

Form FC-4

[See rule 17]

Darpan ID : KA/2017/0157507

The Secretary to the Government of India,
Ministry of Home Affairs,
Foreigners Division (FCRA Wing)
Major Dhyan Chand National Stadium, India Gate
New Delhi - 110002

Subject: Account of Foreign Contribution (FC) for the year ending on the 31st March, 2025

1. (a) Name and address of person/association: CHRIST Trust
DHARMARAM COLLEGE POST HOSUR ROAD, BANGALORE, 560029

(b) FCRA registration/prior permission number and date: 094421502 18/05/2012

2. Details of receipt of foreign contribution :

(i) Foreign Contribution received in cash/kind(value):

(a) Brought forward foreign contribution at the beginning of the year (Rs.) 15963990.81

(b) Income During the year*:

(i) Interest: 250609.00

(ii) Other receipts from projects/activities:

Sl. No	Name and location of project/activity	Year of commencement of the project / activity	Income during the year (Rs.)
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(iii) Transfer of Foreign Contribution part of income-tax refund from non-FCRA bank account: 0.00

(c) Foreign contribution received from foreign source during the financial year (Rs.):

(i) Directly from a foreign source: 8894097.00

(ii) as transfer from a local source: 0.00

(d) Total Foreign Contribution (a+b+c) (Rs.): 25108696.81

*i.e. interest accrued on foreign contribution, or any other income derived from foreign contribution,
e.g. sale proceeds from assets created from foreign contribution, or interest thereon during the year, income from projects/activities.

(ii) (a). Donor wise detail of foreign contribution received:

Sl.No	Name of donors	Institutional/Individual	Detail of the donor: official address; email address; website address:	Purposes for which received (social, cultural, educational, economic, religious)	Specific activity / project	Amount Rs
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Under Section 18, FCRA 2010 read with Rule 17 FCRA 2011, submission of AR is mandatory. However, after cancellation/expiry of registration certificate, it is optional and does not entitle for any claim whatsoever.

Sl.No	Name of donors	Institutional/Individual	Detail of the donor: official address; email address; website address:	Purposes for which received (social,cultural,educational,economic,religious)	Specific activity / project	Amount Rs
1	U.S. CONSULATE GENERAL CHENNAI	Institutional	Indo Pacific Circle US State Dept (Area studies curriculum focused on the Indo-Pacific, U.S. CONSULATE GENERAL CHENNAI , United States of America, Email Id: , Website Address :	Educational	Manoharan US CIPR-USICC	855099.00
2	Hanns Seidel Stiftung	Institutional	Lazarettstrasse 33 Munchen, 80636 , Germany , Email Id: , Website Address :	Educational	Fund-Indias Neighborhood Policy towards the South	328239.00
3	U.S. CONSULATE GENERAL CHENNAI	Institutional	Indo Pacific Circle US State Dept (Area studies curriculum focused on the Indo-Pacific, U.S. CONSULATE GENERAL CHENNAI , United States of America, Email Id: , Website Address :	Educational	US C K K Climat Change Reporting Workshop	4693196.00
4	U.S. CONSULATE GENERAL CHENNAI	Institutional	Indo Pacific Circle US State Dept (Area studies curriculum focused on the Indo-Pacific, U.S. CONSULATE GENERAL CHENNAI , United States of America, Email Id: , Website Address :	Educational	Area studies curriculum focused on the Indo-Pacific	997587.00
5	Sophia University	Institutional	Sophia University,7-1 Kioicho, Chiyoda City, Tokyo 102-8554, Japan , Japan, Email Id: , Website Address :	Educational	17 SDG Goals Book Project for 5 faculties-Sophia u	500000.00
6	Konrad Adenauer Stiftung	Institutional	Konrad-Adenauer-Stiftung E.V.23, 10785, Berlin , Germany , Email Id: , Website Address :	Educational	KAS Fellowship PhD	853965.00
7	Wesley Zaidan	Institutional	#301 Wesley Center 6-10- 11 Minami Aoyama,Minato-ku,Tokyo 107-0062,Japan, Japan, , Japan, Email Id: , Website Address :	Educational	Wesley Zaidan Koeki Zaidan Scholarship	343800.00
8	Krafton Inc	Institutional	Yeoksam Center Field 231,Teheran-ro, Gangnam-gu,Seoul Republic of Korea, Korea, , South Korea , Email Id: jeonx139@krafton.com, Website Address :	Educational	Krafton Esports Research Project	322211.00

(b) Cumulative purpose-wise (social, cultural, educational, economic, religious) amount of all foreign contribution donations received:

Sl.No	Purpose	Amount
1	Educational	8894097.00

3. Details of Utilisation of foreign contribution:

(a) Details of activities/projects for which foreign contribution has been received and utilised (in rupees)

Sl. No.	Name of project/activity	Address/Location	Previous Balance		Receipt during the year		Utilised		Balance	
			In cash	In Kind	In cash	In Kind	In cash	In Kind	In cash	In Kind
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1	Articulating Women-Interrog Inters and Empw Women Thrh Crit Engmts LHU	Christ University Main Campus, Hosur Road, Dharamaram, Bangalore Karnataka 560029 Bangalore Urban Karnataka 560029	37422.00	0.00	0.00	0.00	0.00	0.00	37422.00	0.00
2	Australian Consulate - Digital World Cognizance For Women Civilization	Christ University Main Campus, Hosur Road, Dharamaram, Bangalore Karnataka 560029 Bangalore Urban Karnataka 560029	542692.96	0.00	0.00	0.00	528856.00	0.00	13836.96	0.00
3	Coop Federalism In S.A and Europe-Mc-Cfsae-Hss	Christ University Main Campus, Hosur Road, Dharamaram, Bangalore Karnataka 560029 Bangalore Urban Karnataka 560029	7113.96	0.00	0.00	0.00	0.00	0.00	7113.96	0.00

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4	Expl Socl Attud and Behv Amg Stud An Urbn Ind Unity - Nevada	Christ University Main Campus, Hosur Road, Dharamaram, Bangalore Karnataka 560029 Bangalore Urban Karnataka 560029	56754.00	0.00	0.00	0.00	34782.97	0.00	21971.03	0.00
5	Hss-Indias Neighbourhood Policy Towards The Southeast Asian Region	Christ University Main Campus, Hosur Road, Dharamaram, Bangalore Karnataka 560029 Bangalore Urban Karnataka 560029	9999.87	0.00	328239.00	0.00	338238.87	0.00	0.00	0.00
6	Hss-Ivc On New Populism and Responses	Christ University Main Campus, Hosur Road, Dharamaram, Bangalore Karnataka 560029 Bangalore Urban Karnataka 560029	633.43	0.00	0.00	0.00	0.00	0.00	633.43	0.00
7	Ieee - Sight	Christ University Main Campus, Hosur Road, Dharamaram, Bangalore Karnataka 560029 Bangalore Urban Karnataka 560029	3313.00	0.00	0.00	0.00	0.00	0.00	3313.00	0.00
8	Krafton Esports Research Project	Christ University Main Campus, Hosur Road, Dharamaram, Bangalore Karnataka 560029 Bangalore Urban Karnataka 560029	607096.90	0.00	322211.00	0.00	615727.98	0.00	313579.92	0.00

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9	Leadership Development Hub-United Board	Christ University Main Campus, Hosur Road, Dharamaram, Bangalore Karnataka 560029 Bangalore Urban Karnataka 560029	10693322.50	0.00	0.00	0.00	4918402.00	0.00	5774920.50	0.00
10	Let Us Dream 2020	Christ University Main Campus, Hosur Road, Dharamaram, Bangalore Karnataka 560029 Bangalore Urban Karnataka 560029	692021.50	0.00	0.00	0.00	0.00	0.00	692021.50	0.00
11	Miami University - Training Program	Christ University Main Campus, Hosur Road, Dharamaram, Bangalore Karnataka 560029 Bangalore Urban Karnataka 560029	102512.95	0.00	0.00	0.00	0.00	0.00	102512.95	0.00
12	Mozilla Project - Integrating Ethics In Technical Communication	Christ University Main Campus, Hosur Road, Dharamaram, Bangalore Karnataka 560029 Bangalore Urban Karnataka 560029	1906282.00	0.00	0.08	0.00	1096295.00	0.00	809987.08	0.00
13	National IT Industry Promotion Agency NIPA	Christ University Main Campus, Hosur Road, Dharamaram, Bangalore Karnataka 560029 Bangalore Urban Karnataka 560029	191808.25	0.00	0.00	0.00	0.00	0.00	191808.25	0.00

