



CA. A. KRISHNAMOORTHY

B.com., F.C.A.

CHARTERED ACCOUNTANT
M.No. 14247

Phone : (O) 2437516

(R) 2246516

murthi_ca@yahoo.co.in

KANKANADY

MANGALORE - 575 002.

Date :

INDEPENDENT AUDITOR'S REPORT

I have audited the accompanying financial statements of **DEVELOPMENT INITIATIVES FOR SUSTAINABLE HUMAN ADVANCEMENT**, D.No.6-161, V.V.Compound, Salmara, Kaikamba, Muloor Village, Kinnikambala Post, Mangalore – 574151, which comprise the Balance Sheet as at **31st March, 2025** and the Income & Expenditure account as on that date, Receipts & Payments of Account for the year then ended, and a summary of significant accounting policies.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Trust's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. I believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion and to the best of my information and according to the explanations given to me, the consolidated financial statements of **DEVELOPMENT INITIATIVES FOR SUSTAINABLE HUMAN ADVANCEMENT (DISHA)**, give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) in the case of the Balance Sheet, of the state of affairs of the Trust as at **March 31, 2025**;
- b) in the case of the Income & Expenditure Account of the excess of Income over Expenditure for the year ended on that date; and
- c) in the case of the Receipts & Payments Account, of the receipts and payments for the year ended on that date.
- d) the above audited Statement of Accounts dated 24.09.2025.

A. KRISHNAMOORTHY, B.Com. FCA
CHARTERED ACCOUNTANT, M No. 14247
UDIN: 25014247BMLWIH6241.



Place: Mangalore
Date: 01.12.2025



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INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT			Assessment Year
[Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]			2025-26
(Please see Rule 12 of the Income-tax Rules, 1962)			
PAN	AABTD9143N		
Name	DEVELOPMENT INITIATIVES FOR SUSTAINABLE HUMAN ADVANCEMENT(DISHA)		
Address	FLAT NO 406, 4TH FLOOR, ASHIYANA APARTMENT, BADAGULIPADY VILLAGE, KINNIKAMBLA POST, BADAGULIPADY VILLAGE, KINNIKAMBLA POST, Mangaluru, 15-Karnataka, 91-INDIA, 574151		
Status	05-AOP/BOI	Form Number	ITR-7
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	270477010261025
Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	1A	0
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	0
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	0
	Taxes Paid	7	7,129
(+) Tax Payable /(-) Refundable (6-7)	8	(-) 7,130	
Accreted Income and Tax Detail	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+) Tax Payable /(-) Refundable (12-13)	14	0
Income Tax Return electronically transmitted on <u>26-Oct-2025 10:49:32</u> from IP address <u>103.182.124.230</u> and verified by <u>IRENE VEIGAS</u> having PAN <u>ACRPV9650L</u> on <u>26-Oct-2025</u> using paper ITR-Verification Form/Electronic Verification Code <u>EN818MNOJI</u> generated through <u>Aadhaar OTP</u> mode			
System Generated Barcode/QR Code			
AABTD9143N0727047701026102527253eb4ce9444c279040671a323fa2a891a9e96			
DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU			

Acknowledgement Receipt of Income Tax Forms

(Other Than Income Tax Return)



e-Filing *Anywhere Anytime*
Income Tax Department, Government of India

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number
265344600251025

Date of e-Filing
25-Oct-2025

Name	: DEVELOPMENT INITIATIVES FOR SUSTAINABLE HUMAN ADVANCEMENT(DISHA)
PAN/TAN	: AABTD9143N
Address	: Ashiyana Apartment, Flat No.406, 4th Floor, Badagulipady Village, Kinnikambla Post, Mangalore D.K-574151.
Form No.	: Form 10B (A.Y. 2023-24 onwards)
Form Description	: Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of sub-section (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution
Assessment Year	: 2025-26
Financial Year	: -
Month	: -
Quarter	: -
Filing Type	: Original
Capacity	: Chartered Accountant
Verified By	: 014247

(This is a computer generated Acknowledgement Receipt and needs no signature)

SI No	Attachment Name	Size(bytes)	Hash value of Attachment
1	Balance sheet with Schedules.pdf	2263876	329698bd65c8e6b85d3fc f33801146cca5c7186224 49f571d9324b85d4af6d4 2
2	I&E with Schedules.pdf	1149974	f8b39cfe5bad37a34bd2e 3e7c70f4a013ba8cbc563 ae383925c92646638cfa5 d



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FORM NO. 10B*[See rule 16CC and 17B]*

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of subsection (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution.

We have examined the balance sheet of DEVELOPMENT INITIATIVES FOR SUSTAINABLE HUMAN ADVANCEMENT (DISHA) [name of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution] as at 31-Mar-2025 and the Income and Expenditure account or Profit and Loss account for the year ended on that date are in agreement with the books of account maintained by the said fund or trust or institution or university or other educational institution or hospital or other medical institution.

We have obtained all the information and explanations to the best of our knowledge and belief which are necessary for the purposes of the audit.

In our opinion, proper books of account have been maintained at the registered office of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution at the address mentioned at serial number 14 of the Annexure:

In our opinion and to the best of our information and according to explanations given to us, the particulars given in the Annexure are true and correct subject to following observations or qualifications-

In our opinion and to the best of our information, and according to information given to us, the said accounts give a true and fair view-

- (i) in the case of the balance sheet, of the state of affairs of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution as on 31-Mar-2025; and
- (ii) in the case of the Income and Expenditure account or Profit and Loss account, of the income and application or profit or loss of its accounting year ending on 31-Mar-2025.

Subject to the following observations/qualifications-

The prescribed particulars are annexed hereto.

Name of Chartered Accountant
Membership Number
Firm Registration Number
Address
IP Address
Place
Date

A. KRISHNAMOORTHY

ARCA014247

00014247

Sequiera building kankanady

103.182.124.156

MANGALORE

24-Sep-2025



ANNEXURE
Statement of particulars

Basic Details	1.	PAN of the auditee		AABTD9143N																											
	2.	Name of the auditee		DEVELOPMENT INITIATIVES FOR SUSTAINABLE HUMAN ADVANCEMENT(DISHA)																											
	3.	Assessment year		2025-26																											
	4.	Previous year		01-APR-2024 to 31-MAR-2025																											
	5.	Registered Address of the auditee		Ashiyana Apartment, Flat No.406, 4th Floor, Badagulipady Village, Kinnikambla Post, Mangalore D.K-574151.																											
	6.	Other addresses, if applicable																													
Legal	7.	Type of the auditee		Trust																											
	8.	Whether the auditee is established under an instrument		Yes																											
Registration Details	9.	Details of registration/provisional registration or approval/ provisional approval or notification of the auditee under the Income-tax Act (Details of all the registration/provisional registration/approval/provisional approval/notification which are valid during the previous year should be provided, however where the auditee has got the registration/approval after provisional registration/approval the details of provisional registration/approval need not be provided) <table border="1"> <thead> <tr> <th>Section under which registered/provisionally registered or approved/ provisionally approved / notified</th> <th>Date of registration/provisional registration or approval/ provisionally approval/ notification</th> <th>Registration/Approval/ Notification/ Unique Registration No. (URN), if available</th> <th>Authority granting registration/provisional registration or approval/provisional approval or notification</th> <th>Date from which registration/provisional registration/approval/provisional approval/ notification is effective</th> </tr> <tr> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> </tr> </thead> <tbody> <tr> <td>Clause (i) of second proviso to sub-section (5) of section 80G of the Act</td> <td>31-Dec-2021</td> <td>AABTD9143NF20223</td> <td>CIT</td> <td>31-Dec-2021</td> </tr> <tr> <td>FCRA</td> <td>21-May-2004</td> <td>094630176</td> <td>GOVT OF INDIA</td> <td>01-Nov-2016</td> </tr> <tr> <td>Clause (a) of sub-section (1) of section 12AB of the Act</td> <td>24-Sep-2021</td> <td>AABTD9143NE2000101</td> <td>CIT</td> <td>01-Apr-2021</td> </tr> </tbody> </table>					Section under which registered/provisionally registered or approved/ provisionally approved / notified	Date of registration/provisional registration or approval/ provisionally approval/ notification	Registration/Approval/ Notification/ Unique Registration No. (URN), if available	Authority granting registration/provisional registration or approval/provisional approval or notification	Date from which registration/provisional registration/approval/provisional approval/ notification is effective	(1)	(2)	(3)	(4)	(5)	Clause (i) of second proviso to sub-section (5) of section 80G of the Act	31-Dec-2021	AABTD9143NF20223	CIT	31-Dec-2021	FCRA	21-May-2004	094630176	GOVT OF INDIA	01-Nov-2016	Clause (a) of sub-section (1) of section 12AB of the Act	24-Sep-2021	AABTD9143NE2000101	CIT	01-Apr-2021
	Section under which registered/provisionally registered or approved/ provisionally approved / notified	Date of registration/provisional registration or approval/ provisionally approval/ notification	Registration/Approval/ Notification/ Unique Registration No. (URN), if available	Authority granting registration/provisional registration or approval/provisional approval or notification	Date from which registration/provisional registration/approval/provisional approval/ notification is effective																										
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	Clause (a) of sub-section (1) of section 12AB of the Act	24-Sep-2021	AABTD9143NE2000101	CIT	01-Apr-2021																										
Management	10.	(a)	Details of all the Author (s)/ Founder (s)/ Settlor (s)/Trustee (s)/ Members of society/Members of the Governing Council/ Director (s)/ shareholders holding 5% or more of shareholding / Office Bearer (s) of the auditee at any time during the previous year																												

