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. SMARTIN 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.,

CA INDIA

R. BUPATHY & CO.,
CHARTERED ACCOUNTANTS

RBCO GOLDEN JUBILEE 1976 2026 CELEBRATING EXCELLENCE

INDEPENDENT AUDITOR'S REPORT

TO

THE TRUSTEES
M/S. ASHA TRUST CHENNAI
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 TRUST CHENNAI, which comprise the Balance Sheet as at March 31, 2025, the related Receipt and payments Accounts and Income and Expenditure Account for the year ended 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.

R. BUPATHY & CO. No. 139, K.H. ROAD CHENNAI 600 034 CHARTERED ACCOUNTANTS

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 31st March, 2025;

b) In the case of Income and Expenditure Account, Excess of Expenditure over Income of its accounting year ending on 31st March, 2025.

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

R. BUPATHY & CO. No.139, K.N. ROAD CHENNAI 600 034 CHARTERED ACCOUNTANTS

CA V.THIAGARAJAN
Partner
ICAI M.No.:203328
UDIN:25203328BMOGKB3225

Place : Chennai
Date : 13-11-2025

ASHA TRUST (CHENNAI BRANCH)
NEW NO 54 (OLD NO 34) BHIMASENA GARDEN STREET, MYLAPORE, CHENNAI - 600 004
RUPEE - 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**	2		
(a)	Unrestricted Funds		25,12,209	28,89,351
(b)	Restricted Funds		-	-
			25,12,209	28,89,351
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	3	50,000	1,56,361
(c)	Other current liabilities		-	-
(d)	Short-term provisions		-	-
			50,000	1,56,361
	Total		**25,62,209**	**30,45,712**
II	**Application of Funds**			
1	**Non-current assets**			
(a)	Property, Plant and Equipment and Intangible assets	4		
(i)	Property, Plant and Equipment		4,53,732	8,73,202
(ii)	Intangible Asset		-	-
(b)	Non-current investments		-	-
(c)	Long Term Loans and Advances		-	-
(d)	Other non-current assets	5	5,58,500	6,78,500
			10,12,232	15,51,702
2	**Current assets**			
(a)	Current investments		-	-
(b)	Inventories		-	-
(c)	Receivables		-	-
(d)	Cash and bank balances	6	12,10,584	6,71,123
(e)	Short Term Loans and Advances	7	3,39,393	8,22,887
(f)	Other current assets		-	-
			15,49,977	14,94,010
	Total		**25,62,209**	**30,45,712**

Summary of significant accounting policies 1

The accompanying notes are an integral part of the financial statements

FOR ASHA TRUST (Chennai Branch)

Verified and found correct as per the books of accounts
For R. BUPATHY & CO.,
Chartered Accountants
Firm Registration No:000525S

K. Rajaraman.

Rajaraman Krishnan
Trustee

Bhaskar M. Venkateswaran
Trustee

CA.V.THIAGARAJAN
Partner
ICAI Membership No:203328

UDIN: 25203328BMDGKB3225

Date: 13-11-2025
Place: CHENNAI

ASHA TRUST (CHENNAI BRANCH)
NEW NO 54 (OLD NO 34) BHIMASENA GARDEN STREET, MYLAPORE, CHENNAI - 600 004
FCRA - 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**	2		
(a)	Unrestricted Funds		28,06,085	18,67,189
(b)	Restricted Funds		-	-
			28,06,085	18,67,189
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	3	-	-
(c)	Other current liabilities		-	-
(d)	Short-term provisions		-	-
			-	-
	Total		**28,06,085**	**18,67,189**
II	**Application of Funds**			
1	**Non-current assets**			
(a)	Property, Plant and Equipment and Intangible assets	4		
(i)	Property, Plant and Equipment		13,42,694	12,06,423
(ii)	Intangible Asset		-	-
(b)	Non-current investments		-	-
(c)	Long Term Loans and Advances		-	-
(d)	Other non-current assets	5	1,10,000	1,10,000
			14,52,694	13,16,423
2	**Current assets**			
(a)	Current investments		-	-
(b)	Inventories		-	-
(c)	Receivables		-	-
(d)	Cash and bank balances	6	13,53,391	5,50,766
(e)	Short Term Loans and Advances	7	-	-
(f)	Other current assets		-	-
			13,53,391	5,50,766
	Total		**28,06,085**	**18,67,189**

Summary of significant accounting policies 1

The accompanying notes are an integral part of the financial statements

FOR ASHA TRUST (Chennai Branch)

Verified and found correct as per the books of accounts
For R. BUPATHY & CO.,
Chartered Accountants
Firm Registration No:000525S