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14	Scholarship-Danilyn Salem Omnes	Christ University Main Campus, Hosur Road, Dharamaram, Bangalore Karnataka 560029 Bangalore Urban Karnataka 560029	165779.32	0.00	0.00	0.00	150000.00	0.00	15779.32	0.00
15	Scholarship-Wesley Zaidan	Christ University Main Campus, Hosur Road, Dharamaram, Bangalore Karnataka 560029 Bangalore Urban Karnataka 560029	0.00	0.00	343800.00	0.00	343800.00	0.00	0.00	0.00
16	Service Assisted Integrated Learning - Kengeri	Christ University Main Campus, Hosur Road, Dharamaram, Bangalore Karnataka 560029 Bangalore Urban Karnataka 560029	259951.60	0.00	0.00	0.00	25100.00	0.00	234851.60	0.00
17	Teaching About China In India-UBCHEA	Christ University Main Campus, Hosur Road, Dharamaram, Bangalore Karnataka 560029 Bangalore Urban Karnataka 560029	59.30	0.00	0.00	0.00	0.00	0.00	59.30	0.00
18	Ub-The Institutionalization of Service-Learning	Christ University Main Campus, Hosur Road, Dharamaram, Bangalore Karnataka 560029 Bangalore Urban Karnataka 560029	42956.00	0.00	0.00	0.00	42956.00	0.00	0.00	0.00

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19	UBCHEA Strategic Planning and Resource Development SPRD	Christ University Main Campus, Hosur Road, Dharamaram, Bangalore Karnataka 560029 Bangalore Urban Karnataka 560029	234425.17	0.00	0.00	0.00	0.00	0.00	234425.17	0.00
20	Indo Pacific Circle US State Dept.	Christ University Main Campus, Hosur Road, Dharamaram, Bangalore Karnataka 560029 Bangalore Urban Karnataka 560029	0.00	0.00	997587.00	0.00	980240.82	0.00	17346.18	0.00
21	Website For Wiznet Musuem	Christ University Main Campus, Hosur Road, Dharamaram, Bangalore Karnataka 560029 Bangalore Urban Karnataka 560029	2964.00	0.00	0.00	0.00	0.00	0.00	2964.00	0.00
22	Elca Project	Christ University Main Campus, Hosur Road, Dharamaram, Bangalore Urban Karnataka 560029	2985.00	0.00	0.00	0.00	2985.00	0.00	0.00	0.00
23	US C K Climat Change Reporting Workshop	Christ University Main Campus, Hosur Road, Dharamaram, Bangalore Urban Karnataka 560029	0.00	0.00	4693196.00	0.00	1437566.00	0.00	3255630.00	0.00

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24	Manoharan US CIPR - USICC	Christ University Main Campus, Hosur Road, Dharamaram, Bangalore Urban Karnataka 560029	0.00	0.00	855099.00	0.00	433271.50	0.00	421827.50	0.00
25	Fr. John Sophia University - SDG Book	Christ University Main Campus, Hosur Road, Dharamaram, Bangalore Urban Karnataka 560029	0.00	0.00	500000.00	0.00	180498.52	0.00	319501.48	0.00
26	KAS Fellowship PhD	Christ University Main Campus, Hosur Road, Dharamaram, Bangalore Urban Karnataka 560029	0.00	0.00	853965.00	0.00	571036.60	0.00	282928.40	0.00
Total			15560093.71	0.00	8894097.08	0.00	11699757.26	0.00	12754433.53	0.00

(i) Utilisation** for projects as per aims and objectives of the person/association(Rs.): 11699757.26

(ii) Total administrative expenses as provided in rule 5 of the Foreign Contribution (Regulation) Rules, 2011 (Rs.): 10438.00

(iii) Total utilisation of foreign contribution (Rs.) (i+ii): 11710195.26

** It is affirmed that the utilisation of foreign contribution is not in contravention of the provisions contained in the Foreign Contribution(Regulation) Act, 2010 (42 of 2010) and more particularly in section 9 and section 12 of the Act which, inter-alia, states that the acceptance of foreign contribution is not likely to affect prejudicially:

- (A) the sovereignty and integrity of India; or
- (B) the security, strategic, scientific or economic interest of the state; or
- (C) the public interest; or
- (D) freedom or fairness of election to any Legislature; or
- (E) friendly relations with any foreign state; or
- (F) harmony between religious, racial, social, linguistic or regional groups, castes or communities.

(b) Details of purchase of fresh assets included in Para3(a) above:

Sl. No.	Name of project/activity	Details of fresh assets	Address/location	Objective of acquiring fresh assets	Cost of fresh assets (In Rs.)
(i)	Creation of movable assets	Computers and Printers	Bannerghatta Main Road, Hulimavu, Bangalore, Karnataka 560076 Bangalore Urban 560076 Karnataka	Educational	19148.00

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(ii)	Creation of movable assests	Computers and Printers	Bannerghatta Main Road, Hulimavu,Bangalore, Karnataka 560076 Bangalore Urban 560076 Karnataka	Educational	49747.00
(iii)	Creation of movable assests	Computers and Printers	Bannerghatta Main Road, Hulimavu,Bangalore, Karnataka 560076 Bangalore Urban 560076 Karnataka	Educational	52297.00
	Total				121192.00

(ba) Details of movable assets created out of foreign Contribution (as on 31st March of Financial Year):

Sl. No.	Description of the assets	Address/Location where the asset is kept	Value as on beginning of the Financial Year (in Rs.)	Value of assets acquired during the Financial Year (in Rs.)	Value of assets disposed during the Financial Year (in Rs.)	Value as per the balance sheet at the end of the Financial Year (in Rs.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
i	Equipment - Bastar Project	C/O St Thomas School Kapsi (pakhanjore) UB Kanker Chattisgarh Bastar 474771 Chhattisgarh	6220.50	0.00	0.00	5287.50
ii	Equipments - Esail Project	Kengeri Campus, Mysure Road,KA 560059 Bangalore Rural 560059 Karnataka	57593.05	0.00	0.00	48954.05
iii	Equipments - Wiznet	Central Campus, Bangalore, Bangalore Urban 560029 Karnataka	299786.55	0.00	0.00	254818.55
iv	Furniture - Bastar	St Thomas School Kapsi (pakhanjore) UB Kanker Chattisgarh Bastar 474771 Chhattisgarh	12192.70	0.00	0.00	10973.70
v	Computer and Printer - Wiznet	R and D Black Central Campus, Bangalore, Bangalore Urban 560029 Karnataka	871663.00	0.00	0.00	522998.00
vi	Computers and Printers	Bannerghatta Main Road, Hulimavu,Bangalore, Bangalore Urban 560076 Karnataka	52297.00	0.00	0.00	31378.00
vii	Two Wheeler - Bastar Project	C/O St Thomas School Kapsi (pakhanjore) UB Kanker Bastar 474771 Chhattisgarh	94857.50	0.00	0.00	80628.50
viii	Two Wheeler - Unnathi Project	Unnathi SHA Project #21354 Kunchanur road near Danammadevi temple Danammadevi Badawane Jankand Bagalkot 587301 Karnataka	38720.20	0.00	0.00	32912.20
ix	Equipments - Unnathi Projects	Unnathi SHA Project #21354 Kunchanur road near Danammadevi temple Danammadevi Badawane Bagalkot 587301 Karnataka	16570.75	0.00	0.00	14084.75
x	Computers and Printers	Bannerghatta Main Road, Hulimavu,Bangalore, Bangalore Urban 560076 Karnataka	0.00	19148.00	0.00	11489.00
xi	Equipments - Nevada Project	Central Campus, Bangalore, Bangalore Urban 560029 Karnataka	14956.00	0.00	0.00	12713.00
xii	Computers and Printers	R and D Black Central Campus, Bangalore, Bangalore Urban 560029 Karnataka	172761.20	0.00	0.00	103657.20

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xiii	Computer and Printers - Unnathi Project	Unnathi SHA Project #21354 Kunchanur road near Danammadevi temple Danammadevi Badawane Jankandi Bagalkot 587301 Karnataka	91.20	0.00	0.00	91.20
xiv	Computers and Printers	Bannerghatta Main Road, Hulimavu, Bangalore, Bangalore Urban 560076 Karnataka	0.00	49747.00	0.00	29848.00

(bb) Details of immovable properties acquired out of foreign contribution (as on 31st March of Financial Year):

Sl. No.	Details of immovable asset (Land/Building etc.)	Size	Address/Location	Value as per the balance sheet (in Rs.)
(1)	(2)	(3)	(4)	(5)
i	NA	NA	Dharmaram College P.O Hosur Road, Bengaluru Bangalore Urban 560029 Karnataka	0.00
	Total			0.00

(c) Foreign contribution transferred to other person/associations before 29.09.2020 (with effect from the operation of the Foreign Contribution (Regulation) Amendment Act, 2020):

Sl. No.	Name of the person/association	Date	Purpose	Amount
(1)	(2)	(3)	(4)	(5)

(d) Total utilisation in the year (Rs.)(a+c) 11710195.26

4. Details of unutilised foreign contribution:

(i) Total foreign contribution invested in term Deposits (Rs.):

Sr. No.	Details	Total (in Rs.)
(a)	Opening Balance Of FD	0.00
(b)	FD made during the year	0.00
(c)	Less: realisation of previous FD	0.00
d	Closing balance of FD	0.00

(ii) Balance of unutilised foreign contribution, in cash/bank, at the end of the year (Rs.):

- (a) Cash in hand: 0.00
- (b) in FC designated bank account: 459.36
- (c) in utilisation bank account(s): 13622103.34
- (d) total Rs.(a+b+c): 13622562.70

(iv) Carry forward of unspent part of allowable administrative expenses in a financial year.