	12.	(i)	Whether the auditee, being a trust or institution referred to in section 11 or 12, has adopted or undertaken modification of the objects which do not conform to the conditions of registration?				No										
		(ii)	If yes, please furnish following information:-														
		(A)	Date of such modification/ adoption														
		(B)	Whether an application for registration has been made in the prescribed form and manner within the stipulated period of thirty days from the date of said adoption or modification, as per sub-clause (v) of clause (ac) of sub-section (1) of section 12A.														
		(C)	If yes provide the following details regarding application for registration under sub-clause (v) of clause (ac) of sub-section (1) of section 12A <table border="1"> <thead> <tr> <th>S. No.</th> <th>Date of Application</th> <th>Status of registration in pursuance of application</th> <th>Date of Registration or cancellation based on such application</th> <th>URN of such registration</th> </tr> </thead> <tbody> <tr> <td>(1)</td> <td>(2)</td> <td>(3)</td> <td>(4)</td> <td>(5)</td> </tr> </tbody> </table>					S. No.	Date of Application	Status of registration in pursuance of application	Date of Registration or cancellation based on such application	URN of such registration	(1)	(2)	(3)	(4)	(5)
S. No.	Date of Application	Status of registration in pursuance of application	Date of Registration or cancellation based on such application	URN of such registration													
(1)	(2)	(3)	(4)	(5)													
No Records Available																	
Commencement of activities	13.	(i)	Where the auditee has been granted provisional registration or provisional approval, whether activities have commenced during the previous year				No										
		(ii)	If yes in 13 (i) , date of commencement of activities														
		(iii)	If the answer to 13(i) is yes, whether application for registration under section sub-clause (iii) of clause (ac) of sub-section (1) of section 12A or application for approval under clause (iii) of the first proviso to clause (23C) of section 10 has been filed?														
		(iv)	If yes in 13(iii) above, provide the following details regarding application for registration under section sub-clause (iii) of clause (ac) of sub-section (1) of section 12A or application for approval under clause (iii) of the first proviso to Clause (23C) of section 10 has been filed? <table border="1"> <thead> <tr> <th>S. No.</th> <th>Date of Application</th> <th>Status of registration in pursuance to application</th> <th>Date of Registration /Cancellation based on such application</th> <th>URN of such registration</th> </tr> </thead> <tbody> <tr> <td colspan="5" style="height: 20px;"></td> </tr> </tbody> </table>					S. No.	Date of Application	Status of registration in pursuance to application	Date of Registration /Cancellation based on such application	URN of such registration					
	S. No.	Date of Application	Status of registration in pursuance to application	Date of Registration /Cancellation based on such application	URN of such registration												
No Records Available																	
Place where books of accounts and documents have been maintained	14.	(i)	Whether the books of account and other documents have been kept and maintained in the form and manner and at such place as prescribed under rule 17AA by the auditee				Yes										
		(ii)	Provide the following details of the books of account and other documents														

S. No.	Name of person	Relation	Percentage of shareholding in case of shareholder	Unique Identification Number	ID Code	Address	Whether there is any change in relation during previous year of audit	If yes, specify the change
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1.	IRENE VEIGAS	Trustee		ACRPV9650L	PAN	W/O. FELIX D'SOUZA, NITHYADAR - PANDIKATTA, KURNAD POST, MUDIPU, BANTWAL TALUK, Kariyangala, Kairangala B.O, DAKSHINA KANNADA, Karnataka, INDIA, 574153	No	
2.	MOHAMMED GUTHIGAR	Trustee		AGOPG9326P	PAN	S/O. MOIDUKUNHI, FATHIMA COTTAGE, SAHARA COMPOUND SURALPADY, KINNIKAMBLA POST, MANGALORE TALUK, Muloor, Kinnikambla S.O, DAKSHINA KANNADA, Karnataka, INDIA, 574151	No	
3.	SYLVESTER D'SOUZA	Director		AFTPD1841G	PAN	S/O. SEBASTIAN D'SOUZA, ANANDA RAO COMPOUND, OPP. SAIRAM GARAGE LANE, MANGALORE, Mangalore, Kodiyalbai S.O, DAKSHINA KANNADA, Karnataka, INDIA, 575003	No	
(b) In case if any of the persons [as mentioned in row 10(a)] is not an individual, then provide the following details of the natural persons who are beneficial owners (5% or more) of such person at any time during the previous year.								
Sl. No.	Name	Unique Identification Number	ID code	Address	Non-individual person [as mentioned in row no 10(a)] in which beneficial ownership held	Percentage of beneficial ownership	Whether there is any change during previous year of audit	If yes, specify the change
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
No Records Available								
11.	Objects of the auditee						Preservation of Environment (including watersheds, forests and wildlife)	

Date
and of

S. No.	Nature of Books of Account	Whether maintained by the auditee	Whether maintained in a computer system	Whether maintained at registered office	If maintained at any place other than the registered place				Whether the books of account have been audited
					Address of such Place	Date of decision by management to keep account at such place	Whether intimated to Assessing Officer that books of accounts are kept at such place under proviso to sub-rule (3) of rule 17AA	Date of intimation to Assessing Officer	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(8a)	(9)
1.	Cash book	Yes	Yes	Yes					Yes
2.	Ledger	Yes	Yes	Yes					Yes
3.	Journal	Yes	Yes	Yes					Yes
4.	Copies of bills, whether machine numbered or otherwise serially numbered, wherever such bills are issued by the assessee, and copies or counterfoils of machine numbered or otherwise serially numbered receipts issued by the assessee	Yes	Yes	Yes					Yes
5.	Original bills wherever issued to the person and receipts in respect of payments made by the person	Yes	Yes	Yes					Yes
6.	Any other documents containing any other relevant information as per rule 17AA(1)(d) (x).	Yes	Yes	Yes					Yes
15.	Where, in any of the projects/institutions run by auditee, one of the charitable purposes is advancement of any other object of general public utility then,-								
(A)	Whether any activity is being carried on by the auditee which is in the nature of trade, commerce or business referred to in proviso to clause (15) of section 2?				No				
(B)	If yes, then percentage of receipt from such activity vis-à-vis total receipts				%				
(C)	Whether such activity in the nature of trade, commerce or business is undertaken in the course of actual carrying out of such advancement of any other object of general public utility								

Advan	(D)	Whether there is any activity of rendering any service in relation to any trade, commerce or business for any consideration as referred to in proviso to clause (15) of section 2?		No	
	(E)	If yes, then percentage of receipt from such activity vis-à-vis total receipts		%	
	(F)	Whether such activity of rendering service is undertaken in the course of actual carrying out of such advancement of any other object of general public utility			
	16.	If 'A' or 'D' in 15 is Yes, the aggregate annual receipts from such activities in respect of that project/institution			
	S. No.	Name of Project/ Institution		Amount of aggregate annual receipts from activities referred in 15A and 15D (In Rs.)	
	(1)	(2)		(3)	
	Total			0	
	No Records Available				
Business Undertaking	17.	(i)	Whether the auditee has any business undertaking as referred to in sub-section (4) of section 11		No
		(ii)	If yes, then provide the following details of the business undertaking:		
		(a)	Nature of Business Undertaking		
		(b)	Business code		
		(c)	Whether separate books of account have been maintained for the business undertaking <refer note^>		
		(d)	Income from the business undertaking for the previous year which is not to be included in the total income of the auditee as per sub-section (4) of section 11		₹
		(e)	Income from the business undertaking for the previous year which is to be included in the total income of the auditee as per sub-section (4) of section 11		₹
Business Incidental to Objects	18.	(i)	Whether the auditee has any income being profits and gains from any business as referred in seventh proviso to Clause (23C) of section 10 or sub-section (4A) of section 11, as the case may be		No
		(ii)	If yes, then provide the following details of such business:		
		(a)	Nature of Business		
		(b)	Business code		
		(c)	Whether separate books of account have been maintained for the business <refer note^>		
		(d)	Whether the business is incidental to the attainment of the objects of the auditee		
		(e)	Profits and gains from the business during the previous year		₹

TDS on receipts	19.	Details of the receipts of the auditee on which tax has been deducted at source referred to in sections 194C or 194J or 194H or 194Q:											
		S. No.	Name of the deductor	TAN of deductor	Amount on which tax has been deducted at source (In Rs.)	Amount of tax deducted at source	Section under which tax has been deducted at source	Category of income/receipt				Income/receipt in column 7 or 8 which is from business incidental to the attainment of the objects of the auditee. (In Rs.)	Whether separate books of account have been maintained for activities Income/receipt which is mentioned in column 10
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(9a)	(10)	(11)
		No Records Available											
Voluntary Contributions	20.	Whether the provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable.										No	
	21.	Whether auditee has filed Form No. 10BD for the previous year < If No then skip to row 23 >										Yes	
	22.	Total Sum of donations reported in Form No. 10BD furnished by the auditee for the previous year										₹ 29,000	
	23.	Donations not reported in Form No 10BD /Not required to fill Form No. 10BD											
	(i)	Donations received by fund or trust or institution of the auditee which is approved under clause (b) of sub-section (2) of section 80G										₹ 0	
	(ii)	Donations received by fund or trust or institution of the auditee which qualifies for deduction under section 80G (other than those donations qualifying under clause (b) of sub-section (2) of section 80G or sub-clause (iv) of clause (a) of sub-section (2) of section 80G)										₹ 0	
	(iii)	Donations received by fund or trust or institution of the auditee approved under sub-clause (iv) of clause (a) of sub-section (2) of section 80G and which are not eligible under sub-section (5) of section 80G											
	(a)	Cash donations exceeding Rs 2000										₹ 0	
	(b)	Donations received from other charitable trusts and institution or from any fund or institution or trust or any university or other educational institutions or any hospital or other medical institution not eligible for deduction										₹ 0	
	(c)	Others (Specify the nature)										₹	
	(d)	Total (a)+(b)+(c)										₹ 0	
(iv)	Donations which could not be reported in Form No 10BD due to non-availability of identification of donor as required under Form No 10BD										₹ 0		
(v)	Donations received in kind										₹ 0		
(vi)	Anonymous Donations referred to in section 115BBC												

