

## INDEPENDENT AUDITORS' REPORT

To,  
The Trustees,  
**OSAAT Educational Charitable Trust,**  
Bangalore

### 1. Opinion

We have audited the accompanying Financial Statements of M/s. **OSAAT Educational Charitable Trust**, which comprise the Balance Sheet as at March 31, 2025 and the Income and Expenditure Account for the year ended on that date, and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements read together with the significant accounting policies and notes to accounts thereon give a true and fair view in conformity with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI), of the state of affairs of the Trust as at March 31, 2025, its expenditure over income for the year ended on that date.

### 2. Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the trust in accordance with the Code of Ethics together with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide our audit opinion on the financial statements.



### **3. Responsibilities of Management and Those Charged with Governance for the Financial Statements**

Trustees of the organization are responsible for the preparation of the Financial Statements that give a true and fair view of the financial position and financial performance of the organization in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records and design, implementation and maintenance of internal control, relevant to the preparation of the Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, trustees are responsible for assessing the trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the trust or to cease operations, or has no realistic alternative but to do so.

Trustees are responsible for overseeing the trust's financial reporting process.

### **4. Auditor's Responsibility**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

We communicate with Trustees of the organization, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

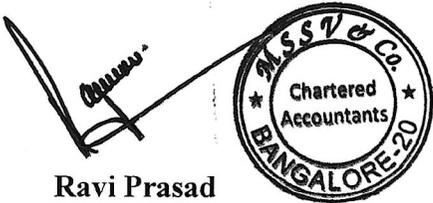


We also provide Trustees with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

*for MSSV & Co.,*

**Chartered Accountants**

FRN : 001987S



**Ravi Prasad**

**Partner**

Membership No : 203414

UDIN : 25203414BMKXKM6345

Place : Bangalore

Date : September 15, 2025

**OSAAT EDUCATIONAL CHARITABLE TRUST**  
No 252, Lakeshore Homes, Kasavana Halli, Bangalore - 560 035

**Statement of Total Income**

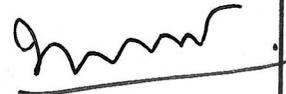
Assessment Year	:	2025 - 2026
Previous Year Ending	:	March 31, 2025
Date of Incorporation	:	July 16, 2011
Status	:	Trust
PAN	:	AAATO3310P
Assessing Authority	:	Exemption Circle
Name of the Bank	:	Bank of Baroda
Address of the Bank	:	#7, 17th Cross, 7th Sector, HSR Layout, Bangalore 560 102
Type of Account	:	Savings Bank Account
Account No.	:	89600100009248
IFSC Code	:	BARB0VJHSRL

**Receipts from Charitable Trust**

Donations Received			
- Domestic Receipts		8,10,49,263	
- FCRA Receipts		<u>15,32,903</u>	8,25,82,166
Interest Income			22,55,318
Other Receipts			<u>4,34,623</u>
			<u>8,52,72,107</u>
Less : Exemption under section 11(1)(a)			<u>8,52,72,107</u>
Add : Amount set apart in previous years utilized in current year			<u>-</u>
			<u>8,52,72,107</u>
Less : Expenditure incurred			
- Domestic Project Expense	10,38,44,409		
- FCRA Project Expenses	5,77,14,261		
- Administrative Expenses	2,24,16,684		
- Fixed Assets purchased during the year	1,78,163		
- Provision created during the previous year paid this year to be allowed	33,77,794	18,75,31,311	
Less : Disallowed u/s 40 a ia			
Less : Provision created during the year to be disallowed		<u>1,25,52,503</u>	17,49,78,808
<b>Carry forward for objects of the Trust in the future years</b>			<u><b>(8,97,06,701)</b></u>
Less: Set off with accumulated profits of FY 2020-21, 2021-22, 2023-24			3,86,36,943
Less: Adjustment from accumulation u/s 11(1) of the act from the previous year			(5,10,69,758)
<b>Taxable Income</b>			<u><u>NIL</u></u>
Tax on the above			-
Less : Tax Deducted at Source			-
Refund Due			