K. Rajaraman.

Rajaraman Krishnan
Trustee

Bhaskar M. Venkateswaran
Trustee

CA.V.THIAGARAJAN
Partner
ICAI Membership No:203328
UDIN: 25203328BMOBIKB3225

Date: 13-11-2025
Place: CHENNAI

ASHA TRUST (CHENNAI BRANCH)
NEW NO 54 (OLD NO 34) BHIMASENA GARDEN STREET, MYLAPORE, CHENNAI - 600 004

CONSOLIDATED - 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**	2		
(a)	Unrestricted Funds		53,18,294	47,56,539
(b)	Restricted Funds		-	-
			53,18,294	47,56,539
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	3	50,000	1,56,361
(c)	Other current liabilities		-	-
(d)	Short-term provisions		-	-
			50,000	1,56,361
	Total		**53,68,294**	**49,12,900**
II	**Application of Funds**			
1	**Non-current assets**			
(a)	Property, Plant and Equipment and Intangible assets	4		
(i)	Property, Plant and Equipment		17,96,426	20,79,624
(ii)	Intangible Asset		-	-
(b)	Non-current investments		-	-
(c)	Long Term Loans and Advances		-	-
(d)	Other non-current assets	5	6,68,500	7,88,500
			24,64,926	28,68,124
2	**Current assets**			
(a)	Current investments		-	-
(b)	Inventories		-	-
(c)	Receivables		-	-
(d)	Cash and bank balances	6	25,63,975	12,21,889
(e)	Short Term Loans and Advances	7	3,39,393	8,22,887
(f)	Other current assets		-	-
			29,03,368	20,44,776
	Total		**53,68,294**	**49,12,900**
Summary of significant accounting policies		1		

The accompanying notes are an integral part of the financial statements

FOR ASHA TRUST (Chennai Branch)

Verified and found correct as per the books of accounts
For R. BUPATHY & CO.,
Chartered Accountants
Firm Registration No:000525S

K. Rajaraman.

Rajaraman Krishnan
Trustee

Bhaskar M. Venkateswaran
Trustee

CA.V.THIAGARAJAN
Partner
ICAI Membership No:203328

UDIN: 25203328BMDGKB3225

Date: 13-11-2025
Place: CHENNAI

ASHA TRUST (CHENNAI BRANCH)
NEW NO 54 (OLD NO 34) BHIMASENA GARDEN STREET, MYLAPORE, CHENNAI - 600 004
RUPEE - INCOME & EXPENDITURE A/C FOR THE PERIOD 31ST MARCH 2025

(Amount in Rs.)

	Particulars	Note	31 March 2025	31 March 2024
			Unrestricted funds	Unrestricted funds
I	**Income**			
(a)	Donations and Grants		4,03,278	6,29,341
II	**Other Income**	8	31,291	1,04,995
III	**Total Income (I+II)**		**4,34,569**	**7,34,336**
IV	**Expenses:**			
(a)	Donations/contributions paid		36,000	12,00,000
(b)	Depreciation and amortization expense	9	2,96,007	5,74,934
(c)	Charitable expenses	10	2,49,974	28,54,121
(d)	Other expenses	11	47,320	50,000
	Total expenses		**6,29,301**	**46,79,055**
V	**Excess of Expenditure over Income for the year before exceptional and extraordinary items (III- IV)**		(1,94,732)	(39,44,719)
VI	Exceptional items (specify nature & provide note/delete if none)		-	-
VII	**Excess of Expenditure over Income for the year before extraordinary items (V-VI)**		(1,94,732)	(39,44,719)
VIII	Extraordinary Items (specify nature & provide note/delete if none)		-	-
IX	**Excess of Expenditure over Income for the year (VII-VIII)**		**(1,94,732)**	**(39,44,719)**

Verified and found correct as per the books of accounts
For R. BUPATHY & CO.,
Chartered Accountants
Firm Registration No:000525S

FOR ASHA TRUST (Chennai Branch)

K. Rajaraman.

Rajaraman Krishnan
Trustee

Bhaskar M. Venkateswaran
Trustee

CA.V.THIAGARAJAN
Partner
ICAI Membership No:203328
UDIN: 25203328BMOGKB3225

Date: 13-11-2025
Place: CHENNAI

ASHA TRUST (CHENNAI BRANCH)
NEW NO 54 (OLD NO 34) BHIMASENA GARDEN STREET, MYLAPORE, CHENNAI - 600 004
FCRA - INCOME & EXPENDITURE A/C FOR THE PERIOD 31ST MARCH 2025

(Amount in Rs.)

	Particulars	Note	31 March 2025	31 March 2024
			Unrestricted funds	Unrestricted funds
I	**Income**			
(a)	Donations and Grants		-	-
II	**Other Income**	8	31,469	22,087
III	**Total Income (I+II)**		**31,469**	**22,087**
IV	**Expenses:**			
(a)	Donations/contributions paid		-	-
(b)	Depreciation and amortization expense	9	7,10,666	5,25,221
(c)	Charitable expenses	10	2,69,69,609	2,78,29,450
(d)	Other expenses	11	12,298	40,120
	Total expenses		**2,76,92,573**	**2,83,94,791**
V	**Excess of Expenditure over Income for the year before exceptional and extraordinary items (III- IV)**		(2,76,61,104)	(2,83,72,704)
VI	Exceptional items (specify nature & provide note/delete if none)		-	-
VII	**Excess of Expenditure over Income for the year before extraordinary items (V-VI)**		(2,76,61,104)	(2,83,72,704)
VIII	Extraordinary Items (specify nature & provide note/delete if none)		-	-
IX	**Excess of Expenditure over Income for the year (VII-VIII)**		**(2,76,61,104)**	**(2,83,72,704)**

Verified and found correct as per the books of accounts

FOR ASHA TRUST (Chennai Branch)

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

K. Rajaraman.

M. Bhaskar

Rajaraman Krishnan
Trustee

Bhaskar M. Venkateswaran
Trustee

CA.V.THIAGARAJAN
Partner
ICAI Membership No:203328

UDIN: 25203328BMOGKB3225

Date: 13-11-2025
Place: CHENNAI

ASHA TRUST (CHENNAI BRANCH)
NEW NO 54 (OLD NO 34) BHIMASENA GARDEN STREET, MYLAPORE, CHENNAI - 600 004
CONSOLIDATED - INCOME & EXPENDITURE A/C FOR THE PERIOD 31ST MARCH 2025

(Amount in Rs.)

