

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, 2026, 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, 2026 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.

Place: Bangalore
Date: 18th August, 2026



For Simon Rodrigues & Associates LLP
Chartered Accountants
Firm Registration No - 007934S/S000065

Thomas Mathai
Partner
ICAI Membership No - 052141

UDIN: 26052141EYGTBQ5496

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, 2026

Amount in Rs.

	Particulars	Note	31 March 2026	31 March 2025
I	Sources of Funds			
1	NPO Funds	3		
(a)	Unrestricted Funds		13,97,772	12,92,349
(b)	Restricted Funds		1,12,82,699	1,06,28,127
			1,26,80,471	1,19,20,476
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	52,92,433	9,015
(d)	Short-term provisions		-	-
			52,92,433	9,015
	Total		1,79,72,904	1,19,29,491
II	Application of Funds			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets	5		
(i)	Property, Plant and Equipment		1,87,616	2,30,984
(ii)	Intangible assets		-	-
(iii)	Capital work in progress		-	-
(iv)	Intangible asset under development		-	-
(b)	Non-current investments	6	1,12,82,713	1,05,28,141
(c)	Long Term Loans and Advances		-	-
(d)	Other non-current assets		-	-
			1,14,70,329	1,07,59,125
2	Current assets			
(a)	Current investments	6	-	-
(b)	Inventories		-	-
(c)	Receivables		-	-
(d)	Cash and bank balances	7	62,27,999	8,11,164
(e)	Short Term Loans and Advances		-	-
(f)	Other current assets	8	2,74,576	3,59,202
			65,02,575	11,70,366
	Total		1,79,72,904	1,19,29,491
	Brief about the Entity	1		
	Summary of significant accounting policies statements	2		

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 : 18- Aug- 2026

Place : Bangalore

DIYA FOUNDATION
FOREIGN CONTRIBUTION
Income and Expenditure for the year ended March 31, 2026

Amount in Rs.

	Particulars	Note	FY 2025-26			FY 2024-25		
			Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
I	Income							
(a)	Donations and Grants		56,63,475	-	56,63,475	2,31,473	-	2,31,473
(b)	Fees from Rendering of Services		-	-	-	-	-	-
(c)	Sale of Goods		-	-	-	-	-	-
II	Other income	9	95,981	-	95,981	83,335	-	83,335
III	Total Income (I+II)		57,59,456	-	57,59,456	3,14,808	-	3,14,808
IV	Expenses:							
(a)	Material consumed/distributed		-	-	-	-	-	-
(b)	Donations/contributions paid		-	-	-	-	-	-
(c)	Employee benefits expense	10	72,526	-	72,526	1,09,497	-	1,09,497
	<i>Breakup of the above IV(c) is as follows:-</i>							
	(i). Program Staff		72,526	-	72,526	97,711	-	97,711
	(ii). Administrative Staff		-	-	-	11,786	-	11,786
	Total		72,526	-	72,526	1,09,497	-	1,09,497
(d)	Finance costs		-	-	-	-	-	-
(e)	Depreciation and amortization expense	11	52,268	-	52,268	77,834	-	77,834
(f)	Other expenses	12	1,61,544	-	1,61,544	1,80,611	-	1,80,611
	<i>Breakup of the above IV(f) is as follows:-</i>							
	(i). Program		1,50,216	-	1,50,216	1,20,103	-	1,20,103
	(ii). Administrative		11,328	-	11,328	60,508	-	60,508
	Total		1,61,544	-	1,61,544	1,80,611	-	1,80,611
(g)	Programme expenses	13	22,626	-	22,626	164	-	164
(h)	Miscellaneous Expenses	14	52,636	-	52,636	-	-	-
	<i>Breakup of the above IV(h) is as follows:-</i>							
	(i). Program		-	-	-	-	-	-
	(ii). Administrative		52,636	-	52,636	-	-	-
	Total		52,636	-	52,636	-	-	-
	Total expenses		3,61,600	-	3,61,600	3,68,106	-	3,68,106
V	Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- IV)		53,97,856	-	53,97,856	(53,299)	-	(53,299)
VI	Exceptional items		-	-	-	-	-	-
VII	Excess of Income over Expenditure for the year before extraordinary items (V-VI)		53,97,856	-	53,97,856	(53,299)	-	(53,299)
VIII	Extraordinary Items		-	-	-	-	-	-
IX	Excess of Income over Expenditure for the year (VII-VIII)		53,97,856	-	53,97,856	(53,299)	-	(53,299)
	Appropriations Transfer to funds/Income Accumulation/Liability							
	Income accumulated under third proviso to clause (23C) of section 10 or section 11(2)		25,25,000	-	25,25,000	-	-	-
	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		27,67,433	-	27,67,433	-	-	-
	Balance transferred to General Fund		1,05,423	-	1,05,423	(53,299)	-	(53,299)
	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