Assessee





**Details of Provision**

<b>Particulars</b>	<b>Disallowed during previous year</b>	<b>Disallowed amount paid during the year</b>	<b>Carry forward</b>
Provision of FY 2023-24	50,08,014	33,77,794	16,30,220
Provision of FY 2024-25	1,25,52,503		
<b>Total</b>	<b>50,08,014</b>	<b>33,77,794</b>	<b>16,30,220</b>

*P.V.*

*[Handwritten Signature]*



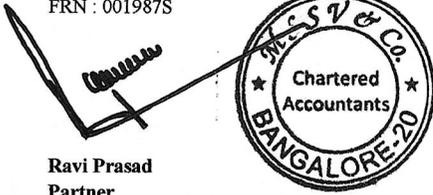
**OSAAT EDUCATIONAL CHARITABLE TRUST**  
No 252, Lakeshore Homes, Kasavana Halli, Bangalore - 560 035

**Consolidated Balance Sheet as at March 31, 2025**

Liabilities	Amount (Rs.)	Assets	Amount (Rs.)
GENERAL FUND		FIXED ASSETS	
Opening Balance	11,31,97,242	Furniture and Fixtures	2,71,202
Less : Excess of Expenditure over Income	<u>-9,87,65,933</u>	Office Equipment	26,457
	1,44,31,309	Computer	34,613
		Printer	12,599
CORPUS FUND	8,000	CURRENT ASSETS	
CURRENT LIABILITIES		Cash at Bank	
Retention Money	75,49,006	- Bank of Baroda	2,02,06,195
Statutory Dues	8,95,643	- State Bank of India	32,09,513
Other Current Liabilities	65,36,542	Work in Progress (Project)	48,82,612
		Other Receivable	7,77,309
<b>Total</b>	<b>2,94,20,500</b>	<b>Total</b>	<b>2,94,20,500</b>

This is the Balance Sheet referred to in our Report of even date.

For MSSV & Co.,  
Chartered Accountants  
FRN : 001987S

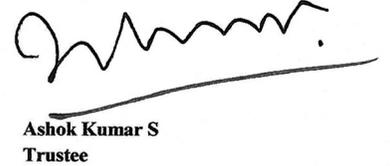


Ravi Prasad  
Partner  
Membership No. 203414

Place : Bangalore  
Date : September 15, 2025

For and on behalf of OSAAT Educational Charitable Trust

  
Vadiraja Bhatt  
Trustee

  
Ashok Kumar S  
Trustee



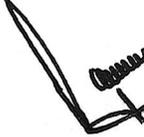
**OSAAT EDUCATIONAL CHARITABLE TRUST**  
No 252, Lakeshore Homes, Kasavana Halli, Bangalore - 560 035

**Consolidated Income and Expenditure Account for the year ending March 31, 2025**

Expenditure	Amount (Rs.)	Income	Amount (Rs.)
Project Expenses	16,15,58,670	Donation Receipts	8,25,82,166
Consultancy Charges	51,41,250	Interest Income	22,55,318
Travel Expenses	5,78,483	Miscellaneous Receipts	4,34,623
Rates and Taxes	1,37,45,960		
Miscellaneous Expenses	5,83,456		
Salary Expenses	16,69,364		
Audit Expenses	14,750		
Communication	34,507		
Depreciation Expense	62,685		
Office Maintenance	2,28,915		
Rent	4,20,000		
		<b>Excess of Expenditure Over Income</b>	<b>9,87,65,933</b>
<b>Total</b>	<b>18,40,38,040</b>	<b>Total</b>	<b>18,40,38,040</b>

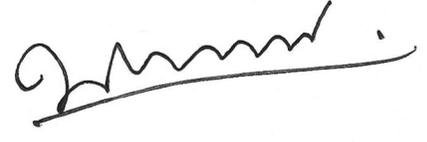
This is the Income and Expenditure Account referred to in our Report of even date.