		(a)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (i) of sub-section (1) of section 115BBC	₹ 0
		(b)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (a) of sub-section (2) of section 115BBC	₹ 0
		(c)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (b) of sub-section (2) of section 115BBC	₹ 0
		(d)	Other anonymous donations taxable @ 30 % under section 115BBC	₹ 0
		(e)	Total (a+b+c+d)	₹ 0
	(vii)	Any other voluntary contribution not part of Form No. 10BD, Please specify the nature CONTRIBUTIONS, BANK INTEREST, Profession Tax Collected		₹ 48,31,224
	(viii)	Total donation not reported in form No. 10BD [23(i)+23(ii)+23(iii)(d) +23(iv)+23(v)+23(vi)(e)+23(vii)]		₹ 48,31,224
	24.	Total voluntary contributions received by the auditee during the previous year [22+23(viii)]		₹ 48,60,224
	25.	Total Foreign Contribution out of the total voluntary contributions stated in 24		₹ 47,49,832
	26.	Voluntary Contribution forming part of Corpus (which are included in 24)		₹ 0
Income to be applied	(A)	Corpus representing donations received for the renovation or repair of places notified under clause (b) of sub-section (2) of section 80G eligible for exemption under Explanation 1A to the third proviso to clause (23C) of section 10 or Explanation 3A to sub-section (1) of section 11		₹ 0
		(B) Corpus donations as referred to in clause (d) of sub-section (1) of section 11 or Explanation 1 to the third proviso to section 10 (23C) eligible for exemption and invested in modes specified under sub-section (5) of section 11		₹ 0
	27.	Voluntary Contributions required to be applied by the auditee during the previous year [24-{23(vi)(d)+26A+ 26B}]]		₹ 48,60,224
	28.	Income other than voluntary contributions derived from property held under trust referred to in section 11 or income of fund or institution or trust or any university or other educational institution or any hospital or other medical institution (other than the contribution reported in serial number 24)		₹ 0
	29.	Income applied outside India which is eligible under clause (c) of sub-section (1) of section 11		₹ 0
Application of Income	30.	Income required to be applied in India by the auditee during the previous year([27+28-29])		₹ 48,60,224
	31.	Application of Income (excluding application not eligible and reported under serial number 37)		
	(i)	Total amount applied for charitable or religious purposes in India during the previous year		
	(a)	Contribution or donation to any other person during the previous year		

	(a)	Revenue	₹ 46,71,371
	(b)	Capital	₹ 65,330
(vii)	Amount invested or deposited back in corpus which was applied during any preceding previous year and not claimed as application during that previous year.		₹ 0
(viii)	Repayment of loan or borrowing during the previous year which was earlier applied and not claimed as application during that previous year.		₹ 0
Amount to be disallowed from application			
(ix)	Amount disallowable under thirteenth proviso to clause (23C) of section 10 or Explanation 3 to sub-section (1) of section 11 read with sub-clause (ia) of clause (a) of section 40		₹ 0
(x)	Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) or (3A) of section 40A		₹ 0
	(A)	Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) of section 40A	₹ 0
	(B)	Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3A) of section 40A	₹ 0
(xi)	Donation to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clause (iv), (v), (vi) or (via) of Clause (23C) of section 10 of the Act or any trust or institution referred to in section 11 or 12 of the Act towards Corpus		₹ 0
(xii)	Donation to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clause (iv), (v), (vi) or (via) of Clause (23C) of section 10 of the Act or any trust or institution referred to in section 11 or 12 of the Act not having same objects		₹ 0
(xiii)	Donation to any person other than any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clause (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in section 11 or 12 of the Act		₹ 0
(xiv)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has not been obtained		₹ 0
(xv)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has been obtained		₹ 0
(xvi)	Applied for any purpose beyond the objects of the auditee		₹ 0
(xvii)	Any other Disallowance (Please specify)		₹ 0
(xviii)	Total allowable application [{31(v)+31(vii)+31(viii)} - {31(ix) to 31(xvii)}]		₹ 47,36,701

Section 115BBI		(xix)	Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to sub-section (1) of section 11		₹ 0	
		(xx)	Income accumulated as per the provisions of Explanation 3 to the third proviso to clause (23C) of section 10 or sub-section (2) of section 11		₹ 0	
		(xxi)	Income accumulated or set apart for application to charitable or religious purposes or stated objects of trust or institution to the extent it does not exceed 15 % of the income		₹ 1,23,523	
	32.	Taxable Income [30- {31(xviii) to 31(xxi)}]			₹ 0	
	33.	Income taxable under section 115BBI				
		(a)	Whether the auditee has any deemed income referred to in sub-section (1B) of section 11 which is chargeable to tax @ 30 % under section 115BBI and the amount of such deemed income?	No	₹	
		(b)	Whether the auditee has any deemed income referred to in Explanation 4 to third proviso to clause (23C) of section 10 or sub-section (3) of section 11 which is chargeable to tax @ 30 % under section 115BBI and the amount of such deemed income?	No	₹	
		(i)	Whether income accumulated is applied for the purposes other than charitable or religious purposes or ceases to be accumulated or set apart for application thereto	No	₹	
		(ii)	Whether such income accumulated ceases to remain invested or deposited in any of the forms or modes specified in sub-section (5) of section 11	No	₹	
		(iii)	Whether such income accumulated is not utilised for the purpose for which it is so accumulated or set apart during the period referred to in clause (a) of the Explanation 3 to third proviso to clause (23C) of section 10 or clause (a) of sub-section (2) of section 11	No	₹	
	(iv)	Whether such income accumulated is credited or paid to any trust or institution registered under section 12AA or section 12AB or to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of clause (23C) of section 10	No	₹		
	(c)	(i)	Whether the auditee has any income which is income not to be excluded from the total income under twenty first proviso to clause (23C) of section 10 or clause (c) of sub-section (1) of section 13 which is chargeable to tax @ 30 % under section 115BBI and the amount of such income	No	₹	
		(ii)	Whether the auditee has any income which is not to be excluded from the total income under clause (b) of third proviso to clause (23C) of section 10 or clause (d) of sub-section (1) of section 13 which is chargeable to tax @ 30 % under section 115BBI and the amount of such income	No	₹	
	(d)	Whether the auditee has any income accumulated or set apart in excess of fifteen percent of the income where such accumulation is not allowed under any specific provision of the Act and which is chargeable to tax @ 30 % under section 115BBI and the amount of such income ?			No	₹

	(e)	Whether the auditee has made any application out of India which is not excluded from total income under clause (c) of sub-section (1) of section 11	No	₹	
	34.	Anonymous donation which is chargeable to tax @ 30 % under section 115BBC		₹ 0	
Other Income	35.	(a)	Whether the auditee has any income chargeable under section 12(2) and the amount of such income.	No	₹
		(b)	Income as per Explanation 3B to sub-section (1) of section 11 in case of violation of clause (a) or (b) or (c) or (d) of Explanation 3A to sub-section (1) of section 11 read with clause (b) of sub-section (2) of section 80G		₹ 0
		(c)	Income as per Explanation 1B to the third proviso to Clause (23C) of section 10 in case of violation of clause (a) or (b) or (c) or (d) of Explanation 1A to the third proviso to Clause (23C) of section 10 read with clause (b) of sub-section (2) of section 80G		₹ 0
		(d)	Income chargeable under sub-section (4) of section 11		₹ 0
Capital Asset	36.	Details of Capital Asset Transferred under sub-section (1A) of section 11			
		(1)	Whether a capital asset being property held under trust wholly for charitable or religious purpose is transferred and the net consideration for which it is transferred?	No	₹
		(2)	Whether deemed application is claimed as per clause (a) of sub-section (1A) of section 11 and the amount of such deemed application?	No	₹
		(3)	Whether a capital asset being property held under trust in part only for charitable or religious purpose is transferred and the net consideration for which it is transferred?	No	₹
		(4)	Whether deemed application is claimed as per clause (b) of sub-section (1A) of section 11 and the amount of such deemed application?	No	₹
Application of income out of different sources	37.	Application of Income out of the following sources during the previous year			
	S. No.	Application of income out of different sources	Electronic Modes (₹)	other than Electronic Modes (₹)	Total (₹)
	A	Income accumulated under the third proviso to clause (23C) of section 10 or under sub-section (2) of section 11 during any earlier previous year	0	0	0
	B	Income deemed to be applied in any preceding year under clause (2) of Explanation 1 to sub-section (1) of section 11 during any earlier previous year	0	0	0
	C	Income of earlier previous years up to 15% accumulated or set apart	0	0	0
	D	Corpus	0	0	0
	E	Borrowed Fund	0	0	0
	F	Any other (Please specify)			0

	(xix)	Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to sub-section (1) of section 11		₹ 0
	(xx)	Income accumulated as per the provisions of Explanation 3 to the third proviso to clause (23C) of section 10 or sub-section (2) of section 11		₹ 0
	(xxi)	Income accumulated or set apart for application to charitable or religious purposes or stated objects of trust or institution to the extent it does not exceed 15 % of the income		₹ 1,23,523
	32.	Taxable Income [30- {31(xviii) to 31(xxi)}]		₹ 0
	33.	Income taxable under section 115BBI		
Section 115BBI	(a)	Whether the auditee has any deemed income referred to in sub-section (1B) of section 11 which is chargeable to tax @ 30 % under section 115BBI and the amount of such deemed income?	No	₹
	(b)	Whether the auditee has any deemed income referred to in Explanation 4 to third proviso to clause (23C) of section 10 or sub-section (3) of section 11 which is chargeable to tax @ 30 % under section 115BBI and the amount of such deemed income?	No	₹
	(i)	Whether income accumulated is applied for the purposes other than charitable or religious purposes or ceases to be accumulated or set apart for application thereto	No	₹
	(ii)	Whether such income accumulated ceases to remain invested or deposited in any of the forms or modes specified in sub-section (5) of section 11	No	₹
	(iii)	Whether such income accumulated is not utilised for the purpose for which it is so accumulated or set apart during the period referred to in clause (a) of the Explanation 3 to third proviso to clause (23C) of section 10 or clause (a) of sub-section (2) of section 11	No	₹
	(iv)	Whether such income accumulated is credited or paid to any trust or institution registered under section 12AA or section 12AB or to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of clause (23C) of section 10	No	₹
	(c)	(i) Whether the auditee has any income which is income not to be excluded from the total income under twenty first proviso to clause (23C) of section 10 or clause (c) of sub-section (1) of section 13 which is chargeable to tax @ 30 % under section 115BBI and the amount of such income	No	₹
		(ii) Whether the auditee has any income which is not to be excluded from the total income under clause (b) of third proviso to clause (23C) of section 10 or clause (d) of sub-section (1) of section 13 which is chargeable to tax @ 30 % under section 115BBI and the amount of such income	No	₹
	(d)	Whether the auditee has any income accumulated or set apart in excess of fifteen percent of the income where such accumulation is not allowed under any specific provision of the Act and which is chargeable to tax @ 30 % under section 115BBI and the amount of such income ?	No	₹