Sl. No.	Particulars	Amount (in Rs.)
(A)	Brought forward unspent part of allowable administrative expenses	0.00
(B)	Total foreign contribution received during the year	9144706.00

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(C)	Allowable administrative expenses of current financial year [20 per cent. of B]	1828941.20
(D)	Total administrative expenses incurred during the current year	10438.00
(E)	Administrative expenses of current year utilised out of A above.	0.00
(F)	Administrative expenses of current year utilised out of C above.	10438.00
(G)	Unspent part of C above available to be carried forward.	1818503.20
(H)	Out of G above, amount to be carried forward to next financial year.	1818503.20
(I)	Reason for carry forward of unspent part of allowable administrative expenses to next financial year.	Administrative expenses not fully utilized in the current year the same will be utilized in the next financial year from the carried forward un-utilized balance of Foreign Contributions

5. Details of foreigners as Key functionary/working/associated: 0

6. Details of land and building remained unutilised for more than two years:

Sl. No.	Location of land and building	Year of acquisition	Purpose of acquisition	Reason of unutilisation
(1)	(2)	(3)	(4)	(5)

(7) (a) Details of FCRA Account for receipt of foreign contribution (As on 31st March of the year ending):

Name of the Bank	Branch Address(With pincode)	Phone No.	e-mail	IFSC Code	Account number	Date of Opening Account
(1)	(2)	(3).	(4)	(5)	(6)	(7)
STATE BANK OF INDIA	11 Sansad Marg, New Delhi 110 001	1123374390	fcra00691@sbi.co.in	SBIN0000691	XXXXXXXX3882	05/05/2021

(b) Details of another FCRA Account(if any,) for keeping or utilising foreign contribution (As on 31st March of the year ending)

Name of the Bank	Branch Address(with Pin code)	Phone No.	e-mail	IFSC Code	Account Number	Date of Opening Account
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SOUTH INDIAN BANK	BANGALORE CHRIST COLLEGE BRANCH, BANGALORE CHRIST COLLEGE BRANCH, HOSUR ROAD, DHARMA RAM COLLEGE P.O., BANGALORE, KARNATAKA, PIN-560029 BANGALORE URBAN	8025536679	br0396@sib.co.in	SIBL0000396	0396053000015003	13/10/2008

(c) Details of all utilisation bank accounts (if any) for utilisation of Foreign Contribution (As on 31st March of the year ending):

Name of the Bank	Branch Address(With pincode)	Phone No.	E-mail	IFSC Code	Account No	Date of Opening Account
(1)	(2)	(3).	(4)	(5)	(6)	(7)

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Name of the Bank	Branch Address(With pincode)	Phone No.	E-mail	IFSC Code	Account No	Date of Opening Account
CORPORATION BANK	Popular Complea, Uma Rameshwar Road, Jhamkandi, Karnataka, Bagalkot	8353220264	webcentre@corp bank.co.in	CORP0000394	XXXXXXXXXX XX4433	31/10/2014
SOUTH INDIAN BANK	Christ University Campus, Christ University Branch, Hosur Road, bengaluru, Karnataka, Bangalore Urban	8025536679	br0396@sib.co.in	SIBL0000396	XXXXXXXXXX XXX9321	31/10/2014
PUNJAB NATIONAL BANK	IN Front of PWD Office, Bhanupratappur, Bastar, Chhattisgarh, Bastar	8889141005	care@pnb.co.in	punb0724800	XXXXXXXXXX XXX3775	14/01/2006

8 *Whether during the period under report:

- | | | |
|--------|--|----|
| (i) | any foreign contribution was transferred to any FCRA registered association? | No |
| (ii) | any foreign contribution was transferred to any Non FCRA registered association? | No |
| (iii) | any functionary of the Association has been prosecuted or convicted under the law of the land? | No |
| (iv) | any asset created out of foreign contribution is registered in names other than the name of Association? | No |
| (v) | any domestic contribution has been created in any FCRA Account? | No |
| (vi) | the Association has received any foreign Contribution in an account other than the designated FCRA receipt Account? | No |
| (vii) | the Association has utilised foreign contribution for any purpose other than the defined purposes in the FCRA certificate of registration or prior permission? | No |
| (viii) | the Association has invested any foreign contribution in any speculative activity as defined in rule 4 of the Foreign Contribution (Regulation) Rules, 2011? | No |
| (ix) | the Association or any of its functionary/office bearer has violated any of the conditions as enumerated under sub-section (4) of section 12 of the Act? | No |
| (x) | the Association has made expenditure on Administrative expenses exceeding 20 per cent of the foreign contribution received? | No |
| (xi) | any fixed asset acquired out of foreign contribution has been sold out? | No |
| (xii) | sale proceed of above fixed asset has been diverted / has not been deposited in FCRA Account? | No |
| (xiii) | any FD proceeds has been credited in any account other than FCRA Account? | No |
| (xiv) | any organization/entity not belonging to the Association is being managed/financially supported by the Association? | No |
| (xv) | the Association has utilised any foreign contribution outside India? | No |

*Note: Wherever the answer of above question is in 'yes', brief details must be provided.

9. Details of Chartered Accountant issuing the certificate under sub-rule (5) of rule 17:

- | | | |
|-------|-----------------------------------|---|
| (i) | name of the Chartered Accountant: | MARK ALEX DSOUZA |
| (ii) | address: | 128/1, Vidya Deep College Building, Ulsoor Road, Sivan Chetty Gardens S.O., Bangalore, Bangalore Urban, Karnataka |
| (iii) | Member Registration number: | 027542 |
| (iv) | e-mail Address: | mark@marksouza.com |

- (v) date of issue of certificate: 18/12/2025
- (vi) Whether any violation of the Act has been pointed out in certificate, and if so, details thereof:

Declaration

I/We FR JOSEPH C C hereby declare that the above particulars furnished by me are true and correct

I also affirm that the receipt of foreign contribution and its utilisation have not been violative of any of the provisions of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010), and the rules, notifications or orders issued thereunder from time to time and the foreign contribution was utilised for the purpose(s) for which the person/association was granted registration/prior permission by the Central Government.



FR JOSEPH C C

[Name of the Chief Functionary
(Secretary)]

(Seal of the Association)



Certificate to be given by Chartered Accountant

I have audited the account of Christ Trust , Dharmaram College Post Hosur Road,Bangalore,560029 , Karnataka Society Registration No 407/88-89 registered in the state of Karnataka [name of person/association and its full address including State, District and Pin Code, if registered society, its registration number and State of registration] for the financial year ending 31st March 2025 and examined all relevant books and vouchers and certify that according to the audited account:

(i) The brought forward foreign contribution at the beginning of the financial year was Rs. 1,59,63,990.81

(ii) Foreign contribution of Rs. 88,92,917.00 was received by the person/association during the financial year 2024-25

iii) Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of Rs. 2,50,609.00 was received by the person/association during the financial year 2024-25

iv) The balance of unutilised foreign contribution with the person/association at the end of the financial year 2024-25 was Rs. 1,33,98,502.00

(v) Certified that the person/association has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.

vi) The information in this certificate and in the enclosed balance sheet and statement of receipt and payment is correct as checked by me/us.

(vii) the person/association has utilised the foreign contribution received for the purpose(s) it is registered/granted prior permission under the Foreign Contribution (Regulation) Act, 2010 (42 of 2010).

Cont.

I have examined all relevant books and records, and I hereby certify the following activities/project wise and location wise details of receipt and utilisation of foreign contribution:

Project-wise and location-wise details of receipt and utilisation:

Sl. No.	Name of project/activity	Address/Location	Previous Balance		Receipt during the year		Utilised		Balance	
			In cash	In Kind	In cash	In Kind	In cash	In Kind	In cash	In Kind
1	2	3	4	5	6	7	8	9	10	11
1	Articulating Women: Interrog Inters & Empw Women Thrgh Crit Engmts (LHU)	Christ University Main Campus, Hosur Road, Dharamaram, Bangalore Karnataka 560029	37,422.00	-	-	-	-	-	37,422.00	-
2	Australian Consulate - Digital World Cognizance For Women Civilization	Christ University Main Campus, Hosur Road, Dharamaram, Bangalore Karnataka 560029	5,42,692.96	-	-	-	5,28,856.00	-	13,836.96	-
3	Coop Federalism In S.A and Europe-Mc-Cfsae-Hss	Christ University Main Campus, Hosur Road, Dharamaram, Bangalore Karnataka 560029	7,113.96	-	-	-	-	-	7,113.96	-
4	Elca Project	Christ University Main Campus, Hosur Road, Dharamaram, Bangalore Karnataka 560029	2,985.00	-	-	-	2,985.00	-	-	-
5	Expl Socl Attud & Behv Amg Stud An Urbn Ind Unity - Nevada	Christ University Main Campus, Hosur Road, Dharamaram, Bangalore Karnataka 560029	56,754.00	-	-	-	34,782.97	-	21,971.03	-
6	Hss-India's Neighbourhood Policy Towards The Southeast Asian Region	Christ University Main Campus, Hosur Road, Dharamaram, Bangalore Karnataka 560029	9,999.87	-	3,28,239.00	-	3,38,238.87	-	-	-
7	Hss-Ivc On New Populism & Responses	Christ University Main Campus, Hosur Road, Dharamaram, Bangalore Karnataka 560029	633.43	-	-	-	-	-	633.43	-

