

INDEPENDENT AUDITOR'S REPORT

To,

THE BOARD OF TRUSTEES

Ekalavya Foundation

1-8-522/7, Chikkadpally

Hyderabad – 500 020.

Report on the Financial Statements

We have audited the accompanying financial statements of Ekalavya Foundation ("the Trust's"), which comprise the Balance Sheet as at 31st March, 2026, the Statement of Income and Expenditure, Statement of Receipt and Payments and a summary of the significant accounting policies and other explanatory information.

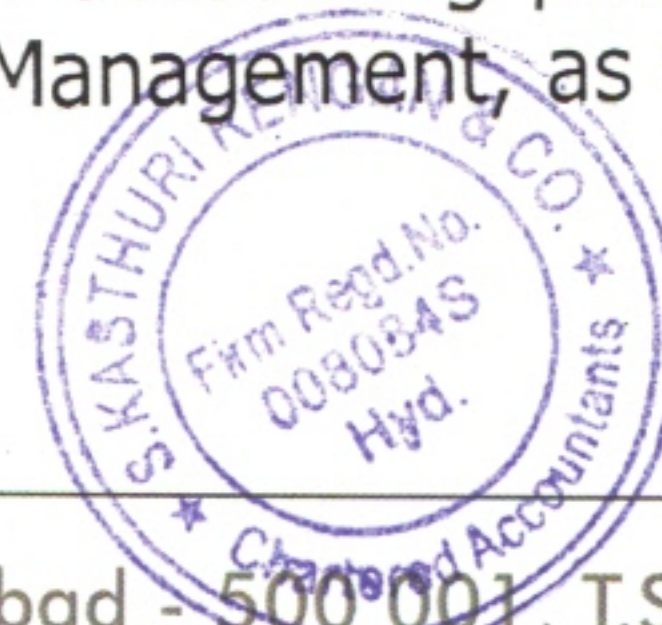
Management's Responsibility for the Financial Statements

The Trust's Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Trust in accordance with the applicable Accounting Standards. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that gives a true and fair view and is 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 the ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the 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 the internal control relevant to the Trust 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 the Management, as well as evaluating the overall presentation of the financial statements.



Head off: # 909A, 9th Floor, Raghava Ratna Towers, Chirag Ali Lane, Abids, Hyderabad - 500 001, T.S.

Ph: (O) 6673 4016, E-mail : askrco@yahoo.com, info@skrco.org

BRANCHES: TUNI, MANCHERIAL, RAJAMAHENDRAVARAM

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

1. We have obtained all the information and explanations, which are to the best of knowledge and belief, were necessary for the purposes of our audit.
2. In our opinion, proper books of accounts, as required by law, have been kept by the Trust, so far as appears from our examination of those books.
3. The Balance Sheet, Income and Expenditure Account and Receipt and payment Account as dealt with this report are in agreement with books of account.
4. 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 by the Act in the manner so required and give a true and fair view in conformity with the generally accepted accounting principles in India:
 - (a) In the case of the Balance Sheet, of the state of affairs of the Trust as at 31st March, 2026
 - (b) In the case of the Statement of Income and Expenditure, Excess of Expenditure Over Income of the Trust for the year ended on that date.
 - (c) In the case of statement of Receipts & Payment, Cash Flow of the Trust for the year ended on that date.

For S. KASTHURI RENGAN & CO.,
CHARTERED ACCOUNTANTS
FRN: 008084S



S. KASTHURI RENGAN

PARTNER

M.NO.200724

UDIN: 26200724TAGXLB3272

Place: - HYDERABAD

Date: - 13-05-2026



INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2026

PARTICULARS	SCHEDULE	FY-2025-26	FY-2024-25
		(RS)	(RS)
INCOME			
Donations	I	5,16,21,641	3,23,63,672
Grants	II	65,69,956	43,52,978
NSE -SSE Donations			5,00,000
Income Incidental To Projects	III	63,992	19,11,936
Other Income	IV	17,44,276	18,82,121
Excess of Expenditure over Income		-	59,24,072
Total		5,99,99,865	4,69,34,779
EXPENDITURE			
Preservation Of Envirovment	V	2,49,55,095	2,63,82,432
Relief for Poor	VI	1,09,20,487	42,92,214
Education	VII	75,36,056	93,32,999
NSE- SSE Expenses		-	1,32,820
Administration Expenses	VIII	5,19,175	39,22,999
Depreciation	IX	33,66,404	28,71,315
Excesss Of Income Over Expenditure		1,27,02,647	
Total		5,99,99,865	4,69,34,779