		(vi)	Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with sub-clause (ia) of clause (a) of section 40	₹			
		(vii)	Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with sub-section 3 or 3A of section 40A	₹			
		(viii)	Any other disallowance	₹			
		(ix)	Total expenditure to be disallowed (i)+(ii)+(iii)+(iv)+(v)+(vi)+(vii)+(viii))	₹ 0			
	(d)		Income chargeable to tax under twenty-second proviso to clause (23C) of section 10 or sub-section (10) of section 13 { a - b+c (ix)}	₹ 0			
Expenditure Incurred for Religious Purposes	40.	In case auditee is approved under second proviso to sub-section (5) of section 80G, please provide the following details					
	(a)	Whether any amount of expenditure incurred during the previous year which is of a religious nature and the amount of such expenditure		No ₹ 0			
	(b)	Total income of auditee during the previous year		₹ 0			
	(c)	Percentage of expenditure which is of religious nature to the total income [Amount in (a)/(b)]		0 %			
Person referred to in 13(3)	41.	Details of specified person* as referred to in sub-section (3) of section 13					
		Code of Person referred to in sub-section (3) of section 13	Name of such person	PAN of such person	Aadhar Number of such person, if allotted	Address of such person	If code 2 selected in column (1) specify the amount of contribution made to the auditee
		(1)	(2)	(3)	(4)	(5)	(6)
		Any trustee of the trust or manager (by whatever name called) of the institution	Sylvester D Souza	AFTPD1841G		ANANDA RAO COMPOUND, OPP. SAIRAM GARAGE LANE, MANGALORE, Mangalore, Kodiyalball S.O, DAKSHINA KANNADA, Karnataka, INDIA, 575003	
		Any trustee of the trust or manager (by whatever name called) of the institution	IRENE VEIGAS	ACRPV9650L		NITHYADAR - PANDIKATTA, KURNAD POST, MUDIPU, BANTWAL TALUK, Kariyangala, Kurnad S.O, Dakshina Kannada, Karnataka, INDIA, 574153	
	42.	Details of transactions referred to in section 13 (2)					
	(a)	Whether any part of the income or property of the auditee is, or continues to be, lent to any specified person for any period during the previous year without either adequate security or adequate interest or both			No		
	(b)	Whether any land, building or other property of the auditee is, or continues to be, made available for the use of any specified person, for any period during the previous year without charging adequate rent or other			No		

13(10) and 22nd proviso to section 10(23C)	38.	Details of application resulting in payment or credit in excess of Rs 50 lakh during previous year to a single person out of 37									
		S. No.	Name of person	PAN	Amount of application	Mode of Application			TDS		
						Electronic Modes	Other than Electronic modes	Total	Whether any TDS has been deducted	Section under which TDS has been deducted	Amount of TDS
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		No Records Available									
	39.	(i)	Whether provisions of twenty second proviso to Clause (23C) of section 10 or sub-section (10) of section 13 are applicable?								No
		(ii)	If yes in (i) specify the reason why the provisions of twenty second proviso to Clause (23C) of section 10 or sub-section (10) of section 13 are applicable?								
		(a)	Provision of proviso to clause (15) of section 2 is applicable								No
		(b)	Condition specified in clause (a) of tenth proviso to clause (23C) of section 10 or sub-clause (i) of clause (b) of sub-section (1) of section 12A have been violated								No
		(c)	condition specified in clause (b) of tenth proviso to clause (23C) of section 10 or sub-clause (ii) of clause (b) of sub-section (1) of section 12A have been violated								No
	(d)	condition specified in twentieth proviso to clause (23C) of section 10 or sub-clause (ii) of clause (ba) of sub-section (1) of section 12A have been violated								No	
	(iii)	If yes in (i), please provide computation of Income chargeable under twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13									
	(a)	Income for the previous year								₹	
	(b)	Total Expenditure incurred in India, for the objects of the auditee,								₹	
	(c)	Expenditure to be disallowed									
	(i)	Expenditure from the corpus standing to the credit of the trust or institution as on the end of the financial year immediately preceding the previous year relevant to the assessment year for which income is being computed								₹	
	(ii)	Expenditure from any loan or borrowing								₹	
	(iii)	Depreciation in respect of an asset, acquisition of which has been claimed as application of income, in the same or any other previous year; and								₹	
	(iv)	Expenditure in the form of contribution or donation to any person.								₹	
	(v)	Capital expenditure								₹	

Specified Violation		compensation;	
	(c)	Whether any amount is paid by way of salary, allowance or otherwise during the previous year to any specified person out of the resources of the trust or institution for services rendered by that person to such auditee and the amount so paid is in excess of what may be reasonably paid for such services;	Yes
	(d)	Whether the services of the auditee are made available to any specified person during the previous year without adequate remuneration or other compensation	No
	(e)	Whether any share, security or other property is purchased by or on behalf of the auditee from any specified person during the previous year for consideration which is more than adequate	No
	(f)	Whether any share, security or other property is sold by or on behalf of the auditee to any specified person during the previous year for consideration which is less than adequate;	No
	(g)	Whether any income or property of the auditee is diverted during the previous year in favour of any specified person	No
	(h)	Whether any funds of the auditee are, or continue to remain, invested for any period during the previous year, in any concern in which any specified person has a substantial interest.	No
	43.	Whether the auditee has incurred any specified violation as referred to in Explanation 2 to the fifteenth proviso to Clause (23C) of section 10 or Explanation to sub-section (4) of section 12AB and the amount of such violation	No ₹
	(a)	Income of the auditee has been applied, other than for the objects of the trust or institution.	No ₹
	(b)	Whether the auditee has income from profits and gains of business which is not incidental to the attainment of its objectives or separate books of account are not maintained by auditee in respect of the business which is incidental to the attainment of its objectives.	No ₹
	(c)	Whether the auditee, referred to in clause (a) of sub-section (1) of section 13, has applied any part of its income from the property held under a trust for private religious purposes, which does not enure for the benefit of the public.	No ₹
	(d)	Whether the auditee, referred to in clause (b) of sub-section (1) of section 13, has applied any part of its income for the benefit of any particular religious community or caste	No ₹
	(e)	Whether any activity being carried out by the auditee is not genuine or is not being carried out in accordance with all or any of the conditions subject to which it was registered.	No ₹
	(f)	Whether the auditee has not complied with the requirement of any other law, for the time being in force, and the order, direction or decree, by whatever name called, holding that such non-compliance has occurred, has either not been disputed or has attained finality.	No
	44.	Whether there is any claim of depreciation or otherwise has been made in terms of Explanation 1 to Clause (23C) of section 10 or sub-section (6) of section 11 in respect of any asset, acquisition of which has been claimed as an application of income and the amount of such depreciation?	No ₹

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45.	In view of provisions of nineteenth proviso to clause (23C) of section 10 or sub-section (7) of section 11, please specify whether the trust or institution has claimed deduction under section 10 [other than clause (1), clause (23C) and clause (46) thereof] during the previous year and the amount of such claim?	No	₹
46.	Whether the auditee has taken or accepted any loan or deposit or any specified sum, exceeding the limit specified in section 269SS during the previous year?	No	₹
47.	Whether the auditee has received an amount exceeding the limit specified in section 269ST, from a person in a day; or in respect of a single transaction; or in respect of transactions relating to one event or occasion from a person during the previous year?	No	₹
48.	Whether the auditee has repaid any amount being loan or deposit or any specified advance exceeding the limit specified in section 269T, during the previous year?	No	₹
49.	Whether the auditee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB?	Yes	
	(A) Whether the auditee is liable to pay interest under section 201(1A) or section 206C(7) ?	No	

Schedule Corpus : Details of Corpus													
Type of Corpus Donation	Opening Balance at the beginning of the previous year (Corpus not applied till the beginning of the previous year)	Received/Treated as corpus during the previous year	Applied during the previous year	Amount invested or deposited back in to corpus (which was earlier applied and not claimed as such application fulfilled the conditions)	Total amount invested or deposited back in to corpus	Financial year in which (4) was applied earlier	Closing Balance [(1)+(2)-(5)-(6)]	Invested in modes specified in section 11(5)	Amount taxed in previous assessment year	Invested in modes other than specified in section 11(5) as on last day of the previous year	If corpus donation is of type (i) then whether it fulfills the following conditions		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	Amount applied out of corpus for the purpose other than for which the voluntary contribution was made	Contribution or donation to any person	Invested or deposited in the forms and modes other than those specified under sub-section (5) of section 11.
No Records Available													

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Schedule FC: Details of Foreign Contribution		
Nature of foreign contribution received during the previous year	Amount of foreign contribution received during the previous years (In Rs.)	Details of the total application from such contribution during the previous year (Amount in Rs.)
Non-Corpus	47,49,832	47,49,832
Total	47,49,832	47,49,832

Schedule Int App: Details of income applied outside India

S. No.	Name of the person to whom remittance is made	Taxpayer Identification Number if available	Amount of remittance out of India which is reported in Form No. 15CA	Amount of remittance outside India other than (4)	Charitable or religious purpose for which application is made	Country/Region of application	Whether applied for promoting international welfare in which India is interested and is and not to be included in total income of the auditee?	If approval for application outside India has been taken		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Approval number	General/Speci al	Date of Approval
								(9)	(10)	(11)
No Records Available										

Schedule LB: Details of Loan and Borrowing

Opening Balance as on 1st April of the previous year	Loan & Borrowings taken for applications towards objectives during the previous year	Applied for the objects of the trust or institution during the previous year	Amount of repayment of loan or borrowing during the previous year (which was earlier applied and not claimed as application if such application fulfilled the conditions as required)	Financial year in which (4) was applied earlier	Total repayment of loan or borrowing during the previous year	Closing Balance as on 31st March (1+2-6=7)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
No Records Available						

Schedule DI: Details of deemed application under Explanation 1 sub-section (1) of section 11 and deemed income under sub-section (1B) of section 11									
Year in which income is deemed to be applied (F.Y.)	Date of furnishing Form 9A	Amount deemed to be applied during the previous year referred to in column 1	Reason of deeming application	Out of the deemed application claimed earlier, amount required to be applied	Amount taxed in any earlier assessment year(s) out of the amount referred to in column (5) (Fill schedule DA)	Out of deemed application claimed, amount required to be applied during the financial year pertaining to current assessment year	Amount of deemed application claimed in earlier years, applied during the financial year relating to current AY	Amount which could not be applied and deemed to be income u/s 11(1B) during the previous year	Balance Amount of deemed application
(1)	(2)	(3)	(4)	(5)	(6)	(7) = (5)-(6)	(8)	(9) = (7)-(8)	(10) = (5)-(7)
No Records Available									