	Particulars	Note	31 March 2025	31 March 2024
			Unrestricted funds	Unrestricted funds
I	**Income**			
(a)	Donations and Grants		4,03,278	6,29,341
II	**Other Income**	8	62,760	1,27,082
III	**Total Income (I+II)**		**4,66,038**	**7,56,423**
IV	**Expenses:**			
(a)	Donations/contributions paid		36,000	12,00,000
(b)	Depreciation and amortization expense	9	10,06,673	11,00,154
(c)	Charitable expenses	10	2,72,19,583	3,06,83,571
(d)	Other expenses	11	59,618	90,120
	Total expenses		**2,83,21,874**	**3,30,73,845**
V	**Excess of Expenditure over Income for the year before exceptional and extraordinary items (III- IV)**		(2,78,55,836)	(3,23,17,422)
VI	Exceptional items (specify nature & provide note/delete if none)		-	-
VII	**Excess of Expenditure over Income for the year before extraordinary items (V-VI)**		(2,78,55,836)	(3,23,17,422)
VIII	Extraordinary Items (specify nature & provide note/delete if none)		-	-
IX	**Excess of Expenditure over Income for the year (VII-VIII)**		**(2,78,55,836)**	**(3,23,17,422)**

Verified and found correct as per the books of accounts

FOR ASHA TRUST (Chennai Branch)

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

K. Rajaraman.

Rajaraman Krishnan
Trustee

Bhaskar M. Venkateswaran
Trustee

CA.V.THIAGARAJAN
Partner
ICAI Membership No:203328

UDIN: 25203328BMOGIKB3225

Date: 13-11-2025
Place: CHENNAI

ASHA TRUST (CHENNAI BRANCH)

NEW NO 54 (OLD NO 34) BHIMASENA GARDEN STREET, MYLAPORE, CHENNAI - 600 004

RUPEE - RECEIPTS & PAYMENTS A/c FOR THE YEAR

RECEIPTS	NO.	2024-25 Amount (Rs.)	2023-24 Amount (Rs.)	PAYMENTS	NO.	2024-25 Amount (Rs.)	2023-24 Amount (Rs.)
To Cash and Bank Balances				By Staff Advance		58,500	3,000
Cash At Bank		6,55,919	30,90,736	By Administration Expenses		1,507	1,10,489
Cash in Hand		15,204	8,134	By Educational Program Expenses		3	20,70,019
To Donation Received		4,03,277	6,29,341	By Rental Advance		-	7,00,000
To Rental Advance repaid		-	1,80,000	By Miscellaneous expenses		120	-
To Transfer from Asha HQ		-	6,00,000	By Nutrition Expenses		-	10,456
To Interest		28,288	74,995	By Audit Fees		47,200	-
To Staff Advance		5,39,997	10,69,005	By Teacher Training Expenses		-	1,96,005
To imprest transfer(volunteer to volunteer)		-	30,000	By Computer(Asset)		-	1,97,500
To Advance received from Benevity		-	1,06,361	By Transfer to Asha Trust - Kanpur		1,82,410	-
				By Transfer to Benevity - previous year advance given		1,06,361	-
				By Donation to other Trusts		36,000	12,00,000
				By imprest transfer (volunteer to volunteer)		-	30,000
				By Transfer to FCRA Bank Account		-	6,00,000
				By Cash and Bank Balances			
				Cash At Bank - HDFC Bank Besant Nagar		11,95,383	6,55,919
				Cash in Hand		15,201	15,204
		19,42,685	57,88,572			19,42,685	57,88,572

For ASHA CHENNAI

K. Rajaraman.

Rajaraman Krishnan
AUTHORISED SIGNATORY

PLACE : CHENNAI
DATE: 13-11-2025

M. Bhaskar

Bhaskar M Venkateswaran
AUTHORISED SIGNATORY

ASHA CHENNAI

Verified and found correct as per the books of accounts
For R. BUPATHY & CO.,
Chartered Accountants
Firm Registration No:000525S

CA.V.THIAGARAJAN
Partner
ICAI Membership No:203328
UDIN: 25203328BMOGKB3225

R. BUPATHY & CO. No.139 K.H. ROAD CHENNAI 600 034 CHARTERED ACCOUNTANTS

ASHA TRUST (CHENNAI BRANCH)