Thomas Mathai

Partner

Membership No. 052141



For DIYA FOUNDATION

Gerald George D Souza

Gerald George D Souza

Managing Trustee



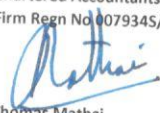
Date : 18- Aug- 2026

Place : Bangalore

DIYA FOUNDATION
FOREIGN CONTRIBUTION
Receipts & Payments For The Year Ended 31st March 2026

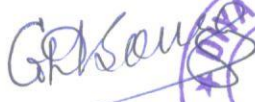
Particulars		Note	Amount in Rs.	
			FY 2025-26	FY 2024-25
A. Opening Balance				
Cash and bank balances			8,11,164	19,39,788
B. Income Received During the Year				
I Donations and Grants (Funds Including Corpus)			56,63,475	3,31,473
II Fees from Rendering of Services			-	-
III Sale of Goods			-	-
IV Other income	15		15,274	13,191
Total Income Received During the Year			56,78,749	3,44,664
C. Other Receipts				
(i). Investments Redeemed/Reinvested during the year			-	-
(ii). TDS Receivables -Refund			1,11,697	-
(iii). Others			-	-
			1,11,697	-
Total (A+B+C)			66,01,610	22,84,451
D. Expenses Paid During the Year				
I Material Purchased			-	-
II Donations/contributions paid			-	-
III Employee benefits expense	16		72,526	4,06,620
<i>Breakup of the above D(III) is as follows:-</i>				
(i). Program Staff			72,526	3,12,834
(ii). Administrative Staff			-	93,786
Total			72,526	4,06,620
IV Finance costs			-	-
V Fixed Assets Purchased During the Year	5		8,900	-
VI Other expenses	17		1,61,678	6,40,127
<i>Breakup of the above D(VI) is as follows:-</i>				
(i). Program			1,50,350	5,14,564
(ii). Administrative			11,328	1,25,564
Total			1,61,678	6,40,127
VII Programme expenses	18		30,507	4,08,840
VIII Miscellaneous Expenses	19		-	17,700
<i>Breakup of the above D(VIII) is as follows:-</i>				
(i). Program			-	17,700
(ii). Administrative			-	-
Total			-	17,700
Total expenses			2,73,611	14,73,287
E. Other Payments				
(i). Investments Made during the year			1,00,000	-
(ii). Rental Deposit Paid during the year			-	-
(iii). Others			-	-
F. Closing Balance			1,00,000	-
Cash and bank balances			62,27,999	8,11,164
Total (D+E+F)			66,01,610	22,84,451

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 : 18- Aug- 2026
Place : Bangalore

**DIYA FOUNDATION
FOREIGN CONTRIBUTION**

Notes forming part of the Financial Statements for the year ended, 31st March, 2026

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 .Subsequently the Registration was renewed till Tax Year 31 March 2036. (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. Subsequently the Registration was renewed till Tax Year 31 March 2036. (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.

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 (upto November 2024)

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.