Vide our report of even date

FOR S. KASTHURI RENGAN & CO
CHARTERED ACCOUNTANTS

FOR ON BEHALF OF BOARD OF TRUSTEES

S. KASTHURI RENGAN
PARTNER

UDIN:26200724TAGXLB3272

Date: 13/05/2026

Place: Hyderabad



T.VENKAT RAO
CHAIRMAN

P.NARENDRA
SECRETARY



EKALAVYA FOUNDATION
1-8-522/7 CHIKKADPALLI

RECEIPTS & PAYMENTS FOR THE YEAR ENDED 31-03-2026

	Receipts	2025-26	2024-25
	Bank Balance As On 01-04-2025	88,29,544	1,49,75,511
	Donations	5,16,21,641	3,23,63,672
	Grant	65,69,956	43,52,978
	NSE-SSE Donations	-	5,00,000
	Income Incidental To Projects	63,992	19,11,936
	Other Income	27,19,677	18,82,121
	Increase in current Liabilities	23,79,483	
	Decrease in current assets & loans &adv		
	Total	7,21,84,293	5,59,86,218
	Payments		
	Preservation Of Envirovment	2,49,55,095	2,63,82,432
	Relief for Poor	1,09,20,487	42,92,214
	Education	75,36,056	93,32,999
	NSE-SSE Expenses	-	1,32,820
	Administration Expenses	5,19,175	39,22,999
	Purchase Of Fixed Assets	72,00,161	2,68,100
	Inc in Current assets and Loans &adv	6,61,134	6,70,917
	Inc. in Fixded Deposits	1,08,14,399	15,59,738
	Decrease in Current Liabilities	-	5,94,455
	Closing Bank Balance as on 31/03/2026	95,77,786	88,29,544
	Sub Total	7,21,84,293	5,59,86,218

