

INDEPENDENT AUDITORS' REPORT

To the Trustees of the **Diya Foundation**

Opinion

We have audited the financial statements of **Diya Foundation – Foreign Contribution**, which comprise the Balance Sheet at March 31, 2025, 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, 2025 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, 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.



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



Place: Bangalore
Date: 23rd September, 2025

UDIN: 25052141BMMJYT7364

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, 2025

Amount in Rs.

	Particulars	Note	31 March 2025	31 March 2024
I	Sources of Funds			
1	NPO Funds	3		
(a)	Unrestricted Funds		12,92,349	13,45,648
(b)	Restricted Funds		1,06,28,127	99,12,215
			1,19,20,476	1,12,57,863
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		-	-
(c)	Other current liabilities	4	9,015	12,30,648
(d)	Short-term provisions		-	-
			9,015	12,30,648
	Total		1,19,29,491	1,24,88,511
II	Application of Funds			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets	5		
(i)	Property, Plant and Equipment		2,30,984	3,08,818
(ii)	Intangible assets		-	-
(iii)	Capital work in progress		-	-
(iv)	Intangible asset under development		-	-
(b)	Non-current investments	6	1,05,28,141	99,12,229
(c)	Long Term Loans and Advances	7	-	-
(d)	Other non-current assets		-	-
			1,07,59,125	1,02,21,047
2	Current assets			
(a)	Current investments	6	-	-
(b)	Inventories		-	-
(c)	Receivables		-	-
(d)	Cash and bank balances	8	8,11,164	19,39,788
(e)	Short Term Loans and Advances	7	-	3,125
(f)	Other current assets	9	3,59,202	3,24,551
			11,70,366	22,67,464
	Total		1,19,29,491	1,24,88,511
	Brief about the Entity	1		
	Summary of significant accounting policies	2		
	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 007934S/S000065

Thomas Mathai
Partner
Membership No. 052141



For DIYA FOUNDATION

Gerald George D Souza
Managing Trustee



Date : 23-09-2025
Place : Bangalore

DIYA FOUNDATION
FOREIGN CONTRIBUTION
Income and Expenditure for the year ended March 31, 2025

Amount in Rs.

Particulars	Note	FY 2024-25			FY 2023-24		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
I Income							
(a) Donations and Grants		2,31,473	-	2,31,473	36,61,880	-	36,61,880
(b) Fees from Rendering of Services		-	-	-	-	-	-
(c) Sale of Goods		-	-	-	-	-	-
II Other income	10	83,335	-	83,335	3,41,164	-	3,41,164
III Total Income (I+II)		3,14,808	-	3,14,808	40,03,044	-	40,03,044
IV Expenses:							
(a) Material consumed/distributed		-	-	-	-	-	-
(b) Donations/contributions paid		-	-	-	-	-	-
(c) Employee benefits expense	11	1,09,497	-	1,09,497	7,79,721	-	7,79,721
<i>Breakup of the above IV(c) is as follows:-</i>							
(i). Program Staff		97,711	-	97,711	7,67,721	-	7,67,721
(ii). Administrative Staff		11,786	-	11,786	12,000	-	12,000
Total		1,09,497	-	1,09,497	7,79,721	-	7,79,721
(d) Finance costs		-	-	-	-	-	-
(e) Depreciation and amortization expense	12	77,834	-	77,834	1,12,923	-	1,12,923
(f) Other expenses	13	1,80,611	-	1,80,611	5,14,879	-	5,14,879
<i>Breakup of the above IV(f) is as follows:-</i>							
(i). Program		1,20,103	-	1,20,103	4,34,844	-	4,34,844
(ii). Administrative		60,508	-	60,508	80,034	-	80,034
Total		1,80,611	-	1,80,611	5,14,879	-	5,14,879
(g) Programme expenses	14	164	-	164	2,54,815	-	2,54,815
(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
Total		-	-	-	3,01,036	-	3,01,036
Total expenses		3,68,106	-	3,68,106	19,63,374	-	19,63,374
V Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- IV)		(53,299)	-	(53,299)	20,39,670	-	20,39,670
VI Exceptional items		-	-	-	-	-	-
VII Excess of Income over Expenditure for the year before extraordinary items (V-VI)		(53,299)	-	(53,299)	20,39,670	-	20,39,670
VIII Extraordinary Items		-	-	-	-	-	-
IX Excess of Income over Expenditure for the year (VII-VIII)		(53,299)	-	(53,299)	20,39,670	-	20,39,670
Appropriations Transfer to funds/Income Accumulation/Liability							
<i>Income accumulated under third proviso to clause (23C) of section 10 or section 11(2)</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		-	-	-	12,30,648	-	12,30,648
Balance transferred to General Fund		(53,299)	-	(53,299)	8,09,022	-	8,09,022
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