Statutory Provident Fund is effective from December 2024

(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 Fund

Gratuity 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 Trust has set up a Gratuity Fund independently administered by the Life Insurance Corporation of India (LIC) under which the Trust would make annual contributions to the Fund on the basis of actuarial valuation of Gratuity liability to be made by the LIC and intimated to the Trust after considering the Fund balance. During the year under review, an amount of Rs 6,17,140 was paid to the LIC (including funding for past services liability of Rs 5,13,552 and current service cost of Rs 1,03,588) as against a provision existing in the books of Rs 5,74,350 which was created on the basis of a quotation from LIC. The Trust also settled an of Rs 45,433 to an employee whose services ended prior to the setting up of the Fund. This settlement, together with the shortfall in provision has been charged in these financial statements as local contribution expenditure as gratuity.

The Fund balance as at the year end was Rs 6,17,140 as per the fund statement obtained from the LIC.

(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

ii). The following are the Key Managerial Personnel during the year: **Payments made to the Key Managerial Personnel (CY & PY)***

Name of the Office Bearers (Key Management Personnel (KMP))	Designation	FY 2025-26	FY 2024-25
Gerald George D'Souza	Secretary	-Nil-	-Nil-
Col Michael Angelo	Trustee	-Nil-	-Nil-
Agomoni Bose	Trustee	-Nil-	-Nil-
Vivek Srinivasan	Trustee	-Nil-	-Nil-
Ryan Lobo (Effective from 17.11.2025)	Trustee	-Nil-	-Nil-
Maria Severina Santamaria (Effective From August 17 2021)	Founder 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 2026:

Name of the Key Management Personnel (KMP)	Designation	FY 2025-26	FY 2024-25
Gerald George D'Souza	Secretary	-Nil-	-Nil-
Col Michael Angelo	Trustee	-Nil-	-Nil-
Agomoni Bose	Trustee	-Nil-	-Nil-
Vivek Srinivasan	Trustee	-Nil-	-Nil-
Ryan Lobo (Effective from 17.11.2025)	Trustee	-Nil-	-Nil-
Maria Severina Santamaria (Effective From August 17 2021)	Founder 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 2026-27 or in subsequent years, as applicable, for the purposes specified in the said Form.

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) have been credited to General Fund. Interest earned on fixed deposit investment of Staff Welfare Fund has been credited to Staff Welfare Fund and Building Fund respectively.

Interest earned on investments made out of the Building Fund has been capitalised and added to the respective investments. Accordingly, the same has been adjusted against the Building Fund, resulting in the reconciliation of the investment balance with the corresponding Building Fund balance.

During the year under review, the Trust undertook an exercise to ascertain and credit the concerned Staff Welfare Fund with its shares of incomes over the years and transferred an amount of Rs 4,74,569 from the General Fund to the Staff Welfare Fund.

The Trust will undertake an exercise to ascertain and credit the concerned remaining designated 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 during the year	Closing Balance
Building Fund Corpus	10528027	654572	11182599
Corpus - K Raghu Memorial Fund	100100		100100
Total	10628127	654572	11282699

The designated funds amounts included in LC:

Particulars	Opening	Additions during the year	Closing Balance
Building Fund	4497669	3577725	8075394
Building maintenance fund	351567		351567
Corpus - K Raghu Memorial	1226199		1226199
Corpus (prior to 1 April 2021)	216186	10665	226851
Corpus - Building Fund	57000		57000
Total	6348621	3588390	9937011

2.2 Contingent Liabilities

i. TDS defaults appearing in TRACES website for the Earlier Years aggregating to Rs 12,130.00 and for FY 2025-26 aggregating to Rs 4477.30 which are being addressed since they are disputed.

ii. Although the jurisdictional Assessing Officer had 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 1,89,930 (Previous Year Rs 3,17,429) is anomalously being adjusted by the Income Tax Department. 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, amounts aggregating to Rs 74,863 (in local contribution), relating to TDS receivable of FY 2015-16 and 2019-20, and Rs 52,636 (in foreign contribution) has been written off by the Trust in these financial statements, since the Trust is of the view that their recovery is doubtful.