Sl. No.	Name of project/activity	Address/Location	Previous Balance		Receipt during the year		Utilised		Balance	
			In cash	In Kind	In cash	In Kind	In cash	In Kind	In cash	In Kind
1	2	3	4	5	6	7	8	9	10	11
8	IEEE - Sight	Christ University Main Campus, Hosur Road, Dharamaram, Bangalore Karnataka 560029	3,313.00	-	-	-	-	-	3,313.00	-
9	Krafton Esports Research Project	Christ University Main Campus, Hosur Road, Dharamaram, Bangalore Karnataka 560029	6,07,096.90	-	3,22,211.00	-	6,15,727.98	-	3,13,579.92	-
10	Leadership Develop Hub-United Board	Christ University Main Campus, Hosur Road, Dharamaram, Bangalore Karnataka 560029	1,06,93,322.50	-	-	-	49,18,402.00	-	57,74,920.50	-
11	Let Us Dream 2020	Christ University Main Campus, Hosur Road, Dharamaram, Bangalore Karnataka 560029	6,92,021.50	-	-	-	-	-	6,92,021.50	-
12	Miami University - Training Program	Christ University Main Campus, Hosur Road, Dharamaram, Bangalore Karnataka 560029	1,02,512.95	-	-	-	-	-	1,02,512.95	-
13	Mozilla Project - Integrating Ethics In Technical Communication	Christ University Main Campus, Hosur Road, Dharamaram, Bangalore Karnataka 560029	19,06,282.00	-	0.08	-	10,96,295.00	-	8,09,987.08	-
14	National IT Industry Promotion Agency (NIPA)	Christ University Main Campus, Hosur Road, Dharamaram, Bangalore Karnataka 560029	1,91,808.25	-	-	-	-	-	1,91,808.25	-
15	Scholarship-Danilyn Salem Omnes	Christ University Main Campus, Hosur Road, Dharamaram, Bangalore Karnataka 560029	1,65,779.32	-	-	-	1,50,000.00	-	15,779.32	-

Sl. No.	Name of project/activity	Address/Location	Previous Balance		Receipt during the year		Utilised		Balance	
			In cash	In Kind	In cash	In Kind	In cash	In Kind	In cash	In Kind
1	2	3	4	5	6	7	8	9	10	11
16	Scholarship-Wesley Zaidan	Christ University Main Campus, Hosur Road, Dharamaram, Bangalore Karnataka 560029	-	-	3,43,800.00	-	3,43,800.00	-	-	-
17	Service Assisted Integrated Learning - (Kengeri)	Christ University Main Campus, Hosur Road, Dharamaram, Bangalore Karnataka 560029	2,59,951.60	-	-	-	25,100.00	-	2,34,851.60	-
18	Teaching About China In India-UBCHEA	Christ University Main Campus, Hosur Road, Dharamaram, Bangalore Karnataka 560029	59.30	-	-	-	-	-	59.30	-
19	Ub-The Institutionalization of Service-Learning	Christ University Main Campus, Hosur Road, Dharamaram, Bangalore Karnataka 560029	42,956.00	-	-	-	42,956.00	-	-	-
20	UBCHEA Strategic Planning & Resource Development (SPRD)	Christ University Main Campus, Hosur Road, Dharamaram, Bangalore Karnataka 560029	2,34,425.17	-	-	-	-	-	2,34,425.17	-
21	Website For Wiznet Musuem	Christ University Main Campus, Hosur Road, Dharamaram, Bangalore Karnataka 560029	2,964.00	-	-	-	-	-	2,964.00	-
22	Fr. John Sophia University - SDG Book	Christ University Main Campus, Hosur Road, Dharamaram, Bangalore Karnataka 560029	-	-	5,00,000.00	-	1,80,498.52	-	3,19,501.48	-
23	KAS Fellowship PhD	Christ University Main Campus, Hosur Road, Dharamaram, Bangalore Karnataka 560029	-	-	8,53,965.00	-	5,71,036.60	-	2,82,928.40	-

Sl. No.	Name of project/activity	Address/Location	Previous Balance		Receipt during the year		Utilised		Balance	
			In cash	In Kind	In cash	In Kind	In cash	In Kind	In cash	In Kind
1	2	3	4	5	6	7	8	9	10	11
24	Indo Pacific Circle US State Dept.	Christ University Main Campus, Hosur Road, Dharamaram, Bangalore Karnataka 560029	-	-	9,97,587.00	-	9,80,240.82	-	17,346.18	-
25	US C K Climat Change Reporting Workshop	Christ University Main Campus, Hosur Road, Dharamaram, Bangalore Karnataka 560029	-	-	46,93,196.00	-	14,37,566.00	-	32,55,630.00	-
26	Manoharan US CIPR - USICC	Christ University Main Campus, Hosur Road, Dharamaram, Bangalore Karnataka 560029	-	-	8,55,099.00	-	4,33,271.50	-	4,21,827.50	-
	Total		1,55,60,093.71	-	88,94,097.08	-	1,16,99,757.26	-	1,27,54,433.53	-

Note: Reconciliation of Previous balance, utilised and Balance amount:

Particulars	Previous Balance	Receipt during the year	Utilised	Balance
Total as per above table	1,55,60,093.71	88,94,097.08	1,16,99,757.26	1,27,54,433.53
Add: Interest & Administration	4,03,897.10	2,50,609.00	10,438.00	6,44,068.10
Total	1,59,63,990.81	91,44,706.08	1,17,10,195.26	1,33,98,501.63

I have examined all relevant books and records, including the items mentioned in column 8 of FC-4, and to the best of my knowledge and belief Christ Trust (i) has not violated any provisions of the Foreign Contribution (Regulation) Act, 2010 or rules made thereunder or notifications issued thereunder

This certificate is to be read along with the notes in Annexure-A.

Place: Bangalore
Date: 18 December 2025

For MARK D SOUZA & CO LLP
Chartered Accountants
Firm Reg. No. 002014S/S000136

MARK D SOUZA
Partner
M.No : 027542
UDIN: 25027542BMJU2M6285



Annexure-A

Notes Forming Part of Certificate to be given by Chartered Accountant for FC-4 for the FY 2024-25

1. Scope of Certification:

This Certificate is issued in accordance with the terms of our engagement letter dated 01 September 2025

We conducted our examination of the foreign contribution records in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India. This includes evaluating whether the books of account, financial statements and FC-4 disclosures are consistent, complete, and in compliance with statutory requirements. Our work involved examining vouchers, supporting documents/records, management explanations, and the audited financial statements for the same period. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.

2. Management's Responsibility:

The preparation, accuracy and completeness of the foreign contribution records, including project-wise utilisation details, FC-4 disclosures, and compliance with FCRA provisions, are the responsibility of Management. Our responsibility is limited to the expression of reasonable assurance based on our review procedures.

3. Auditor's Responsibility:

Our responsibility is to express reasonable assurance in the form of an opinion based on our audit and examination of books and records as to whether the Entity has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011, whether the Entity has utilised the Foreign Contribution received for the purpose(s) it is registered/ granted prior permission under Foreign Contribution (Regulation) Act, 2010, whether funds have been utilised for authorised purposes and disclosures in FC-4 reconcile with audited books.

The audit procedures are designed to obtain reasonable assurance, not absolute assurance.

4. Compliance with SQC 1:

We have complied with the applicable requirements of SQC 1 relating to quality control systems, including policies on ethical requirements, independence, consultation, supervision, and documentation.

5. Basis and Extent of Verification:

We have verified the particulars mentioned in Clauses (i) to (iv) of the above said certificate and particulars in column 8 of FC-4 with reference to the books of account and records maintained by the Entity and the underlying bills, vouchers, supporting documents and based on representations, information and explanations furnished to us by the Management on a test-check basis and in accordance with generally accepted auditing practices in India having regard to SA 500 (Audit Evidence) and SA 530 (Audit Sampling).

6. Linkage with Other Audit Reports:

This certificate should be read together with the statutory audit report issued under Section 12A(b) of the Income-tax Act, 1961 and the financial statements audited by us for the same year. The scope and objective of each report differ and should not be interchanged.

7. Inherent Limitations of Audit:

Audits involve testing and judgment; hence, they do not provide assurance on every transaction. Our verification of the information relating to the utilisation of foreign contribution is limited to checking that the expenditure has been incurred through the designated FCRA bank account(s) and has been appropriately recorded in the books. We have not conducted a detailed audit of each item of utilisation, project or location-wise expenditure and does not constitute an assurance as to the correctness, completeness or accuracy of all data submitted in Form FC-4.

8. Restriction on Intended Use:

This certificate has been prepared solely for submission to the Ministry of Home Affairs (FCRA Division) as part of FC-4 compliance. It may not be used by any third party or for any other purpose without our prior written consent.