For DIYA FOUNDATION

Gerald George D Souza
Managing Trustee



Date : 23-09-2025
Place : Bangalore

DIYA FOUNDATION
FOREIGN CONTRIBUTION
Receipts & Payments For The Year Ended 31st March 2025

Amount in Rs.

Particulars	Note	FY 2024-25	FY 2023-24
A. Opening Balance			
Cash and bank balances		19,39,788	4,90,864
B. Income Received During the Year			
I Donations and Grants (Funds Including Corpus)		3,31,473	36,61,880
II Fees from Rendering of Services		-	-
III Sale of Goods		-	-
IV Other income	16	13,191	5,93,015
Total Income Received During the Year		3,44,664	42,54,895
C. Other Receipts			
(i). Investments Redeemed		-	-
(ii). TDS Receivables -Refund		-	93,897
(iii). Others		-	-
		-	93,897
Total (A+B+C)		22,84,451	48,39,655
D. Expenses Paid During the Year			
I Material Purchased		-	-
II Donations/contributions paid		-	-
III Employee benefits expense	17	4,06,620	7,79,721
<i>Breakup of the above D(III) is as follows:-</i>			
(i). Program Staff		3,12,834	7,67,721
(ii). Administrative Staff		93,786	12,000
Total		4,06,620	7,79,721
IV Finance costs		-	-
V Fixed Assets Purchased During the Year	5	-	3,90,611
VI Other expenses	18	6,40,127	5,15,064
<i>Breakup of the above D(VI) is as follows:-</i>			
(i). Program		5,14,564	4,34,844
(ii). Administrative		1,25,564	80,219
Total		6,40,127	5,15,064
VII Programme expenses	19	4,08,840	2,54,815
VIII Miscellaneous Expenses	20	17,700	3,80,124
<i>Breakup of the above D(VIII) is as follows:-</i>			
(i). Program		17,700	-
(ii). Administrative		-	3,80,124
Total		17,700	3,80,124
Total expenses		14,73,287	23,20,335
E. Other Payments			
(i). Investments Made during the year		-	5,79,533
(ii). Rental Deposit Paid during the year		-	-
(iii). Others		-	-
		-	5,79,533
F. Closing Balance			
Cash and bank balances		8,11,164	19,39,788
Total (D+E+F)		22,84,451	48,39,655

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



For DIYA FOUNDATION


Gerald George D Souza
Managing Trustee



Date : 23-09-2025
Place : Bangalore

**DIYA FOUNDATION
FOREIGN CONTRIBUTION**

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

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.



Note - 2.1 Significant Accounting Policies

a. Basis of Preparation of Financial Statements:

The financial statements have been prepared and presented under accrual basis of accounting and comply with the Accounting Standards issued by the Institute of Chartered Accountants of India. The financial statements are presented in Indian rupees.

-> Change in method of accounting:

During the financial year 2024-25, the Trust has changed its method of accounting for expenses and income from the cash basis to the accrual basis, in order to comply with generally accepted accounting principles and to present a more accurate view of its financial position.

Consequent to this change, the following have been recognised in the books:

Change in Expenses: Total additional expenses recognised – ₹6,31,298

Change in Income: Total additional income recognised – ₹25,000

Accordingly, the net impact of this change is an increase in the excess of expenditure over income by ₹6,06,298 (₹6,31,298 – ₹25,000), resulting in a corresponding decrease in the balance of Trust Funds by ₹6,06,298.

