid during the year</u></b>	
-	Cash-in-Hand	-	29,500	Audit Fees	-
4,741,274	Cash with banks - balance of saving bank accounts	3,672,144	10,860,888	Salary	13,068,899
	<b><u>Income received during the year</u></b>				
10,797,146	Donation Received	26,300,796	-	Educational Support for Staff	-
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	Miscellaneous Income	-	210,949	Vehicle Running and Maintenance Expenses	203,254
	<b><u>Other Receipts</u></b>			Conveyance Expenses	431,319
428,021	Sale of fixed assets	399,292	908,525	Travelling Expenses	1,110,914
134,890	Income tax refund	399,210	31,939	Miscellaneous Expenses	58,308
-	Security deposits received back	115,500	352,146	Office Expenses	288,521
			409,274	Office Repair & Maintenance	373,556
7,400,000	<b>Maturity of fixed deposits</b>	19,149,879	3,937,706	Computer Transportation Expenses	4,594,536
			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	-
			360,000	Consultancy Expenses	360,000
			-	Interest on delayed deposit of T.D.S.	1,470
			14,310	Office Insurance	283,431
			17,261	Website Maintenance Expense	-
			37,347	Data Collection and Information Charges	18,471

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

(Amount in INR)

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**

UDIN: 25082674 BM1LJB5828

Date: 30 September 2025

Good

(Swapna Lekha Basak)  
(Secretary)

(Rakesh Suri)  
(President)



## COMPUTER SHIKSHA

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

Schedule "1"

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

Particular	Rate	Opening Balance	Addition		Deletion	Total Amount	Depreciation	Written Down Value (WDV) as on 31 March 2025
			Upto					
			30 September 2024	After 30 September 2024				
Purchase of items								
Computer Items	40%	2,767,629	-	-	-	2,767,629	1,107,052	1,660,577
Laptop Battery	40%	16,727	-	-	-	16,727	6,691	10,036
Air Conditioners	15%	57,495	-	-	-	57,495	8,624	48,871
Laptop	40%	124,416	-	-	-	124,416	49,766	74,650
Camera	15%	48,861	-	-	-	48,861	7,329	41,532
Tablet	40%	19,650	-	-	-	19,650	7,860	11,790
Desktop Computer	40%	20,999	-	-	-	20,999	8,400	12,599
Digital Alarm Clock	15%	199	-	-	-	199	30	169
Cycle	15%	10,336	-	-	-	10,336	1,550	8,786
Invertor	15%	98,027	-	-	36,700	134,727	17,456	117,271
Hot Beverage Vending Machine	15%	18,698	-	-	-	18,698	2,805	15,893
Domain Name	25%	3	-	-	-	3	1	2
Website Development	25%	24,183	-	-	-	24,183	6,046	18,137
Computer Software	25%	7,088	-	-	-	7,088	1,772	5,316
Furniture	10%	245,516	-	-	-	245,516	24,552	220,964
Printer	40%	9,698	-	-	-	9,698	3,879	5,819
Cooler	15%	325	-	-	-	325	49	276
Projector	15%	4,047	-	-	-	4,047	607	3,440
CCTV Monitor	15%	7,640	-	-	-	7,640	1,146	6,494
Mobile Phone	15%	76,740	-	49,498	-	126,238	15,223	111,015
Electrical items	15%	77,197	-	-	-	77,197	11,580	65,617
Two wheeler Vehicles	15%	113,645	-	-	-	113,645	17,047	96,598
Motor Cars	15%	1,672,118	-	-	-	1,672,118	250,818	1,421,300
Refrigerator	10%	13,805	-	-	-	13,805	1,381	12,424
Sub total (a)		5,435,042	-	86,198	-	5,521,240	1,551,664	3,969,576
Items received as donations								
New Computer Items		8,980	-	-	8,980	0	-	0
Projector		980	-	-	-	980	-	980
Old Computer Items		6,787	-	-	6,787	-	-	-
Sub total (b)		16,747	-	-	15,767	980	-	980
Total [(a) + (b)]		5,451,789	-	86,198	15,767	5,522,220	1,551,664	3,970,556

**COMPUTER SHIKSHA**

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

**Schedule "2"****Details of donation received 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
	<b>Non- FCRA</b>	
-	Bengal Finance and Investments	1,400,000
500,000	Letz Dream Foundation	1,000,000
	PW Foundation	5,000,000
-	Yes Bank Foundation	156,227
	Peener Foundation	200,000
	Cloudnine Foundation	500,000
8,254,191	Other donations	11,827,403
<b>8,754,191</b>	<b>Sub- total (A)</b>	<b>20,083,630</b>
	<b>FCRA</b>	
-	Indian Development & Relief Fund	6,224,250
2,042,955	Donations received through Benevity (United Kingdom) online	42,916
<b>2,042,955</b>	<b>Sub- total (B)</b>	<b>6,267,166</b>
<b>10,797,146</b>	<b>Total [(A) + (B)]</b>	<b>26,350,796</b>

**Schedule "3"****Details of grants received 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
	<b>Non- FCRA</b>	
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
	Newgen Software Technologies Limited	7,000,000
	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
	Dentsu Media India Private Limited	1,264,000
	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	7,278,533
	United Way of Mumbai	550,475
756,636	Bain Capability Centre India Private Limited	1,965,152
2,280,000	Synopsis India Private Limited	2,500,000
<b>13,123,255</b>	<b>Total</b>	<b>35,109,842</b>

**Schedule "4"****Computers for School**

(Amount in INR)

For year ended on 31 March 2024	Particulars	For year ended on 31 March 2025
55,171	Computer refurbishment and repair & maintenance expenses	118,263
332,151	Packing and handling Charges	232,608
<b>387,322</b>	<b>Total</b>	<b>350,871</b>

## COMPUTER SHIKSHA

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 12<sup>th</sup> 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.

## COMPUTER SHIKSHA

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**



(Swapna Lekha Basak)  
(Secretary)

(Rakesh Suri)  
(President)

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

UDIN: 25082674 BMILJB 5828

Place: Gurugram  
Date: 30 September 2025