9. Clarifications Regarding Reconciliation Differences:

Differences between audited financial statements and FC-4 project-wise tables arise due to mandatory regrouping of interest and administrative expenditure categories, revised FC-4 instructions requiring disclosure of interest/administration expenses. These differences do not affect net foreign contribution balances as per audited books. Details of differences between audited financial statements and FC-4 project-wise tables are given below:

- a) The brought forward foreign contribution at the beginning of the financial year shown in SI.No. (i) above amounting to Rs. 1,59,63,990.81 is not matching with the column 4 of table 'Project-wise and location-wise details of receipt and utilisation' given below, amounting to Rs. 1,55,60,093.71 due to exclusion of closing balance of unutilised interest amounting to Rs. 4,03,897.10 as required under revised FC-4. Accordingly the 'Interest and Administration' which was treated as project/Activity under table 3(a) of during the previous year has been excluded from the table 3(a) of the current financial year of FC-4.
- b) The balance of unutilised FC at the end of the financial year shown in SI.No. (iv) above amounting to Rs. 1,33,98,502.00 is not matching with the column 10 of table 'Project-wise and location-wise details of receipt and utilisation' given below, amounting to Rs. 1,27,54,433.53 due to exclusion of closing balance of unutilised interest amounting to Rs. 6,44,068.10 as required under revised FC-4.
- c) The total of Column 4 of 3(a) 'Previous balance - in cash' of FC-4 amounting to Rs. 1,55,60,093.71 is not matching with the total of column 10 of table 3(a) 'Balance - in cash' of FC-4 of previous year which is Rs. 1,59,63,990.81 due to regrouping of 'Interest and Administration' amounting to Rs. 4,03,897.10
- d) The balance as shown in SI. no.(iv) above amounting to Rs. 1,33,98,502.00 being the unutilised Foreign Contribution as at 31st March 2025, is in the form of Bank balance of Rs. 1,36,22,563.00, Advances of Rs. 182.00 and other Payables of Rs. (2,24,243.00) outstanding at the end of the Financial year.
- e) We were informed that all the utilisation bank accounts appearing under SI no. 7 c) of the FC -4 forms are closed and the intimation has been sent to MHA FCRA Division to delete the said accounts. However these accounts are still appearing in the portal hence the same are reported in FC -4.

10. Opinion:

Based on the procedures performed as described in paragraph 3 above, and the information, explanations and Management representations given to us, read with and subject to the explanatory notes given in the Statement, we are of the opinion that the details referred to in the Certificate are fairly stated and are as per books of account and other relevant records maintained by the Entity.

11. Conclusion:

Subject to the limitations stated above, and based on the books and explanations provided, we certify the information in the FC-4 Form, read together with this Notes.

Place: Bangalore
Date: 18 December 2025

For MARK D SOUZA & CO LLP
Chartered Accountants
Firm Reg. No. 002014S/S000136

MARK D SOUZA
Partner
M.No : 027542
UDIN: 25027542BMJUZM6285





MARK D SOUZA & CO LLP

CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Members of the Board of Trustees of Christ Trust in respect of Foreign Contribution Account

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Foreign Contribution Account ("the Entity") Unit of Christ Trust, which comprise the Balance Sheet as at March 31, 2025, the Income and Expenditure Account and the Receipts and Payments Account for the year then ended, and the notes to the financial statements, including a summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us, the accompanying financial statements give a true and fair view in conformity with the accounting principles generally accepted in India, including the applicable Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI), and the recommendations of the Technical Guide on Accounting for Not-for-Profit Organisations, to the extent applicable, and report as:

- a) in the case of the Balance Sheet, of the state of affairs of the Entity as at March 31, 2025;
- b) in the case of the Income and Expenditure Account, of the Excess of Expenditure over Income for the year ended on that date; and
- c) in the case of the Receipts and Payments Account, of the receipts and payments for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India. 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 Entity in accordance with the ICAI's Code of Ethics and have fulfilled our other ethical responsibilities in accordance with these requirements.

We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit. We believe that the audit evidence obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance

The Management of the Entity and the Parent Trust is responsible for the preparation and fair presentation of the financial statements in accordance with the accounting principles generally accepted in India, including the applicable Accounting Standards and guidance applicable to Not-for-Profit Organisations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations or has no realistic

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MARK D SOUZA & CO LLP

CHARTERED ACCOUNTANTS

alternative but to do so. Those charged with governance are responsible for overseeing the Entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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.

As part of our audit, we:

- Identify and assess the risks of material misstatement, whether due to fraud or error.
- Evaluate the appropriateness of accounting policies and the reasonableness of accounting estimates and related disclosures.
- Conclude on the appropriateness of management's use of the going concern basis of accounting.
- Evaluate the overall presentation, structure and content of the financial statements.

We communicate with those charged with governance regarding the planned scope and timing of the audit and significant audit findings.

For MARK D SOUZA & CO LLP
Chartered Accountants
Firm Registration No.: 002014S/S000136


MARK D SOUZA
Partner
Membership No.: 027542
UDIN: 25027542BMJUJD5837
(vide UDIN of Consolidated Account)
Place: Bengaluru
Date: 21st October 2025



CHRIST TRUST
Foreign Contribution Account
Balance Sheet as at 31 March 2025

(Amount in Rs.)

Particulars	Note	31 March 2025	31 March 2024
I Sources of Funds			
1 NPO Funds	3		
(a) Unrestricted Funds		11,59,833	15,85,412
(b) Restricted Funds		1,33,98,502	1,59,63,991
		1,45,58,335	1,75,49,403
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	4	1,93,519	-
(c) Other current liabilities	5	30,725	11,816
(d) Short-term provisions		-	-
		2,24,244	11,816
Total		1,47,82,579	1,75,61,219
II Application of Funds			
1 Non-current assets	6		
(a) Property, Plant and Equipment and Intangible assets			
(i) Property, Plant and Equipment		11,59,834	15,85,413
(ii) Intangible assets		-	-
(iii) Capital work in progress		-	-
(iv) Intangible asset under development		-	-
(b) Non-current investments		-	-
(c) Long Term Loans and Advances		-	-
(d) Other non-current assets		-	-
		11,59,834	15,85,413
2 Current assets			
(a) Current investments		-	-
(b) Inventories		-	-
(c) Receivables		-	-
(d) Cash and bank balances	8	1,36,22,563	1,59,67,335
(e) Short Term Loans and Advances	7	182	8,471
(f) Other current assets		-	-
		1,36,22,745	1,59,75,806
Total		1,47,82,579	1,75,61,219
Brief about the Entity	1		
Summary of significant accounting policies	2		
The accompanying notes 1 to 28 are an integral part of the financial statements			

As per our report of even date
For MARK D SOUZA & CO LLP
Chartered Accountants
Firm Reg. No.002014S/S000136



Fr. Viju P.D.
Trustee



Fr. Varghese K.J.
Finance Officer

Finance Officer
CHRIST Trust
Bengaluru - 560 029


MARK D SOUZA
Partner

M.No:027542
UDIN:25027542BMJUJD5837
(vide UDIN of Consolidated Account)



Bengaluru
21 October 2025

CHRIST TRUST
Bengaluru - 560 029.

CHRIST TRUST
Foreign Contribution Account
Income and Expenditure for the year ended 31 March 2025

(Amount in Rs.)

Particulars	Note	31 March 2025	31 March 2024
I Income			
(a) Donations and Grants	9	1,17,08,315	50,79,771
II Other Income	10	700	15,215
III Total Income (I+II)		1,17,09,015	50,94,986
IV Expenses:			
(a) Employee Benefits Expense		-	-
(b) Finance costs		-	-
(c) Donations and Grants Disbursed	11	1,17,08,315	50,94,986
(d) Other Operating Expenses	12	700	1
(e) Depreciation and amortization expense	13	5,46,771	7,89,511
Total expenses		1,22,55,786	58,84,498
V Excess of Expenditure over Income for the year before exceptional and extraordinary items (III- IV)		(5,46,771)	(7,89,512)
VI Extraordinary Items		-	-
VII Excess of Expenditure over Income for the year (VII-VIII)		(5,46,771)	(7,89,512)
Appropriations Transfer to funds			
Transfer from funds		-	-
Balance transferred to General Fund		(5,46,771)	(7,89,512)
		(5,46,771)	(7,89,512)
The accompanying notes 1 to 28 are an integral part of the financial statements			

As per our report of even date
For MARK D SOUZA & CO LLP
Chartered Accountants
Firm Reg. No.002014S/S000136



Fr. Viju P.D.
Trustee

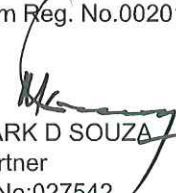


Fr. Varghese K.J.
Finance Officer

Bengaluru
21 October 2025

Trustee
CHRIST TRUST
Bengaluru - 560 029.

