

### Auditor's Report

We have audited the attached Balance Sheet of **Diya Foundation-Consolidated Accounts** as at 31<sup>st</sup> March 2016 and also the Income and Expenditure Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the management of **Foundation-Consolidated Accounts**. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted the audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, as a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also included assessing the accounting principles used and significant estimates made by management as well as the evaluating the overall financial statement presentation. We believe that my audit provides a reasonable basis for our opinion.

We report that

1. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit.
2. In our opinion proper books of account as required by law have been kept by **Foundation-Consolidated Accounts** so far as it appears from my examination of those books and proper returns adequate for the purposes of our audit.
3. The Balance Sheet and Income and Expenditure Account dealt with by this report are in agreement with the books of account.
4. The Balance Sheet and Income and Expenditure Account dealt with by this report are prepared in accordance with the accounting standards issued by the Institute of Chartered Accountants of India.
5. In our opinion and to the best of my information and according to the explanations given to us, the said accounts give the information required by the Income Tax Act, 1961, in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India.
  - (i) In the case of the Balance Sheet, of the state of affairs of the Trust as at 31<sup>st</sup> march 2016; and
  - (ii) In the case of the Income and Expenditure Account, **excess of Income over Expenditure** in both Local and FC Account for the year ended on that date.

Place: Bangalore  
Date: 27/06/2016

Membership No: 027091

For Simon Rodrigues and Associates  
Chartered Accountants

Simon A. Rodrigues  
Proprietor



**DIYA FOUNDATION**  
#112/147, Chikkasayappa Reddy Layout, Chelkera, Kalyan Nagar  
Bangalore - 560 043

**Consolidated Receipts & Payments Account for the year ending 31st March 2016**

RECEIPTS	Consolidated Receipts & Payments Account for the year ending 31st March 2016			P A Y M E N T			
	Local	FC	Total	Local	FC	Total	
<b>To Opening Balance:</b>							
Cash in Hand	38,338.53	-					
Cash at Bank (Sch 5)	8,75,467.27	-	9,01,825.80				
<b>To Income:</b>							
Calendar Sales	41,500.00						
Christmas Bazaar Sale	7,510.00						
Interest on Fixed Deposit	2,59,440.25						
Interest Received on SB A/c	35,432.00						
Misc Income	11,730.00						
Profit on Sale of Asset	20,712.62						
Van Travel	48,400.00						
Interest on RD	2,016.66						
Donation Received	46,84,392.67	977.85					
Painting Sales	1,82,000.00		52,94,112.05				
<b>To Building Fund</b>	35,000.00		35,000.00				
<b>To Current Liabilities:</b>							
undry Creditors	5,335.00						
Outstanding payable	64,800.00						
Salary payable	21,845.00						
Staff Welfare Fund	42,624.00		1,35,224.00				
<b>To Sale of Fixed Assets</b>							
* Motor Van	94,287.38						
* UPS	14,703.00		1,08,990.38				
<b>To Fixed Deposits Maturity:</b>	12,40,541.00		12,40,541.00				
<b>To Current Assets</b>							
Ready Debtor	29.00						
Patilodge Publishing Works P Ltd	810.00		839.00				
<b>TOTAL</b>	<b>77,18,554.58</b>	<b>977.85</b>	<b>77,16,532.23</b>	<b>TOTAL</b>	<b>77,18,554.58</b>	<b>977.85</b>	<b>77,16,532.23</b>

As per our report annexed

For Simon Rodrigues & Associates

(Chartered Accountants)

Simon A. Rodrigues

(Proprietor)

Membership No: 2791

Date : 27/06/2016

Place : Bangalore

For Diya Foundation

Marguerita Lobo  
(Managing Trustee)