NEW NO 54 (OLD NO 34) BHIMASENA GARDEN STREET, MYLAPORE, CHENNAI - 600 004

FCRA - RECEIPTS & PAYMENTS A/c FOR THE YEAR

RECEIPTS	NO.	2024-25 Amount (Rs.)	2023-24 Amount (Rs.)	PAYMENTS	NO.	2024-25 Amount (Rs.)	2023-24 Amount (Rs.)
To Cash and Bank Balances				By Staff Advance			-
Cash At Bank		5,09,139	3,15,158	By Administration Expenses		13,07,506	9,22,292
Cash in Hand		41,627	53,440	By Educational Program Expenses		2,45,81,925	2,36,22,208
				By Relief Work program Expenses		-	6,69,299
To Amount received from varanasi		2,86,00,000	2,72,00,000	By Nutrition expenses		11,460	-
To Interest		31,469	22,087	By Building PUMS Karadikullam		-	2,60,719
To Staff Loans & Advances		-	37,500	By Building (Kovovachipatti Toilet)		-	-
To Amount received from Rupee Bank Account		-	6,00,000	By Building (Kayathar South)		-	3,96,576
				By Building (Kengavaram)		-	3,53,072
				By Furniture & Fixtures			29,500
				By Computer(Asset)		10,09,319	7,76,900
				By Rental Advance			30,000
				By Audit Fees		11,800	40,120
				By Printer (Asset)		-	13,000
				By Scooter (Asset)		1,14,192	71,000
				By Teacher Training and Research Expenses		7,92,642	4,92,733
				By Cash and Bank Balances			
				Cash At Bank - HDFC Bank Besant Nagar		13,02,209	5,09,139
				Cash in Hand		51,182	41,627
		2,91,82,235	2,82,28,185			2,91,82,235	2,82,28,185

For ASHA CHENNAI

K. Rajaraman.

Rajaraman Krishnan
AUTHORISED SIGNATORY

PLACE : CHENNAI
DATE : 13-11-2025

Bhaskar M Venkateswaran
AUTHORISED SIGNATORY

ASHA CHENNAI

Verified and found correct as per the books of accounts
For R. BUPATHY & CO.,
Chartered Accountants
Firm Registration No:000525S

CA.V.THIAGARAJAN
Partner
ICAI Membership No:203328
UDIN: 25203328BMOWKB3225

R. BUPATHY & CO. No.189 K.H. ROAD CHENNAI 600 034 CHARTERED ACCOUNTANTS

ASHA TRUST (CHENNAI BRANCH)

NEW NO 54 (OLD NO 34) BHIMASENA GARDEN STREET, MYLAPORE, CHENNAI - 600 004

CONSOLIDATED - RECEIPTS & PAYMENTS A/c FOR THE YEAR

RECEIPTS	NO.	2024-25 Amount (Rs.)	2023-24 Amount (Rs.)	PAYMENTS	NO.	2024-25 Amount (Rs.)	2023-24 Amount (Rs.)
To Cash and Bank Balances							
Cash At Bank		11,65,058	34,05,894	By Staff Advance		58,500	3,000
Cash in Hand		56,831	61,574	By Administration Expenses		13,09,013	10,32,761
To Amount received from Varanasi		2,86,00,000	2,72,00,000	By Educational Program Expenses		2,45,81,928	2,66,92,227
To Donation Received		4,03,277	6,29,341	By Rental Advance		-	7,30,000
To Interest		59,757	97,082	By Relief Work program Expenses		-	6,69,299
To Loans & Advances		5,39,997	11,06,505	By Audit Fees		59,000	40,120
To Transfer from Asha HQ			6,00,000	By Motorcycle		1,14,192	71,000
To Amount received from Rupee Bank Account			6,00,000	By Furniture & Fixtures		-	29,500
To Penalty returned			-	By Computer		10,09,319	9,74,400
To withdrawal from bank (Imprest to volunteer)			30,000	By Miscellaneous expenses		120	-
To Rental Advance repaid			1,80,000	By Building PUMS Karedikullam		-	1,68,919
To Advance received from Benevity			1,06,361	By Building Gandhigramam		-	91,800
				By Nutrition expenses		11,460	10,456
				By Building (Kayathar South)		-	3,96,576
				By Building (Kengavaram)		-	3,53,072
				By Transfer to Asha Trust - Kanpur		1,82,410	-
				By Transfer to FCRA A/c		-	6,00,000
				By imprest transfer (volunteer to volunteer)		-	30,000
				By withdrawal from bank (Imprest to volunteer)		-	-
				By Transfer to Benevity - previous year advance given		1,06,361	-
				By Teacher Training and Research Expenses		7,92,642	6,88,738
				By Printer (Asset)			13,000
				By Donation to other Trusts		36,000	12,00,000
				By Cash and Bank Balances			
				Cash At Bank - HDFC Bank Besant Nagar		24,97,592	11,65,058
				Cash in Hand		66,383	56,831
		3,08,24,920	3,40,16,757			3,08,24,920	3,40,16,757

For ASHA CHENNAI

K. Rajaraman.

Rajaraman Krishnan
AUTHORISED SIGNATORY

Bhaskar M Venkateswaran
AUTHORISED SIGNATORY

ASHA CHENNAI

Verified and found correct as per the books of accounts
For R. BUPATHY & CO.,
Chartered Accountants
Firm Registration No:000525S

CA.V.THIAGARAJAN
Partner
ICAI Membership No:203328

R. BUPATHY & CO. No.139 K.H. ROAD

PLACE : CHENNAI
DATE : 13-11-2025

UDIN: 25203328BMOGKB3225

ASHA TRUST (CHENNAI BRANCH)
NEW NO 54 (OLD NO 34) BHIMASENA GARDEN STREET, MYLAPORE, CHENNAI - 600 004
Notes forming part of the Financial Statements for the year ended 31st March 2025

1. 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%
Furniture	10%
Motor Cycle	15%
Inverter	15%
Camera	15%
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) 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.