This adjustment has been made prospectively, and the previous year's figures have not been restated.

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. Employee Benefits (Including Gratuity, Leave Encashment & Other Benefits)

i) Short-term employee benefits

Wages, salaries, bonuses and non-monetary benefits are accrued in the period in which the related services are rendered by employees of the Trust.

ii) Post-employment and other benefits

The organization extends various benefits to employees as part of its internal policies to promote their welfare and financial security. These benefits, in addition to statutory obligations, include:

(I) Staff Welfare Fund

The Staff Welfare Fund is a contributory scheme covering all staff members, with contributions made both by employees and the Foundation.

Employees contribute 2% of their gross salary every month to the Fund.

The Foundation contributes 3% of employees' gross salary every month to the Fund.

(The Fund has been established in view of the fact that the Provident Fund Act or similar statutory provisions are presently not applicable to the Foundation. In the event such statutory provisions become applicable in the future, contributions to this Fund by both employees and the Foundation shall cease immediately.)

(II) Leave Encashment

Employees are entitled to 24 days of earned leave per year. Earned leave cannot be accumulated or carried forward to the next year. Unutilized leave at the end of the year is encashable, and the amount payable is calculated on the basis of the unavailed leave balance. Such payment is made along with the salary of the first month following the close of the leave year.

(III) Gratuity and Provident Fund

Gratuity and Provident Fund are administered as per statutory obligations and are applicable to all employees on rolls. These benefits are not extended to consultants and part-time employees.

The Society obtained a quotation from the Life Insurance Corporation of India (LIC) for gratuity coverage and compliance for the financial year 2024-25. Based on the actuarial valuation provided by LIC, the gratuity liability as on 31st March 2025 amounted to ₹5,74,350. Accordingly, a provision for gratuity of ₹5,74,350 has been recognized in the accounts for the financial year 2024-25. In FY 2025-26, the gratuity policy and corresponding fund were created with LIC. This provision is shown under liabilities in the Balance Sheet and will be utilized for meeting future gratuity obligations of employees as per the scheme.



(IV) Medical Reimbursement

Medical reimbursement benefits are available only to those staff members who are not covered under the Employees' State Insurance Scheme (ESIS).

1. The benefit is intended to support staff in meeting domiciliary and/or hospitalization expenses for self and family members.
2. Eligible staff are entitled to receive ₹675 per month towards medical expenses for self and family.
3. This reimbursement is subject to income tax, wherever applicable. However, if employees submit bills for medical expenses incurred, they are entitled to a rebate on tax deduction, subject to the provisions of the Income Tax Act.

e. Related Party Disclosures (AS 18)

i). Being a Trust, and having individuals as Trustees, all holding equivalent voting power there are no related parties within the meaning of the definition of Accounting Standard 18 in terms of control or significantly influence.

ii). The following are the Key Managerial Personnel during the year:

Payments made to the Key Managerial Personnel (CY & PY)*

Sl. No	Name of the Office Bearers (Key Management Personnel (KMP))	Designation	FY 2024-25	FY 2023-24
1	Gerald George D'Souza	Managing Trustee	-Nil-	-Nil-
2	Col Michael Angelo	Secretary	-Nil-	-Nil-
3	Agomoni Bose	Trustee	-Nil-	-Nil-
4	Vivek Srinivasan	Trustee	-Nil-	-Nil-

* None of the board members are paid any compensation, reimbursements, travel, etc. Gifts below Rs. 1000 are sent during occasions like Christmas day, Birthdays.

Outstanding Balances as on 31st March 2025:

Sl. No	Name of the Key Management Personnel (KMP)	Designation	FY 2024-25	FY 2023-24
1	Gerald George D'Souza	Managing Trustee	-Nil-	-Nil-
2	Col Michael Angelo	Secretary	-Nil-	-Nil-
3	Agomoni Bose	Trustee	-Nil-	-Nil-
4	Vivek Srinivasan	Trustee	-Nil-	-Nil-

f. 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.

g. 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).

h. Accumulation Amount:

