

Simon

Rodrigues &

Associates LLP

CHARTERED ACCOUNTANTS



## INDEPENDENT AUDITORS' REPORT

To the Trustees of the Diya Foundation

### *Opinion*

We have audited the financial statements, which have been prepared on the cash basis of accounting, of **Diya Foundation- Foreign Contribution**, which comprise the Balance Sheet at March 31, 2024, Income and Expenditure Account and the Receipts & Payments Account for the year then ended and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Foreign Contribution of the entity as at March 31, 2024 and of its financial performance for the year then ended in accordance with the accounting principles generally accepted in India for cash basis of accounting.

### *Basis for Opinion*

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by the 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 entity in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India, and we have fulfilled our ethical responsibilities in accordance with these 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*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the accounting principles generally accepted in India for cash basis of accounting, 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 entity's financial reporting process.



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***Auditors' Responsibility 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 auditors' 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.

A further description of the auditors' responsibilities for the audit of the financial statements is attached to this report as **Annexure 1**. This description forms part of our auditors' report.

**For Simon Rodrigues & Associates LLP**

Chartered Accountants

Firm Registration No - 007934S/S000065

Thomas Mathai

Partner

ICAI Membership No - 052141

**UDIN: 24052141BKEYAZ8078**

Place: Bangalore

Date: 22<sup>nd</sup> August, 2024



## Annexure 1

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

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

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



**DIYA FOUNDATION**  
**FOREIGN CONTRIBUTION**  
**Balance Sheet as at March 31, 2024**

Amount in Rs.

Particulars		Note	31 March 2024	31 March 2023
<b>I</b>	<b>Sources of Funds</b>			
<b>1</b>	<b>NPO Funds</b>	3		
(a)	Unrestricted Funds		13,45,648	5,36,626
(b)	Restricted Funds		99,12,215	95,94,685
			<b>1,12,57,863</b>	<b>1,01,31,311</b>
<b>2</b>	<b>Non-current liabilities</b>			
(a)	Long-term borrowings		-	-
(b)	Other long-term liabilities		-	-
(c)	Long-term provisions		-	-
			-	-
<b>3</b>	<b>Current liabilities</b>			
(a)	Short-term borrowings		-	-
(b)	Payables		-	-
(c)	Other current liabilities	4	12,30,648	80
(d)	Short-term provisions		-	-
			<b>12,30,648</b>	<b>80</b>
	<b>Total</b>		<b>1,24,88,511</b>	<b>1,01,31,391</b>
<b>II</b>	<b>Application of Funds</b>			
<b>1</b>	<b>Non-current assets</b>			
(a)	Property, Plant and Equipment and Intangible assets	5		
(i)	Property, Plant and Equipment		3,08,818	31,130
(ii)	Intangible assets		-	-
(iii)	Capital work in progress		-	-
(iv)	Intangible asset under development		-	-
(b)	Non-current investments	6	99,12,229	93,32,696
(c)	Long Term Loans and Advances	7	-	-
(d)	Other non-current assets		-	-
			<b>1,02,21,047</b>	<b>93,63,826</b>
<b>2</b>	<b>Current assets</b>			
(a)	Current investments	6	-	-
(b)	Inventories		-	-
(c)	Receivables		-	-
(d)	Cash and bank balances	8	19,39,788	4,90,864
(e)	Short Term Loans and Advances	7	3,125	3,125
(f)	Other current assets	9	3,24,551	2,73,576
			<b>22,67,464</b>	<b>7,67,565</b>
	<b>Total</b>		<b>1,24,88,511</b>	<b>1,01,31,391</b>
	Brief about the Entity	1		
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial			

As per our report of even date attached  
For Simon Rodrigues & Associates LLP  
Chartered Accountants  
Firm Regn No 007934S/S000065

Thomas Mathai  
Partner  
Membership No. 052141



For DIYA FOUNDATION

Gerald George D Souza

Gerald George D Souza  
Managing Trustee



Date : August 22, 2024  
Place : Bangalore

**DIYA FOUNDATION**  
**FOREIGN CONTRIBUTION**  
Income and Expenditure for the year ended March 31, 2024

Amount in Rs.

