

Green Circle

Regd Public Charitable Trust, Prestige Royale Gardens, Yelahanka Bangalore 560064.

CIN : GNR-4-00159-2023-24

Balance sheet as at 31st March 2025

(Amount in Hundreds.)

	Particulars	Note	31 March 2025	31 March 2024
I	Sources of Funds			
1	NPO Funds			
(a)	Unrestricted Funds	3	1,195.01	1,265.69
2	Current liabilities			
(a)	Payables	4	34.00	-
(b)	Other current liabilities	5	59.00	-
	Total		93.00	-
II	Application of Funds			
1	Current assets			
(a)	Cash and bank balances	6	1,288.01	1,265.69
	Total		1,288.01	1,265.69
	Brief about the Entity	1		
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements			

Green Circle

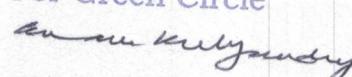
For Green Circle

Author  Trustees

Place: Bangalore

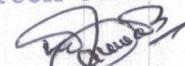
Date: 09.07.2025

For Green Circle



Trustees

Trustee For Green Circle



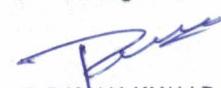
Green Circle Trustees

Trust Regd.No.GNR 4-00159-2023
9017, Prestige Royale Gardens,
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Ph:9818354430

For Prakash & Thiagarajan

Chartered Accountants

Firm's Regn. No.002724S

 G.PAVAN KUMAR

Partner

Mem.No.256411



		Green Circle Regd Public Charitable Trust, Prestige Royale Gardens, Yelahanka Bangalore 560064. CIN : GNR-4-00159-2023-24			(Amount in Hundreds.)			
Income & Expenditure Account for the year ended 31 March 2025		Note	31 March 2025		31 March 2024			
	Particulars		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
I	Income	7	458.00	-	458.00	556.73	-	556.73
(a)	Donations and Grants		40.97	-	40.97	10.53	-	10.53
II	Other Income		498.97	-	498.97	567.26	-	567.26
III	Total Income (I+II)							
IV	Expenses:	8	545.64	-	545.64	640.92	-	640.92
(a)	Other expenses		545.64	-	545.64	640.92	-	640.92
IV	Total expenses		-46.67	-	-46.67	-73.66	-	-73.66
V	IV)				-46.67			-73.66
	Balance transferred to General Fund							

The accompanying notes are an integral part of the financial statements

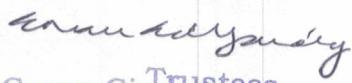
Green Circle

For Green Circle


Author
Trustee
Trustees

Place: Bangalore
Date: 09.07.2025

For Green Circle


Author
For Green Circle
Trustees

For Prakash & Thiagarajan
Chartered Accountants
Firm's Regn. No. 0027245


G. PAVAN KUMAR
Partner
Mem. No. 256411



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Green Circle
Notes forming part of the Financial Statements for the year ended, 31st March, 2025
Note - 3 NPOs Funds

		(Amount in Hundreds.)		
Sr. No.	Particulars	As at 1st April 2024 (Opening Balance)	Funds transferred/received during the year	Funds Utilised during the year
(A) Unrestricted Funds				
1 Capital Funds		400.00	50.00	25.00
1(a) General reserves		-73.66	-46.67	-
(B) Restricted Funds				
1 Corpus Funds		939.34	-	755.62
1(a) General reserves		-	706.62	-
		1,265.69	709.95	780.62
				1,195.01

		(Amount in Hundreds.)		
Sr. No.	Particulars	As at 1st April 2024 (Opening Balance)	Funds transferred/received during the year	Funds Utilised during the year
(A) Unrestricted Funds				
1 Capital Funds		400.00	-	-
1(a) General reserves		-	-73.66	-
(B) Restricted Funds				
1 Corpus Funds		939.34	-	-
1(a) General reserves		-	-	-
		1,339.34	-73.66	-
				1,265.69

For Green Circle
D. S. D. S.
Trustees

For Green Circle
S. S. S.
Trustees

For Green Circle
S. S. S.
Trustees



Green Circle
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(Amount in Hundreds.)		
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	
	Total payables	
5	Other current liabilities	
	(a) Other payables	
	Total Other current liabilities	
6	Cash and Bank Balances	
	A Cash and cash equivalents	
	(a) Cash on hand	
	Total	(I)
	B Bank balances	
	(a) Cash in Bank	
	Total Bank balances	(II)
	Total Cash and bank balances	(I+II)



For Green Circle

 Trustees

For Green Circle

 Trustees

For Green Circle

 Trustees

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

(Amount in Hundreds.)