For MSSV & Co.,  
Chartered Accountants  
FRN : 001987S

  
  
**Ravi Prasad**  
Partner  
Membership No. 203414

For and on behalf of OSAAT Educational Charitable Trust

  
**Vadiraja Bhatt**  
Trustee

  
**Ashok Kumar S**  
Trustee

Place : Bangalore  
Date : September 15, 2025



**OSAAT EDUCATIONAL CHARITABLE TRUST**  
No 252, Lakeshore Homes, Kasavana Halli, Bangalore - 560 035

**Consolidated Receipt and Payments Account for the year ended March 31, 2025**

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
<b>Opening Balance</b>			
Cash at Bank :		Digital Infrastructure	1,49,45,190
- Bank Of Baroda (General)	4,51,88,208	CS - Basawan Bankat	7,992
- Bank Of Baroda (FCRA)	6,72,26,974	CS - Harhata	7,992
- State Bank Of India (FCRA)	16,01,526	GGIC - Utraula	7,992
		GHPBS - Hunsur	43,93,498
Donation Receipts	8,25,82,166	GHPS - Alipura	14,341
Interest Receipts	22,54,497	GHPS - Gudemaranahalli	27,258
Miscellaneous Receipts	5,59,480	GHPS - Koppasikoppa	29,71,598
Settlement of Travel Claim	8,427	GHPS - Lingadalli	33,83,184
Refund of advance drawn	52,122	GHPS - Thoranahalli	39,35,591
Razorpay Reco	38,144	GHPS - Yaddoni	34,31,357
Bank reco	8,90,000	GHPS Heruru	5,52,686
		GHS - Avalagurki	50,07,283
		GHPS - Kodaganur	2,87,437
		GHSS - Melanikuzhi	8,758
		GHS - Kayarambedu	50,73,330
		GHSS - Karaikurchi	20,04,191
		GHSS - Thirukazhukundram	78,12,872
		GHSS - Velliangadu	14,187
		GJC (HS) - Sullia	4,69,288
		GLPS - Lyngiong	33,46,804
		GLPS - Mawngap	29,10,242
		GMBHPS - Kudupalli	2,037
		GPUC (HS) - Venur	8,260
		GUMHPS - Bharamasagara	24,39,349
		KPS - Bellare	90,48,056
		KPS - Chandrashekarapura	36,12,416
		KPS - Doddabelavangala	10,347
		KPS - Masthi	2,70,00,568
		KPS (GHPS) - Lokkanahalli	14,145
		KPS (HS) Nandagudi	61,65,415
		Library MLF	6,37,484
		Library (OSAAT)	6,03,039
		UHS - Jahatu	10,620
		NGHS - Chintamani	73,23,151
		OSAAT Team GTS 2024	43,510
		RUMV - Neora	51,41,895
		UMS - Tangrain	19,77,280
		SMV - Ravalgundwadi	2,36,170
		ZPHS - Bahadurpally	77,915
		ZPHS - Dabilpur	33,50,189
		ZPHS - Ismailkhanpet	25,23,094
		ZPHS - Siripura	4,21,986
		ZPHS - Siripura	16,53,089
		ZPS - Ravalgaon	60,72,474
		Payment gateway charges	120
		Rent paid	3,55,462
		Office Maintenance	1,83,094
		Audit fee	14,750
		Consultancy charges	48,05,445
		Miscellaneous Expenses	2,20,423
		Postage & Courier	2,823
		Marketing Expenses	11,799
		Printing & stationery	22,554
		Bank Charges	2,083
		Publicity & Advertisement exp	2,25,314
		Rates & Taxes	1,37,43,192
		Salary/ Manpower	15,19,993
		Telephone & Broadband	14,022
		Travel Expenses	5,46,234
		TDS Paid	40,65,447



*P.V.*

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		PF Paid	2,57,996
		PT Paid	14,800
		Retention money refund	24,61,671
		Bank Reconciliation	11,343
		Stock of finished goods	17,82,192
		Advance Rent	2,00,000
		Advance paid to suppliers	62,58,465
		Advance paid - Travel allowance	4,16,300
		Sundry Creditors	7,18,920
		Fixed Asset	1,45,832
		<b>Closing Balance</b>	
		Cash at Bank :	
		- Bank Of Baroda (General)	65,47,283
		- Bank Of Baroda (FCRA)	1,36,58,912
		- State Bank Of India (FCRA)	32,09,513
<b>Total</b>	<b>20,04,01,543</b>	<b>Total</b>	<b>20,04,01,543</b>

This is the Receipts and Payments Account referred to in our Report of even date.