	Particulars	Note	FY 2023-24			FY 2022-23		
			Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
I	<b>Income</b>							
(a)	Donations and Grants		36,61,880	-	36,61,880	4,08,387	-	4,08,387
(b)	Fees from Rendering of Services		-	-	-	-	-	-
(c)	Sale of Goods	10	3,41,164	-	3,41,164	12,470	-	12,470
II	<b>Other income</b>		40,03,044	-	40,03,044	4,20,857	-	4,20,857
III	<b>Total Income (I+II)</b>							
IV	<b>Expenses:</b>							
(a)	Material consumed/distributed		-	-	-	-	-	-
(b)	Donations/contributions paid		-	-	-	-	-	-
(c)	Employee benefits expense	11	7,79,721	-	7,79,721	3,02,369	-	3,02,369
	<i>Breakup of the above IV(c) is as follows:-</i>							
	(i). Program Staff		7,67,721	-	7,67,721	3,02,369	-	3,02,369
	(ii). Administrative Staff		12,000	-	12,000	-	-	-
	<b>Total</b>		7,79,721	-	7,79,721	3,02,369	-	3,02,369
(d)	Finance costs		-	-	-	-	-	-
(e)	Depreciation and amortization expense	12	1,12,923	-	1,12,923	5,494	-	5,494
(f)	Other expenses	13	5,14,879	-	5,14,879	35,780	-	35,780
	<i>Breakup of the above IV(f) is as follows:-</i>							
	(i). Program		4,34,844	-	4,34,844	29,931	-	29,931
	(ii). Administrative		80,034	-	80,034	5,849	-	5,849
	<b>Total</b>		5,14,879	-	5,14,879	35,780	-	35,780
(g)	Programme expenses	14	2,54,815	-	2,54,815	1,02,687	-	1,02,687
(h)	Miscellaneous Expenses	15	3,01,036	-	3,01,036	-	-	-
	<i>Breakup of the above IV(h) is as follows:-</i>							
	(i). Program		17,700	-	17,700	-	-	-
	(ii). Administrative		2,83,336	-	2,83,336	-	-	-
	<b>Total</b>		3,01,036	-	3,01,036	-	-	-
	<b>Total expenses</b>		19,63,374	-	19,63,374	4,46,329	-	4,46,329
V	<b>Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- IV)</b>		20,39,670	-	20,39,670	(25,472)	-	(25,472)
VI	<b>Exceptional items</b>		-	-	-	-	-	-
VII	<b>Excess of Income over Expenditure for the year before extraordinary items (V-VI)</b>		20,39,670	-	20,39,670	(25,472)	-	(25,472)
VIII	<b>Extraordinary Items</b>		-	-	-	-	-	-
IX	<b>Excess of Income over Expenditure for the year (VII-VIII)</b>		20,39,670	-	20,39,670	(25,472)	-	(25,472)
	<b>Appropriations Transfer to funds/Income Accumulation/Liability</b>							
	<i>Income accumulated under third proviso to clause (23C) of section 10 or section 11(2)</i>		-	-	-	-	-	-
	<i>Income accumulated under clause (2) of Explanation 1 to sub-section (1) of section 11 being transferred to Liability since it is received for use in subsequent year</i>		12,30,648	-	12,30,648	-	-	-
	<b>Balance transferred to General Fund</b>		8,09,022	-	8,09,022	(25,472)	-	(25,472)
	The accompanying notes are an integral part of the financial statements							

As per our report of even date attached  
For Simon Rodrigues & Associates LLP  
Chartered Accountants  
Firm Regn No 0079345/S000065

Thomas Mathai  
Partner  
Membership No. 052141



Date : August 22, 2024  
Place : Bangalore

For DIYA FOUNDATION

G. R. Souza

Gerald George D Souza  
Managing Trustee



**DIYA FOUNDATION**  
**FOREIGN CONTRIBUTION**  
**Receipts & Payments For The Year Ended 31st March 2024**

Amount in Rs.