Vide our report of even date

FOR S. KASTHURI RENGAN & CO
CHARTERED ACCOUNTANTS

FOR ON BEHALF OF BOARD OF TRUSTEES


S. KASTHURI RENGAN
PARTNER

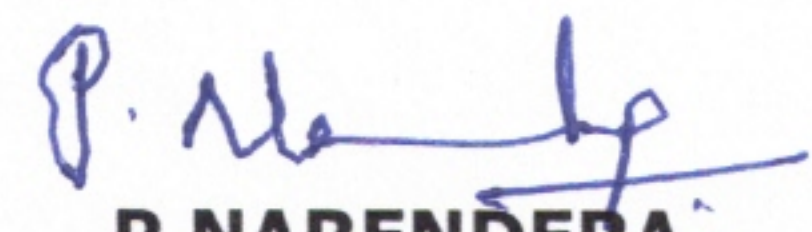
UDIN:26200724TAGXLB3272

Date: 13/05/2026

Place: Hyderabad




T.VENKAT RAO
CHAIRMAN

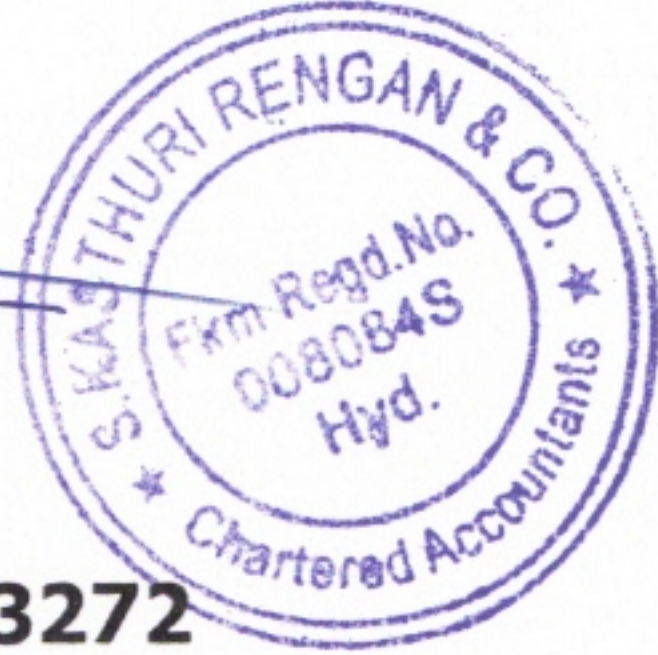

P.NARENDERA
SECRETARY



EKALAVYA FOUNDATION**1-8-522/7 CHIKKADPALLI****BALANCE SHEET AS ON 31.03.2026**

PARTICULARS	SCHEDULE	2025-26	2024-25
SOURCES OF FUNDS			
GENERAL FUND	A	6,71,59,829	5,34,81,781
CURRENT LIABILITIES AND PROVISIONS	B	24,62,459	82,976
Total		6,96,22,288	5,35,64,757
APPLICATION OF FUNDS			
ASSETS			
Fixed Assets			
Gross Block		2,62,29,475	2,19,00,626
Less: Depreciation		33,66,404	28,71,315
		2,28,63,070	1,90,29,311
Current Assets	C	4,67,59,218	3,45,35,445
Total		6,96,22,288	5,35,64,757

Vide our report of even date

**FOR S. KASTHURI RENGAN & CO
CHARTERED ACCOUNTANTS****FOR ON BEHALF OF BOARD OF TRUSTEES****S. KASTHURI RENGAN
PARTNER****UDIN:26200724TAGXLB3272****Date: 13/05/2026****Place: Hyderabad**
**T.VENKAT RAO
CHAIRMAN**
**P.NARENDEERA
SECRETARY**

EKALAVYA FOUNDATION SCHEDULES FOR BALANCE SHEET FOR THE FINANCIAL YEAR AS AT 31/03/2026		
Particulars	2025-26	2024-25
Schedule:A		
General Fund	5,34,81,781	5,94,05,853
Add:-Book of value of gift of building from SISS	9,75,401	
ADD: Excess of Income Over Expenditure	1,27,02,647	59,24,072
Total	6,71,59,829	5,34,81,781
Schedule:B		
Current Liabilities & Provisions		
Audit Fee Payable	40,000	40,000
ESI & PF and PT Payable	45,653	42,976
Farmer contribution for exp	23,52,006	-
Other payble	24,800	-
Total	24,62,459	82,976
Schedule:C		
Current Assets		
Rental Advances	20,000	25,000
Salary Advance	2,83,000	3,05,851
TDS and Tax Refund Receivable	6,53,273	3,96,874
Total	9,56,273	7,27,725
Schedule:		
Other Loans & Advances		
Loans and advances	12,78,700	8,46,116
Electricity Deposits	6,83,718	6,83,718
Total	19,62,418	15,29,834
Schedule:		
Fixed Deposits		
FCRA Fixed Deposit	3,00,000	3,00,000
Other than FCRA Deposit	3,39,62,741	2,31,48,342
Total	3,42,62,741	2,34,48,342
Schedule:D		
Cash at Bank	95,77,786	88,29,544
	95,77,786	88,29,544
TOTAL CURRENT ASSETS	4,67,59,218	3,45,35,445



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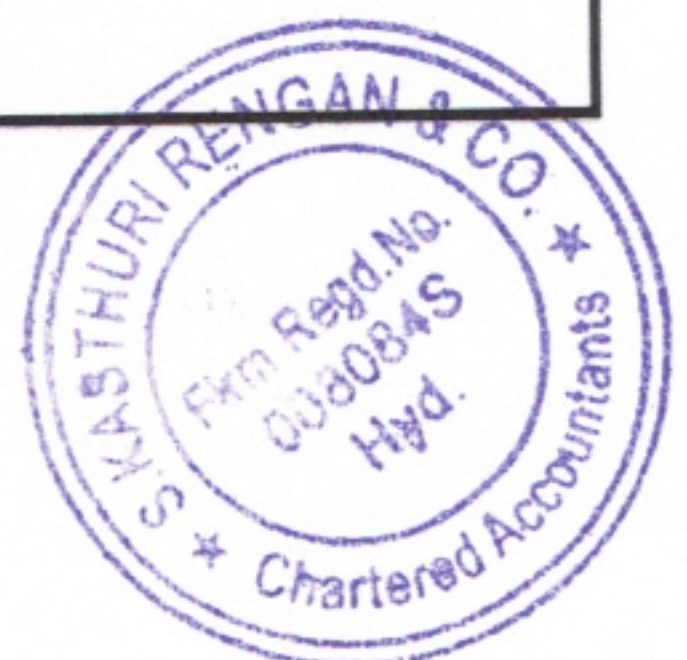
EKALAVYA FOUNDATION		
SCHEDULES FOR INCOME & EXPENDITURE ACCOUNT FOR THE FY 2025-26		
PARTICULARS	2025-26	2024-25
Schedule-I		
Donations		
CSR Donation	4,03,84,800	2,76,78,200
FCRA Donation	83,71,221	8,74,409
General Donation	28,65,620	38,11,063
Total	5,16,21,641	3,23,63,672
Schedule-II		
GRANTS		
Nabard	13,68,428	14,40,478
SFAC	27,25,625	29,12,500
Haryana govt Grant for education	21,00,000	
National Mission on Natural Farming	91,713	
Rithu Sadhikarika Samsta	2,84,190	
Total	65,69,956	43,52,978
Income Incidental To Projects		
Schedule-III		
Income From Other Projects		
Farmers Contribution	63,992	18,70,435
NMMS Contribution Received	-	41,501
Total	63,992	19,11,936
Schedule-IV		
Other Income		
Interest from Bank	16,79,476	18,62,471
Fcra Fd Interest Received	19,800	19,650
Rent Received	45,000	-
Total	17,44,276	18,82,121
NSE-Sse Donations	-	5,00,000
Total	-	5,00,000
Preservation Of Environment		
Schedule-V		
CSR FUNDED PROJECTS		
Ganneruputtu Project	1,01,51,178	48,48,822
Ghumnur Water Shed	38,69,021	51,70,631
Minumuluru Water Shed	1,68,137	53,855
Organic Project	1,850	10,33,200
Organic Project FY 23-24	5,742	7,58,750
Solar Fencing Project	20,00,000	20,00,000
Gateepally Water Shed	31,730	
Gharketpeta water shed	7,99,250	
VNV Cook Stove		2,11,344
SUB TOTAL	1,70,26,908	1,40,76,602