**DIYA FOUNDATION**  
#112/147, Chikkasayappa Reddy Layout, Chelkera, Kalyan Nagar  
Bangalore - 560 043

**Consolidated Income & Expenditure Account for the year ending 31st March 2016**

EXPENDITURE	Consolidated Income & Expenditure Account for the year ending 31st March 2016			I N C O M E			
	Local	FC	Total	Local	FC	Total	
<b>To Expenditure:</b>							
* Programme/ Activities (Sch 6)	29,45,043.00						
* Administration and Other Costs (Sch 5)	5,25,415.00						
* Uniform Expense	7,280.00						
* Computer Training Income	10,000.00						
* Loss on sale of asset	9,903.00						
* Art Exhibition Exp	55,513.00						
* Calendar Exp	58,229.00		36,11,383.00				
<b>To Public Education for Fund Raising:</b>							
* Fund Raising Program	1,22,972.00						
* Registration Charge	27,550.00		1,50,522.00				
<b>To Depreciation (Sch - D)</b>	1,24,639.77		1,24,639.77				
<b>To Excess of Income over Expenditure</b>	14,06,589.43	977.85	14,07,567.28				
<b>TOTAL</b>	<b>52,93,134.28</b>	<b>977.85</b>	<b>52,94,112.05</b>	<b>TOTAL</b>	<b>52,93,134.28</b>	<b>977.85</b>	<b>52,94,112.05</b>

As per our report annexed

For Simon Rodrigues & Associates

(Chartered Accountants)

Simon A. Rodrigues

(Proprietor)

Membership No: 2791

Date : 27/06/2016

Place : Bangalore

For Diya Foundation

Marguerita Lobo  
(Managing Trustee)



**DIYA FOUNDATION**  
#112/147, Chikkasayappa Reddy Layout, Chellur, Kalyan Nagar  
Bangalore - 560 043

Consolidated Balance Sheet as on 31st March 2016

LIABILITIES	Local	FC	Total	ASSETS	Local	FC	Total
<b>Capital Accounts:</b>				<b>Fixed Assets (Sch - 1):</b>	2,67,614.26		2,67,614.26
To Opening balance:				<b>Investments (Sch - 3):</b>	18,84,274.66		18,84,274.66
General Fund	7,16,753.28			<b>Deposits:</b>			
Donation in Kind	11,05,809.00			Rental Deposit	6,00,000.00		6,00,000.00
Building Fund	14,95,000.00			Electricity Deposit	3,680.00		3,680.00
Add: Excess of Income				<b>Loans and Advances</b>	500.00		500.00
Over Expenditure	14,06,589.43	977.85	47,25,129.56	<b>Income Receivable:</b>	8,500.00		8,500.00
				Interest Accrued, not due	1,78,779.78		1,78,779.78
<b>Current Liabilities:</b>				<b>TDS on FD Receivable</b>	19,997.00		19,997.00
Sundry Creditors (Sch - 2)	42,029.00			<b>TDS Receivable 2015-16</b>	18,189.00		18,189.00
Salary Payable	1,35,550.00			<b>Cash in Hand:</b>	20,719.53		20,719.53
Staff Welfare Fund	2,59,916.46			<b>Cash at Bank (Sch - 4)</b>	22,04,192.94	977.85	22,05,170.89
Outstanding Payable	64,800.00		4,82,295.46				
				<b>TOTAL</b>	52,06,447.17	977.85	52,07,425.02
<b>TOTAL</b>	52,06,447.17	977.85	52,07,425.02	<b>TOTAL</b>	52,06,447.17	977.85	52,07,425.02

As per our report annexed

For Simon Rodrigues & Associates  
(Chartered Accountants)

  
Simon A. Rodrigues  
(Proprietor)

Membership No: 27091

Date : 27/06/2016  
Place : Bangalore

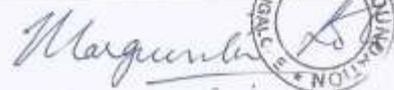
For Diya Foundation

  
Marguerita Lobo  
(Managing Trustee)