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.



DIYA FOUNDATION
FOREIGN CONTRIBUTION
Notes forming part of the Financial Statements for the year ended, 31st March, 2026

Note - 3 NPOs Funds

						Amount in Rs.
Sr. No.	Particulars	As at 1st April 2025 (Opening Balance)	Funds transferred/ received during the year	Funds Utilised during the year	Transfer from/to General funds (refer note 2.1 para I)	As at 31st March 2026 (Closing Balance)
(A)	Unrestricted Funds					
1	Corpus Funds	-	-	-	-	-
2	General Funds					
	(a). General Funds Other than (b) to (d)	12,92,349	4,67,023	3,61,600	-	13,97,772
	(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	-	-	-	-	-
	(1) Building Fund - Corpus	-	-	-	-	-
	(c). Corpus other than (a) and (b)	-	-	-	-	-
2	Designated Funds					
	(a). Building Fund	1,05,28,027	6,54,572	-	-	1,11,82,599
	(b). K Raghu Memorial Fund	1,00,100	-	-	-	1,00,100
Total		1,19,20,476	11,21,595	3,61,600	-	1,26,80,471
Previous Year (PY)		1,12,57,863	10,30,720	3,68,106	-	1,19,20,476



DIYA FOUNDATION

FOREIGN CONTRIBUTION

Notes forming part of the Financial Statements for the year ended, 31st March, 2026

Amount in Rs.

	31 March 2026	31 March 2025
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	-	9,015
(g) TDS payable	-	-
(h) Other payables	-	-
(i) Other payables-Staff Welfare Fund	-	-
(j) Grants/ Donations received for the subsequent Financial year 2026-27 – “Income accumulated under clause (2) of Explanation 1 to sub-section (1) of section 11”.	27,67,433	-
(k) Income accumulated under third proviso to clause (23C) of section 10 or section 11(2)	25,25,000	-
Total Other current liabilities	52,92,433	9,015



DIYA FOUNDATION
FOREIGN CONTRIBUTION
Notes forming part of the Financial Statements for the year ended, 31st March, 2026

5

Property, Plant and Equipment

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 2025		-	-	2,53,495	39,875	1,37,116	-	-	-	-	4,30,486
Additions		-	-	-	-	-	-	-	-	-	-
1st Half		-	-	-	-	-	-	-	-	-	-
2nd Half		-	-	-	8,900	-	-	-	-	-	8,900
Deductions/Adjustments		-	-	-	-	-	-	-	-	-	-
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 31 March 2026		-	-	2,53,495	48,775	1,37,116	-	-	-	-	4,39,386
As at 31 March 2025		-	-	2,53,495	39,875	1,37,116	-	-	-	-	4,30,486
Depreciation/Adjustments											
As at 1st April 2025		-	-	1,62,237	17,383	19,882	-	-	-	-	1,99,502
Additions		-	-	36,503	4,041	11,723	-	-	-	-	52,268
Deductions/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 31 March 2026		-	-	1,98,740	21,424	31,605	-	-	-	-	2,51,770
As at 31 March 2025		-	-	1,62,237	17,383	19,882	-	-	-	-	1,99,502
Net Block											
As at 31 March 2026		-	-	54,755	27,351	1,05,511	-	-	-	-	1,87,616
As at 31 March 2025		-	-	91,258	22,492	1,17,234	-	-	-	-	2,30,984
* FY 20-21 WDV is considered as Opening Gross Block											

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



DIYA FOUNDATION

FOREIGN CONTRIBUTION

Notes forming part of the Financial Statements for the year ended, 31st March, 2026

Amount in Rs.