Particulars	FY 2023-24	FY 2022-23
<b>A. Opening Balance</b>		
Cash and bank balances	4,90,864	13,38,641
<b>B. Income Received During the Year</b>		
I Donations and Grants (Funds Including Corpus)	36,61,880	4,08,387
II Fees from Rendering of Services	-	-
III Sale of Goods	5,93,015	4,24,571
IV Other income	42,54,895	8,32,958
<b>Total Income Received During the Year</b>		
<b>C. Other Receipts</b>		
(i). Investments Redeemed/Reinvested during the year	-	-
(ii). Others (Including TDS Refund)	93,897	-
	93,897	-
<b>Total (A+B+C)</b>	<b>48,39,655</b>	<b>21,71,599</b>
<b>D. Expenses Paid During the Year</b>		
I Material Purchased	-	-
II Donations/contributions paid	-	-
III Employee benefits expense	7,79,721	9,53,650
<i>Breakup of the above D(III) is as follows:-</i>		
(i). Program Staff	7,67,721	9,53,650
(ii). Administrative Staff	12,000	-
<i>Total</i>	7,79,721	9,53,650
IV Finance costs	-	-
V Fixed Assets Purchased During the Year	3,90,611	18,200
VI Other expenses	5,15,064	1,93,594
<i>Breakup of the above D(VI) is as follows:-</i>		
(i). Program	4,34,844	1,03,977
(ii). Administrative	80,219	89,617
<i>Total</i>	5,15,064	1,93,594
VII Programme expenses	2,54,815	1,02,687
VIII Miscellaneous Expenses	3,80,124	-
<i>Breakup of the above D(VIII) is as follows:-</i>		
(i). Program	-	-
(ii). Administrative	3,80,124	-
<i>Total</i>	3,80,124	-
<b>Total expenses</b>	<b>23,20,335</b>	<b>12,68,130</b>
<b>E. Other Payments</b>		
(i). Investments Made during the year	5,79,533	4,12,605
(ii). Rental Deposit Paid during the year	-	-
(iii). Others	-	-
	5,79,533	4,12,605
<b>F. Closing Balance</b>		
Cash and bank balances	19,39,788	4,90,864
<b>Total (D+E+F)</b>	<b>48,39,655</b>	<b>21,71,599</b>

As per our report of even date attached  
For Simon Rodrigues & Associates LLP  
Chartered Accountants  
Firm Regn No 0079345/S000065

  
Thomas Mathai  
Partner  
Membership No. 052141



Date : August 22, 2024  
Place : Bangalore

For DIYA FOUNDATION

  
Gerald George D Souza  
Managing Trustee



**DIYA FOUNDATION  
FOREIGN CONTRIBUTION**

**Notes forming part of the Financial Statements for the year ended, 31st March, 2024**

**Note - 1 Brief about the entity**

- > Diya Foundation was established on 22.03.1999 as a public charitable Trust with, Registration No. IV/407/87-96/386/98-99 with the main aim of to enrich the quality of life and bring dignity to differently abled adults by educating them in life skills and employability skills towards self-dependence, building support systems and enhancing awareness in the community.
- > **The broad approaches employed across all locations for the programme are:**
- 1 To establish, maintain, run, improve existing grants, donate for and to aid in the establishment, maintain improvement and extension of all forms of educational including schools, vocational training centers.
  - 2 To establish, maintain, run, develop, improve, extend, donate for and to aid in the establishment, maintenance, developing, improving and extension of hospitals, clinics, medical laboratories, research units and medical and allied institutions for the benefit of all, especially for the physically disabled and brain injured.
  - 3 To establish and operationalise free public libraries.
  - 4 To provide amenities for and to hold discourses an Indian Philosophy, History , Cultural and other allied subjects as to promote and cherish our heritage , tradition , cultural and our way of life
  - 5 To extend assistance for all-round development to small and marginal farmers, landless labourers, rural artisans and such other economically weaker sections, slum and pavement dwellers , physically and mentally disabled ; through sharing of new/ modern and appropriate knowledge, developing skills and making available necessary inputs through appropriate sources.
  - 6 To effectively involve in the process of liaison between voluntary bodies and resources provides and also to carry between voluntary bodies and resource providers and also to carry out appropriate measures of coordination of activities of people organization such as cooperatives, credit and thrift unions, small scale and cottage industrial endeavours and voluntary agencies.
  - 7 To organise , to operationalise and to assist in the organisation of health clinics and medical Camps wherever and whenever necessary.
- > The Trust also has registration under 01-Sub Clause (ac) of sub-section (1) of section 12A "Amended Section 12AB" of the Income Tax Act, 1961, with Unique Registration Number "AAATD3446ME19992 " dated 31-08-2021 which is valid from Assessment Year 2022-23 to Assessment Year 2026-27 .(Earlier Registration under section 12A which was valid till Assessment Year 2021-22 with Registration number Trust/718/10A/VOL-I/D-261/2000-2001/CIT-II with effect from 22/3/1999)
- > The trust has registration under 11- Clause (i) of first proviso to sub-section (5) of section 80G " Amended Section 80G" of the Income Tax Act 1961, which unique registration number " AAATD3446MF20212" dated 31-8-2021 which is Valid from Assessment Year 2022-23 to Assessment Year 2026-27. (Earlier Registration under Section 80G which was valid till Assessment Year 2021-22 is with Reg No.DIT(E)BLR/80G(R)/296/AAATD3446M/ITO(E)-1/Vol 2008-2009)
- > The Trust has received permission from the Ministry of Home Affairs under Foreign Contribution (Regulation) Act, 2010 to accept foreign Contributions. The organization has been registered for carrying out Social Activities nature with the registration number 094421612.Last Renewed on 04/09/2023. Current FCRA Certificate Validity is from 1/10/2023 to 30/09/2028 .
- > The GST registration of Diya foundation is 29AAATD3446M1ZF having effective date of registration on 17-4-2021.