The Trust will be filing the requisite Form 10 with the Income Tax Department and utilise the funds in FY 2025-26 or in subsequent years, as applicable, for the purposes specified in the said Forms

i. Income From Investments

Interest earned on fixed deposit investments of some designated funds (viz. K Raghu 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

j. Designated Funds:

The designated funds amount included in FC:

Particulars	Opening	Additions/(Deletions) during the year	Closing Balance
Building Fund Corpus	98,12,115	7,15,912	1,05,28,027
Corpus - K Raghu Memorial Fund	1,00,100	-	1,00,100
Total	99,12,215	7,15,912	1,06,28,127



The designated funds amounts included in LC:

Particulars	Opening	Additions/(Deletions) during the year	Closing Balance
Building Fund	29,95,469	15,02,200	44,97,669
Building maintenance fund	3,95,112	(43,545)	3,51,567
Corpus - K Raghu Memorial	12,26,199	-	12,26,199
Corpus (prior to 1 April 2021)	2,04,607	11,579	2,16,186
Corpus - Building Fund	57,000	-	57,000
Total	48,78,387	14,70,234	63,48,621

2.2 Contingent Liabilities

- 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.
- 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 anomously 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 0 (including interest of Rs 0) was received by the Trust as a result of follow up with the Department.

2.3 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.



Note - 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	Transfer from/to General funds (refer Note 2.2)	As at 31st March 2025 (Closing Balance)
(A)	Unrestricted Funds					
1	Corpus Funds	-	-	-	-	-
2	General Funds					
	(a). General Funds Other than (b) to (d)	13,45,648	3,14,808	3,68,106	-	12,92,349
	(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.	-	-	-	-	-
3	Designated Funds					
	-> Building Maintenance Fund	-	-	-	-	-
(B)	Restricted Funds					
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). Building Fund	98,12,115	7,15,912	-	-	1,05,28,027
	(b). K Raghu Memorial Fund	1,00,100	-	-	-	1,00,100
Total		1,12,57,863	10,30,720	3,68,106	-	1,19,20,476
Previous Year (PY)		1,01,31,311	30,89,926	19,63,374	-	1,12,57,863



Amount in Rs.

4	Other current liabilities	31 March 2025	31 March 2024
(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	9,015	-
(h)	Other payables	-	-
(i)	Other payables-Staff Welfare Fund	-	-
(j)	Grants/ Donations received for the subsequent Financial year – "Income accumulated under clause (2) of Explanation 1 to sub-section (1) of section 11".	-	12,30,648
(k)	Income accumulated under third proviso to clause (23C) of section 10 or section 11(2)	-	-
	Total Other current liabilities	9,015	12,30,648



5. Property, Plant and Equipment

Particulars / Assets	TANGIBLE ASSETS								Amount in Rs.
	Freehold land @ 0%	Buildings @ 10%	Computers @ 40%	Office equipment @ 15%	Furniture & Fixtures @ 10%	Vehicles @ 15%	Others @ 15%	Total	
Gross Block*									
As at 1st April 2024	-	-	2,53,495	39,875	1,37,116	-	-	-	4,30,486
Additions	-	-	-	-	-	-	-	-	-
1st Half	-	-	-	-	-	-	-	-	-
2nd Half	-	-	-	-	-	-	-	-	-
Deductions/Adjustments	-	-	-	-	-	-	-	-	-
As at 1st April 2023	-	-	-	39,875	-	-	-	-	39,875
Additions	-	-	-	-	-	-	-	-	-
1st Half	-	-	2,53,495	-	-	-	-	-	2,53,495
2nd Half	-	-	-	-	1,37,116	-	-	-	1,37,116
Deductions/Adjustments	-	-	-	-	-	-	-	-	-
As at 31 March 2025	-	-	2,53,495	39,875	1,37,116	-	-	-	4,30,486
As at 31 March 2024	-	-	2,53,495	39,875	1,37,116	-	-	-	4,30,486
Depreciation/Adjustments	-	-	-	-	-	-	-	-	-
As at 1st April 2024	-	-	1,01,398	13,414	6,856	-	-	-	1,21,668
Additions	-	-	60,839	3,969	13,026	-	-	-	77,834
Deductions/Adjustments	-	-	-	-	-	-	-	-	-
As at 1st April 2023	-	-	-	8,745	-	-	-	-	8,745
Additions	-	-	1,01,398	4,670	6,856	-	-	-	1,12,923
Deductions/Adjustments	-	-	-	-	-	-	-	-	-
As at 31 March 2025	-	-	1,62,237	17,383	19,882	-	-	-	1,99,502
As at 31 March 2024	-	-	1,01,398	13,414	6,856	-	-	-	1,21,668
Net Block	-	-	-	-	-	-	-	-	-
As at 31 March 2025	-	-	91,258	22,492	1,17,234	-	-	-	2,30,984
As at 31 March 2024	-	-	1,52,097	26,461	1,30,260	-	-	-	3,08,818