For MSSV & Co.,  
Chartered Accountants  
FRN : 001987S



Ravi Prasad  
Partner  
Membership No. 203414



For and on behalf of OSAAT Educational Charitable Trust



Vadiraja Bhatt  
Trustee



Ashok Kumar S  
Trustee

Place : Bangalore  
Date : September 15, 2025



**Depreciation Schedule of Fixed Assets for the year ending March 31, 2025 (Consolidated)**

Particulars	Rate %	WDV as on 01-04-2024	Additions		Deletions	Total	Depreciation fo the year	WDV as on 31-03-2025
			More than 180 days	Less than 180 days				
Furniture and Fixture	10%	1,93,679	39,400	64,664	-	2,97,743	26,541	2,71,202
Office Equipment	15%	31,126	-	-	-	31,126	4,669	26,457
Computer Software	40%	4,588	53,100	-	-	57,688	23,075	34,613
Printer	40%	-	20,999	-	-	20,999	8,400	12,599
<b>Total</b>		<b>2,29,393</b>	<b>1,13,499</b>	<b>64,664</b>	<b>-</b>	<b>4,07,556</b>	<b>62,685</b>	<b>3,44,871</b>



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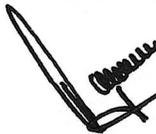
**OSAAT EDUCATIONAL CHARITABLE TRUST**  
No 252, Lakeshore Homes, Kasavana Halli, Bangalore - 560 035

**Balance Sheet as at March 31, 2025 (General)**

Liabilities	Amount (Rs.)	Assets	Amount (Rs.)
<b>GENERAL FUND</b>		<b>FIXED ASSETS</b>	
Opening Balance	4,68,01,949	Furniture and Fixtures	2,35,742
Less : Excess of Expenditure over Income	-4,13,37,502	Office Equipment	26,457
	54,64,447	Computer	34,613
		Printer	12,599
<b>CORPUS FUND</b>	8,000	<b>CURRENT ASSETS</b>	
<b>CURRENT LIABILITIES</b>		Cash at Bank	
Retention Money	44,79,492	- Bank of Baroda	65,47,283
Statutory Dues	8,95,643	Work in Progress (Project)	48,51,268
Other Current Liabilities	62,04,467	Other Receivable	6,51,384
		Branch Balance - FCRA	46,92,703
<b>Total</b>	<b>1,70,52,049</b>	<b>Total</b>	<b>1,70,52,049</b>

This is the Balance Sheet referred to in our Report of even date.

For MSSV & Co.,  
Chartered Accountants  
FRN : 001987S

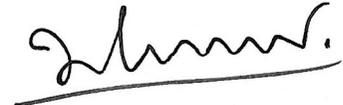



Ravi Prasad  
Partner  
Membership No. 203414

For and on behalf of OSAAT Educational Charitable Trust



Vadiraja Bhatt  
Trustee



Ashok Kumar S  
Trustee

Place : Bangalore  
Date : September 15, 2025



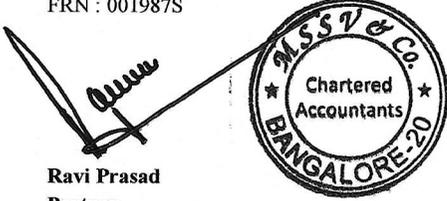
**OSAAT EDUCATIONAL CHARITABLE TRUST**  
No 252, Lakeshore Homes, Kasavana Halli, Bangalore - 560 035

**Income and Expenditure Account for the period ending March 31, 2025 (General)**

<b>Expenditure</b>	<b>Amount (Rs.)</b>	<b>Income</b>	<b>Amount (Rs.)</b>
Project Expenses	10,38,44,409	Donation Receipts	8,10,49,263
Consultancy Charges	37,62,500	Interest Income	10,42,340
Travel Expenses	5,17,105	Miscellaneous Receipts	4,34,623
Rates and Taxes	1,35,82,677		
Miscellaneous Expenses	5,42,729		
Salary Expenses	10,00,764		
Audit Expenses	14,750		
Communication	30,192		
Depreciation	58,745		
Office Maintenance	1,94,857		
Rent	3,15,000		
		<b>Excess of Expenditure over Income</b>	4,13,37,502
<b>Total</b>	<b>12,38,63,728</b>	<b>Total</b>	<b>12,38,63,728</b>

This is the Income and Expenditure Account referred to in our Report of even date.