Finance Officer
CHRIST Trust
Bengaluru - 560 029


MARK D SOUZA
Partner
M.No:027542
UDIN:25027542BMJUYD5837
(vide UDIN of Consolidated Account)



CHRIST TRUST

Foreign Contribution Account

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

1 Brief about the entity

CHRIST Trust- FCRA Account, a unit of Christ Trust , registered as a Trust vide the Deed of Trust dated, 17 July 2007 vide No: SHV-4-00-308-2007-08 , under section 10(23C) of the income tax act, 1961 vide URN AAATC9128MC20210 dated 06 October 2021 and under the Foreign Contribution (Regulation) Act 1976 (now 2010) vide No 094421502 dated 18 May 2012 . The Trust was formed in the year 2007 to vest the properties and management of the affairs of Christ University, which is conferred the status of "Deemed-to-be University" under Section 3 of the UGC Act, 1956. Trust's activities include promotion of education, literature, science technology, and art, and for spreading of knowledge relating to commerce, industry and any useful knowledge and also to promote higher education and research in any subject and for other allied objectives.

2 Significant Accounting Policies

2.1. Basis of Preparation :

The financial statements have been prepared under the historical cost convention in accordance with applicable Accounting Standards issued by the Institute of Chartered Accountants of India, as applicable to Level I non-Corporate entities, and the relevant guidance contained in the ICAI Technical Guide on Accounting for Not-for-Profit Organisations. The Entity follows the accrual basis of accounting.

The figures in the financial statements have been rounded off to the nearest rupee. While the Technical Guide on Accounting for Not-for-Profit Organisations issued by the Institute of Chartered Accountants of India (ICAI) recommends rounding off based on gross income (e.g., to the nearest lakhs or crores or decimals thereof), the Entity has opted to present figures to the nearest rupee. The management is of the view that this presentation provides clarity and does not affect the true and fair view of the financial

2.2. Use of Estimates:

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

2.3. Revenue Recognition:

a) Donations and Grants:

- i) Revenue is recognised only to the extent the foreign contribution is utilised for the specific purposes for which it was received, in accordance with FCRA guidelines.
- ii) The portion of foreign contribution utilised during the year for approved projects/programmes is transferred from the Balance Sheet (Foreign Contribution Grant) to the Income & Expenditure Account and disclosed under "Foreign Contribution Grants(To the extent utilised)".
- iii) Interest or other income earned on foreign contributions, as required under FCRA, is treated as part of the foreign contribution fund and is subject to the same recognition and utilisation principles.

2.4. Grants and Contributions:

- a) Foreign contribution grants received are accounted as Restricted Funds in the Balance Sheet in consonance with the Grant Agreements with the Donors and the said grants are recognized in the Income & Expenditure Account to the extent they are utilized in the respective year/s.
- b) Assets acquired/constructed out the said grants during the year are charged to respective Project Grant Account at the time of acquisition/construction. At the end of the year the total cost of Assets acquired during the year is added to Property, Plant and Equipment with a corresponding increase in the Capital Fund.
- c) The balance of unutilised Grants - which in terms of the Grant Agreements, are specifically restricted/ agreed to belong to the Donor/s are carried forward in the respective Project accounts as Restricted Funds to be utilised in the subsequent years.



CHRIST TRUST

Foreign Contribution Account

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

- d) The income earned on funds, assets relating to the Donor/s or in course of executing its programme; are treated as part of the Grants in terms of the Donor/s agreement wherever stipulated and in all other cases it is accounted as Restricted funds under relevant heads and recognised as Income to the extent they are utilised in the respective year/s.
- e) Sale proceeds of assets acquired out of restricted grants (in cash or kind) are accounted as restricted funds in the year of realisation as Receipt and it is utilised as per the specific covenants of the Donors agreements.

2.5. Fund Accounting:

The Entity follows a fund-based accounting system, under which transactions and balances are recorded in separate fund categories based on their nature, source, and intended use:

a) Restricted Funds: Received with donor-imposed or legal restrictions for specified purposes such as Projects, Endowments, or Earmarked Donations. Related income is credited to the same fund unless specified otherwise.

b) Unrestricted Funds: These Funds are available for general purposes and are used at the discretion of the Management in furtherance of the Entity's objectives. These General Funds include general donations, service/activity related income, income from property held under trust, internal allocations, interest on unrestricted funds and other income.

2.6. Property, Plant and Equipment and Depreciation/Amortisation:

- a) Property, Plant and Equipment are stated at cost less accumulated depreciation. Cost of acquisition comprises the purchase price and cost attributable to bringing the asset to its working condition for its intended use.
- b) Capital Work-in-Progress(CWIP) represents the costs associated with fixed assets that are under construction or development and not yet ready for their intended use. These costs are capitalised under Capital Work-in-Progress.
- c) Depreciation is provided on the written down value at the rates prescribed under the Income Tax Rules, 1962 or as per Management policy at the rate which would enable the cost of the asset to be written off over the useful working life of the asset. The depreciation rates for the assets under each category are as follows:

Asset Category	Depreciation Rate
Buildings	10%
Plant and Equipment	15%
Furniture & Fixtures	10%
Vehicles	15%
Computers and Peripherals	40%
Software	25%
Solar Systems	40%
Tubewells and Borewells	10%
Library Books	40%

2.7. Foreign Currency Transactions:

Foreign Currency transactions are accounted at the exchange rate prevailing on the date of transactions.

2.8. Inventories:

The Entity does not maintain any inventories as at the balance sheet date. Materials and supplies purchased for educational activities and other purposes are expensed when incurred.



CHRIST TRUST

Foreign Contribution Account

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

2.9. Taxation:

Provision for income tax, including current and deferred tax, if any, is considered and accounted for at the Head Office level. Accordingly, no separate provision for taxation has been made in the financial statements of the Branch for the year ended 31st March 2025.

2.10. Provisions, Contingent Liabilities and Contingent Assets :

A provision is recognised when the Entity has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Contingent liabilities are disclosed but not recognised in the financial statements. Contingent assets are neither recognized nor disclosed.

2.11. Impairment of Assets:

At each balance sheet date, the University assesses whether there is any indication that an asset may be impaired. If such indication exists, the recoverable amount is estimated and impairment loss is recognized as per AS 28 – Impairment of Assets.

2.12. Prior Period Items and Changes in Accounting Policies:

Prior period items and changes in accounting policies having material impact are disclosed separately in the financial statements, as per AS 5 – Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies.

3 NPOs Funds

(Amount in Rs.)

Sr. No.	Particulars	As at 1st April 2024 (Opening Balance)	Funds transferred/received during the year	Funds Utilised during the year	As at 31-March-2025 (Closing Balance)
(a)	Unrestricted Funds				
1	Corpus Funds	-	-	-	-
2	General Fund	-	-	-	-
3	Designated Funds	-	-	-	-
4	Capital Fund	15,85,412	(4,25,579)	-	11,59,833
	Total	15,85,412	(4,25,579)	-	11,59,833
	Previous Year (PY)	23,58,755	(7,73,343)	-	15,85,412
(b)	Restricted Funds				
1	Foreign Contribution Grant	1,59,63,991	96,44,706	1,22,10,195	1,33,98,502
2	Earmarked Funds	-	-	-	-
3	Endowment Funds	-	-	-	-
4	Other Funds	-	-	-	-
	Total	1,59,63,991	96,44,706	1,22,10,195	1,33,98,502
	Previous Year (PY)	1,58,62,125	3,18,78,094	3,17,76,228	1,59,63,991



CHRIST TRUST**Foreign Contribution Account****Notes forming part of the Financial Statements for the year ended, 31 March 2025****(Amount in Rs.)**

		31 March 2025	31 March 2024
4 Payables			
(a) Total outstanding dues of micro, small and medium enterprises		-	-
(b) Total outstanding dues of creditors other than micro, small and medium enterprises		1,93,519	-
Total payables		1,93,519	-
Disclosure relating to suppliers registered under MSMED Act based on the information available with the Trust:			
Particulars		31 March 2025	31 March 2024
(a) Amount remaining unpaid to any supplier at the end of each accounting year:			
Principal		-	-
Interest		-	-
Total		-	-
(b) The amount of interest paid by the buyer in terms of section 16 of the MSMED Act, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year.		-	-
(c) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act.		-	-
(d) The amount of interest accrued and remaining unpaid at the end of each accounting year.		-	-
(e) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the MSMED Act.		-	-

(Amount in Rs.)

		31 March 2025	31 March 2024
5 Other current liabilities			
(a) Goods and Service tax payable		6,729	6,249
(b) TDS payable		23,996	5,567
Total Other current liabilities		30,725	11,816



CHRIST TRUST

Foreign Contribution Account

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

6 Property, Plant and Equipment and Intangible Assets (owned assets)

(Amount in Rs.)