*G.R. Saug*



**DIYA FOUNDATION  
FOREIGN CONTRIBUTION  
Notes forming part of the Financial Statements for the year ended, 31st March, 2024**

**Note - 2.1 Significant Accounting Policies**

**a. Basis of Preparation of Financial Statements:**

The financial statements have been prepared and presented under the cash basis of accounting, excepting for interest income, and comply with the accounting standards issued by the Institute of Chartered Accountants of India to the extent applicable. The financial statement are presented in Indian rupees.

**b. Property, Plant and Equipment & Depreciation:**

Property, Plant and Equipment are carried at cost of acquisition or construction less accumulated depreciation. Cost comprises the purchase price and any cost attributable to bring the Property, Plant and Equipment to its working condition for its intended use.

Rate of Depreciation on all Property, Plant and Equipment is taken under the Written Down Value Method As per the Income Tax Act, 1961.

**c. Designated Funds**

In accordance with the Technical Guide on Financial Statements of Non Corporate Entities issued by the Institute of Chartered Accountants of India the Trust has grouped designated funds under Unrestricted funds

**d. Taxation:**

The Trust is registered under Section 12AB of the Income Tax Act, 1961 and hence is exempt from taxes on income when they are applied for charitable purposes.

**e. Cash and bank balances:**

Cash and bank balances comprises of cash on hand and Balances with banks (other than fixed deposits with a tenure of more than 3 months which are shown as Investments).

**f. Accumulation Amount:**

During the year, grants/ donations received for the subsequent financial year 2024-25 has been shown as an income and transferred to a liability account called "Income accumulated under clause (2) of Explanation 1 to sub-section (1) of section 11". The Trust will be filing the requisite Form 9A with the Income Tax Department and utilise the funds in FY 2024-25 for the purposes specified in the Form

**g. Income From Investments**

Interest earned on fixed deposit investments of some designated funds (viz. K Raghun Memorial Fund and Corpus Fund received prior to 1 April 2021) and Staff Welfare Fund have been credited to General Fund. Interest earned on fixed deposit investment of Building Fund (Foreign Contribution component) has been credited to Building Fund and on the Indian Contribution component has been credited to General Fund.





The Trust will undertake an exercise to ascertain and credit the concerned designated fund/ Staff Welfare Fund with their respective shares of incomes by transferring from the General Fund

**h. Designated Funds:**

**The designated funds amount included in FC:**

Particulars	Opening	Additions during the year	Closing Balance
Building Fund Corpus	94,94,585	3,17,530	98,12,115
Corpus - K Raghv Memorial Fund	1,00,100	-	1,00,100
<b>Total</b>	<b>95,94,685</b>	<b>3,17,530</b>	<b>99,12,215</b>

**The designated funds amounts included in LC:**

Particulars	Opening	Additions during the year	Closing Balance
Building Fund	25,70,813	4,24,656	29,95,469
Building maintenance fund	3,95,112	-	3,95,112
Corpus - K Raghv Memorial	12,26,199	-	12,26,199
Corpus (prior to 1 April 2021)	2,04,607	-	2,04,607
Corpus - Building Fund	57,000	-	57,000
<b>Total</b>	<b>44,53,731</b>	<b>4,24,656</b>	<b>48,78,387</b>

**2.2 Transfer from General Funds**

The Trust carried out an exercise of reconciliation of GST input credit available as per GST database and as per books of account and wrote off certain GST input credits reflected in its books of account and drawn the amount from the General Fund since these related to expenses of earlier years

**2.3 Contingent Liabilities**

i. TDS defaults appearing in TRACES website for the Earlier Years aggregating to Rs 12,130.00 and for FY 2024-25 aggregating to Rs 204.00 which are being addressed since they are disputed.

ii. Although the jurisdictional Assessing Officer has passed the necessary cancellation of demand orders for AY 2013-14, the CPC of the Income Tax Department is continuing to adjust refunds due against the old demand. TDS receivable of earlier years of Rs 3,17,429 (Previous Year Rs 4,60,161) is anonymously being adjusted. The Trust has filed its objection with the Income Tax Department to this anomalous adjustment by CPC and is hopeful of recovery of the adjusted TDS and hence these have been considered as recoverable. During the year an amount of Rs 2,26,322 (including interest of Rs 45,010) was received by the Trust as a result of follow up with the Department.