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Schedule DA: Details of accumulated income taxed in earlier assessment years as per sub-section (1B) of section 11

Year of accumulation(F.Y.)	Assessment year in which the amount referred to in column (6) of schedule DI was taxed				
	2024-25	2023-24	2022-23	2021-22	2020-21
Total	0	0	0	0	0

No Records Available

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Schedule ACA: Details of accumulated income taxed in earlier assessment years as per sub-section (3) of section 11

Year of accumulation(F.Y.)	Assessment year in which this amount was taxed				
	2024-25	2023-24	2022-23	2021-22	2020-21
Total	0	0	0	0	0
No Records Available					

Schedule SP-b: Details of land, building or other property of the auditee which is, or continues to be, made available during the previous year for use of the specified person, during the previous year :

S. No.	Name of specified person	PAN of specified person	Details of asset		Duration for which asset is, or continues to be, made available for the use of specified person during the previous year,		Details of rent for the previous year			Details of other compensation for the previous year		
			Nature of asset	Address	From	To	Amount of rent	Adequate rent	Nature	Amount of compensation	Adequate compensation	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
No Records Available												

Schedule SP-a: Whether any part of income or property of the auditee is lent, or continues to be lent, to the specified person during the previous year?									
S. No.	Name of specified person	PAN of specified person	Details		Details of Security			Details of Interest	
			Nature of Income or Property which is lent	Amount for which income or property is, or continues to be, lent to specified person for any period during the previous year	Nature of security	Value of security	Value of Adequate Security	Actual Rate of interest that is charged	Adequate Rate of Interest
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
No Records Available									

Schedule SP-c: Details of salary, allowance or otherwise which is paid to the specified person out of the resources of the auditee for services rendered by him during the previous year

S. No.	Name of specified person	PAN of specified person	Nature of Services rendered by specified person	Details of Payment for the previous year		
				Nature of payment	Amount of payment	Reasonable Amount for Services
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	Sylvester D Souza	AFTPD1841G	DIRECTOR	Salary	1,73,221	3,48,221
2.	IRENE VEIGAS	ACRPV9650L	PROJECT DIRECTOR	Salary	3,27,250	1,52,250

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Schedule SP-d: Details of the services of the auditee are made available to the specified person during the previous year?

S. No.	Name of specified person	PAN of specified person	Details of Services		Details of Remuneration for the previous year		Details of Compensation for the previous year		
			Nature of services made available	Value of services made available (In Rs)	Actual amount of remuneration for the service	Adequate Remuneration for the service	Nature of compensation for the service	Actual amount of compensation for the service	Adequate Compensation
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
No Records Available									



Schedule SP- e 1 : Details of any share, security is purchased by or on behalf of the auditee from the specified person during the previous year?

S. No.	Details of property purchased during the specified period during the previous year?													
	Name of specified person	PAN of specified person	Nature of property purchased	Details of Shares or Security				Details of Other Property being Movable						
				Name of the Company/ Concern of which the shares are purchased	Number of shares purchased during the previous year	Price of each share/security	Total consideration paid share or security	Adequate consideration for share or security	Nature of property	Number of property purchased	Price of property	Total consideration paid for property during the previous year	Adequate Consideration	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
No Records Available														

Acknowledgement Number:265344600251025

Schedule SP- e 2 : Details in case of Other Property being Immovable:

S. No.	Name of specified person	PAN of specified person	Type of asset	Address of Property	Area (In Sq ft)	Stamp Duty Value	Details of Consideration	
							Amount of consideration paid for asset	Adequate Consideration for asset
No Records Available								

Acknowledgement Number: 265344600251025

Schedule SP-f2 : Details in case of other property being immovable

S. No.	Name of specified person	PAN of specified person	Type of asset	Address of property	Area (in Sq ft)	Stamp Duty Value	Details of Consideration	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	Amount of consideration for asset	Adequate consideration for asset
							(8)	(9)
No Records Available								

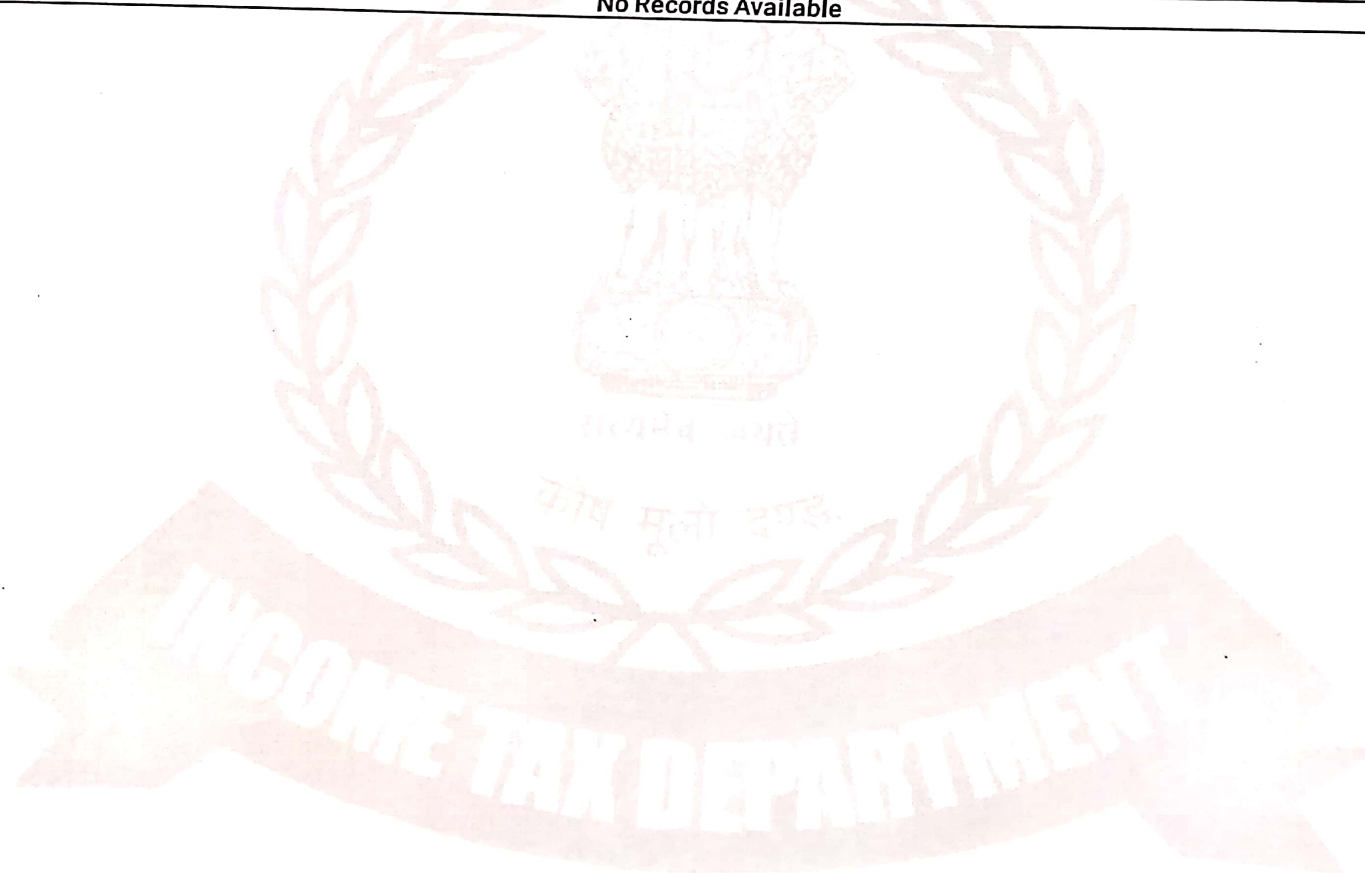
Acknowledgement Number:265344600251025

Schedule SP- f 1: Details of any share, security sold by or on behalf of the trust or institution to a specified person during the previous year?													
S. No.	Name of specified person	PAN of specified person	Nature of property sold	Details of Shares or Security					Details of Other Property being Movable				
				Name of the Company or Concern of which the shares are sold	Number of shares sold during the previous year	Price of each share or security	Total consideration share or security	Adequate consideration for share or security	Nature of movable property	Number of movable properties sold	Price of Movable property	Total consideration for property during the previous year	Adequate Consideration
No Records Available													



Acknowledgement Number:265344600251025

Schedule SP-f2 : Details in case of other property being immovable								
S. No.	Name of specified person	PAN of specified person	Type of asset	Address of property	Area (in Sq ft)	Stamp Duty Value	Details of Consideration	
							Amount of consideration for asset	Adequate consideration for asset
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
No Records Available								



Acknowledgement Number:265344600251025

Schedule SP- f 1: Details of any share, security sold by or on behalf of the trust or institution to a specified person during the previous year?