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

K. Rajaraman.

ASHA TRUST (CHENNAI BRANCH)
NEW NO 54 (OLD NO 34) BHIMASENA GARDEN STREET, MYLAPORE, CHENNAI - 600 004

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

Note - 2 NPOs Funds

(Amount in Rs.)

Sr. No.	Particulars	As at 1st April 2024 (Opening Balance)	Funds transferred/received during the year	Inter branch Transfer - Asha Trust Kanpur	Funds Utilised during the year	As at 31st March 2025 (Closing Balance)
(A)	**Unrestricted Funds**					
1	Corpus Funds	-	-		-	-
2	General Funds	**47,56,539**	**2,86,00,000**	**1,82,410**	**2,78,55,835**	**53,18,294**
	- Rupee	28,89,351	-	1,82,410	1,94,732	25,12,209
	- FCRA	18,67,189	2,86,00,000	-	2,76,61,104	28,06,085
3	Designated Funds					-
(B)	**Restricted Funds**					-
		47,56,539	**2,86,00,000**	**1,82,410**	**2,78,55,835**	**53,18,294**
Previous Year (PY)		**92,73,961**	**2,78,00,000**	**-**	**3,23,17,422**	**47,56,539**

		31 March 2025			31 March 2024		
		Rupee	FCRA	Consolidated	Rupee	FCRA	Consolidated
3	**Payables**						
	Audit fee Payable	50,000	-	50,000	50,000	-	50,000
	Other payables	-	-	-	1,06,361	-	1,06,361
	Total payables	**50,000**	**-**	**50,000**	**1,56,361**	**-**	**1,56,361**

K. Rajarama-.

ASHA CHENNAI

R. BUPATHY & Co. No.109 K.H. ROAD CHENNAI 600 034 CHARTERED ACCOUNTANTS

Name of the Trust : Asha Trust (Chennai Branch)
Financial Year : 2024-25
Note 4 - Fixed Assets schedule

RUPEE - FIXED ASSETS										
NAME OF ASSETS	Rate of Dep	Opening WDV	Additions More than 180 days	Additions Less than 180 days	Deletions	Closing WDV	Depreciation as on 01.04.2024	Depreciation for the period	Total depreciation	WDV as on 31.03.2025
Computer & Tab	0.40	8,60,242	-	-	1,23,463	7,36,779	2,94,711	-	2,94,711	4,42,068
Furniture	0.10	12,960	-	-	-	12,960	1,296	-	1,296	11,664
Motor Cycle	0.15	-	-	-	-	-	-	-	-	-
TOTAL		**8,73,202**	**-**	**-**	**1,23,463**	**7,49,739**	**2,96,007**	**-**	**2,96,007**	**4,53,732**

FCRA - FIXED ASSETS										
NAME OF ASSETS	Rate	Opening WDV	Additions More than 180 days	Additions Less than 180 days	Deletions	Closing WDV	Depreciation as on 01.04.2024	Depreciation for the period	Total depreciation	WDV as on 31.03.2025
Computer	0.40	9,99,780	8,69,219	1,40,100	2,76,574	17,32,525	2,89,283	3,75,707	6,64,990	10,67,535
Inverter	0.15	33,958	-	-	-	33,958	5,094	-	5,094	28,864
Printer	0.15	11,050	-	-	-	11,050	1,658	-	1,658	9,392
Furniture	0.10	48,997	-	-	-	48,997	4,900	-	4,900	44,097
Motor Cycle	0.15	1,12,638	1,14,192	-	-	2,26,830	16,896	17,128	34,024	1,92,806
TOTAL		**12,06,423**	**9,83,411**	**1,40,100**	**2,76,574**	**20,53,360**	**3,17,831**	**3,92,835**	**7,10,666**	**13,42,694**

CONSOLIDATED - FIXED ASSETS										
NAME OF ASSETS	Rate	Opening WDV	Additions More than 180 days	Additions Less than 180 days	Deletions	Closing WDV	Depreciation as on 01.04.2024	Depreciation for the period	Total depreciation	WDV as on 31.03.2025
Computer	0.40	18,60,022	8,69,219	1,40,100	4,00,037	24,69,304	5,83,994	3,75,707	9,59,701	15,09,603
Inverter	0.15	33,958	-	-	-	33,958	5,094	-	5,094	28,864
Printer	0.15	11,050	-	-	-	11,050	1,658	-	1,658	9,392
Furniture	0.10	61,957	-	-	-	61,957	6,196	-	6,196	55,761
Motor Cycle	0.15	1,12,638	1,14,192	-	-	2,26,830	16,896	17,128	34,024	1,92,806
TOTAL		**20,79,625**	**9,83,411**	**1,40,100**	**4,00,037**	**28,03,099**	**6,13,838**	**3,92,835**	**10,06,673**	**17,96,426**

K. Rajaraman.

ASHA CHENNAI

R. BUPATHY & Co., No. 139 K.H. ROAD CHENNAI 600 034 CHARTERED ACCOUNTANTS

ASHA TRUST (CHENNAI BRANCH)

NEW NO 54 (OLD NO 34) BHIMASENA GARDEN STREET, MYLAPORE, CHENNAI - 600 004

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

(Amount in Rs.)