**2.4 Previous Year figures:**

The figures for the previous year have been regrouped/ rearranged wherever considered necessary to conform to the current year classification. All amounts have been mentioned in Indian Rupees.



**DIVA FOUNDATION**  
**FOREIGN CONTRIBUTION**  
Notes forming part of the Financial Statements for the year ended, 31st March, 2024

**Note - 3 NPOS Funds**

Amount in Rs.

Sr. No.	Particulars	As at 1st April 2023 (Opening Balance)	Funds received during the year	Funds Utilised during the year	Transfer from General funds (refer Note 2.2)	As at 31st March 2024 (Closing Balance)
(A)	<b>Unrestricted Funds</b>					
1	Corpus Funds	-	-	-	-	-
2	General Funds (a). General Funds Other than (b) to (d) (b). Balance Amount of deemed Income being exemption claimed in earlier years on account of deemed application and required to be applied in FY 2023-24 onwards (c). Income accumulated under third proviso to clause (23C) of section 10 or section 11(2) (d). Income accumulated under clause (2) of Explanation 1 to sub-section (1) of section 11.	5,36,626	27,72,396	19,63,374	-	13,45,648
3	Designated Funds (a). <b>Building Maintenance Fund</b>	-	-	-	-	-
(B)	<b>Restricted Funds</b>					
1	Corpus Funds (a). Corpus out of the donations received for renovation or repair of places notified u/s 80G(2)(b) on or after 01.04.2020 (b). Other corpus received on or after 01.04.2021 (c). Corpus other than (a) and (b)	-	-	-	-	-
2	Designated Funds (a). <b>Building Fund</b> (b). <b>K Raghun Memorial Fund</b>	94,94,585 1,00,100	3,17,530	-	-	98,12,115 1,00,100
<b>Total</b>		<b>1,01,31,311</b>	<b>30,89,926</b>	<b>19,63,374</b>		<b>1,12,57,863</b>
<b>Previous Year (PY)</b>		<b>1,01,56,783</b>	<b>4,20,857</b>	<b>4,46,329</b>		<b>1,01,31,311</b>

  
**G. Raghun**  
 SIMON RODRIGUES & CO.  
 BANGALORE  
 CHARTERED ACCOUNTANTS  
 \* DIVA FOUNDATION \*

DIYA FOUNDATION  
FOREIGN CONTRIBUTION

Notes forming part of the Financial Statements for the year ended, 31st March, 2024

Amount in Rs.

	31 March 2024		31 March 2023	
4 Other current liabilities				
(a) Current maturities of finance lease obligations	-	-	-	-
(b) Interest accrued but not due on borrowings	-	-	-	-
(c) Interest accrued and due on borrowings	-	-	-	-
(d) Income received in advance	-	-	-	-
(e) Unearned revenue	-	-	-	-
(f) Goods and Service tax payable	-	-	-	-
(g) TDS payable	-	-	-	-
(h) Other payables	-	-	80	-
(i) Other payables-Staff Welfare Fund	-	-	-	-
(j) Grants/ Donations received for the subsequent Financial year 2024-25 – “Income accumulated under clause (2) of Explanation 1 to sub-section (1) of section 11”.	12,30,648		-	-
<b>Total Other current liabilities</b>	<b>12,30,648</b>		<b>80</b>	

  
  


DIYA FOUNDATION  
FOREIGN CONTRIBUTION  
Notes forming part of the Financial Statements for the year ended, 31st March, 2024

5 Property, Plant and Equipment

Amount in Rs.