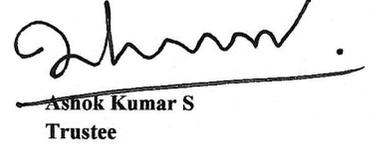
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Partner  
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For and on behalf of OSAAT Educational Charitable Trust

  
Vadiraja Bhatt  
Trustee

  
Ashok Kumar S  
Trustee

Place : Bangalore  
Date : September 15, 2025



**OSAAT EDUCATIONAL CHARITABLE TRUST**  
No 252, Lakeshore Homes, Kasavana Halli, Bangalore - 560 035

**Receipt and Payments Account for the year ended March 31, 2025 (General)**

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
<b>Opening Balance</b>		Digital Infrastructure	1,13,71,686
Cash at Bank :		CS - Basawan Bankat	7,992
- Bank Of Baroda (General)	4,51,88,208	CS - Harhata	7,992
		GGIC - Utraula	7,992
Donation Receipts	8,10,49,263	GHPBS - Hunsur	13,37,431
Interest Receipts	10,42,340	GHPS - Alipura	4,621
Miscellaneous Receipts	5,59,480	GHPS - Gudemaranahalli	27,258
Settlement of Travel Claim	8,427	GHPS - Kopparasikoppa	7,92,106
Refund of advance drawn	52,122	GHPS - Lingadalli	33,83,184
Razorpay Reco	38,144	GHPS - Thoranahalli	39,35,591
Bank reco	8,90,000	GHPS - Yaddoni	12,14,196
		GHPS Heruru	2,700
		GHS - Avalagurki	50,07,283
		GHS - Kayarambedu	50,73,330
		GHSS - Karaikurchi	20,04,191
		GHSS - Thirukazhukundram	67,37,869
		GHSS - Velliangadu	14,187
		GJC (HS) - Sullia	4,69,288
		GLPS - Lyngiong	33,46,804
		GLPS - Mawngap	13,93,339
		GMBHPS - Kudupalli	2,037
		GPUC (HS) - Venur	8,260
		GUMHPS - Bharamasagara	24,39,349
		KPS - Bellare	59,86,912
		KPS - Chandrashekarapura	36,09,352
		KPS - Doddabelavangala	10,347
		KPS - Masthi	84,11,485
		KPS (GHPS) - Lokkanahalli	14,145
		KPS (HS) Nandagudi	56,41,933
		Library (OSAAT)	6,03,039
		NGHS - Chintamani	25,19,146
		OSAAT Team GTS 2024	33,810
		RUMV - Neora	13,92,548
		SMV - Ravalgundwadi	2,36,170
		ZPHS - Bahadurpally	52,915
		ZPHS - Dabilpur	33,50,189
		ZPHS - Ismailkhanpet	25,23,094
		ZPHS - Siripura	4,21,986
		ZPHS - Siripura	16,53,089
		ZPS - Ravalgaon	60,72,474
		Payment gateway charges	120
		Rent paid	2,60,962
		Office Maintenance	1,49,032
		Audit fee	14,750
		Consultancy charges	33,91,740
		Marketing Expenses	11,800
		Miscellaneous Expenses	1,96,902



*P. V. S.*

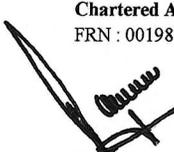
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		Postage & Courier	1,303
		Printing & stationery	16,750
		Publicity & Advertisement exp	2,16,000
		Rates & Taxes	1,35,82,677
		Salary/Manpower	9,17,724
		Telephone & Broadband	11,226
		Travel Expenses	5,17,193
		TDS Paid	27,12,439
		PF Paid	1,53,850
		PT Paid	9,400
		Retention money refund	10,46,074
		Bank Reconciliation	11,343
		Stock of finished goods	17,82,192
		Advance Rent	2,00,000
		Advance paid to suppliers	49,60,278
		Advance paid - Travel allowance	2,36,300
		Sundry Creditors	6,52,894
		Fixed Asset	1,06,431
		<b>Closing Balance</b>	
		Cash at Bank :	
		- Bank Of Baroda (General)	65,47,283
	<b>Total</b>	<b>Total</b>	<b>12,88,27,984</b>

This is the Receipts and Payments Account referred to in our Report of even date.