		31 March 2025			31 March 2024		
		Rupee	FCRA	Consolidated	Rupee	FCRA	Consolidated
5	**Other non-current assets**						
	Rental Advances	5,58,500	1,10,000	6,68,500	6,78,500	1,10,000	7,88,500
	Total other non-current assets	**5,58,500**	**1,10,000**	**6,68,500**	**6,78,500**	**1,10,000**	**7,88,500**

		31 March 2025			31 March 2024		
		Rupee	FCRA	Consolidated	Rupee	FCRA	Consolidated
6	**Cash and Bank Balances**						
A	**Cash and cash equivalents**						
	Cash at Bank - HDFC Bank	11,95,383	13,02,209	24,97,592	6,55,919	5,09,139	11,65,058
	Cash in hand	15,201	51,182	66,383	15,204	41,627	56,831
	Total cash and bank balances	**12,10,584**	**13,53,391**	**25,63,975**	**6,71,123**	**5,50,766**	**12,21,889**

		31 March 2025			31 March 2024		
		Rupee	FCRA	Consolidated	Rupee	FCRA	Consolidated
7	**Loans and advances**						
	(Unsecured)						
	Loans and advances (Volunteers Honorarium Advance) - Staff Advances						
	Aathilakshmi M	17,999	-	17,999	38,999	-	38,999
	Ali Hasan	39,000	-	39,000	59,000	-	59,000
	Anjalai M	-	-	-	3,000	-	3,000
	Anusuya M	4,500	-	4,500	22,500	-	22,500
	Aruna B	28,500	-	28,500	28,500	-	28,500
	Asha K	-	-	-	6,000	-	6,000
	Deivanayagi S	30,000	-	30,000	30,000	-	30,000
	Dharani R	-	-	-	10,000	-	10,000
	Dummy	(2,001)	-	(2,001)	(2,001)	-	(2,001)
	Gayathri M - Pearl	999	-	999	20,999	-	20,999

K. Rajaraman.

ASHA CHENNAI

R. BUPATHY & CO., No.139 K.H. ROAD CHENNAI 600 034 CHARTERED ACCOUNTANTS

ASHA TRUST (CHENNAI BRANCH)

NEW NO 54 (OLD NO 34) BHIMASENA GARDEN STREET, MYLAPORE, CHENNAI - 600 004

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

(Amount in Rs.)

	31 March 2025			31 March 2024		
	Rupee	FCRA	Consolidated	Rupee	FCRA	Consolidated
Gayathri M - Thulasi	-	-	-	-12,000	-	-12,000
Gomathithai S	-	-	-	22,500	-	22,500
Iswarya M	-	-	-	(1)	-	(1)
Johnsi Rani Y	-	-	-	17,000	-	17,000
Jothi T	11,999	-	11,999	29,999	-	29,999
Kanagalakshmi S P	(1)	-	(1)	13,999	-	13,999
Kullam Parameshwari	-	-	-	12,500	-	12,500
Lilly Merita T	-	-	-	17,500	-	17,500
Mathumitha K	22,999	-	22,999	24,999	-	24,999
Meenatchi M	-	-	-	7,500	-	7,500
Nadhiya B	-	-	-	5,000	-	5,000
Nirmala G	-	-	-	17,000	-	17,000
Philomena P	-	-	-	11,500	-	11,500
Radha K	-	-	-	(1,500)	-	(1,500)
Rajkumari T	-	-	-	19,999	-	19,999
Sailaja D	-	-	-	28,000	-	28,000
Saranya M	-	-	-	5,000	-	5,000
Seetha Ezhilarasi K	7,500	-	7,500	22,500	-	22,500
Selvi V	-	-	-	(1)	-	(1)
Soundariya D	-	-	-	12,500	-	12,500
Srinivasan M	34,399	-	34,399	34,399	-	34,399
Suganya V	5,000	-	5,000	22,500	-	22,500
Sulochana S	(4,000)	-	(4,000)	9,998	-	9,998
Thenmozhi D	-	-	-	20,999	-	20,999
vijayalakshmi K	5,000	-	5,000	25,000	-	25,000
Kasthuri K	-	-	-	(3,000)	-	(3,000)
Jannova	-	-	-	26,000	-	26,000
Nishanthini	30,000	-	30,000	30,000	-	30,000
Sakila V	31,999	-	31,999	36,000	-	36,000
Abirami S	-	-	-	50,000	-	50,000
Naja N	47,500	-	47,500	50,000	-	50,000
Nithya S	30,000	-	30,000	50,000	-	50,000
Saravanan P	(1,999)	-	(1,999)	-	-	-
Total Loans and Advances	**3,39,393**	**-**	**3,39,393**	**8,22,887**	**-**	**8,22,887**

K. Rajaraman.

ASHA TRUST (CHENNAI BRANCH)

NEW NO 54 (OLD NO 34) BHIMASENA GARDEN STREET, MYLAPORE, CHENNAI - 600 004

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

(Amount in Rs.)