Particulars / Assets	TANGIBLE ASSETS							Total
	Freehold land @ 0%	Buildings @ 10%	Computers @ 40%	Office equipment @ 15%	Furniture & fixtures @ 10%	Vehicles @ 15%	Others @ 15%	
<b>Gross Block*</b>								
As at 1st April 2023	-	-	-	39,875	-	-	-	39,875
Additions	-	-	2,53,495	-	-	-	-	2,53,495
1st Half	-	-	-	-	-	-	-	-
2nd Half	-	-	-	-	1,37,116	-	-	1,37,116
Deductions/Adjustments	-	-	-	-	-	-	-	-
As at 1st April 2022	-	-	-	21,675	-	-	-	21,675
Additions	-	-	-	-	18,200	-	-	18,200
1st Half	-	-	-	-	-	-	-	-
2nd Half	-	-	-	-	-	-	-	-
Deductions/Adjustments	-	-	-	-	-	-	-	-
As at 31 March 2024	-	-	2,53,495	39,875	1,37,116	-	-	4,30,486
As at 31 March 2023	-	-	-	39,875	-	-	-	39,875
<b>Depreciation/Adjustments</b>								
As at 1st April 2023	-	-	-	8,745	-	-	-	8,745
Additions	-	-	1,01,398	4,670	6,856	-	-	1,12,923
Deductions/Adjustments	-	-	-	-	-	-	-	-
As at 1st April 2022	-	-	-	3,251	-	-	-	3,251
Additions	-	-	-	5,494	-	-	-	5,494
Deductions/Adjustments	-	-	-	-	-	-	-	-
As at 31 March 2024	-	-	1,01,398	13,414	6,856	-	-	1,21,668
As at 31 March 2023	-	-	-	8,745	-	-	-	8,745
<b>Net Block</b>								
As at 31 March 2024	-	-	1,52,097	26,461	1,30,260	-	-	3,08,818
As at 31 March 2023	-	-	-	31,130	-	-	-	31,130

\* FY 20-21 WDV is considered as Opening Gross Block



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DIYA FOUNDATION  
FOREIGN CONTRIBUTION

Notes forming part of the Financial Statements for the year ended, 31st March, 2024

Amount in Rs.

6	Investments - Non Current and Current	As at 31 March 2024	As at 31 March 2023
<b>Non Current Investments</b>			
(a)	Investments in preference shares	-	-
(b)	Investments in equity instruments	-	-
(c)	Investments in government or trust securities	-	-
(d)	Investments in debentures or bonds	-	-
(e)	Investments in mutual funds	-	-
(f)	Investments property	-	-
(g)	Other non-current investments like FD etc.	99,12,229	93,32,696
	<b>Total Non Current Investments</b>	<b>99,12,229</b>	<b>93,32,696</b>
<b>Current Investments</b>			
(a)	Current maturities of long-term investments	-	-
(b)	Investments in equity instruments	-	-
(c)	Investments in preference shares	-	-
(d)	Investments in government or trust securities	-	-
(e)	Investments in debentures or bonds	-	-
(f)	Investments in mutual funds	-	-
(g)	Other Short-term investments like FD etc.	-	-
	<b>Total Current Investments</b>	<b>-</b>	<b>-</b>
<i>Breakup of the above Note is as follows:-</i>			
<b>FOREIGN CONTRIBUTION</b>			
<b>A. Earmarked Bank Deposits</b>			
<b>(i). Money invested or deposited in the firms and modes specified in sub-section (5) of</b>			
<b>(A1). Building Fund</b>			
	State Bank of India(SBI) Fixed Deposit (FD) NO- XXXXXXXX0747	98,12,115	92,32,582
<b>(A2). K Raghu Memorial Fund</b>			
	State Bank of India(SBI) Fixed Deposit (FD) NO- XXXXXXXX9474	1,00,114	1,00,114
<b>(ii). Others than in sub-section (5) of section 11 of the Act</b>			
		-	-
<b>B. Others</b>			
		-	-
	<b>Total</b>	<b>99,12,229</b>	<b>93,32,696</b>



*G.R. Srinivas*



**DIVA FOUNDATION**  
**FOREIGN CONTRIBUTION**  
Notes forming part of the Financial Statements for the year ended, 31st March, 2024

Amount in Rs.

	Long Term		Short Term	
	31 March 2024	31 March 2023	31 March 2024	31 March 2023
<b>7</b> Loans and advances				
<b>A</b> (Secured)				
(a) Capital advances	-	-	-	-
(i) Considered good	-	-	-	-
(ii) Doubtful	-	-	-	-
Less: Provision for doubtful advances	-	-	-	-
(b) Loans advances to partners or relative of partners	-	-	-	-
(c) Other loans and advances	-	-	-	-
<b>Sub-Total(A) = (a)+(b)</b>	-	-	-	-
<b>B</b> Loans and advances				
(Unsecured)				
(a) Capital advances	-	-	-	-
(i) Considered good	-	-	-	-
(ii) Doubtful	-	-	-	-
Less: Provision for doubtful advances	-	-	-	-
(b) Loans advances to partners or relative of partners	-	-	3,125	3,125
(c) Other loans and advances	-	-	-	-
<b>Sub-Total(B) = (a)+(b)</b>	-	-	3,125	3,125
<b>Total (A + B)</b>	-	-	3,125	3,125

