



RAWLA & COMPANY

Chartered Accountants

504, SURYA KIRAN, 19 Kasturba Gandhi Marg, New Delhi - 110 001
Ph. : 41510425 - 26 Fax : 41510427 e-mail : services@rawlaco.in www.rawlaco.in

FORM No. 10BB
[See rule 16CC and 17B]

Audit report under sub-clause (ii) of clause (b) of sub-section (1) of section 12A of the Income-tax Act, 1961, in the case of trust

We have examined the balance sheet of **Earth Care Foundation** as at **31-MARCH -2025** and the Income and Expenditure account for the year ended on that date are in agreement with the books of account maintained by the said trust

We have obtained all the information and explanations to the best of our knowledge and belief which are necessary for the purposes of the audit.

In our opinion, proper books of account have been maintained at the registered office of the above named trust at the address mentioned at row 11 of the Annexure:

In our opinion and to the best of our information and according to explanations given to us, the particulars given in the Annexure are true and correct subject to following observations or qualifications

(1) N A

In our opinion and to the best of our information, and according to information given to us, the said accounts give a true and fair view

(i) in the case of the balance sheet, of the state of affairs of the above named Trust as on 31-MARCH -2025 and

(ii) in the case of the Income and Expenditure account of the income and application of its accounting year ending on 31-MARCH -2025

subject to the following observations/qualifications

(1) TDS returns have been revised with correct particulars of TDS and deductees.

The prescribed particulars are annexed hereto.

For RAWLA & COMPANY
Chartered Accountants
(Firm Regn No. : 0001661N)



(RAJA RAM GUPTA)
PARTNER

Membership No: 081279

Place : New Delhi
Date : 01-Sep-2025
UDIN : 0202581279BMLFSQ1751

Earth Care Foundation

BALANCE SHEET AS ON 31st March, 2025

Source of Fund	Note	AMOUNT (RS.) 31. 03. 2025	AMOUNT (RS.) 31. 03. 2024
Trust Fund & LIABILITIES :			
Trust Own Funds			
Opening Balance		8, 82, 969. 89	4, 40, 273. 02
Add: surplus		3, 00, 512. 88	4, 42, 696. 87
		11, 83, 482. 77	8, 82, 969. 89
Unsecured Loan		0. 00	20, 000. 00
Current Liability			
Expenses Payable (Payable against CSR Fund)		13, 74, 000. 43	0.00
Expenses Payable (Others)		1, 06, 139. 00	56, 505. 00
TDS Payable		3, 39, 414. 80	2, 64, 889. 00
CSR Unspent Amount		31, 60, 000. 00	28, 77, 896. 49
Income Tax Payable (Excess)		8, 500. 00	0. 00
		61, 71, 537. 00	41, 02, 260. 38
Application of Fund			
Non Current Assets			
Property, Plant and Equipment	1		
Tengible Assets		2, 39, 189. 36	1, 60, 622. 10
Intengible Assets		11, 264. 28	18, 773. 80
Current Assets			
Recivable from CSC		65, 705. 00	4, 15, 546. 00
Security Deposit Rent		50, 000. 00	50, 000. 00
TDS Receivable		15, 695. 00	0. 00
Accrud Intt on Fixed Deposit		110. 00	0. 00
Advance paid for Credit Rating		4, 13, 000. 00	0. 00
Advance paid for Student Course Fee		0. 00	83, 467. 00
Cash and Bank Balance			
Cash on Hand		6, 157. 06	2, 222. 20
Balance with Scheduled Bank			
Saving Bank A/c		23, 15, 416. 30	17, 56, 629. 28
Fixed Deposit		30, 55, 000. 00	16, 15, 000. 00
		61, 71, 537. 00	41, 02, 260. 38

"AS PER OUR REPORT OF EVEN DATE ATTACHED"

For RAWLA & COMPANY

Chartered Accountants

Firm Regn. No. 001661N

CA. RAJA RAM GUPTA

M. No. 81279



For Earth Care Foundation



PLACE: NEW DELHI

Date 01/09/2025

Earth Care Foundation

STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED ON 31.03.2025

PARTICULARS :	NOTE No.	AMOUNT (RS.) 31. 03. 2025	AMOUNT (RS.) 31. 03. 2024
Income from Donation	2	78, 50, 392. 49	63, 48, 057. 51
Other Income	3	18, 54, 408. 00	8, 13, 826. 00
Interest Income	4	2, 04, 617. 00	75, 948. 00
Total		99, 09, 417. 49	72, 37, 831. 51
<u>Expenditure</u>			
Expenses incidental to Objec	5	71, 55, 364. 62	56, 42, 863. 74
Employee Benefit Cost	6	14, 09, 383. 00	3, 94, 770. 00
Depreciation & Amortisation	1	84, 734. 26	34, 857. 36
Other Expenses	7	9, 59, 422. 73	7, 22, 643. 54
Total Expenses		96, 08, 904. 61	67, 95, 134. 64
Surplus/Deficit (Before Tax)		3, 00, 512. 88	4, 42, 696. 87
Taxes (Current Year)		-	-
Surplus/Deficit (After Tax)		3, 00, 512. 88	4, 42, 696. 87
Total		3, 00, 512. 88	4, 42, 696. 87

