

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.,



R. BUPATHY & CO.,
CHARTERED ACCOUNTANTS



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.



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

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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.

Place : Chennai
Date : 13-11-2025

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


CA V. THIAGARAJAN
Partner

ICAI M.No.:203328
UDIN:25203328BMOGKB3225



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

Rajaraman Krishnan
Trustee

Bhaskar M. Venkateswaran
Trustee

CA.V.THIAAGARAJAN

Partner

ICAI Membership No:203328

UDIN: 25203328Bmd6wKB3225

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	3		
(a)	Short-term borrowings		-	-
(b)	Payables		-	-
(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:0005255

K. Rajaraman

M. Bhaskar

CA. V. THIAGARAJAN

Rajaraman Krishnan
Trustee

Bhaskar M. Venkateswaran
Trustee

CA. V. THIAGARAJAN

Partner

ICAI Membership No:203328

Date: 13-11-2025

UDIN: 25203328 Bmob1KB3225

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		
Date: 13-11-2025		UDIN: 25203328 BMD6KB3225		
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)

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

Bhaskar M. Venkateswaran
Trustee

CA.V.Thiagarajan

CA.V.THIAGARAJAN

Partner

ICAI Membership No:203328

UDIN: 25203328BMD61KB3225

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)

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

M. Shashank

Bhaskar M. Venkateswaran
Trustee

CA. V. Thiagarajan

CA.V.THAGARAJAN
Partner
ICAI Membership No:203328

Date: 13-11-2025
Place: CHENNAI

UDIN: 25203328BMDG KB3225

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)

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

Bhaskar M. Venkateswaran



CA. V. THIAGARAJAN



Rajaraman Krishnan
Trustee

Bhaskar M. Venkateswaran
Trustee

CA. V. THIAGARAJAN
Partner
ICAI Membership No:203328

Date: 13-11-2025
Place: CHENNAI

UDIN: 25203328BM061KB 3225

ASHA TRUST (CHENNAI BRANCH)					
NEW NO 54 (OLD NO 34) BHIMASEN GARDEN STREET, MYLAPORE, CHENNAI - 600 004					
RUPEE - RECEIPTS & PAYMENTS A/c FOR THE YEAR					
	NO.	2023-24		PAYMENTS	2023-24 Amount (Rs.)
			Amount (Rs.)		
RECEIPTS					
To Cash and Bank Balances					
Cash At Bank		6,55,919	30,90,738	By Staff Advance	58,500
Cash In Hand		15,204	8,134	By Administration Expenses	1,507
To Donation Received		4,03,277	6,29,341	By Educational Program Expenses	3
To Rental Advance repaid		-	1,80,000	By Rental Advance	-
To Transfer from Asha HQ		-	6,00,000	By Miscellaneous expenses	120
To Interest		-	74,995	By Nutrition Expenses	-
To Staff Advance		28,288	10,69,005	By Audit Fees	47,200
To Imprest transfer(volunteer to volunteer)		5,39,997	30,000	By Teacher Training Expenses	-
To Advance received from Benefity		-	1,06,361	By Computer(Asset)	-
				By Transfer to Asha Trust - Karipur	1,82,410
				By Transfer to Benevity - previous year advance given	1,06,381
				By Donation to other Trusts	36,000
				By Imprest transfer (volunteer to volunteer)	-
				By Transfer to FCRA Bank Account	-
				By Cash and Bank Balances	11,95,383
				Cash At Bank - HDFC Bank Besant Nagar	15,204
				Cash In Hand	-
		16,42,685	57,88,572		16,42,685
					57,88,572

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



[Signature]

Bhaskar M Venkateswaran
AUTHORISED SIGNATORY

For ASHA CHENNAI

K. Rajaraman

Rajaraman Krishnan
AUTHORISED SIGNATORY

PLACE : CHENNAI
DATE: 13-11-2025

CA.V.THAGARAJAN
Partner
ICAI Membership No:203328

UDIN: 2520328BM06K83225

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.

[Signature]



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		
3	Payables	Rupee	FCRA	Consolidated	Rupee	Consolidated
		50,000	-	50,000	50,000	50,000
		-	-	-	1,06,361	1,06,361
		50,000	-	50,000	1,56,361	1,56,361



W. S. S. S.

K. Rajaraman.

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



Handwritten signature/initials

K. Rajarajan

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

		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
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
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



W. Babu

K. Rajarajan



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						
	31 March 2025			31 March 2024		
	Rupee	FCRA	Consolidated	Rupee	FCRA	Consolidated
Gayathri M - Thulasi	-	-	-	-12,000	-	-12,000
Gomathiithai 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)	50,000	-	50,000
Total Loans and Advances	3,39,393	-	3,39,393	8,22,887	-	8,22,887



K. Rajarajan. *[Signature]*

		31 March 2025			31 March 2024			(Amount in Rs.)
		Rupee	FCRA	Consolidated	Rupee	FCRA	Consolidated	
8	Other income							
	Interest income	28,288	31,469	59,757	74,995	22,087	97,082	
	Write 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	
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	
10	Charitable expenses							
(a)	Administration Expenses							
	Accommodation	-	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. Rajarajan. *[Signature]*

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

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



W. K. Ravi

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
Staff Welfare	-	1,04,198	1,04,198	160
Student Welfare	-	56,874	56,874	
Sugadharam Expenses	-	-	-	
Teachers Tour	-	2,40,297	2,40,297	
Teachers Uniform	-	12,544	12,544	
Teaching Learning Materials	-	33,27,699	33,27,699	
Tour	-	35,550	35,550	1,56,338
Transportation	-	89,019	89,019	
Travel	-	22,776	22,776	5,010
Uniform	-	2,01,862	2,01,862	52,000
Vehicle Maintenance	-	56,860	56,860	6,400
Wages	-	49,220	49,220	
Total Education 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				
Accommodation	-	56,489	56,489	
Bags	-	14,537	14,537	
Boarding and Lodging	-	1,42,700	1,42,700	
Conveyance	-	1,01,181	1,01,181	1,20,950
Event & Celebrations	-	1,000	1,000	41,947
Gifts	-	5,550	5,550	2,863
Learning Teaching Materials	-	40,745	40,745	
Maintenance	-	6,660	6,660	
Printing & Stationery	-	1,360	1,360	
Refreshment	-	1,61,683	1,61,683	
Resource person fees	-	32,000	32,000	
Staff Welfare	-	49,471	49,471	
Transportation	-	9,471	9,471	
Travel	-	1,61,995	1,61,995	
Wages	-	7,800	7,800	
Food	-	-	-	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

W. R. R. R.

		(Amount in Rs.)					
(e)	Relief Work program expenses	31 March 2025			31 March 2024		
		Rupee	FCRA	Consolidated	Rupee	FCRA	Consolidated
	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
11	Other Expenses	31 March 2025			31 March 2024		
		Rupee	FCRA	Consolidated	Rupee	FCRA	Consolidated
	Audit fees						
	Miscellaneous expenses	47,200 120	11,800 498	59,000 618	50,000 -	40,120 -	90,120 -
	Total other expenses	47,320	12,298	59,618	50,000	40,120	90,120

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. W. Venkateswaran.

Rajaraman Krishnan
Trustee

Bhaskar M. Venkateswaran
Trustee

Date: 13-11-2025
Place: CHENNAI

CA.V.THIAGARAJAN
Partner
ICAI Membership No:203328

UDIN: 25203328BMDGK83225