		31 March 2025			31 March 2024		
		Rupee	FCRA	Consolidated	Rupee	FCRA	Consolidated
8	**Other income**						
	Interest income	28,288	31,469	59,757	74,995	22,087	97,082
	Wrire off	3,003	-	3,003	30,000	-	30,000
	Total other income	**31,291**	**31,469**	**62,760**	**1,04,995**	**22,087**	**1,27,082**

		31 March 2025			31 March 2024		
		Rupee	FCRA	Consolidated	Rupee	FCRA	Consolidated
9	**Depreciation and amortization expense**						
	on Tangible assets & Intangible assets	2,96,007	7,10,666	10,06,673	5,74,934	5,25,221	11,00,155
	Total Depreciation and amortization expense	**2,96,007**	**7,10,666**	**10,06,673**	**5,74,934**	**5,25,221**	**11,00,155**

		31 March 2025			31 March 2024		
		Rupee	FCRA	Consolidated	Rupee	FCRA	Consolidated
10	**Charitable expenses**						
(a)	**Adminsitration Expenses**						
	Accomodation	-	2,464	2,464			-
	Bank Charges	1,508	-	1,508	8,690	601	9,291
	Conveyance	-	12,310	12,310	1,296	54,754	56,050
	Electricity Charges	-	23,152	23,152		-	-
	Honorarium	-	11,58,727	11,58,727	81,020	7,83,576	8,64,596
	Maintenance	-	160	160		10,000	30,000
	Network Charges	-	19,688	19,688	1,703	18,469	20,172
	Printing & Stationery	-	10,788	10,788	7,375	1,440	8,815
	Refreshment	-	12,323	12,323	225	17,025	17,370
	Rent	-	48,000	48,000		-	-
	TDS	-	991	991		10,500	10,500
	Tour	-	1,680	1,680		-	-
	Postage	-	-	-	40	2,279	2,319
	Uniform	-	-	-		1,300	1,300
	Boarding & Lodging	-	-	-		1,400	1,400
	Documentation	-	-	-		2,600	2,600
	Vehicle Maintenance	-	-	-	10,000	10,000	-
	Naukri Subscription	-	-	-		1,947	1,947
	Staff Welfare	-	-	-		6,401	6,401
	Transportation	-	500	500	120		-
	Travel	-	16,225	16,225			-
	Total Administration expenses	**1,508**	**13,07,008**	**13,08,516**	**1,10,469**	**9,22,292**	**10,32,761**

K. Rajaraman.

ASHA CHENNAI

R. BUPATHY & CO. No.139 K.H. ROAD CHENNAI 600 034 CHARTERED ACCOUNTANTS

ASHA TRUST (CHENNAI BRANCH)

NEW NO 54 (OLD NO 34) BHIMASENA GARDEN STREET, MYLAPORE, CHENNAI - 600 004

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

(Amount in Rs.)

		31 March 2025			31 March 2024		
		Rupee	FCRA	Consolidated	Rupee	FCRA	Consolidated
(b)	**Nutrition Program Expenses**						
	-Nutrition	-	9,000	9,000	8,500	-	8,500
	-Transportation	-	2,460	2,460	1,956	-	1,956
	Total Nutrition program expenses	-	**11,460**	**11,460**	**10,456**	-	**10,456**
(c)	**Education Program Expenses**						
	Annual Day expenses	-	2,87,537	2,87,537	77,465	3,16,387	3,93,852
	Assessment expenses	-	1,33,228	1,33,228	9,295	1,05,593	1,14,888
	Bero Asset	-	-	-		30,000	30,000
	Books	-	49,952	49,952		47,114	47,114
	Computer Accessories	-	2,62,376	2,62,376	66,845	3,67,111	4,33,956
	Camera	-	-	-		4,921	4,921
	Computer & Computer Tab	1,23,463	2,76,574	4,00,037	52,700	6,39,441	6,92,141
	Computer Maintenance	-	29,780	29,780		9,519	9,519
	Construction	-	9,00,412	9,00,412		-	
	Conveyance	5,003	1,11,492	1,16,495	11,610	75,213	86,823
	Courier & Postage	-	10,502	10,502	370	6,408	6,778
	Electricity Charges	-	17,099	17,099		63,255	63,255
	Equipment	-	1,49,056	1,49,056		-	
	Event & Celebration	-	84,594	84,594	55,373	90,290	1,45,663
	Fees	-	22,78,253	22,78,253		18,60,333	18,60,333
	Furniture and Fittings	-	2,17,397	2,17,397	8,500	62,500	71,000
	Gifts	-	1,130	1,130	72,496	43,150	1,15,646
	Honorarium	-	1,47,10,454	1,47,10,454	12,96,809	1,27,92,362	1,40,89,171
	Magazine	-	11,750	11,750		24,757	24,757
	Maintenance	-	2,07,423	2,07,423	32,000	4,63,324	4,95,324
	Motor Cycle	-	-	-	4,14,472	-	4,14,472
	Network Charges	-	3,93,596	3,93,596	36,393	3,57,364	3,93,757
	Newspaper	-	20,750	20,750		2,150	2,150
	Printing & Stationery	-	42,162	42,162		21,973	21,973
	Professional Charges	-	100	100		-	
	Refreshment	-	2,39,103	2,39,103	17,955	1,54,860	1,72,815
	Rent	1,20,000	2,26,880	3,46,880	1,65,000	7,16,900	8,81,900