6	Investments - Non Current and Current	As at 31 March 2026	As at 31 March 2025
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	1,12,82,713	1,05,28,141
	Total Non Current Investments	1,12,82,713	1,05,28,141
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	1,12,82,713	1,05,28,141
FOREIGN CONTRIBUTION			
A. Earmarked Bank Deposits			
(i). Money invested or deposited in the firms and modes specified in sub-section (A1).			
(A1). Building Fund			
	State Bank of India(SBI) Fixed Deposit (FD) NO- XXXXXX0747	1,10,82,599	1,04,28,027
	State Bank of India(SBI) Fixed Deposit (FD) NO- XXXXXX0260	1,00,000	-
(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	1,12,82,713	1,05,28,141



		Amount in Rs.	
		31 March 2026	31 March 2025
7	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	62,27,405	8,10,570
(iii)	Others	-	-
	Total other bank balances	62,27,405	8,10,570
	Total Cash and bank balances	62,27,999	8,11,164
	(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			
		56,85,871	4,59,532
State Bank of India(SBI), FCRA Utilization Account XXXXXXXXXXXXXXX02288			
		5,41,533	3,51,039
	Total	62,27,999	8,11,164
8	Other current assets		
(a)	Interest accrued but not due on deposits	9,041	2,400
(b)	Interest accrued and due on deposits	-	-
(c)	Interest accrued on SB Account	-	-
(d)	TDS Receivable FY 2025-26 (AY 2026-27)	74,066	-
(e)	TDS Receivable Earlier Years	79,348	2,01,206
(f)	Others	1,12,121	1,55,596
	Total	2,74,576	3,59,202



		FY 2025-26			FY 2024-25		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
9	Other Income						
(a)	SB Interest income	7,228	-	7,228	7,067	-	7,067
(b)	FD Interest income	86,037	-	86,037	76,268	-	76,268
(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	2,716	-	2,716	-	-	-
(h)	Other non-operating income	-	-	-	-	-	-
	Total other income	95,981	-	95,981	83,335	-	83,335
10	Employee benefits expense						
	(Including contract labour)						
(a)	Salaries, wages, bonus and other allowances	72,526	-	72,526	1,09,497	-	1,09,497
(b)	Contribution to provident and other funds	-	-	-	-	-	-
(c)	Gratuity expenses	-	-	-	-	-	-
(d)	Staff Insurance, welfare and Training expenses	-	-	-	-	-	-
	Total Employee benefits expense	72,526	-	72,526	1,09,497	-	1,09,497
	Breakup of the above Note is as follows:-						
	(i). Program Expenses	72,526	-	72,526	97,711	-	97,711
	(ii). Administrative Expenses	-	-	-	11,786	-	11,786
		72,526	-	72,526	1,09,497	-	1,09,497
11	Depreciation and amortization expense						
(a)	on tangible assets	52,268	-	52,268	77,834	-	77,834
(b)	on intangible assets	-	-	-	-	-	-
	Total Depreciation and amortization expense	52,268	-	52,268	77,834	-	77,834
12	Other Expenses						
(i)	Consumption of stores and spare parts	-	-	-	-	-	-
(ii)	Electricity, Water, Power and fuel	8,559	-	8,559	10,313	-	10,313
(iii)	Volunteer Charges	-	-	-	-	-	-
(iv)	Repairs and maintenance - Program	-	-	-	18,850	-	18,850
(v)	Repairs and maintenance - Others	-	-	-	105	-	105
(vi)	Insurance	-	-	-	-	-	-
(vii)	Rent, Rates and taxes, excluding, taxes on income	-	-	-	72,312	-	72,312
(viii)	Labour charges	-	-	-	-	-	-
(ix)	Travelling expenses	-	-	-	9,351	-	9,351
(x)	Auditor's remuneration	-	-	-	-	-	-
(xi)	Printing and stationery	-	-	-	-	-	-
(xii)	Fund Raising and/or Communication expenses	582	-	582	-	-	-
(xiii)	Legal and/or professional charges	1,41,075	-	1,41,075	52,546	-	52,546
(xiv)	Advertisement and/or publicity	-	-	-	-	-	-
(xv)	Promotion expenses	-	-	-	-	-	-
(xvi)	Commission	-	-	-	-	-	-
(xvii)	Telephone and Internet Charges	-	-	-	-	-	-
(xviii)	Registration and Renewal Fees/Charges	-	-	-	-	-	-
(xix)	Hospitality Expenses other than for programme and/or staff	-	-	-	-	-	-
(xx)	Postage and Courier Charges/Expenses	-	-	-	-	-	-
(xxi)	Office Maintenance, Meetings & Administrative expenses	11,328	-	11,328	17,134	-	17,134
	Total	1,61,544	-	1,61,544	1,80,611	-	1,80,611
	Breakup of the above Note is as follows:-						
	(i). Program Expenses	1,50,216	-	1,50,216	1,20,103	-	1,20,103
	(ii). Administrative Expenses	11,328	-	11,328	60,508	-	60,508
		1,61,544	-	1,61,544	1,80,611	-	1,80,611