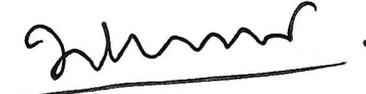
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Ravi Prasad  
Partner  
Membership No. 203414



For and on behalf of OSAAT Educational Charitable Trust

  
Vadiraja Bhatt  
Trustee

  
Ashok Kumar S  
Trustee

Place : Bangalore  
Date : September 15, 2025



Depreciation Schedule of Fixed Assets for the year ending March 31, 2025 (General)

Particulars	Rate %	WDV as on 01-04-2024	Additions		Deletions	Total	Depreciation fo the year	WDV as on 31-03-2025
			More than 180 days	Less than 180 days				
Furniture and Fixture	10%	1,93,679	-	64,664	-	2,58,343	22,601	2,35,742
Office Equipment	15%	31,126	-	-	-	31,126	4,669	26,457
Computer Software	40%	4,588	53,100	-	-	57,688	23,075	34,613
Printer	40%	-	20,999	-	-	20,999	8,400	12,599
<b>Total</b>		<b>2,29,393</b>	<b>74,099</b>	<b>64,664</b>	<b>-</b>	<b>3,68,156</b>	<b>58,745</b>	<b>3,09,411</b>



*P. V. K.*

*[Handwritten signature]*



**OSAAT EDUCATIONAL CHARITABLE TRUST**  
No 252, Lakeshore Homes, Kasavana Halli, Bangalore - 560 035

**Balance Sheet as at March 31, 2025 (FCRA)**

Liabilities	Amount (Rs.)	Assets	Amount (Rs.)
GENERAL FUND		FIXED ASSETS	
Opening Balance	6,63,95,293	Furniture and Fixture	35,460
Less : Excess of Expenditure over Income	<u>-5,74,28,431</u>		
	89,66,862	CURRENT ASSETS	
CURRENT LIABILITIES		Cash at Bank	
Retention Money	30,69,514	- Bank of Baroda	1,36,58,912
Other Current Liabilities	3,32,075	- State Bank of India	32,09,513
		Work in Progress	31,344
		Other Receivable	1,25,925
Branch Balance - General	46,92,703		
<b>Total</b>	<b>1,70,61,154</b>	<b>Total</b>	<b>1,70,61,154</b>

This is the Balance Sheet referred to in our Report of even date.

For MSSV & Co.,  
Chartered Accountants  
FRN : 001987S



*(Signature)*

Ravi Prasad  
Partner  
Membership No. 203414

For and on behalf of OSAAT Educational Charitable Trust

*(Signature)*  
Vadiraja Bhatt  
Trustee

*(Signature)*  
Ashok Kumar S  
Trustee

Place : Bangalore  
Date : September 15, 2025



**OSAAT EDUCATIONAL CHARITABLE TRUST**  
No 252, Lakeshore Homes, Kasavana Halli, Bangalore - 560 035

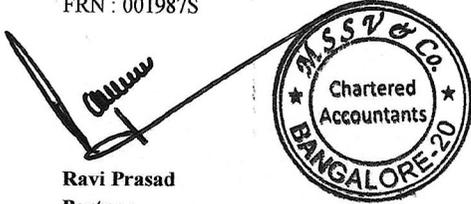
**Income and Expenditure Account for the period ending March 31, 2025 (FCRA)**

Expenditure	Amount (Rs.)	Income	Amount (Rs.)
Project Expenses	5,77,14,261	Donation Receipts	15,32,903
Travel Expenses	61,378	Interest Income	12,12,978
Miscellaneous Expenses	40,727		
Consulancy Charges	13,78,750		
Salary Expenses	6,68,600		
Office Maintenance	34,058		
Rates and Taxes	1,63,283		
Rent	1,05,000		
Depreciation	3,940		
Communication	4,315		
		<b>Excess of Expenditure over Income</b>	5,74,28,431
<b>Total</b>	<b>6,01,74,312</b>	<b>Total</b>	<b>6,01,74,312</b>

This is the Income and Expenditure Account referred to in our Report of even date.