S. No.	Name of specified person	PAN of specified person	Nature of property sold	Details of Shares or Security					Details of Other Property being Movable				
				Name of the Company or Concern of which the shares are sold	Number of shares sold during the previous year	Price of each share or security	Total consideration share or security	Adequate consideration for share or security	Nature of movable property	Number of movable properties sold	Price of Movable property	Total consideration for property during the previous year	Adequate Consideration
No Records Available													



Schedule h : Details of any funds that are, or continue to remain invested in any concern during the previous year in which the specified person has a substantial interest

S. No.	Nature of concern in which funds are continue to remain invested	Name of concern	Details of the Concern in which funds are, or continue to remain, invested							Details of substantial interest			
			Address of concern	Amount that is or continues to remain invested in concern during the year (In Rs.)	Duration of investment during the previous year		Nature of investment	Income from investment during the year	Name of person having substantial interest in concern	PAN of specified person	Nature of substantial interest	Nature of concern in which funds are continue to remain invested	
					From	To							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
No Records Available													

Acknowledgement Number:265344600251025

Schedule SP-g : Details of any income or property which is diverted during the previous year in favour of any specified person

S. No.	Name of specified person in whose favor income or property diverted	PAN of specified person	Details of Income or property that is diverted	
			Nature of Income or property that is diverted	Value of income or property that is diverted (In Rs)
(1)	(2)	(3)	(4)	(5)
No Records Available				



Schedule h : Details of any funds that are, or continue to remain invested in any concern during the previous year in which the specified person has a substantial interest

S. No.	Nature of concern in which funds are continue to remain invested	Name of concern	Details of the Concern in which funds are, or continue to remain, invested						Details of substantial interest			
			Address of concern	Amount that is or continues to remain invested in concern during the year (In Rs.)	Duration of investment during the previous year		Nature of investment	Income from investment during the year	Name of specified person having substantial interest in concern	PAN of specified person	Nature of substantial interest	Nature of concern in which funds are continue to remain invested
					From	To						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
No Records Available												

Acknowledgement Number: 265344600251023

Schedule TDS disallowable : Details of amounts inadmissible amount disallowable under thirteenth proviso to clause (23C) of section 10 or sub section (1) of section 11 read with sub-clause (ia) of clause (a) of section 40:

(a) Details of payment on which tax is not deducted

Date of Payment	Amount of payment	Nature of payment	Name of Payee	PAN or Aadhar of payee, if available	Address of Payee
(1)	(2)	(3)	(4)	(5)	(6)
No Records Available					

(b) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139

Date of Payment	Amount of payment	Nature of payment	Name of Payee	PAN or Aadhar of payee, if available	Address of Payee	Amount of tax deducted	Amount out of (7) deposited, if any
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
No Records Available							

Acknowledgement Number:265344600251025

Schedule 40A(3): Details of amount is disallowable under thirteenth proviso to section 10(23C) or Explanation 3 sub-section(1) of section 11 read with sub-section (3) of section 40A

S. No.	Date of Payment	Amount of payment	Nature of payment	Details of Payee		
				Name	PAN or Aadhar of payee, if available	Address
No Records Available						



Schedule TDS disallowable : Details of amounts inadmissible amount disallowable under thirteenth proviso to clause (23C) of section 10 or sub section (1) of section 11 read with sub-clause (ia) of clause (a) of section 40:

(a) Details of payment on which tax is not deducted					
Date of Payment	Amount of payment	Nature of payment	Name of Payee	PAN or Aadhar of payee, if available	Address of Payee
(1)	(2)	(3)	(4)	(5)	(6)
No Records Available					

(b) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub- section (1) of section 139							
Date of Payment	Amount of payment	Nature of payment	Name of Payee	PAN or Aadhar of payee, if available	Address of Payee	Amount of tax deducted	Amount out of (7) deposited, if any
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
No Records Available							

Acknowledgement Number: 265344600251023

Schedule 40A(3A): Details of Amount disallowable under thirteenth proviso to section 10(23C)/sub-section (1) of section 11 read with sub-section (3A) of section 40A

S. No.	Date of Payment	Amount	Nature	Details of Payee		
				Name	PAN or Aadhar of payee, if available	Address
(1)	(2)	(3)	(4)	(5)	(6)	(8)
No Records Available						

Acknowledgement Number:265344600251025

Schedule TDS/TCS								
Tax Deduction and Collection Account Number (TAN)	Section/ Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected but not deposited to the credit of the Central Government out of (6) and (8)
(1)	(2)&(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
BLRD07331C	194J - Fees for professional or technical services	50,000	5,000	5,000	5,000	0		0



Acknowledgement Number:265344600251025

Schedule Interest on TDS/TCS			
Tax Deduction and Collection Account Number (TAN)	Amount of interest under section 201(1A) or 206C(7) is payable	Amount paid out of column (2)	Date of payment
(1)	(2)	(3)	(4)
No Records Available			

Acknowledgement Number:265344600251025

Schedule Statement of TDS/TCS				
Tax Deduction and Collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported
(1)	(2)	(3)	(4)	(5)
BLRD07331C	26Q	31-Jul-2024	01-Aug-2024	Yes



Schedule 269SS: Details of loan or deposit or any specified sum taken, exceeding the limit specified in section 269SS during the previous year

S. No.	Name of the lender or depositor	PAN or Aadhar the payee, if available	Address	Loan or Deposit or Any Specified Sum	Amount of loan or deposit taken or accepted	Whether the loan or deposit was squared up during the previous year?	Maximum amount outstanding in the account at any time during the previous year	By Cheque or Bank Draft or use of electronic clearing system through a bank account or any other mode	Whether Account Payee if by Cheque or Bank Draft?

No Records Available

Acknowledgement Number: 265344600251025

Schedule 269ST: Details of amount received exceeding the limit specified in section 269ST, from a person in a day, or in respect of a single transaction; or in respect of transactions relating to one event or occasion from a person during the previous year?

Schedule 269ST: Details of amount received exceeding the limit specified in section 269ST, from a person in a day; or in respect of a single transaction; or in respect of transactions relating to one event or occasion from a person during the previous year?				
S. No.	Details of Payer and amount of payment			Amount
	Name	PAN, if available	Address	
No Records Available				

Schedule 269SS: Details of loan or deposit or any specified sum taken, exceeding the limit specified in section 269SS during the previous year

S. No.	Name of the lender or depositor	PAN or Aadhar the payee, if available	Address	Loan or Deposit or Any Specified Sum	Amount of loan or deposit taken or accepted	Whether the loan or deposit was squared up during the previous year?	Maximum amount outstanding in the account at any time during the previous year	By Cheque or Bank Draft or use of electronic clearing system through a bank account or any other mode	Whether Account Payee if by Cheque or Bank Draft?

No Records Available

Schedule other law violation						
S. No.	Name of law under which non-compliance has occurred	Nature of non-compliance	Date of order, direction or decree, holding that such non-compliance has occurred	Whether the order, direction or decree, has been disputed before any court or appellate forum	If yes, whether dispute has attained finality	Has the dispute been finalised in favour of the auditee
(1)	(2)	(3)	(4)	(5)	(6)	(7)
No Records Available						

This form has been digitally signed by ALAPE KRISHNAMOORTHY having PAN ADKPK5820F from IP Address 103.182.124.156 on 25/10/2025 05:41:02 PM Dsc SI.No and issuer 161816411565CN=Capricorn Sub CA for Individual DSC 2022,C=IN,O=Capricorn Identity Services Pvt Ltd,OU=Certifying Authority



Acknowledgement Number: 265344600251025

Schedule 269T: Details of repayment of any amount being loan or deposit or any specified advance exceeding the limit specified in section 269T, during the previous year?

S. No.	Details of Payee			Details of Transaction					Mode of Repayment		
	Name	PAN of the payee, if available	Address	Loan or Deposit or Any Specified Advance	Amount	Please specify mode of receipt by Cheque or Bank Draft or use of electronic clearing system through a bank account or any other	Whether Account Payee, if by Cheque or Bank Draft?	Whether Squared up?	Maximum Amount outstanding	By Cheque or Bank Draft or use of electronic clearing system through a bank account or any other mode	Whether Account Payee if by Cheque or Bank Draft?
No Records Available											

D.NO. 6-161, V.V. COMPOUND, SALMARA, KAIKAMBA, MULOOR VILLAGE
KINNIKAMBLA POST, MANGALORE - 574 151.

STATUS : REGD. TRUST

			RS.	PS.
<u>I. INCOME FROM OTHER SOURCES:</u>				
Gross Income as per Income & Expenditure A/c.			48,60,224.00	
<u>Less:</u> Amount Expended during the year:				
Revenue Expenditure	46,71,571.42			
Less: Penalty on TDS	200.00	46,71,371.42		
Capital Expenditure - Laptop purchased		65,330.00	47,36,701.42	
			1,23,522.58	
<u>Less:</u> Exemption u/s 11 (1) (a)				
15% of 48,60,224.00	1,23,522.58			
	whichever is lower		1,23,522.58	
		TOTAL INCOME	or	-
				-
Tax Thereon	NIL			
<u>Less:</u> TDS (As per form 26AS)				
Canara Bank	7,129.00			
	7,129.00			
		REFUNDABLE	or	
	7,130.00			

DEVELOPMENT INITIATIVES FOR SUSTAINABLE HUMAN ADVANCEMENT (DISHA)

Ashiyana Apartment, Flat No.406, 4th Floor, Badagullipady Village, Kinnikambla Post, Mangalore D.K-574151.

Consolidated Balance Sheet as at 31.03.2025.

		(Amount in Rs.)		
	Particulars	Noto	31 March 2025	31 March 2024
I	Sources of Funds			
1	NPO Funds			
(a)	Unrestricted Funds	3	34,86,988.39	33,99,992.82
			34,86,988.39	33,99,992.82
	Total		34,86,988.39	33,99,992.82
II	Application of Funds			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets	4		
(i)	Property, Plant and Equipment		5,39,820.00	5,74,631.00
(b)	Non-current investments	5	10,16,877.60	10,93,121.98
(c)	Other non-current assets	6	70,000.00	70,000.00
			16,26,697.60	17,37,752.98
2	Current assets			
(d)	Cash and bank balances	7	18,53,161.79	16,46,146.84
(e)	Other current assets	8	7,129.00	16,093.00
			18,60,290.79	16,62,239.84
	Total		34,86,988.39	33,99,992.82
	Brief about the Entity	1		
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements.			

As per My Report of Even Date in Form 10B

For Development Initiatives For Sustainable Human Advancement (Disha)

A. Krishnamoorthy, B.com., F.C.A.
Chartered Accountant M.No.14247
UDIN:25014247BMLWFU8227.

Mangaluru
24.09.2025



Mrs.Irene Velgas
Managing Trustee

Mangaluru
24.09.2025

Mr.Mohammed Guthiga
Secretary

Mangaluru
24.09.2025

Mr.Sylvester D'souza
Treasurer

Mangaluru
24.09.2025



DEVELOPMENT INITIATIVES FOR SUSTAINABLE HUMAN ADVANCEMENT (DISHA)

Ashlyana Apartment, Flat No.406, 4th Floor, Badagullipady Village, Klnnikambla Post, Mangalore D.K-574151.