DIYA FOUNDATION
FOREIGN CONTRIBUTION

Notes forming part of the Financial Statements for the year ended, 31st March, 2026

Amount in Rs.

13	Programme expenses	FY 2025-26			FY 2024-25		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
		22,626	-	22,626	164	-	164
1	Training Material	-	-	-	-	-	-
2	Assisted Living Program Expenses	-	-	-	-	-	-
3	Financial Literacy Allowance	-	-	-	-	-	-
4	Special Events (including Other Programme Related Celebrations)	-	-	-	-	-	-
5	Christmas Celebration Expenses	-	-	-	-	-	-
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	-	-	-	-	-	-
14	Trainee Welfare	-	-	-	-	-	-
15	Capacity Building Expenses	-	-	-	-	-	-
16	Cooking Project Expenses	-	-	-	-	-	-
17	Psychologist	-	-	-	-	-	-
18	Art Inclusion	-	-	-	-	-	-
19	Consultation Charges	-	-	-	-	-	-
	Total Programme expenses	22,626	-	22,626	164	-	164



14	Miscellaneous Expenses	FY 2025-26			FY 2024-25		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
1	Written Off	-	-	-	-	-	-
2	Other Expenses	-	-	-	-	-	-
3	Bad Debts	52,636	-	52,636	-	-	-
5	LMS Login Charges	-	-	-	-	-	-
5	Software Expenses	-	-	-	-	-	-
Total Miscellaneous Expenses		52,636	-	52,636	-	-	-
Breakup of the above Note is as follows:-							
(i). Program Expenses		-	-	-	-	-	-
(ii). Administrative Expenses		52,636	-	52,636	-	-	-
		52,636	-	52,636	-	-	-