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Grant Funded Projects		
Walgonda Project Expenses(Nabard)	6,43,461	5,42,208
NSE-SSE Babjipet - SLDP	29,27,863	56,02,137
EF CBBO Project Expenses	38,97,181	54,46,930
SUB TOTAL	74,68,505	1,15,91,275
General		
RYSS-PGS (KADAPA) & ADILABAD	2,64,999	4,18,147
TRC PROJECT	1,70,303	2,96,408
FPC PROJECT EXPENSES	24,380	
SUB TOTAL	4,59,682	7,14,555
Total	2,49,55,095	2,63,82,432
Schedule-VI		
RELIF FOR POOR-CSR		
Boulder Removal Project	-	1,03,000
Open Wells	59,75,709	1,94,580
Farm amd Reclamation Project	9,84,181	7,43,000
Techno Computer Activities - Common Fencing Project	-	4,45,000
PVTG Livelihood Project	9,42,000	9,09,000
Talent Formula	-	39,700
SUB TOTAL	79,01,890	24,34,280
RELIF FOR POOR-NABARD		
Maathota Expenses Relief For Poor	6,63,357	11,29,437
SLDP Project	38,373	7,28,497
DPR Exp Babejhari idp	36,118	
TRIPURA PROJECT EXPENSES	1,72,646	
SUB TOTAL	9,10,494	18,57,934
RELIE FOR POOR - FCRA FUNDS		
DRINKING WATER PROJECT	3,89,845	-
HEALTH SOIL PROJECT	1,50,915	-
KARAMCHEDU EDUCATION PROJECT	7,90,989	-
ORGANIC PROJECT FCRA	5,25,982	-
SMART LAB PROJECT - Adilabad	50,715	-
VNV COOK STOVE	1,99,657	-
SUB TOTAL	21,08,103	-
TOTAL RELEIF FOR POOR	1,09,20,487	-
Schedule-VII		
EDUCATION - CSR		
Tera Data -Computer Education project	2,263	8,32,999
Adilabad Vidya Vahini	10,00,000	10,00,000
SSE Education Project	50,00,000	75,00,000
Streenidhi (Adilabad & Ashifabad Vidyavikasam)	15,33,793	
Total	75,36,056	93,32,999
Donation Paid Skill Development		-
Schedule-VIII		
Administration Expenses	5,19,175	39,22,999
Total	5,19,175	39,22,999