Depreciation Schedule -> 1

As per Income Tax Act 1961

PARTICULARS	W.D.V as on	Addition		Deletion	Total	Dep Rate	Depreciation	W.D.V as on
	1st April 2015	I-Half	II- Half					31st March 2016
Curtains	1,010.61	-	-	-	1,010.61	15%	151.59	859.02
Exhaust Fan	722.49	-	-	-	722.49	15%	108.37	614.12
Kitchen Utensils	2,529.62	-	-	-	2,529.62	15%	379.44	2,150.17
Mixer Grinder	990.93	-	-	-	990.93	15%	148.64	842.29
Videocon Refrigerator	3,205.64	-	-	-	3,205.64	15%	480.85	2,724.79
Air Conditioner	12,907.93	-	-	-	12,907.93	15%	1,936.19	10,971.74
Candle Leveler- Heater	2,616.47	-	-	-	2,616.47	15%	392.47	2,224.00
Computer	1,53,051.44	-	-	-	1,53,051.44	60%	91,830.86	61,220.57
Fire Extinguisher	3,841.73	-	-	-	3,841.73	15%	576.26	3,265.47
Furniture & Fixture	66,536.56	-	-	-	66,536.56	10%	6,653.66	59,882.90
Gas Stove & Cylinder	2,316.87	-	-	-	2,316.87	15%	347.53	1,969.34
Magnetic Induction Cooker	1,391.96	-	-	-	1,391.96	15%	208.79	1,183.17
Motor Car - Maruthi Van	94,287.38	-	-	94,287.38	-	0%	-	-
Moulds	782.04	-	-	-	782.04	15%	117.31	664.74
Plastic Container	540.48	-	-	-	540.48	15%	81.07	459.41
Printer	15,090.87	-	-	-	15,090.87	15%	2,263.63	12,827.24
Refrigerator	14,289.85	-	-	-	14,289.85	15%	2,143.48	12,146.37
Screen Printing Equipment	2,271.77	-	-	-	2,271.77	15%	340.77	1,931.00
Software	2,884.10	-	-	-	2,884.10	60%	1,730.46	1,153.64
UPS	80,550.89	-	-	14,703.00	65,847.89	15%	9,877.18	55,970.70
Vessel- Candle Project	3,013.33	-	-	-	3,013.33	15%	452.00	2,561.33
Water Filter	11,349.96	-	13,900.00	-	25,249.96	15%	2,744.99	22,504.96
Weighing Scale	98.09	-	-	-	98.09	15%	14.71	83.38
Wood Cutting Machine	3,621.43	-	-	-	3,621.43	15%	543.21	3,078.21
Biometric Attendance Device	-	7,442.00	-	-	7,442.00	15%	1,116.30	6,325.70
<b>TOTAL</b>	4,79,902.41	7,442.00	13,900.00	1,08,990.38	3,92,254.03	-	1,24,639.73	2,67,614.26

  
Marguerita Lobo  
(Managing Trustee)

Schedule -> 2	Sundry Creditors			
PARTICULARS	O/P Bal	Dr	Cr	C/L Bal
Lalitha		75,734.00	86,507.00	10,773.00
Rent Payable	32,767.00	3,66,160.00	3,64,649.00	31,256.00
<b>TOTAL</b>	<b>32,767.00</b>	<b>4,41,894.00</b>	<b>4,51,156.00</b>	<b>42,029.00</b>

Schedule -> 3	Investments			
PARTICULARS	O/P Bal	Dr	Cr	C/L Bal
<b>Building Fund</b>	3,65,417.00	35,000.00		4,00,417.00
Canara Bank FD 2849/10	1,22,828.00			1,22,828.00
Fixed Deposits-36377880418		35,000.00		35,000.00
Fixed Deposit Sbi 2849/12	2,42,589.00			2,42,589.00
<b>Staff Welfare Fund</b>	1,67,734.00	2,08,725.00	1,67,734.00	2,08,725.00
FD SBI 32287921765		75,725.00		75,725.00
FD SBI 35073850465		68,000.00		68,000.00
FD SBI 35079967148		65,000.00		65,000.00
Fixed Deposited Staff Welfare Fd	55,240.00		55,240.00	
Staff Welfare Fd 2849/11	1,12,494.00		1,12,494.00	
<b>RD-0432181002311</b>	54,000.00	10,800.00	64,800.00	
<b>Rd0432186000109</b>		65,016.66	202.00	64,814.66
<b>FD 2849/13</b>		1,23,026.00		1,23,026.00
<b>FD SBI 33590255806</b>		3,85,810.00		3,85,810.00
<b>FD SBI 33598115176</b>		7,01,482.00		7,01,482.00
<b>FIXED DEPOSIT 115176</b>	6,50,198.00		6,50,198.00	
<b>Fixed Deposit 56806</b>	3,57,607.00		3,57,607.00	
<b>TOTAL</b>	<b>15,94,956.00</b>	<b>15,29,859.66</b>	<b>12,40,541.00</b>	<b>18,84,274.66</b>