"AS PER OUR REPORT OF EVEN DATE ATTACHED"

For RAWLA & COMPANY

Chartered Accountants

Firm Regn. No. 001661N

CA. RAJA RAM GUPTA
M. No. 81279



For Earth Care Foundation



(Trustee)

(Trustee)

PLACE: NEW DELHI

Date: 01/09/2025

Earth Care Foundation

STATEMENT OF RECEIPT AND PAYMENT FOR THE YEAR ENDED ON 31.03.2025

PARTICULARS :	AMOUNT (RS.) 31.03.2025	AMOUNT (RS.) 31.03.2024
Receipt		
Cash in Hand	2,222.20	1,917.00
Bank Balance at Scheduled Bank		
Saving Bank	17,56,629.28	4,84,399.36
Donation (CSR Funding)	70,38,646.00	83,75,324.00
Donation (Non CSR Funding)	10,93,850.00	8,50,630.00
Registration Fee (from Students and CSC)	20,60,473.00	3,98,280.00
Income tax Refund	8,500.00	-
Bank Interest	1,88,812.00	75,948.00
	1,21,49,132.48	1,01,86,498.36
Payment		
Student Course Fee	54,47,849.00	46,38,996.74
Registration Fee Processing Charges	39,396.39	0.00
Student Impact Assessment	0.00	5,19,200.00
Service Fee paid to CSC	0.00	3,00,078.00
Salary	12,64,768.00	3,79,800.00
Staffwelfare Exp	57,762.00	7,970.00
Rent	4,08,850.00	2,67,500.00
Electricity Exp	8,690.00	0.00
Maintenance (Rent)	16,900.00	6,250.00
Cms Development Charges	0.00	50,000.00
Advances paid to Rating Agency	4,13,000.00	0.00
Website Charges	39,145.96	1,34,180.68
Domain/ Software Charges	34,734.35	11,944.90
Social Media Campaign	33,993.91	22,412.00
Audit Fee	23,600.00	0.00
Legal and Professional fee	64,171.00	0.00
Requiriment Exp.	4,405.16	0.00
Printing and Stationary	1,10,643.00	53,613.00
Cleaning Expenses	38,398.00	56,000.00
Misc. Exp.	82,440.88	27,559.00
Telephone and Internet Exp	13,046.44	18,595.30
News Paper and Perodical	2,000.00	2,200.00
Computer Repair	18,208.00	8,338.00
Repair	5,900.00	7,320.00
Conveyance Allowance	37,765.00	925.00
Bank Charges	916.10	1,021.52
Postage Exp	40,869.00	183.80
Intt on Late Payment of TDS	4,315.00	8,450.00
Short and Exess	-0.07	-187.66
Purchase of Fixed Assets	1,55,792.00	2,05,876.60
Repayment of Unsecured Loan	20,000.00	34,420.00
Security rent paid	0.00	50,000.00
Investment in Fixed Deposit	14,40,000.00	16,15,000.00
Closing Balance		
Cash in Hand	6,157.06	2,222.20
Balance with Schdule Bank Saving Account	23,15,416.30	17,56,629.28
Total	1,21,49,132.48	1,01,86,498.36

"AS PER OUR REPORT OF EVEN DATE ATTACHED"

For RAWLA & COMPANY

Chartered Accountants

Firm Regn. No. 001661N

CA. RAJA RAM GUPTA

M. No. 81279



For Earth Care Foundation

(Trustee)



PLACE: NEW DELHI

Date 01/09/2025

Earthcare Foundation

Note -1: PROPERTY PLANT AND EQUIPMENT AS ON 31-03-2025

Particular	Opening Balance as on 01.04.24	before 04.10.2024	Additon after 04.10.24	Deduction	31.03.25	Rate of Dep	Dep	W.D.V. as on 31.03.2025
Tengible Assets								
Office Equipment								
CCTV Camra	6,756.20	0.00		0.00	6756.20	15.00	1013.43	5742.77
Head Phone	2,216.30	1,296.00		0.00	3512.30	15.00	526.85	2985.46
Invertor	13,967.50		15100.00	0.00	29067.50	15.00	3227.63	25839.88
Mobile Phone	11,237.83	0.00		0.00	11237.83	15.00	1685.67	9552.15
attendance machine	0.00	7,750.00		0.00	7750.00	15.00	1162.50	6587.50
pedastal fan	0.00	2,550.00		0.00	2550.00	15.00	382.50	2167.50
Water Cooler	0.00	28,000.00		0.00	28000.00	15.00	4200.00	23800.00
Projector	0.00	44,264.00		0.00	44264.00	15.00	6639.60	37624.40
Printer	11,399.20	13,799.00		0.00	25198.20	15.00	3779.73	21418.47
Computere and Equipment								
Computers	1,07,506.08	21,824.00		0.00	129330.08	40.00	51732.03	77598.05
Furniture and Fixture								
Almirah	0.00	8,948.00		0.00	8948.00	10.00	894.80	8053.20
Furniture and Fixture	7,538.99	12,261.00		0.00	19799.99	10.00	1980.00	17819.99
	1,60,622.10	1,40,692.00	15,100.00	0.00	3,16,414.10		77,224.74	2,39,189.36
Intangible Assts								
Tally Software	18,773.80	0.00		0.00	18773.80	40.00	7509.52	11264.28
	18,773.80	0.00	0.00	0.00	18,773.80		7,509.52	11,264.28
Total	1,79,395.90	1,40,692.00	15,100.00	0.00	3,35,187.90		84,734.26	2,50,453.64