Consolidated Income and Expenditure for the year ended 31.03.2025

(Amount in Rs.)								
	Particulars	Note	31 March 2025			31 March 2024		
			Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
I	Income							
(a)	Donations and Grants	9	47,61,173.00		47,61,173.00	45,24,449.01		45,24,449.01
II	Other Income	10	99,051.00		99,051.00	93,967.00		93,967.00
III	Total Income (I+II)		48,60,224.00	-	48,60,224.00	46,18,416.01	-	46,18,416.01
IV	Expenses:							
(a)	Employee benefits expense	11	32,84,794.00		32,84,794.00	29,26,931.00		29,26,931.00
(b)	Depreciation and amortization expense	12	1,00,141.00		1,00,141.00	1,04,748.00	-	1,04,748.00
(c)	Other expenses	13	13,86,777.42		13,86,777.42	12,13,296.46		12,13,296.46
	Total expenses		47,71,712.42	-	47,71,712.42	42,44,975.46	-	42,44,975.46
V	Excess of Income over Expenditure for the year (III- IV)		88,511.58		88,511.58	3,73,440.55	-	3,73,440.55
	Appropriations Transfer to funds, e.g., Building fund							
	Transfer from funds							
	Balance transferred to General Fund		88,511.58		88,511.58	3,73,440.55		3,73,440.55
	The accompanying notes are an integral part of the financial statements.							

As per My Report of Even Date in Form 10B

For Development Initiatives For Sustainable Human Advancement (Disha)

A. Krishnamoorthy, B.com., F.C.A.
Chartered Accountant M.No.14247
UDIN:25014247BMLWUFU8227.

Mangaluru
24.09.2025



Mrs. Irene Veigas
Managing Trustee

Mangaluru
24.09.2025

Mr. Mohammed Guthigar
Secretary

Mangaluru
24.09.2025

Mr. Sylvester D'souza
Treasurer

Mangaluru
24.09.2025

DEVELOPMENT INITIATIVES FOR SUSTAINABLE HUMAN ADVANCEMENT
D.NO. 6-161, V.V. COMPOUND, SALMARA, KAIKAMBA, MULLOOR VILLAGE
KINNIKAMBLA POST, MANGALORE - 574 151.

CONSOLIDATED RECEIPTS & PAYMENTS FOR THE PERIOD FROM 01-04-2024 TO 31-03-2025

RECEIPTS		Amt in Rs.	PAYMENTS		Amt in Rs.
To	<u>BALANCE B/d:</u>		By	<u>INDIAN SOURCES ACCOUNT:</u>	
	Cash in Hand	30,478.30		By Office Maintenance	11,950.00
	Cash at Bank:			By Bank charges	18.00
	Union Bank of India A/C No. 520101228841999	15,25,929.19		By Staff welfare	41,000.00
	State Bank of India, Delhi, FCRA No.40091684847	1,780.30		By Profession Tax Paid	6,400.00
	Canara Bank A/c No. 01512200034166	87,959.05		By Pond Renovation Progrmmae Amtady	98,900.00
				By Vehicle Maintenance	3,836.00
	<u>INDIAN SOURCES ACCOUNT:</u>			By Staff Training	4,926.00
To	Contribution & Donations	29,000.00		By Penalty on TDS	200.00
To	Bank Interest Received on SB	2,886.00		By Medical Camp Meeting	255.00
To	Bank Interest Received on FD	3,316.00		By Travel Allowance	4,850.00
To	Profession Tax Collected	6,400.00		By Field visit Food expenses	196.00
To	FD Matured	1,35,552.37		By Staff Meeting expenses	211.00
To	I T Refund	16,093.00			
To	Interest on I.T Refund	837.00		<u>FOREIGN CONTRIBUTION ACCOUNT:</u>	
		1,94,084.37		<u>PROJECT NO: I-574-07/18</u>	
	<u>FOREIGN CONTRIBUTION ACCOUNT:</u>		By	<u>Operating Costs:</u>	
To	<u>Grant from Andheri Hilfe Bonn</u>			Training for Target Group	27,780.00
	Project No: I-574-07/18	20,70,229.00		Staff Training	13,614.00
	Project No: I-574-08/25	26,55,544.00		Travel Allowance for Staff	3,01,113.00
To	Bank Interest Received	24,059.00		Vehicle Maintenance	1,84,697.00
		47,49,832.00		Office Rent, Electricity, Communication, Stationery, computer repair etc.	3,40,341.00
				Auditing	59,000.00
			By	<u>Personnel Costs:</u>	
				Director	3,48,221.00
				Project Coordinator	2,93,732.00
				Field Coordinator	8,41,738.00
				Field Organizer	6,34,494.00
				Office Secretary	2,06,249.00
				Driver	2,21,385.00
				<u>PROJECT NO: I-574-08/25</u>	
			By	<u>Programme Costs:</u>	
				Contact Meeting expenses	17,720.00
				Publicity expenses	11,820.00
				Staff Monitoring Meeting expenses	886.00
				Travel Allowance for Staff	42,180.00
				Programme Director	1,52,250.00
				Programme Coordinator	1,10,775.00
				Field Coordinators	4,09,500.00
				Field Support Assistant	66,450.00
			By	<u>Administrative Costs:</u>	
				Office Manager cum Accountant	77,550.00
				Vehicle Maintenance	85,802.00
				Hospitality	294.00
				Laptop purchased	65,330.00
				Office Rent, Electricity, Communication, Stationery, Bank charges, computer repair etc.	51,238.42

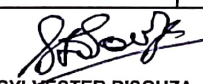


		By <u>BALANCE C/fd:</u>	
		CASH IN HAND	20,099.30
		<u>CASH AT BANK:</u>	
		Union Bank of India A/c No. 520101228841999	17,05,984.99
		State Bank of India, Delhi, FCRA	
		SB A/c.No.40091684847	1,188.08
		Canara Bank A/c No. 01512200034166	1,25,889.42
			18,53,161.79
	TOTAL	65,90,063.21	TOTAL
			65,90,063.21

PLACE : MANGALORE
DATE: 24.09.2025


MRS. IRENE VEIGAS
MANAGING TRUSTEE


MR. MOHAMMED GUTHIGAR
SECRETARY


MR. SYLVESTER D'SOUZA
TREASURER

AS PER MY REPORT OF EVEN DATE (FORM 10B)

PLACE:MANGALORE
DATE: 24.09.2025

A. KRISHNAMOORTHY, B.COM., FCA
CHARTERED ACCOUNTANT M NO.14247
UDIN:25014247BMLWU8227.





DEVELOPMENT INITIATIVES FOR SUSTAINABLE HUMAN ADVANCEMENT (DISHA)
Ashiyana Apartment, Flat No.406, 4th Floor, Badagulpady Village, Kinnikambla Post, Mangalore D.K-574151.

Summary of significant accounting policies and other explanatory information.

Note 1

Background

DEVELOPMENT INITIATIVES FOR SUSTAINABLE HUMAN ADVANCEMENT (DISHA) is Trust registered under Indian Trust Act 1882, engaged in Educational and social development activities, sustainable agricultural activities. It is a Non Profit Organisation.

Note 2

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Basis of preparation

The financial statements of DEVELOPMENT INITIATIVES FOR SUSTAINABLE HUMAN ADVANCEMENT (DISHA) have been prepared in accordance with the generally accepted accounting principles in India ("Indian GAAP"). The Trust has prepared these financial statements to comply in all material respects with the Accounting Standards notified by Institution of Chartered Accountant of India (ICAI) applicable to Non Corporate Entities.

The financial statements comprising of Balance sheet, statement of Income and expenditure and related notes to accounts and have been prepared on an Mercantile basis and under the historical cost convention. The accounting policies adopted in the preparation of financial statements are consistent with those of previous period.

All assets and liabilities have been classified as current or non-current as per the Trust's normal operating cycle.

b) Income recognition

Income arises in the course of ordinary activities of an organisation in the form of Donations and other nature described in Note 9 in notes to accounts following Mercantile system of accounting.

Interest: Interest income is recognised on a time proportion basis taking into account the amount outstanding and the rate applicable.

c) Property, plant and equipment and Intangible assets

Property, plant and equipment are stated at their original cost of acquisition less accumulated depreciation and impairment losses, if any. The cost comprises purchase price and any directly attributable cost of bringing the asset to its working condition for its intended use, net of refundable taxes. Any trade discounts and rebates are deducted in arriving at the purchase price. All other expenses on existing property, plant and equipment, including day-to-day repair and maintenance expenditure and cost of replacing parts, are charged to the Statement of Profit and Loss for the period during which such expenses are incurred.

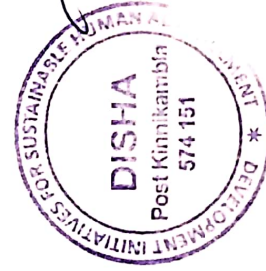
Gains or losses arising from derecognition of fixed assets are measured as the difference between the net disposal proceeds and the carrying amount of assets and are recognised in the Statement of Profit and Loss when the asset is derecognised.

d) Depreciation

Depreciation on tangible Property, Plant and Equipment is provided on the Written Down Value (WDV) method over their useful life from the date they are available for use based on Income Tax Act, 1961.

e) Cash and cash equivalents

Cash and cash equivalents comprises cash at bank and in hand and short-term investments with an remaining maturity of three months or less.



DEVELOPMENT INITIATIVES FOR SUSTAINABLE HUMAN ADVANCEMENT (DISHA)
Ashiyana Apartment, Flat No.406, 4th Floor, Badagulipady Village, Kinnikambla Post, Mangalore D.K-574151.

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

3.NPO 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	As at 31st March 2025 (Closing Balance)
(a)	Unrestricted Funds				
	<u>General Fund</u>				
1	Corpus Fund	500.00	-	-	500.00
2	Capital Fund	33,99,492.82	48,60,224.00	47,73,228.43	34,86,488.39
	TOTAL	33,99,992.82	48,60,224.00	47,73,228.43	34,86,988.39
Sr. No.	Particulars	As at 1st April 2023 (Opening Balance)	Funds transferred/received during the year	Funds Utilised during the year	As at 31st March 2024 (Closing Balance)
(a)	Unrestricted Funds				
	<u>General Fund</u>				
1	Corpus Fund	500.00	-	-	500.00
2	Capital Fund	30,26,052.27	46,18,416.01	42,44,975.46	33,99,492.82
	TOTAL	30,26,552.27	46,18,416.01	42,44,975.46	33,99,992.82



DEVELOPMENT INITIATIVES FOR SUSTAINABLE HUMAN ADVANCEMENT (DISHA)

Ashiyana Apartment, Flat No.406, 4th Floor, Badagulipady Village, Kinnikambla Post, Mangalore D.K-574151.