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



6	Investments - Non Current and Current	As at 31 March 2025	As at 31 March 2024
Non Current Investments			
(a)	Investments in Other Entities	-	-
	Less: Provision for diminution in value of investments	-	-
(b)	Investments in partnership firm	-	-
	Other Investments		
(c)	Investments in preference shares	-	-
(d)	Investments in equity instruments	-	-
(e)	Investments in government or trust securities	-	-
(f)	Investments in debentures or bonds	-	-
(g)	Investments in mutual funds	-	-
(h)	Investments property	-	-
(i)	Other non-current investments	1,05,28,141	99,12,229
	Total Non Current Investments	1,05,28,141	99,12,229
Current Investments			
(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.	-	-
	Total Current Investments	-	-
	Grand Total	1,05,28,141	99,12,229
Breakup of the above Note is as follows:-			
FOREIGN CONTRIBUTION			
A. Earmarked Bank Deposits			
(i). Money invested or deposited in the firms and modes specified in sub-section (5) of section 11 of the Act			
(A1). Building Fund			
	State Bank of India(SBI) Fixed Deposit (FD) NO- XXXXXX0747	1,04,28,027	98,12,115
(A2). K Raghu Memorial Fund			
	State Bank of India(SBI) Fixed Deposit (FD) NO- XXXXXX9474	1,00,114	1,00,114
(ii). Others than in sub-section (5) of section 11 of the Act			
B. Others			
	Total	1,05,28,141	99,12,229



Amount in Rs.

		Long Term		Short Term	
		31 March 2025	31 March 2024	31 March 2025	31 March 2024
7	Loans and advances				
A	(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	-	-	-	-
(i)	Prepaid expenses	-	-	-	-
(ii)	CENVAT credit receivable	-	-	-	-
(iii)	VAT credit receivable	-	-	-	-
(iv)	Service tax credit receivable	-	-	-	-
(v)	GST input credit receivable	-	-	-	-
(v)	Security Deposits	-	-	-	-
(vi)	Balance with government authorities	-	-	-	-
		-	-	-	-
	Sub-Total(A)= (a)+(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	-	-	-	-
(c)	Other loans and advances	-	-	-	3,125
(i)	Prepaid expenses	-	-	-	-
(ii)	CENVAT credit receivable	-	-	-	-
(iii)	VAT credit receivable	-	-	-	-
(iv)	Service tax credit receivable	-	-	-	-
(v)	GST input credit receivable	-	-	-	-
(v)	Security Deposits	-	-	-	-
(vi)	Balance with government authorities	-	-	-	-
		-	-	-	-
	Sub-Total(B)= (a)+(b)	-	-	-	3,125
		-	-	-	3,125
	Total (A + B)	-	-	-	3,125