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	31 March 2024	31 March 2023
<b>8</b>	<b>Cash and Bank Balances</b>	
<b>A</b>	<b>Cash and cash equivalents</b>	
(a)	-	-
(b)	-	-
(c)	-	-
->	-	-
(d)	594	594
(e)	594	594
	<b>(i)</b>	
	<b>Total</b>	
<b>B</b>	<b>Other bank balances</b>	
(i)	-	-
->	-	-
->	-	-
->	-	-
->	-	-
(ii)	19,39,194	4,90,270
(iii)	-	-
	<b>(ii)</b>	
	<b>Total other bank balances</b>	
	<b>(i+ii)</b>	
	19,39,788	4,90,864
	<b>Breakup of the above Note is as follows:-</b>	
	<b>FOREIGN CONTRIBUTION</b>	
	<b>(i). Cash on Hand</b>	
	594	594
	<b>(ii). Bank Balances</b>	
	<b>Money invested or deposited in the firms and modes specified in sub-section (5) of section 11 of the Act</b>	
	19,33,808	2,77,525
	5,386	2,12,745
	-	-
	<b>Total</b>	<b>4,91,458</b>
<b>9</b>	<b>Other current assets</b>	
(a)	1,478	909
(b)	-	-
(c)	-	-
(d)	65,110	-
(e)	1,78,770	2,72,667
(f)	79,193	-
	<b>Total</b>	<b>2,73,576</b>





**DIYA FOUNDATION**  
**FOREIGN CONTRIBUTION**  
**Notes forming part of the Financial Statements for the year ended, 31st March, 2024**

Amount in Rs.

	FY 2023-24			FY 2022-23		
	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
<b>10 Other income</b>						
(a) SB Interest income	7,636	-	7,636	7,466	-	7,466
(b) FD Interest income	3,33,528	-	3,33,528	5,004	-	5,004
(c) Dividend Income	-	-	-	-	-	-
(d) Net gain on sale of investments	-	-	-	-	-	-
(e) Profit on Sale of Fixed Assets	-	-	-	-	-	-
(f) Donation-in-Kind	-	-	-	-	-	-
(g) Interest Income on Income Tax Refund	-	-	-	-	-	-
(h) Other non-operating income	-	-	-	-	-	-
<b>Total other income</b>	<b>3,41,164</b>	<b>-</b>	<b>3,41,164</b>	<b>12,470</b>	<b>-</b>	<b>12,470</b>
<b>11 Employee benefits expense</b>						
(Including contract labour)						
(a) Salaries, wages, bonus and other allowances	7,79,721	-	7,79,721	2,60,240	-	2,60,240
(b) Contribution to provident and other funds	-	-	-	-	-	-
(c) Gratuity expenses	-	-	-	42,129	-	42,129
(d) Staff Insurance, welfare and Training expenses	-	-	-	-	-	-
<b>Total Employee benefits expense</b>	<b>7,79,721</b>	<b>-</b>	<b>7,79,721</b>	<b>3,02,369</b>	<b>-</b>	<b>3,02,369</b>
Breakup of the above Note is as follows:-						
(i). Program Expenses	7,67,721	-	7,67,721	3,02,369	-	3,02,369
(ii). Administrative Expenses	12,000	-	12,000	-	-	-
	<b>7,79,721</b>	<b>-</b>	<b>7,79,721</b>	<b>3,02,369</b>	<b>-</b>	<b>3,02,369</b>
<b>12 Depreciation and amortization expense</b>						
(a) on tangible assets	1,12,923	-	1,12,923	5,494	-	5,494
(b) on intangible assets	-	-	-	-	-	-
<b>Total Depreciation and amortization expense</b>	<b>1,12,923</b>	<b>-</b>	<b>1,12,923</b>	<b>5,494</b>	<b>-</b>	<b>5,494</b>

  
  