Particulars /Assets	TANGIBLE ASSETS					Total
	Plant and Equipment	Furniture & Fixtures	Vehicles	Computers and Peripherals		
Gross Block						
At 1st April 2024	6,16,800	28,325	4,98,226	27,86,164		39,29,515
Additions	-	-	-	1,21,192		1,21,192
Deductions/Adjustments						-
At 1st April 2023	6,00,631	28,325	4,98,226	27,86,164		39,13,346
Additions	16,169	-	-	-		16,169
Deductions/Adjustments						
At 31 March 2025	6,16,800	28,325	4,98,226	29,07,356		40,50,707
At 31 March 2024	6,16,800	28,325	4,98,226	27,86,164		39,29,515
Depreciation/Adjustments						
At 1st April 2024	2,21,673	16,132	3,64,648	17,41,649		23,44,102
Additions	59,269	1,219	20,037	4,66,246		5,46,771
Deductions/Adjustments						-
At 1st April 2023	1,53,372	14,777	3,41,076	10,45,366		15,54,591
Additions	68,301	1,355	23,572	6,96,283		7,89,511
Deductions/Adjustments						
At 31 March 2025	2,80,942	17,351	3,84,685	22,07,895		28,90,873
At 31 March 2024	2,21,673	16,132	3,64,648	17,41,649		23,44,102
Net Block						
At 31 March 2025	3,35,858	10,974	1,13,541	6,99,461		11,59,834
At 31 March 2024	3,95,127	12,193	1,33,578	10,44,515		15,85,413



CHRIST TRUST
Foreign Contribution Account
Notes forming part of the Financial Statements for the year ended, 31 March 2025

6 Property, Plant and Equipment and Intangible Assets (owned assets) - (Contd..)

Particulars /Assets	INTANGIBLE ASSETS					Total
	Goodwill	Computer Software	Copyrights/patents	Liscense and franchise	Others (specify nature)	
Gross Block						
At 1st April 2024	-	-	-	-	-	-
Additions	-	-	-	-	-	-
Deductions/Adjustments	-	-	-	-	-	-
At 1st April 2023	-	-	-	-	-	-
Additions	-	-	-	-	-	-
Deductions/Adjustments	-	-	-	-	-	-
At 31 March 2025	-	-	-	-	-	-
At 31 March 2024	-	-	-	-	-	-
Depreciation/Adjustments						
At 1st April 2024	-	-	-	-	-	-
Additions	-	-	-	-	-	-
Deductions/Adjustments	-	-	-	-	-	-
At 1st April 2023	-	-	-	-	-	-
Additions	-	-	-	-	-	-
Deductions/Adjustments	-	-	-	-	-	-
At 31 March 2025	-	-	-	-	-	-
At 31 March 2024	-	-	-	-	-	-
Net Block						
At 31 March 2025	-	-	-	-	-	-
At 31 March 2024	-	-	-	-	-	-

Capital Work in Progress			(Amount in Rs.)	
Particulars	31 March 2025	31 March 2024		
Opening Balance	-	-		
Add: Additions during the year	-	-		
Less: Capitalized during the year	-	-		
Closing Balance (B)	-	-		

Intangible assets under development			(Amount in Rs.)	
Particulars	31 March 2025	31 March 2024		
Opening Balance	-	-		
Add: Additions during the year	-	-		
Less: Capitalized during the year	-	-		
Closing Balance (B)	-	-		



CHRIST TRUST**Foreign Contribution Account**

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

(Amount in Rs.)

		Long Term		Short Term	
		31 March 2025	31 March 2024	31 March 2025	31 March 2024
7	Loans and advances				
A	Unsecured				
(a)	Other loans and advances - Unsecured :				
(i)	Other Loans and Advances - Unsecured	-	-	182	8,471
	Total	-	-	182	8,471

(Amount in Rs.)

		31 March 2025	31 March 2024
8	Cash and Bank Balances		
A	Cash and cash equivalents		
(a)	On current accounts	-	-
(b)	On Savings accounts	1,36,22,563	1,59,67,335
	Total	1,36,22,563	1,59,67,335

(Amount in Rs.)

		31 March 2025	31 March 2024
9	Donations and Grants		
(a)	Foreign Contribution Grants (To the extent utilised)	1,17,08,315	50,79,771
	Total Donations and Grants	1,17,08,315	50,79,771
10	Other income		
(a)	Interest income	700	15,215
	Total Other income	700	15,215
11	Donations and Grants Disbursed		
(a)	Foreign Contribution Grants Utilised	1,17,08,315	50,94,986
	Total Donations and Grants Disbursed	1,17,08,315	50,94,986
12	Other Operating Expenses		
(a)	Rent, Rates and taxes, excluding, taxes on income	51	-
(b)	Other Expenses	649	1
	Total Other Operating Expenses	700	1
13	Depreciation and amortization expense		
(a)	on tangible assets (Refer note 6)	5,46,771	7,89,511
	Total Depreciation and amortization expense	5,46,771	7,89,511



CHRIST TRUST
Foreign Contribution Account
Notes forming part of the Financial Statements for the year ended, 31 March 2025

Other Explanatory Information:

14 Programme Expenses

Programme expenses include direct costs and allocated overheads related to the educational activities undertaken by the Entity. The expenses are classified by major programme areas and presented below:

Programme/Activity	Direct Costs	Allocated overheads	Total Current Year	Total Previous Year
Educational	1,17,08,315	-	1,17,08,315	(50,94,986)

Programme expenses include direct costs attributable to the respective educational activities undertaken during the year. Certain common administrative and overhead costs incurred by the organisation could not be apportioned to specific programmes, as the requisite details/bifurcation for allocation are not available in the books of account. Accordingly, such expenses have been presented under 'Other Operating Expenses' instead of being included in programme-wise expenditure.

15 Utilisation of Grants:

The Entity receives grants from various donors for specific purposes. These grants are accounted for as Restricted Funds and are utilised strictly in accordance with the donor's stipulations. The movement in such grants during the year are disclosed given in note 3 of Notes forming part of the Financial Statements. Unutilised grant balances at the year-end represent funds earmarked for ongoing projects which will be utilised in the subsequent financial year in line with the grant agreements.

16 Restricted and Unrestricted Funds:

Restricted funds represent grants and donations received for specific purposes as per donor stipulations. These are utilised strictly for the purposes intended. Unrestricted funds represent income received for general purposes and can be utilised at the discretion of the Management for the Entity's objectives.

The closing balances reconcile with the restricted and unrestricted fund balances presented in the note no. 3 of the Balance Sheet.

17 Earmarked / Endowment Funds:

Earmarked funds represent amounts set aside by the governing body/Management for specific purposes. These are not donor-imposed restrictions but internal designations and may be reallocated by the governing body/Management.

Endowment funds represent contributions where the principal is required to be retained permanently (or for a long-term period) as per donor stipulations or legal requirements. Income generated from such funds is utilised for the specific purposes for which the endowment was created.



CHRIST TRUST
Foreign Contribution Account
Notes forming part of the Financial Statements for the year ended, 31 March 2025

Other Explanatory Information:

18 Foreign Contributions :

The Entity is registered under the Foreign Contribution Regulation Act, 2010 (FCRA) with registration 094421502

The movement in foreign contributions during the year is as follows:

Project Name	Opening Balance	Received During the Year	Utilised During the Year	Closing Balance	Purpose
Sophia University - SDG Book	-	5,01,180	5,01,180	-	Educational
Miami University - Training Program	1,02,513	-	-	1,02,513	Educational
National IT Industry Promotion Agency (NIPA)	1,91,808	-	-	1,91,808	Educational
Service Assisted Integrated Learning - (Kengeri)	2,59,952	-	25,100	2,34,852	Educational
Website For Wiznet Musuem	2,964	-	-	2,964	Educational
UBCHEA Strategic Planning & Resource Development (SPRD)	2,34,425	-	-	2,34,425	Educational
Teaching About China In India- UBCHEA	59	-	-	59	Educational
Interest & Administration	4,03,897	2,40,871	700	6,44,068	Educational
Articulating Women: Interrog Inters & Empw Women Thrhg Crit Engmts (LHU)	37,422	-	-	37,422	Educational
Expl Socl Attud & Behv Amg Stud An Urbn Ind Unity - Nevada	56,754	-	34,783	21,971	Educational
Dream Project 2020	6,92,022	-	-	6,92,022	Educational
Ieee - Sight	3,313	-	-	3,313	Educational
Scholarship-Danilyn Salem Omnes	1,65,779	-	1,50,000	15,779	Educational
Hss-India's Neighborhood Policy Towards The Southeast Asian Region	10,000	3,28,239	3,38,239	-	Educational
Hss-Ivc On New Populism & Responses	633	-	-	633	Educational
Ub-The Institutionalization of Service-Learning	42,956	9,738	52,694	-	Educational
Coop Federalism In S.A and Europe-Mc-Cfsae-Hss	7,114	-	-	7,114	Educational
Leadership Develop Hub-United Board	1,06,93,323	-	49,18,402	57,74,921	Educational
Australian Consulate - Digital World Cognizance For Women Civilization	5,42,693	-	5,28,856	13,837	Educational
Elca Project	2,985	-	2,985	-	Educational
Mozilla Project - Integrating Ethics In Technical Communication	19,06,282	-	10,96,295	8,09,987	Educational
Krafton Esports Research Project	6,07,097	3,22,211	6,15,728	3,13,580	Educational
Fr. John Sophia University - SDG Book	-	4,98,820	1,79,319	3,19,501	Educational
KAS Fellowship PhD	-	8,53,965	5,71,037	2,82,928	Educational
Indo Pacific Circle US State Dept.	-	9,97,587	9,80,241	17,346	Educational
US C K Climat Change Reporting Workshop	-	46,93,196	14,37,566	32,55,630	Educational
Manoharan US CIPR	-	8,55,099	4,33,270	4,21,829	Educational
Wesley Zaidan Koeki Zaidan Scholarship	-	3,43,800	3,43,800	-	Educational
Total	1,59,63,991	96,44,706	1,22,10,195	1,33,98,502	



CHRIST TRUST
Foreign Contribution Account
Notes forming part of the Financial Statements for the year ended, 31 March 2025

Other Explanatory Information:

19 Related Party Disclosures

There were no related party transactions made during the financial year.