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

4 Property, Plant and Equipment and Intangible Assets

(Amount in Rs.)

Particulars /Assets					
	Furniture & Fixtures	Plant and Equipment	Office Equipment	Computer & Accessories	Total
Gross Block					
At 1 April 2024	59,354.00	5,49,657.00	46,700.00	23,668.00	6,79,379.00
Additions	-	-	-	65,330.00	65,330.00
Deductions/Adjustments					
At 1 April 2023 *	59,354.00	5,49,657.00	46,700.00	23,668.00	6,79,379.00
Additions	-	-	-	-	-
Deductions/Adjustments					
At 31 March 2025	59,354.00	5,49,657.00	46,700.00	88,998.00	7,44,709.00
At 31 March 2024	59,354.00	5,49,657.00	46,700.00	23,668.00	6,79,379.00
Depreciation/Adjustments					
At 1 April 2024	5,935.00	82,340.00	7,005.00	9,468.00	1,04,748.00
Additions	5,342.00	70,098.00	5,955.00	18,746.00	1,00,141.00
Deductions/Adjustments					
At 1 April 2023 *	-	-	-	-	-
Additions	5,935.00	82,340.00	7,005.00	9,468.00	1,04,748.00
Deductions/Adjustments					
At 31 March 2025	11,277.00	1,52,438.00	12,960.00	28,214.00	2,04,889.00
At 31 March 2024	5,935.00	82,340.00	7,005.00	9,468.00	1,04,748.00
Net Block					
At 31 March 2025	48,077.00	3,97,219.00	33,740.00	60,784.00	5,39,820.00
At 31 March 2024	53,419.00	4,67,317.00	39,695.00	14,200.00	5,74,631.00

* WDV as on 01st April 2023 taken as Gross block.As a result, opening Accumulated depreciation is 'Nil'.



DEVELOPMENT INITIATIVES FOR SUSTAINABLE HUMAN ADVANCEMENT (DISHA)

Ashiyana Apartment, Flat No.406, 4th Floor, Badagulipady Village, Kinnikambla Post, Mangalore D.K-574151.

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

(Amount in Rs.)

5	Investments - Non Current and Current <u>Other Investments</u>	As at 31 March 2025		As at 31 March 2024	
(a)	Fixed Deposit with Canara Bank Ltd - (As per Annexure-1)		10,16,877.60		10,93,121.98
	Total Investments		10,16,877.60		10,93,121.98



DEVELOPMENT INITIATIVES FOR SUSTAINABLE HUMAN ADVANCEMENT (DISHA)
 Ashiyana Apartment, Flat No.406, 4th Floor, Badagulipady Village, Kinnikambla Post, Mangalore D.K-574151.

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

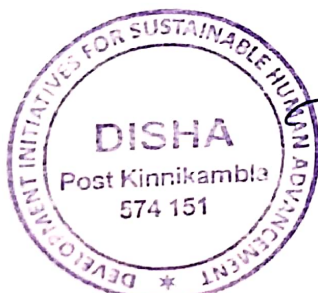
		Long Term	
		31-March-2025	31-March-2024
6	Other non-current assets		
(a)	Security Deposits		
	Rent Deposit	70,000.00	70,000.00
	Total other non-current other assets	70,000.00	70,000.00
7	Cash and Bank Balances	31-March-2025	31-March-2024
A	Cash and cash equivalents		
(a)	On SB accounts		
	Union Bank of India, Kankanady, Mangalore - SB A/c No.520101228841999 (FC Utilisation)	17,05,984.99	15,25,929.19
	State Bank of India, Delhi, FCRA - SB A/c.No.40091684847	1,188.08	1,780.30
	Canara Bank, SB A/c No. 01512200034166	1,25,889.42	87,959.05
(b)	Cash on hand	20,099.30	30,478.30
	Total (I)	18,53,161.79	16,46,146.84
B	Other bank balances		
	Total other bank balances (II)	-	-
	Total Cash and bank balances (II)	18,53,161.79	16,46,146.84
8	Other current assets	31 March 2025	31 March 2024
(a)	Balance with government authorities		
	TDS Receivable	7,129.00	16,093.00
	Total	7,129.00	16,093.00



DEVELOPMENT INITIATIVES FOR SUSTAINABLE HUMAN ADVANCEMENT (DISHA)
Ashiyana Apartment, Flat No.406, 4th Floor, Badagulipady Village, Kinnikambla Post, Mangalore D.K-574151.

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

		(Amount in Rs.)	
		31 March 2025	31 March 2024
9 Donations and Grants			
	<u>INDIAN SOURCE:</u>		
	Contribution & Donations	29,000.00	1,32,000.01
	Profession Tax Collected	6,400.00	6,000.00
	<u>FOREIGN CONTRIBUTION ACCOUNT:</u>		
	<u>Grant Received from Andheri Hilfe Bonn</u>		
	Project No: I-574-07/18	20,70,229.00	43,86,449.00
	Project No: I-574-08/25	26,55,544.00	-
	Total Donations & Grants	47,61,173.00	45,24,449.01
10 Other income			
(a) <u>Interest income</u>			
	<u>Indian Source:</u>		
	Bank Interest Received on SB	2,886.00	869.00
	Bank Interest Received on FD	71,269.00	70,338.00
	Interest on I.T Refund	837.00	-
	<u>Foreign Contribution Account</u>		
	Bank Interest Received on SB	24,059.00	22,760.00
	Total other income	99,051.00	93,967.00



DEVELOPMENT INITIATIVES FOR SUSTAINABLE HUMAN ADVANCEMENT (DISHA)

Ashiyana Apartment, Flat No.406, 4th Floor, Badagulipady Village, Kinnikambala Post, Mangalore D.K-574151.

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

	31 March 2025	31 March 2024
11 Employee benefits expense (Including contract labour) . AHB PROJECT NO: I-574-07/18 <u>Personnel Costs:</u> Director Project Coordinator Field Coordinator Field Organizer Office Secretary Driver AHB PROJECT NO: I-574-08/25 Programme Director Programme Coordinator Field Coordinators Field Support Assistant	3,48,221.00 2,93,732.00 8,41,738.00 6,34,494.00 2,06,249.00 2,21,385.00 1,52,250.00 1,10,775.00 4,09,500.00 66,450.00	3,88,245.00 3,37,844.00 2,87,430.00 14,22,174.00 2,37,029.00 2,54,209.00 - - - -
Total Employee benefits expense	32,84,794.00	29,26,931.00
12 Depreciation and amortization expense (a) on tangible assets (Refer note 4)	31 March 2025 1,00,141.00	31 March 2024 1,04,748.00
Total Depreciation and amortization expense	1,00,141.00	1,04,748.00
13 Other Expenses <u>INDIAN SOURCE:</u> Office Maintenance Bank charges Staff welfare Profession Tax Paid Pond Renovation Programae Amtady Vehicle Maintenance Staff Training Penalty on TDS	31 March 2025 11,950.00 18.00 41,000.00 6,400.00 98,900.00 3,836.00 4,926.00 200.00	31 March 2024 4,300.00 6.00 3,000.00 6,000.00 26,100.00 - - -

DEVELOPMENT INITIATIVES FOR SUSTAINABLE HUMAN ADVANCEMENT (DISHA)
Ashiyana Apartment, Flat No.406, 4th Floor, Badagulipady Village, Kinnikambla Post, Mangalore D.K-574151.

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

Medical Camp Meeting	255.00	-
Travel Allowance	4,850.00	-
Field visit Food expenses	196.00	-
Staff Meeting expenses	211.00	-
<u>FOREIGN CONTRIBUTION ACCOUNT:</u>		
<u>Operating Costs</u>		
<u>AHB PROJECT NO: I-574-07/18</u>		
Training for Target Group	27,780.00	1,53,085.00
Exposure Programme	-	52,975.00
Staff Training	13,614.00	10,480.00
Travel Allowance for Staff	3,01,113.00	3,54,987.00
Vehicle Maintenance	1,84,697.00	2,43,120.85
Office Rent, Electricity, Communication, Stationery, computer repair etc.	3,40,341.00	2,88,442.61
Auditing	59,000.00	70,800.00
<u>AHB PROJECT NO: I-574-08/25</u>		
Contact Meeting expenses	17,720.00	-
Publicity expenses	11,820.00	-
Staff Monitoring Meeting expenses	886.00	-
Travel Allowance for Staff	42,180.00	-
<u>AHB PROJECT NO: I-574-08/25</u>		
<u>Administrative Costs:</u>		
Office Manager cum Accountant	77,550.00	-
Vehicle Maintenance	85,802.00	-
Hospitality	294.00	-
Office Rent, Electricity, Communication, Stationery, Bank charges, computer repair etc.	51,238.42	-
Total	13,86,777.42	12,13,296.46



DEVELOPMENT INITIATIVES FOR SUSTAINABLE HUMAN ADVANCEMENT (DISHA)**Ashiyana Apartment, Flat No.406, 4th Floor, Badaqulipady Village, Kinnikambla Post, Mangalore D.K-574151.****Annexure-1****Fixed Deposit Schedule as on 31st March 2025**

Particulars	Date of Deposit	Date of Maturity	Rate of Interest	Balance as on 01-04-2024	Reinvested during the year	Deposited during the year	Interest Received	Interest Accrued	TDS	Excess Interest	Matured / Reinvested during the year	Balance as on 31-03-2025
<u>Fixed Deposit with Canara Bank Ltd.,</u>												
(i) FD A/c No: 140002213216	13.02.2024	13.02.2025	7.03%	6,22,205.00				37,341.00	3,734.00		6,55,812.00	6,61,444.00
FD A/c No: 140002213216	13.02.2025	13.02.2026	6.85%		6,55,812.00			6,258.00	626.00			3,55,433.60
(ii) FD A/c No: 140020884632	20.08.2023	20.08.2025	6.90%	3,33,848.60				23,983.00	2,398.00			-
(iii) FD A/c No:140003262999	23.02.2024	23.02.2025	7.03%	1,37,068.38						1,516.01	1,35,552.37	
TOTAL				10,93,121.98	6,55,812.00	-	-	67,582.00	6,758.00	1,516.01	7,91,364.37	10,16,877.60