	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
<b>13 Other Expenses</b>						
(i) Electricity, Water, Power and fuel	36,199	-	36,199	-	-	-
(ii) Volunteer Charges	31,420	-	31,420	-	-	-
(iii) Repairs and maintenance - Program	6,549	-	6,549	-	-	-
(iv) Repairs and maintenance - Others	3,15,000	-	3,15,000	-	-	-
(v) Rent, Rates and taxes (includes interest, Penalty etc), excluding taxes on income	27,620	-	27,620	-	-	-
(vi) Travelling expenses (including Transportation Charges)	-	-	-	-	-	-
(vii) Auditor's remuneration	-	-	-	-	-	-
(viii) Printing and stationery	-	-	-	-	-	-
(ix) Fund Raising and/or Communication expenses	40,356	-	40,356	29,931	-	29,931
(x) Legal and/or professional charges	49,500	-	49,500	-	-	-
(xi) Advertisement and/or publicity	-	-	-	-	-	-
(xii) Telephone and Internet Charges	-	-	-	-	-	-
(xiii) Registration, Subscriptions and/or Renewal Fees/Charges	1,600	-	1,600	-	-	-
(xiv) Postage and Courier Charges/Expenses	1,038	-	1,038	-	-	-
(xv) Office Maintenance, Meetings & Administrative expenses	5,597	-	5,597	5,849	-	5,849
<b>Total</b>	<b>5,14,879</b>	<b>-</b>	<b>5,14,879</b>	<b>35,780</b>	<b>-</b>	<b>35,780</b>
<b>Breakup of the above Note is as follows:-</b>						
(i). Program Expenses	4,34,844	-	4,34,844	29,931	-	29,931
(ii). Administrative Expenses	80,034	-	80,034	5,849	-	5,849
<b>Total</b>	<b>5,14,879</b>	<b>-</b>	<b>5,14,879</b>	<b>35,780</b>	<b>-</b>	<b>35,780</b>

  
  


DIYA FOUNDATION  
FOREIGN CONTRIBUTION

Notes forming part of the Financial Statements for the year ended, 31st March, 2024

14	Programme expenses	FY 2023-24			FY 2022-23		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
		78,259	-	78,259	-	-	-
1	Training Material	-	-	-	-	-	
2	Assisted Living Program Expenses	-	-	-	-	-	
3	Financial Literacy Allowance	-	-	-	-	-	
4	Special Events (including Other Programme Related Celebrations)	21,346	-	21,346	-	-	
5	Christmas Celebration Expenses	1,35,550	-	1,35,550	88,280	88,280	
6	Physiotherapy Charges	-	-	-	-	-	
7	Physical Fitness/Gym Classes	-	-	-	-	-	
8	Trainee Allowance	-	-	-	7,500	7,500	
9	Uniform Expenses	-	-	-	-	-	
10	Art Therapy Expenses	-	-	-	-	-	
11	Volunteer Expenses	-	-	-	-	-	
12	Art Exhibition Expenses	-	-	-	-	-	
13	Teacher's Day Exp	12,660	-	12,660	6,907	6,907	
14	Trainee Welfare	7,000	-	7,000	-	-	
15	Capacity Building Expenses	-	-	-	-	-	
16	Cooking Project Expenses	-	-	-	-	-	
17	Trainee Conveyance	-	-	-	-	-	
	<b>Total Programme expenses</b>	<b>2,54,815</b>	<b>-</b>	<b>2,54,815</b>	<b>1,02,687</b>	<b>1,02,687</b>	

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DIYA FOUNDATION  
FOREIGN CONTRIBUTION

Notes forming part of the Financial Statements for the year ended, 31st March, 2024

Amount in Rs.

	FY 2023-24			FY 2022-23		
	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
15 Miscellaneous Expenses						
1 Silver Jubilee Expenses	2,82,492	-	2,82,492	-	-	-
2 Written Off	844	-	844	-	-	-
3 Other Expenses	-	-	-	-	-	-
4 Bad Debts	-	-	-	-	-	-
5 GST Credit Expensed	-	-	-	-	-	-
6 LMS Login Charges	-	-	-	-	-	-
7 TDS Defaults Earlier Years	-	-	-	-	-	-
8 Asset Written off	-	-	-	-	-	-
9 Domain Renewal	-	-	-	-	-	-
10 Web Hosting Expenses	-	-	-	-	-	-
11 Software Expenses	17,700	-	17,700	-	-	-
<b>Total Miscellaneous Expenses</b>	<b>3,01,036</b>	<b>-</b>	<b>3,01,036</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Breakup of the above Note is as follows:-</b>						
(i). Program Expenses	17,700	-	17,700	-	-	-
(ii). Administrative Expenses	2,83,336	-	2,83,336	-	-	-
	<b>3,01,036</b>	<b>-</b>	<b>3,01,036</b>	<b>-</b>	<b>-</b>	<b>-</b>



*GRS&S*