M/s. EKALAVYA FOUNDATION
1-8-522/7, Chikkadapally, Hyderabad - 500 020

Schedule-IX

Description of Assets	WDV as on 1/4/2025	Put to use Before September	Put to use After September	Total as on 31/03/2026	Rate of Depreciation	Depreciation during the year	WDV as on 31/03/2026
Land at Lingapur & Developments	9,09,440			9,09,440	0%	-	9,09,440
Borewell	43,262			43,262	15%	6,489	36,773
Buildings	97,91,806	2852576		1,26,44,382	10%	12,64,438	1,13,79,944
Leasehold Improvements	2,01,129			2,01,129	10%	20,113	1,81,016
Agri Infrastructure - Lingapur	65,096			65,096	15%	9,764	55,332
Computers & Printers	9,28,851	125000	517524	15,71,375	40%	5,25,045	10,46,330
Electrical Fittings	33,54,654	0		33,54,654	15%	5,03,198	28,51,456
Office Equipments	4,73,452	12500		4,85,952	15%	72,893	4,13,059
Furniture & Fixtures	15,12,593		60695	15,73,288	10%	1,57,329	14,15,959
Library Books	27,616			27,616	15%	4,142	23,474
Vehicles	17,21,415	2196060	1435806	53,53,281	15%	8,02,992	45,50,289
TOTAL	1,90,29,312	51,86,136	20,14,025	2,62,29,475		33,66,404	2,28,63,071



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NOTES TO ACCOUNTS

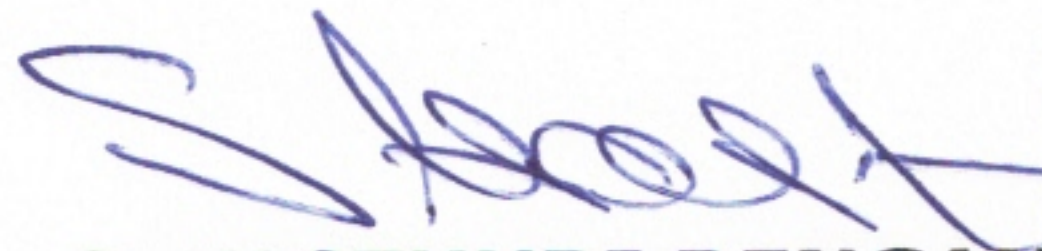
I. Significant Accounting Policies: -

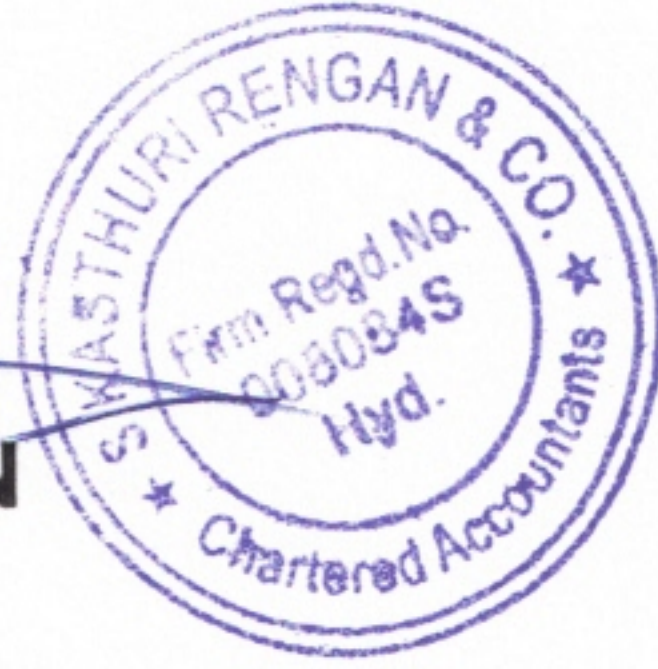
1. All items of Revenue including Grants-in-Aid are accounted for on accrual basis.
2. All items of expenditure like Salaries, rents are accounted for accrual basis.
3. All items of revenue and expenditure, which are directly identifiable, are accounted in the respective Projects. Those items of revenue and expenditure, which are not directly identifiable, are reflected under the General Administration Expenditure.
4. Depreciation is charged on the fixed assets on WDV method as per rates mentioned under Income Tax Act 1961. Depreciation is charged at full rate where the asset is acquired during the first half of the year and at half the rate where the asset is acquired during the second half of the year.