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Earth Care Foundation

<u>Note No.-2 Income from Donation</u>	<u>31.03.2025</u>	<u>31.03.2024</u>
Donation (CSR Funding)	70,38,646.00	83,75,324.00
Donation (Other)	10,93,850.00	8,50,630.00
Unspent Amount Credit as Income of last year	28,77,896.49	0.00
	1,10,10,392.49	92,25,954.00
Less unspent CSR fund treated as liab	31,60,000.00	28,77,896.49
	78,50,392.49	63,48,057.51
<u>Note No. - 3 Income from other than Operation</u>		
Registration Fee	18,54,408.00	8,13,826.00
	18,54,408.00	8,13,826.00
<u>Note No. - 4 Interest Income</u>		
Bank Saving Intt	46,805.00	52,623.00
Interest on Sweep Fd	1,57,812.00	23,325.00
	2,04,617.00	75,948.00
<u>Note No. -5 Expenses Incidental to Object</u>		
Student Course Fee	66,71,576.23	48,20,418.74
Registration Fee Processing Charges	1,85,651.39	3,03,245.00
Student Impact Assessment	0.00	5,19,200.00
Student Sourcing,Evaluation,and Enrollment S	2,98,137.00	0.00
	71,55,364.62	56,42,863.74
<u>Note No. -6 Employee Benefit Cost</u>	<u>31.03.2025</u>	<u>31.03.2024</u>
Salary	13,57,438.00	3,86,800.00
Staffwelfare Exp	51,945.00	7,970.00
	14,09,383.00	3,94,770.00
<u>Note No -7 Other Expenditure</u>		
Rent	4,16,500.00	2,67,500.00
Maintenance (Rent)	16,900.00	6,250.00
Electricity Exp	8,690.00	0.00
Cms Development Charges	0.00	50,000.00
Recruitment Expenses	4,405.16	0.00
Website Charges	35,995.96	1,49,930.68
Domain/ Software Charges	34,734.35	11,944.90
Social Media Campaign	18,226.91	22,412.00
Audit Fees	23,600.00	0.00
Legal and Professional Fee	70,640.00	0.00
Printing and Stationary	85,872.00	78,384.00
Cleaning Expenses	38,398.00	56,000.00
Misc. Exp.	82,440.88	27,559.00
Telephone and Internet Exp	13,046.44	18,595.30
News Paper and Perodical	2,000.00	2,200.00
Computer Repair	18,208.00	8,338.00
Repair	5,900.00	7,320.00
Conveyance Allowance	37,765.00	6,742.00
Bank Charges	916.10	1,021.52
Postage and Courier Exp	40,869.00	183.80
Intt on Late Payment of TDS	4,315.00	8,450.00
Short and Exess	-0.07	-187.66
	9,59,422.73	7,22,643.54



EARTH CARE FOUNDATION

ACCOUNTING POLICIES & NOTES ON ACCOUNTS AS ON 31.03.2025

1. Accounting Policies:

1. General:

- a) Financial statements have been prepared under the historical cost convention in accordance with the generally accepted accounting principles.
- b) The trust generally follows mercantile system of accounting and recognises significant items of income and expenditure on accrual basis

2. Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Trust and which have not been designated for other purposes.

3. Income:

All income is recognised once the Trust has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. The donation under Corporate Social Responsibility (CSR) is recognized in income and expenditure statement over the period necessary to match them with the related expenses. Interest income is recognized on a time proportion basis.

4. Expenditure:

Expenditure is recognised once there is a legal or constructive obligation committing the Trust to that expenditure, it is probable that settlement will be required in settlement and the amount of the obligation can be measured reliably.

NOTES TO ACCOUNT

1. The trust is registered U/s 12AA and 80G of the income tax act vide. Certificate no. AAATE3626NE20217
2. The trust has allocated expenses to the different CSR donation and considered the interest income thereon as CSR donation for the purpose of utilization

For Rawla & Company
Chartered Accountants
FRN 001661N

CA. Raja Ram Gupta
(Partner)
M.No-081279

New Delhi
Date: 01/09/2025



For Earth Care Foundation