K. Rajaraman.

ASHA CHENNAI CHENNAI

R. BUPATHY & Co. No.133 K.H. ROAD CHENNAI 600 034 CHARTERED ACCOUNTANTS

ASHA TRUST (CHENNAI BRANCH)

NEW NO 54 (OLD NO 34) BHIMASENA GARDEN STREET, MYLAPORE, CHENNAI - 600 004

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

(Amount in Rs.)

		31 March 2025			31 March 2024		
		Rupee	FCRA	Consolidated	Rupee	FCRA	Consolidated
	Staff Welfare	-	1,04,198	1,04,198	160	1,75,010	1,75,170
	Sudent Welfare	-	56,874	56,874		33,79,941	33,79,941
	Sugadharam Expenses	-	-	-		14,61,556	14,61,556
	Teachers Tour	-	2,40,297	2,40,297		1,50,985	1,50,985
	Teachers Uniform	-	12,544	12,544		-	
	Teaching Learning Materials	-	33,27,699	33,27,699	1,56,338	19,60,816	21,17,154
	Tour	-	35,550	35,550		-	
	Transportation	-	89,019	89,019	5,010	66,704	71,714
	Travel	-	22,776	22,776	52,000	-	52,000
	Uniform	-	2,01,862	2,01,862	6,400	1,84,804	1,91,204
	Vehicle Maintenance	-	56,860	56,860		44,538	44,538
	Wages	-	49,220	49,220		65,847	65,847
	Total Eduaction program expenses	**2,48,466**	**2,48,58,499**	**2,51,06,965**	**25,37,191**	**2,57,45,126**	**2,82,82,317**
(d)	**Teacher Training and research expenses**						
	Accomodation	-	56,489	56,489	-	90,645	90,645
	Bags	-	14,537	14,537	-	-	-
	Boarding and Lodging	-	1,42,700	1,42,700	1,20,950	12,665	1,33,615
	Conveyance	-	1,01,181	1,01,181	41,947	1,15,992	1,57,939
	Event & Celebrations	-	1,000	1,000	2,863	-	2,863
	Gifts	-	5,550	5,550	-	7,260	7,260
	Learning Teaching Materials	-	40,745	40,745	-	16,340	16,340
	Maintenance	-	6,660	6,660	4,950	3,000	7,950
	Printing & Stationery	-	1,360	1,360	1,040	14,378	15,418
	Refreshment	-	1,61,683	1,61,683	20,655	1,42,669	1,63,324
	Resource person fees	-	32,000	32,000	-	68,950	68,950
	Staff Welfare	-	49,471	49,471	-	-	-
	Transportation	-	9,471	9,471	-	2,070	2,070
	Travel	-	1,61,995	1,61,995	-	13,764	13,764
	Wages	-	7,800	7,800	-	5,000	5,000
	Food	-	-	-	3,600	-	3,600
	Total Teacher Training and research expenses	**-**	**7,92,642**	**7,92,642**	**1,96,005**	**4,92,733**	**6,88,738**

K. Rajaraman.

R. BUPATHY & Co., No.139 K.H. ROAD CHENNAI 600 034 CHARTERED ACCOUNTANTS

ASHA TRUST (CHENNAI BRANCH)

NEW NO 54 (OLD NO 34) BHIMASENA GARDEN STREET, MYLAPORE, CHENNAI - 600 004

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

(Amount in Rs.)

		31 March 2025			31 March 2024		
		Rupee	FCRA	Consolidated	Rupee	FCRA	Consolidated
(e)	**Relief Work program expenses**						
	Flood Relief	-	-	-	-	6,69,299	6,69,299
		-	-	-	-	**6,69,299**	**6,69,299**
	Total charitable expense	**2,49,974**	**2,69,69,609**	**2,72,19,583**	**28,54,121**	**2,78,29,450**	**3,06,83,571**

		31 March 2025			31 March 2024		
		Rupee	FCRA	Consolidated	Rupee	FCRA	Consolidated
11	**Other Expenses**						
	Audit fees	47,200	11,800	59,000	50,000	40,120	90,120
	Miscellaneous expenses	120	498	618	-	-	-
	Total other expenses	**47,320**	**12,298**	**59,618**	**50,000**	**40,120**	**90,120**

FOR ASHA TRUST (Chennai Branch)

K. Rajaraman.

Rajaraman Krishnan
Trustee

Bhaskar M. Venkateswaran
Trustee

Date: 13-11-2025
Place: CHENNAI

Verified and found correct as per the books of accounts
For **R. BUPATHY & CO.,**
Chartered Accountants
Firm Registration No:000525S

CA.V.THIAGARAJAN
Partner
ICAI Membership No:203328
UDIN: 25203328BMDGKB3225