



INDEPENDENT AUDITOR'S OPINION

Report on the Financial Statements

We have audited the accompanying financial statements of NAVYA DISHA, ("the Trust"), which comprise the Balance Sheet as at 31st March, 2016, the Income and Expenditure Account and the Receipts and Payments Account for the period then ended.

Management's Responsibility for the Financial Statements

The Trust's Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with the 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 the 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 the 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, but not for the purpose of expressing an opinion on the effectiveness of the Trust's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and 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 31st March, 2016;
- (b) in the case of the Income and Expenditure, of the excess of income over expenditure of the Trust for the period ended on that date;
and
- (c) In the case of the Receipts and Payments Account, of the receipts and payments, for the year ended on that date

Report on Other Requirements

We further report that

- (a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required have been kept by the Trust so far as it appears from our examination of those books.
- (c) The Balance Sheet, the Income and Expenditure Account and the Receipts and Payments Account dealt with by this Report are in agreement with the books of account.

For **M. S. KAMATH & ASSOCIATES**

Chartered Accountants,
(Firm's Registration No: 001706S)



M. S. KAMATH F.C.A
(Proprietor) M.No:022529

Place : BANGALORE
Date : 02-09-2016

NAVYA DISHA

Avalahalli, Anjanapura post, JP Nagar 9th Phase, Bangalore-560108

CONSOLIDATED BALANCE SHEET AS AT 31-03-2016

Liabilities	Schedule	Amount	Assets	Schedule	Amount	Amount
GENERAL FUND			FIXED ASSETS			
Opening Balance		6,843,034	Gross Block	1	4,689,987	
Add- Health Benefit fund Balance		1,173,104	Less: Depreciation Reserves		(1,309,085)	
Add- Excess of Income over Expenditure		17,228,542	Net Block			3,380,902
CORPUS FUND			CURRENT ASSETS			
Opening Balance		10,578,965	Building Rent Deposits		205,000	
Add- Fund for corpus received During the year		-	Cash-in-hand		33,520	
HEALTH BENEFIT FUND			Bank Accounts		18,946,203	
Opening Balance		1,173,104	Fixed Deposit		12,732,719	
Less- Transferred to General Fund		(1,173,104)	TDS Receivable		207,392	
		-	Loans and advance		278,542	
		-	Interest Receivable		39,366	
Total		35823644	Total		35823644	

As per our report of even date

For **M.S. KAMATH & ASSOCIATES**

Chartered Accountants

Firm Registration No: 001706S



M.S. KAMATH F.C.A.

Proprietor

M.No:022529

Date: 02-09-2016

Place: BANGALORE

MURALABHARAN.T
Trustee

SURESH KRISHNA
Managing Trustee

NAVYA DISHA

Avalahalli, Anjanapura post, JP Nagar 9th Phase, Bangalore-560108

CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2016

Expenditure	Schedule	Amount	Income	Schedule	Amount
Administrative & General Expenses		1,081,224	Donations Received A/c	2	30,725,704
BUZZ Project Expenses		2,784,223	Interest on Saving Bank		749,802
I/S Project Expenses		539,480	Interest on Fixed Deposits		359,673
Sugrama Project Expenses		22,926	Interest Received on Income Tax Refund		5,500
Sushikasana Project Expenses		386,302	Interest on Corpus Fund FD		694,985
Scholarship programme Expenses		188,000	Miscellaneous Income		525
Walsan Project Expenses		5,340,962	Salaries reimbursment		120000
Staffs salaries		4,493,750			
Depreciation	1	590,780			
Excess of Income over Expenditure transferred to General fund		17228542			
Total		32656189	Total		32656189