II NOTES TO ACCOUNTS

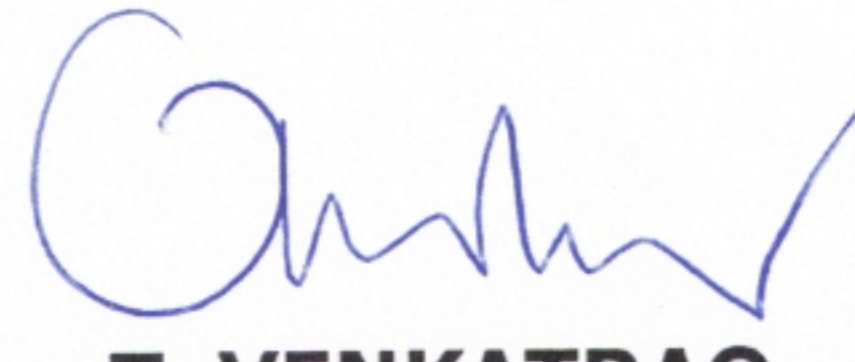
1. The Trust got a gift of building property situated at 1-8-522/7, Chikkdapally Hyderabad – 500 020 from M/s. SHYAM PRASAD INSTITUTE FOR SOCIAL SERVICES (SISS), Hyderabad for their activities. The value of the building is taken as per the value in the books of accounts OF SISI. Further The trust incurred stamp duty and registration charges to the extent of Rs 28,52,576/- for registration/transfer of this property in the trust name.
2. There is a disputed Income Tax Demand of Rs.64,38,313/- for the Assessment Year 2023-24 against which the Trust has Preferred an appeal with the appellate authorities.
3. None of the Trustees have derived either directly or indirectly any benefits from the Trust.
4. Previous years values of regrouped or re arranged wherever necessary.

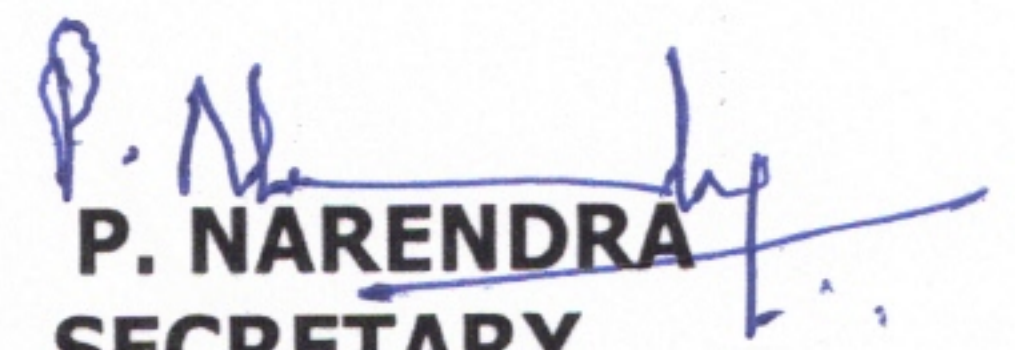
**FOR S. KASTHURI RENGAN & CO.,
CHARTERED ACCOUNTANTS
(FRN: 008084S)**


S. KASTHURI RENGAN
PARTNER
M.NO.200724
UDIN: 26200724TAGXLB3272
Place: - HYDERABAD
Date: -13-05-2026



FOR ON BEHALF OF BOARD OF TRUSTEES


T. VENKATRAO
CHAIRMAN


P. NARENDRA
SECRETARY



COMPUTATION OF ALLOWABLE TOTAL INCOME FOR THE YEAR ENDED 31-03-2026

NAME OF THE SOCIETY

EKALAVYA FOUNDATION

ADDRESS

1-8-522/7, CHIKKADAPALLY
HYDERABAD, 500020, Telangana, INDIA

STATUS:

TRUST

PAN NO.

AAATE2435P

ASSESSMENT YEAR

2026-27

PREVIOUS YEAR ENDING ON

3/31/2026

Sl. No.	Particulars		Amount
A	Amount of income of the previous year		5,99,99,865
	Total Expenses for the year	4,39,30,813	
	Add: Addition of Fixed Assets during the year	72,00,161	
B	Gross Amount of income of the previous year applied to Charitable or religious purposes in India during that year		5,11,30,974
	Less: Disallowances under Income Tax Act		
	1. 30% disallowance u/s 40(a)(ia) for non-deduction of TDS		
	2. 100% disallowance u/s 40(a)(3) & 40(a)(3a) for cash payments exceeding Rs. 10000		
	3. Depreciation		
	4. Loss on Sale of Assets charged to I&E Account		
	5. 15% of Donations paid		
C	5. Reserves if any charged to I&E Account		-
D	Allowable Amount of income of the previous year applied to Charitable or religious purposes in India during that year	(B-C)	5,11,30,974
E	15% of Gross Income maximum to be Carry Forward		89,99,980
F	Amount Carry Forwarded	(A-D)	88,68,891
G	AMOUNT TO BE SET OFF	(F-E)	-
H	Taxable Income Nil		NIL

P. N. S. S.