For MSSV & Co.,  
Chartered Accountants  
FRN : 001987S

For and on behalf of OSAAT Educational Charitable Trust



Ravi Prasad  
Partner  
Membership No. 203414

  
Vadiraja Bhatt  
Trustee

  
Ashok Kumar S  
Trustee

Place : Bangalore  
Date : September 15, 2025



**OSAAT EDUCATIONAL CHARITABLE TRUST**  
No 252, Lakeshore Homes, Kasavana Halli, Bangalore - 560 035

**Receipt and Payments Account for the year ended March 31, 2025 (FCRA)**

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
<b>Opening Balance</b>			
Cash at Bank :			
- Bank Of Baroda (FCRA)	6,72,26,974	Digital Infrastructure	35,73,504
- State Bank Of India (FCRA)	16,01,526	KPS - Masthi	1,85,89,083
		KPS - Bellare	30,61,144
Donation Receipts	15,32,903	NGHS - Chintamani	48,04,005
Interest Receipts	12,12,157	GHPS - Heruru	5,49,986
		GHPBS - Hunsur	30,56,067
		RUMV - Neora	37,49,347
		Library (MLF)	6,37,484
		GLPS - Mowngap	15,16,903
		GHSS - Melanikuzhi	8,758
		GHPS - Kodaganur	2,87,437
		GHSS - Thirukazhukundram	10,75,003
		GHPS - Yaddoni	22,17,161
		GHPS - Koppasikoppa	21,79,492
		GHPS - Chandrashekarapura	3,064
		KPS (HS) - Nandagudi	5,23,482
		UMS - Tangrain	19,77,280
		GHS - Alipura	9,720
		ZPHS - Bahadurpally	25,000
		OSAAT Team GTG - 2024	9,700
		UHS - Jahatu	10,620
		Postage & Courier	1,520
		Telephone & Broadband expenses	2,796
		PF Paid	1,04,146
		PT Paid	5,400
		Printing & Stationery	5,804
		Miscellaneous Expenses	23,522
		Rent paid	94,500
		Salary/Manpower a/c	6,02,269
		Rates & Taxes	1,60,515
		Office Maintenance	34,061
		Publicity & Advertisement	9,314
		Consultancy Charges	14,13,705
		TDS Paid	13,53,008
		Travel Expenses	29,041
		Retention Money Refund	14,15,597
		Bank Charges	2,083
		Advance paid to suppliers	12,98,187
		Fixed Asset	39,400
		Advance paid - Travel Allowance	1,80,000
		Sundry Creditors	66,026
		<b>Closing Balance</b>	
		Cash at Bank :	
		- Bank Of Baroda (FCRA)	1,36,58,912
		- State Bank Of India (FCRA)	32,09,513
<b>Total</b>	<b>7,15,73,559</b>	<b>Total</b>	<b>7,15,73,559</b>

This is the Receipts and Payments Account referred to in our Report of even date.

For MSSV & Co.,  
Chartered Accountants  
FRN : 001987S

Ravi Prasad  
Partner  
Membership No. 203414



For and on behalf of OSAAT Educational Charitable Trust

vadiraja Bhatt  
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Place : Bangalore  
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Depreciation Schedule of Fixed Assets for the year ending March 31, 2025 (FCRA)

Particulars	Rate %	WDV as on 01-04-2024	Additions		Deletions	Total	Depreciation fo the year	WDV as on 31-03-2025
			More than 180 days	Less than 180 days				
Furniture and Fixture	10%	-	39,400	-		39,400	3,940	35,460
<b>Total</b>		-	39,400	-	-	39,400	3,940	35,460



*P.V.*

*[Handwritten signature]*