		31 March 2025	31 March 2024
8	Cash and Bank Balances		
A	Cash and cash equivalents		
(a)	On current accounts	-	-
(b)	Cash credit account (Debit balance)	-	-
(c)	Fixed Deposits		
->	Deposits with original maturity of less than three months	-	-
(d)	Cheques, drafts on hand	-	-
(e)	Cash on hand	594	594
	Total	594	594
	(I)		
B	Other bank balances		
(i)	Bank Deposits		
->	Earmarked Bank Deposits	-	-
->	Deposits with original maturity for more than 3 months but less than 12 months from reporting date	-	-
->	Margin money or deposits under lien	-	-
(ii)	Balances with banks	8,10,570	19,39,194
(iii)	Others	-	-
	Total other bank balances	8,10,570	19,39,194
	Total Cash and bank balances	8,11,164	19,39,788
	(II)		
	(I+II)		
Breakup of the above Note is as follows:-			
FOREIGN CONTRIBUTION			
(i). Cash on Hand		594	594
(ii). Bank Balances			
Money invested or deposited in the forms and modes specified in sub-section (5) of section 11 of the Act			
State Bank of India(SBI) , FCRA New Delhi XXXXXXXXXXXXXXX12889		4,59,532	19,33,808
State Bank of India(SBI), FCRA Utilization Account XXXXXXXXXXXXXXX02288		3,51,039	5,386
Others than in sub-section (5) of section 11 of the Act		-	-
	Total	8,11,164	19,39,788
9	Other current assets	31 March 2025	31 March 2024
(a)	Interest accrued but not due on deposits	2,400	1,478
(b)	Interest accrued and due on deposits	-	-
(c)	Interest accrued on SB Account	-	-
(d)	TDS Receivable FY 2024-25 (AY 2025-26)	69,222	-
(e)	TDS Receivable Earlier Years	1,31,984	2,43,880
(f)	Others	1,55,596	79,193
	Total	3,59,202	3,24,551



Amount in Rs.

		FY 2024-25			FY 2023-24		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
10	Other income						
(a)	SB Interest income	7,067	-	7,067	7,636	-	7,636
(b)	FD Interest income	76,268	-	76,268	3,33,528	-	3,33,528
(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	-	-	-	-	-	-
	Total other Income	83,335	-	83,335	3,41,164	-	3,41,164
11	Employee benefits expense						
	(including contract labour)						
(a)	Salaries, wages, bonus and other allowances	1,09,497	-	1,09,497	7,79,721	-	7,79,721
(b)	Contribution to provident and other funds	-	-	-	-	-	-
(c)	Gratuity expenses	-	-	-	-	-	-
(d)	Staff Insurance, welfare and Training expenses	-	-	-	-	-	-
	Total Employee benefits expense	1,09,497	-	1,09,497	7,79,721	-	7,79,721
	Breakup of the above Note is as follows:-						
	(i). Program Expenses	97,711	-	97,711	7,67,721	-	7,67,721
	(ii). Administrative Expenses	11,786	-	11,786	12,000	-	12,000
		1,09,497	-	1,09,497	7,79,721	-	7,79,721
12	Depreciation and amortization expense						
(a)	on tangible assets	77,834	-	77,834	1,12,923	-	1,12,923
(b)	on intangible assets	-	-	-	-	-	-
	Total Depreciation and amortization expense	77,834	-	77,834	1,12,923	-	1,12,923
13	Other Expenses						
(i)	Consumption of stores and spare parts	-	-	-	-	-	-
(ii)	Electricity, Water, Power and fuel	10,313	-	10,313	36,199	-	36,199
(iii)	Volunteer Charges	-	-	-	31,420	-	31,420
(iv)	Repairs and maintenance - Program	18,850	-	18,850	-	-	-
(v)	Repairs and maintenance - Others	105	-	105	6,549	-	6,549
(vi)	Insurance	-	-	-	-	-	-
(vii)	Rent, Rates and taxes, excluding, taxes on Income	72,312	-	72,312	3,15,000	-	3,15,000
(viii)	Labour charges	-	-	-	-	-	-
(ix)	Travelling expenses	9,351	-	9,351	27,620	-	27,620
(x)	Auditor's remuneration	-	-	-	-	-	-
(xi)	Printing and stationery	-	-	-	-	-	-
(xii)	Fund Raising and/or Communication expenses	-	-	-	40,356	-	40,356
(xiii)	Legal and/or professional charges	52,546	-	52,546	49,500	-	49,500
(xiv)	Advertisement and/or publicity	-	-	-	-	-	-
(xv)	Promotion expenses	-	-	-	-	-	-
(xvi)	Commission	-	-	-	-	-	-
(xvii)	Telephone and Internet Charges	-	-	-	-	-	-
(xviii)	Registration and Renewal Fees/Charges	-	-	-	1,600	-	1,600
(xix)	Hospitality Expenses other than for programme and/or staff	-	-	-	-	-	-
(xx)	Postage and Courier Charges/Expenses	-	-	-	1,038	-	1,038
(xxi)	Office Maintenance, Meetings & Administrative expenses	17,134	-	17,134	5,597	-	5,597
	Total	1,80,611	-	1,80,611	5,14,879	-	5,14,879
	Breakup of the above Note is as follows:-						
	(i). Program Expenses	1,20,103	-	1,20,103	4,34,844	-	4,34,844
	(ii). Administrative Expenses	60,508	-	60,508	80,034	-	80,034
		1,80,611	-	1,80,611	5,14,879	-	5,14,879