	31-Mar-25	31-Mar-24
7 Other income		
(a) Interest income	40.97	10.53
Total other income	40.97	10.53
8 Other Expenses	31-Mar-25	31-Mar-24
(i) Office expense	116.87	68.00
(ii) Catering expense	36.98	102.00
(iii) Meeting expense	43.00	71.16
(iv) Model making expense	58.84	-
(v) Printing and stationery	61.47	16.52
(vi) Garden expense	127.00	-
(vii) Legal and professional charges	59.00	79.00
(viii) Postage and courier charges	-	5.35
(ix) Registration charges	-	250.00
(x) Website charges	39.97	20.39
(xi) Miscellaneous expenses	2.51	28.50
Total	545.64	640.92



For Green Circle
Trustees
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For Green Circle
Trustees
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For Green Circle
Trustees
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GREEN CIRCLE, BANGALORE.

NOTES ON ACCOUNTS FOR THE YEAR ENDED 31st March 2025.

1. The financial statements are prepared in accordance with Indian generally accepted accounting principles (GAAP), the accounting standards issued by the institute of Chartered Accounts of India. The trust follows an accrual system of accounting on a going concern concept, with revenues recognized and expenses accounted on accrual, including provisions/ adjustments for committed obligations and amounts determined as payable or receivable during the year.

2. General fund/ Corpus Fund

General fund receipts include donations received from donors for the purpose of objects of the trust.

The Donations collected from Donors for specific purpose is treated as corpus fund. The funds received from the Tree Adoption project; Nature creativity contest and Delhi Dwaraka Chapter are treated as corpus donations during the year.

3(a). The following is the bifurcation for the Capital Funds:

1. Founders Funds

Name of Founder	FY 24-25	FY 23-24
Mr. V Selvarajan, Founder	25,000	25,000

2. Trustees Funds

Name of Turstee	FY 24-25	FY 23-24
Mr. V Selvarajan, Founder	2,500	-
Mr. Kiran Taula	2,500	2,500
Mr. Kumar Kalyandurg	2,500	2,500
Mr. Satish Patil	2,500	2,500
Mr. Vasantha Kumar	2,500	2,500
Mr. Vidhya Sagar Arya	2,500	2,500
Mrs. Rashmi Kulkarni	-	2,500
Mr Ramachandra	2,500	-



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Notes
For Green Circle

Trustees

FY-2024-25
For Green Circle

Trustees

For Green Circle

Trustees

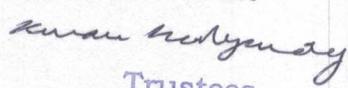
9.Previous year's figures have been regrouped wherever required to conform to current year classification.

For GREEN CIRCLE

For Green Circle


Trustees
Author

For Green Circle


Trustees

Trustee For Green Circle


Trustees

Place: Bangalore

Date: 09.07.2025

Green Circle

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As per report of even date

For Prakash & Thiagarajan

Chartered Accountants

ICAI Regn.No.002724S


G PAVAN KUMAR
Partner
Mem. No. 256411



Green Circle

Notes

FY-2024-25

Independent Auditor's Report

To,
The Members of
Green Circle Trust
Regd Public Charitable Trust,
Prestige Royale Gardens,
Yelahanka,
Bangalore - 560064.
CIN: GNR-4-00159-2023-24

We have audited the financial statements of Green circle which comprise the Balance Sheet as at 31st March 2025, the Statement of Income and Expenditure for the year then ended 31st March 2025.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at 31st March 2025, its excess of expenditure over income and of its financial performance for the year ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for 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 Association in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Managing Committee Members of the Trust is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, 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, disclosing, as applicable, matters related to 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 alternative but to do so.

Those charged with governance are responsible for overseeing the Trust's financial reporting process.

No. 41, 3rd Main, AECS Layout 2nd Stage, Nagashettyhalli, Sanjaynagar, Bengaluru - 560 094

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Green Circle

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Audit Report

FY 2024-25





Prakash & Thiagarajan

Chartered Accountants

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. 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.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error in making those risk assessment, the auditor considers internal control relevant to the trust preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Report on other legal and regulatory requirements: As required we report that:

- a. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of audit.
- b. In our opinion, the trust has kept proper books of accounts as required by law so far as appears from our examination of those books.
- c. The balance sheet and statement of income and expenditure dealt with by this report are in agreement with the books of accounts.
- d. In our opinion, the balance sheet and statement of income and expenditure dealt with by this report complain all material aspects with the generally accepted accounting principles followed in India.

For Prakash & Thiagarajan,

Chartered Accountants

FRN No: 002724S

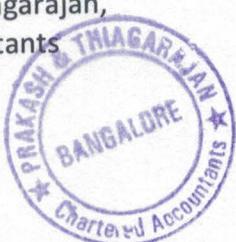
G Pavan Kumar

Partner

Membership number: 256411

Place: Bengaluru

Date: 09.07.2025



UDIN: 25256411BMYXO2705

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