*Marguerite L. G.*



Schedule -> 4	Bank A/cs			
PARTICULARS	O/P Bal	Dr	Cr	C/L Bal
Canara Bank- SB 20557	1,18,510.02	21,31,593.00	21,14,798.00	1,35,305.02
Icici Bank - Savings A/c-1540	5,32,335.79	5,64,336.67	8,30,000.00	2,66,672.46
State Bank of India - SB - 30867158934	2,24,641.46	50,39,533.00	34,61,959.00	18,02,215.46
<b>TOTAL</b>	<b>8,75,487.27</b>	<b>77,35,462.67</b>	<b>64,06,757.00</b>	<b>22,04,192.94</b>

Schedule -> 5	Administration Expense		
PARTICULARS	Dr	Cr	C/L Bal
Bad Debts	291.00		291.00
Bank Charges	2,066.00		2,066.00
Consumables	720.00		720.00
Conveyance - Others	89,471.00	72,644.00	16,827.00
Electricity Charges- Others	4,754.00		4,754.00
Insurance	20,520.00		20,520.00
Insurance on Car	3,302.00		3,302.00
Internet Charges	1,862.00		1,862.00
Misc. Expenses	2,905.00		2,905.00
Office Expense	8,400.00		8,400.00
Postage & Courier	3,582.00		3,582.00
Printing & Stationery	10,513.00		10,513.00
Professional Charges	1,41,936.00		1,41,936.00
Rates and Taxes	2,544.00		2,544.00
Rent -Others	89,715.00		89,715.00
Repair & Maintenance	10,247.00		10,247.00
Salaries - Others	3,34,896.00	2,04,238.00	1,30,658.00
Staff Welfare	13,922.00		13,922.00
Staff Welfare Fund Employer Contribution	46,241.00		46,241.00
Water Charges - Others	2,000.00		2,000.00
Web Designing Charges	12,410.00		12,410.00
<b>TOTAL</b>	<b>8,02,297.00</b>	<b>2,76,882.00</b>	<b>5,25,415.00</b>

Schedule -> 6	Programme Activity		
PARTICULARS	Dr	Cr	C/L Bal
Bonus	41,400.00		41,400.00
Christmas Day Celebration	42,974.00		42,974.00
Computer Maintenance	16,262.00		16,262.00
Donation Paid	6,000.00		6,000.00
Electricity Charges	22,731.00		22,731.00
Picnic Exp	6,023.00	6,023.00	
Rent Paid	3,15,455.00	3,000.00	3,12,455.00
Salary	18,85,047.00	3,34,896.00	15,50,151.00
Sports Day Expenses	22,161.00	462.00	21,699.00
Teachers Day Exp	3,342.00		3,342.00
Telephone Charges	4,640.00		4,640.00
Trainee Allowance	5,63,503.00		5,63,503.00
Trainee Welfare Exp	52,057.00		52,057.00
Training Expenses- Staff	22,135.00	7,720.00	14,415.00
Training Material	15,614.00		15,614.00
Van- Fuel Charges	2,21,000.00		2,21,000.00
Volunteer Compensation	45,000.00		45,000.00
Water Charges	13,800.00	2,000.00	11,800.00
<b>TOTAL</b>	<b>32,99,144.00</b>	<b>3,54,101.00</b>	<b>29,45,043.00</b>



*Marguerite L. G.*

Simon Rodrigues & Associates  
Chartered Accountants

Notes Part of the Accounts

SIGNIFICANT ACCOUNTING POLICIES FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2016

(a) **METHOD OF ACCOUNTING**

The Organization maintains Mercantile accounting system.

(b) **FIXED ASSETS**

Fixed Assets are stated at cost of Acquisition less depreciation up to the current financial year.

(c) **DEPRECIATION**

Depreciation has been provided on the written down value method at the rates prescribed in the Income Tax Rules, 1962.

(d) **FUNDS**

Amount of Rs 1085000 has been transferred from General Fund to Building Fund as per the Boards Resolution.

For Simon Rodrigues & Associates  
(Chartered Accountants)



Simon A. Rodrigues  
(Proprietor)



Date: 16/05/2016  
Place: Bangalore

Membership No.27091