20 Taxation:

Income tax liability, if any, is considered and accounted for at the Head Office level. Accordingly, no separate provision for taxation has been made in the financial statements of the Branch for the year ended 31st March 2025.

21 Physical Verification of Fixed Assets

The process for physical verification of Property, Plant, and Equipment as at 31 March 2025 is in progress. Simultaneously, the Fixed Asset Register is being compiled and updated to facilitate detailed verification. Reconciliation between financial records and the physical verification results is also in progress. Any differences, if observed, will be reviewed and appropriately addressed upon completion of the verification and reconciliation processes.

22 Events after the Balance Sheet Date:

There have been no events subsequent to the balance sheet date which require adjustments to, or disclosure in, these financial statements.

23 Disclosure Relating to Suppliers Registered under the Micro, Small and Medium Enterprises Development Act, 2006 :

The information required to be disclosed under the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act) in respect of suppliers registered under the Act and the amounts due to them, could not be compiled by the Entity as on the balance sheet date due to non receipt of relevant information from vendors, despite repeated follow ups. Accordingly, the relevant disclosures relating to MSMED Act could not be made in the books of accounts for the year ended 31.03.2025. The Entity is in the process of collecting the necessary vendor declarations to enable full compliance with the disclosure requirements in subsequent years.

24 Inventories:

The Entity does not hold any inventories as at 31st March 2025. All materials and supplies purchased for educational activities are charged to the Income and Expenditure Account in the year of purchases.

25 Cash and Cash Equivalents:

The Disclosure of cash and cash equivalents is made in the note no.7 accompanying notes of financial statements. Out of the total cash and equivalents of Rs.1,36,22,563, Rs.1,36,22,563 (PY Rs.1,59,67,335) pertains to earmarked funds and is not available for general use.

26 Contingent Liabilities :

There are no contingent liabilities during the year.

27 Adoption of ICAI Technical Guide – First-time Implementation

The Entity has partially adopted, for the first time, the Financial Statement format recommended in the Technical Guide on Accounting for Not-for-Profit Organisations issued by the Institute of Chartered Accountants of India (ICAI). The format enhances classification and disclosure of key elements such as restricted and unrestricted funds, grants, earmarked funds; and programme-related expenses. The Financial Statements have been prepared accordingly and continue to comply with the applicable Accounting Standards and Indian GAAP. Consequently, the figures for the previous year have been regrouped and rearranged, wherever necessary, to align with the current year's presentation.

28 Previous year's figures and data have been regrouped/reclassified/represented wherever necessary to conform to the current year's presentation.



CHRIST TRUST**Foreign Contribution Account****Receipts and Payments Account for the year ended 31 March 2025****(Amount in Rs.)**

Particulars	31 March 2025	31 March 2024
RECEIPTS		
To Opening Balances		
Cash and Bank Balances		
On Savings Accounts	1,59,67,335	1,58,53,654
	1,59,67,335	1,58,53,654
To Other Income		
Interest Income	700	-
	700	-
To NPO Funds		
Unrestricted Funds		
Capital Fund	1,21,192	-
Restricted Funds		
Foreign Contribution Grant	96,44,706	51,96,852
	97,65,898	51,96,852
To Current Liabilities		
Payables		
Total outstanding dues of creditors other than micro, small and medium enterprises	1,15,14,187	42,74,968
Other Current Liabilities		
Other Payables	-	16,169
Goods and Service Tax Payable	480	6,249
TDS Payable	3,14,145	45,094
	3,14,625	67,512
	1,18,28,812	43,42,480
To CURRENT ASSETS		
Short Term Loans And Advances		
Other Loans and Advances - Unsecured	5,07,151	45,17,641
	5,07,151	45,17,641
TOTAL RECEIPTS	3,80,69,896	2,99,10,627
PAYMENTS		
By Other Operating Expenses:		
Rent, Rates and taxes, excluding, taxes on income	51	-
Other Expenses	648	-
	699	-
By NPO Funds		
Restricted Funds		
Foreign Contribution Grant	1,22,10,195	50,78,818
	1,22,10,195	50,78,818



CHRIST TRUST
Foreign Contribution Account
Receipts and Payments Account for the year ended 31 March 2025

(Amount in Rs.)

Particulars	31 March 2025	31 March 2024
By Current Liabilities		
Payables		
Total outstanding dues of creditors other than micro, small and medium enterprises	1,13,20,669	42,74,968
	1,13,20,669	42,74,968
Other Current Liabilities		
Other Payables	-	16,169
TDS Payable	2,95,716	39,527
	2,95,716	55,696
	1,16,16,385	43,30,664
By Non-Current Assets		
Property, Plant and Equipment and Intangible Assets		
Property, Plant and Equipment	1,21,192	16,169
	1,21,192	16,169
By Current Assets		
Short Term Loans And Advances		
Other Loans and Advances - Unsecured	4,98,862	45,17,641
	4,98,862	45,17,641
By Closing Balances		
Cash and Bank Balances		
On Savings Accounts	1,36,22,563	1,59,67,335
TOTAL PAYMENTS	3,80,69,896	2,99,10,627

For MARK D SOUZA & CO LLP
Chartered Accountants
Firm Reg. No.002014S/S000136

Fr. Viju P.D.
Trustee

Fr. Varghese K.J.
Finance Officer

MARK D SOUZA
Partner

M.No:027542
UDIN:25027542BMJUJD5837
(vide UDIN of Consolidated Account)



Bengaluru
21 October 2025

CHRIST TRUST
Bengaluru - 560 029.

Finance Officer
CHRIST Trust
Bengaluru - 560 029

CHRIST TRUST**Foreign Contribution Account****Cash Flow Statement for the year ended 31 March 2025****(Amount in Rs.)**

Particulars	31 March 2025	31 March 2024
A. Cash Flow from Operating Activities		
Excess of Expenditure over Income	(5,46,771)	(7,89,512)
Adjustments for non-cash and non-operating items:		
Depreciation	5,46,771	7,89,511
(Profit)/Loss on sale of Property, Plant and Equipment	-	-
Interest Expense	-	-
Income From Investments	(700)	(15,215)
Other Non-Cash Items	-	-
Operating Surplus before Working Capital changes	(700)	(15,216)
Changes in working capital:		
(Increase)/Decrease in Receivables	-	-
(Increase)/Decrease in Prepaid Expenses	-	-
(Increase)/Decrease in Inventories	-	-
Increase/(Decrease) in Payables	1,93,519	-
Increase/(Decrease) in Other Current Assets	8,289	-
Increase/(Decrease) in Other Current Liabilities	18,909	11,816
Earmarked/Endowment Funds Received	96,44,706	3,18,78,094
Earmarked/Endowment Funds Paid	(1,22,10,195)	(3,17,76,228)
Cash generated from Operations	(23,45,472)	98,466
Less: Income tax paid	-	-
Net Cash from Operating Activities (A)	(23,45,472)	98,466
B. Cash Flow from Investing Activities		
Purchase of Property, Plant and Equipment	(1,21,192)	(16,169)
Proceeds from Sale of Property, Plant and Equipment	-	-
Purchase of Investments	-	-
Proceeds from Sale/Maturity of Investments	-	-
Income From Investments	700	15,215
Other Investing Cash Flows - Receipts	-	-
Other Investing Cash Flows - Payments	-	-
Net Cash used in Investing Activities (B)	(1,20,492)	(954)



CHRIST TRUST**Foreign Contribution Account****Cash Flow Statement for the year ended 31 March 2025****(Amount in Rs.)**

Particulars	31 March 2025	31 March 2024
C. Cash Flow from Financing Activities		
Capital/Corpus Fund Received	1,21,192	16,169
Capital/Corpus Paid	-	-
Proceeds from Borrowings/Loans	-	-
Repayment of Borrowings/Loans	-	-
Other financing cash flows - Receipts	-	-
Other financing cash flows - Payments	-	-
Net Cash from Financing Activities (C)	1,21,192	16,169
D. Net Increase / (Decrease) in Cash & Cash Equivalents (A + B + C)	(23,44,772)	1,13,681
E. Cash & Cash Equivalents at the Beginning of Year	1,59,67,335	1,58,53,654
F. Cash & Cash Equivalents at the End of Year	1,36,22,563	1,59,67,335

For MARK D SOUZA & CO LLP

Chartered Accountants

Firm Reg. No.002014S/S000136

Fr. Viju P.D.
TrusteeFr. Varghese K.J.
Finance Officer
Finance Officer
CHRIST Trust
*Bengaluru - 560 029*Bengaluru
21 October 2025**CHRIST TRUST**
Bengaluru - 560 029.MARK D SOUZA
Partner
M.No:027542UDIN:25027542BMJU5837
(vide UDIN of Consolidated Account)