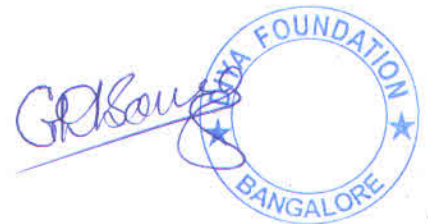


DIYA FOUNDATION
FOREIGN CONTRIBUTION

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

Amount in Rs.

14	Programme expenses	FY 2024-25			FY 2023-24		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
1	Training Material	164	-	164	78,259	-	78,259
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
6	Physiotherapy Charges	-	-	-	-	-	-
7	Physical Fitness/Gym Classes	-	-	-	-	-	-
8	Trainee Allowance	-	-	-	-	-	-
9	Uniform Expenses	-	-	-	-	-	-
10	Art Therapy Expenses	-	-	-	-	-	-
11	Volunteer Expenses	-	-	-	-	-	-
12	Art Exhibition Expenses	-	-	-	-	-	-
13	Teacher's Day Exp	-	-	-	12,660	-	12,660
14	Trainee Welfare	-	-	-	7,000	-	7,000
15	Capacity Building Expenses	-	-	-	-	-	-
16	Cooking Project Expenses	-	-	-	-	-	-
17	Psychologist	-	-	-	-	-	-
18	Art Inclusion	-	-	-	-	-	-
19	Consultation Charges	-	-	-	-	-	-
	Total Programme expenses	164	-	164	2,54,815	-	2,54,815



DIYA FOUNDATION
FOREIGN CONTRIBUTION

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

Amount in Rs.

15	Miscellaneous Expenses	FY 2024-25			FY 2023-24		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
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
	Total Miscellaneous Expenses	-	-	-	3,01,036	-	3,01,036
	Breakup of the above Note is as follows:-						
	(i). Program Expenses	-	-	-	17,700	-	17,700
	(ii). Administrative Expenses	-	-	-	2,83,336	-	2,83,336
		-	-	-	3,01,036	-	3,01,036



Amount in Rs.