		FY 2025-26			FY 2024-25		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
15	Other income	7,228	-	7,228	7,067	-	7,067
(a)	SB Interest income	5,330	-	5,330	6,124	-	6,124
(b)	FD Interest income	-	-	-	-	-	-
(c)	Dividend income	-	-	-	-	-	-
(d)	Net gain on sale of investments	-	-	-	-	-	-
(e)	Profit on Sale of Fixed Assets	-	-	-	-	-	-
(f)	Donation-in-Kind	2,716	-	2,716	-	-	-
(g)	Interest Income on Income Tax Refund	-	-	-	-	-	-
(h)	Other non-operating income	-	-	-	-	-	-
	Total other income	15,274	-	15,274	13,191	-	13,191
16	Employee benefits expense						
	(Including contract labour)						
(a)	Salaries, wages, bonus and other allowances	72,526	-	72,526	4,06,620	-	4,06,620
(b)	Contribution to provident and other funds	-	-	-	-	-	-
(c)	Gratuity expenses	-	-	-	-	-	-
(d)	Staff Insurance, welfare and Training expenses	-	-	-	-	-	-
	Total Employee benefits expense	72,526	-	72,526	4,06,620	-	4,06,620
	Breakup of the above Note is as follows:-						
	(i). Program Expenses	72,526	-	72,526	3,12,834	-	3,12,834
	(ii). Administrative Expenses	-	-	-	93,786	-	93,786
		72,526	-	72,526	4,06,620	-	4,06,620
17	Other Expenses						
(i)	Consumption of stores and spare parts	-	-	-	-	-	-
(ii)	Electricity, Water, Power and fuel	8,559	-	8,559	20,668	-	20,668
(iii)	Volunteer Charges	-	-	-	63,690	-	63,690
(iv)	Repairs and maintenance - Program	-	-	-	78,920	-	78,920
(v)	Repairs and maintenance - Others	-	-	-	-	-	-
(vi)	Insurance	-	-	-	72,312	-	72,312
(vii)	Rent, Rates and taxes, excluding, taxes on income	-	-	-	-	-	-
(viii)	Labour charges	134	-	134	54,837	-	54,837
(ix)	Travelling expenses	-	-	-	-	-	-
(x)	Auditor's remuneration	-	-	-	-	-	-
(xi)	Printing and stationery	582	-	582	1,35,000	-	1,35,000
(xii)	Fund Raising and/or Communication expenses	1,41,075	-	1,41,075	1,92,716	-	1,92,716
(xiii)	Legal and/or professional charges	-	-	-	-	-	-
(xiv)	Advertisement and/or publicity	-	-	-	-	-	-
(xv)	Promotion expenses	-	-	-	-	-	-
(xvi)	Commission	-	-	-	-	-	-
(xvii)	Telephone and Internet Charges	-	-	-	-	-	-
(xviii)	Registration and Renewal Fees/Charges	-	-	-	-	-	-
(xix)	Hospitality Expenses other than for programme and/or staff	-	-	-	-	-	-
(xx)	Postage and Courier Charges/Expenses	11,328	-	11,328	21,984	-	21,984
(xxi)	Office Maintenance, Meetings & Administrative expenses	-	-	-	-	-	-
	Total	1,61,678	-	1,61,678	6,40,127	-	6,40,127
	Breakup of the above Note is as follows:-						
	(i). Program Expenses	1,50,350	-	1,50,350	5,14,564	-	5,14,564
	(ii). Administrative Expenses	11,328	-	11,328	1,25,564	-	1,25,564
		1,61,678	-	1,61,678	6,40,127	-	6,40,127



		FY 2025-26			FY 2024-25		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
18	Programme expenses						
		22,626	-	22,626	164	-	164
1	Training Material	-	-	-	-	-	-
2	Assisted Living Program Expenses	-	-	-	-	-	-
3	Financial Literacy Allowance	-	-	-	-	-	-
4	Special Events (including Other Programme Related Celebrations)	-	-	-	57,586	-	57,586
5	Christmas Celebration Expenses	-	-	-	-	-	-
6	Physiotherapy Charges	1,800	-	1,800	2,80,600	-	2,80,600
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	-	-	-	15,765	-	15,765
14	Trainee Welfare	-	-	-	-	-	-
15	Capacity Building Expenses	-	-	-	-	-	-
16	Cooking Project Expenses	-	-	-	-	-	-
17	Psychologist	-	-	-	-	-	-
18	Art Inclusion	6,081	-	6,081	54,725	-	54,725
19	Consultation Charges	-	-	-	-	-	-
		30,507	-	30,507	4,08,840	-	4,08,840
	Total Programme expenses						



		FY 2025-26			FY 2024-25		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
19	Miscellaneous Expenses						
1	Written Off	-	-	-	-	-	-
2	Other Expenses	-	-	-	-	-	-
3	Bad Debts	-	-	-	-	-	-
4	LMS Login Charges	-	-	-	17,700	-	17,700
5	Software Expenses	-	-	-	-	-	-
	Total Miscellaneous Expenses	-	-	-	17,700	-	17,700
	Breakup of the above Note is as follows:-				17,700	-	17,700
	(i). Program Expenses	-	-	-	-	-	-
	(ii). Administrative Expenses	-	-	-	17,700	-	17,700