		FY 2024-25			FY 2023-24		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
16	Other Income						
(a)	SB Interest income	7,067	-	7,067	7,636	-	7,636
(b)	FD Interest income	6,124	-	6,124	5,85,379	-	5,85,379
(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	-	-	-	-	-	-
	Total other income	13,191	-	13,191	5,93,015	-	5,93,015
17	Employee benefits expense						
	(Including contract labour)						
(a)	Salaries, wages, bonus and other allowances	4,06,620	-	4,06,620	7,79,721	-	7,79,721
(b)	Contribution to provident and other funds	-	-	-	-	-	-
(c)	Gratuity expenses	-	-	-	-	-	-
(d)	Staff Insurance, welfare and Training expenses	-	-	-	-	-	-
	Total Employee benefits expense	4,06,620	-	4,06,620	7,79,721	-	7,79,721
	Breakup of the above Note is as follows:-						
	(i). Program Expenses	3,12,834	-	3,12,834	7,67,721	-	7,67,721
	(ii). Administrative Expenses	93,786	-	93,786	12,000	-	12,000
		4,06,620	-	4,06,620	7,79,721	-	7,79,721
18	Other Expenses						
(i)	Consumption of stores and spare parts	-	-	-	-	-	-
(ii)	Electricity, Water, Power and fuel	20,668	-	20,668	36,199	-	36,199
(iii)	Volunteer Charges	-	-	-	31,420	-	31,420
(iv)	Repairs and maintenance - Program	63,690	-	63,690	-	-	-
(v)	Repairs and maintenance - Others	78,920	-	78,920	6,654	-	6,654
(vi)	Insurance	-	-	-	-	-	-
(vii)	Rent, Rates and taxes, excluding, taxes on income	72,312	-	72,312	3,15,000	-	3,15,000
(viii)	Labour charges	-	-	-	-	-	-
(ix)	Travelling expenses	54,837	-	54,837	27,620	-	27,620
(x)	Auditor's remuneration	-	-	-	-	-	-
(xi)	Printing and stationery	-	-	-	-	-	-
(xii)	Fund Raising and/or Communication expenses	1,35,000	-	1,35,000	40,356	-	40,356
(xiii)	Legal and/or professional charges	1,92,716	-	1,92,716	49,580	-	49,580
(xiv)	Advertisement and/or publicity	-	-	-	-	-	-
(xv)	Promotion expenses	-	-	-	-	-	-
(xvi)	Commission	-	-	-	-	-	-
(xvii)	Telephone and Internet Charges	-	-	-	-	-	-
(xviii)	Registration and Renewal Fees/Charges	-	-	-	1,600	-	1,600
(xix)	Hospitality Expenses other than for programme and/or staff	-	-	-	-	-	-
(xx)	Postage and Courier Charges/Expenses	-	-	-	1,038	-	1,038
(xxi)	Office Maintenance, Meetings & Administrative expenses	21,984	-	21,984	5,597	-	5,597
	Total	6,40,127	-	6,40,127	5,15,064	-	5,15,064
	Breakup of the above Note is as follows:-						
	(i). Program Expenses	5,14,564	-	5,14,564	4,34,844	-	4,34,844
	(ii). Administrative Expenses	1,25,564	-	1,25,564	80,219	-	80,219
		6,40,127	-	6,40,127	5,15,064	-	5,15,064



DIYA FOUNDATION
FOREIGN CONTRIBUTION

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

Amount in Rs.

19	Programme expenses	FY 2024-25			FY 2023-24		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
1	Training Material	164	-	164	78,259	-	78,259
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	57,586	-	57,586	1,35,550	-	1,35,550
6	Physiotherapy Charges	-	-	-	-	-	-
7	Physical Fitness/Gym Classes	2,80,600	-	2,80,600	-	-	-
8	Trainee Allowance	-	-	-	-	-	-
9	Uniform Expenses	-	-	-	-	-	-
10	Art Therapy Expenses	-	-	-	-	-	-
11	Volunteer Expenses	-	-	-	-	-	-
12	Art Exhibition Expenses	-	-	-	-	-	-
13	Teacher's Day Exp	-	-	-	12,660	-	12,660
14	Trainee Welfare	15,765	-	15,765	7,000	-	7,000
15	Capacity Building Expenses	-	-	-	-	-	-
16	Cooking Project Expenses	-	-	-	-	-	-
17	Psychologist	-	-	-	-	-	-
18	Art Inclusion	-	-	-	-	-	-
19	Consultation Charges	54,725	-	54,725	-	-	-
	Total Programme expenses	4,08,840	-	4,08,840	2,54,815	-	2,54,815



DIYA FOUNDATION
FOREIGN CONTRIBUTION

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

Amount in Rs.

20	Miscellaneous Expenses	FY 2024-25			FY 2023-24		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
1	Silver Jubilee Expenses	-	-	-	2,82,492	-	2,82,492
2	Written Off	-	-	-	844	-	844
3	Other Expenses	-	-	-	79,088	-	79,088
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	17,700	-	17,700
	Total Miscellaneous Expenses	17,700	-	17,700	3,80,124	-	3,80,124
	Breakup of the above Note is as follows:-						
	(i). Program Expenses	17,700	-	17,700	-	-	-
	(ii). Administrative Expenses	-	-	-	3,80,124	-	3,80,124
		17,700	-	17,700	3,80,124	-	3,80,124