As per our report of even date
For **M.S. KAMATH & ASSOCIATES**

Chartered Accountants

Firm Registration No: 001706S



M.S. KAMATH F.C.A

Proprietor

M.No:022529

Date: 02-09-2016

Place: BANGALORE


MURALIDHARAN.T
Trustee


SURESH.K.KRISHNA
Managing Trustee

NAVYA DISHA

Avalahalli, Anjanapura post, JP Nagar 9th Phase, Bangalore-560108

CONSOLIDATED RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31-03-2016

Receipts	Amount	Payments	Amount
To Opening Balance		BY ESI Employee Contribution A/c	51,776
<i>AXIS Bank A/c 9100100081832722</i>	3,997	" <i>PF Employee Contribution A/c</i>	274,025
<i>Canara Bank A/c No 0883101019086</i>	68,434	" <i>Professional Tax</i>	22,600
<i>SBM BANK A/C 64058808991</i>	377,050	" <i>Rent A/c</i>	12,000
<i>SBM BANK A/C 64070590668</i>	1,576,411	" <i>Salary Payable A/c</i>	5,349,552
<i>SBM A/C NO.64083852741</i>	822	" <i>TDS Payable</i>	301,282
<i>YES Bank A/c042794600000065</i>	522814.57	" <i>Fixed Asset</i>	685,129
<i>Cash in hand</i>	10,406	" <i>Salary Advance</i>	83,042
" <i>ESI Employee Contribution A/c</i>	9,575	" <i>Deposits</i>	3,838,904
" <i>PF Employee Contribution A/c</i>	41,257	" <i>Staff Work Advance</i>	2,674,361
" <i>Professional Tax</i>	3,200	" <i>Advance Receivables</i>	6,000
" <i>Salary Payable A/c</i>	38,428	" <i>Advance to Others</i>	1,823,774
" <i>Advances Payable</i>	6,000	" <i>TDS Receivable</i>	74,371
" <i>TDS Payable</i>	150,925	" <i>Loans & Advances</i>	300,000
" <i>Deposits</i>	4,020,000	" <i>ESI Employer Contribution A/c</i>	115,376
" <i>Loans & Advances</i>	87,500	" <i>PF Employer Contribution A/c</i>	242,469
" <i>Staff Work Advance</i>	98,868	" <i>Scholarship Programme Expenses</i>	188,000
" <i>Advance to Others</i>	80,647	" <i>IFS Project Expenses A/c</i>	111,584
" <i>TDS Receivable</i>	52,450	" <i>Sushikasana Project Exp</i>	321,131
" <i>CSR FUND Received From GKFSPL</i>	7,518,593	" <i>Watsan Project</i>	2,367,234
" <i>Donation Received From GKFSPL</i>	17,209,312	" <i>BUZZ Project Expenses</i>	880,339
" <i>Grants Received -CITI Foundation</i>	5,068,709	" <i>Administrative & General Exp</i>	852,984
" <i>Grants Received -IFS</i>	741,090	" Closing Balance	
" <i>Grants Received - Yoga Gives Back</i>	188,000	<i>AXIS Bank A/c 910010008183722</i>	5
" <i>Interest on Corpus Fund FD</i>	384,041	<i>Canara Bank A/c No 0883101019086</i>	117,758
" <i>Interest Received on Income Tax Refund</i>	5,500	<i>SBM A/C 64070590668</i>	397,037
" <i>Salaries Reimbursement A/c</i>	120,000	<i>SBM A/C NO:64083852714</i>	822
" <i>Interest on FD</i>	359,673	<i>SBM BANK A/C 64058808991</i>	4705598
" <i>Interest on Bank</i>	749,801	<i>Yes Bank A/c No.0427946000000264</i>	116991
" <i>ESI Employer Contribution A/c</i>	23222.00	<i>Yes Bank A/c No.042794600000065</i>	13140738
" <i>PF Employer Contribution A/c</i>	32929.00	<i>Yes Bank A/c No.042794600000207</i>	362121
" <i>Sushikasana Project Exp</i>	6000.00	<i>Yes Bank A/c No.042794600000276</i>	84927
		<i>Yes Bank A/c-No. 042794600000268</i>	20205
		<i>Cash in hand</i>	33520
Grand Total	39,555,655	Grand Total	39,555,655

As per our report of even date

For **M.S. KAMATH & ASSOCIATES**

Chartered Accountants

Firm Registration No: 001706S


M.S.KAMATH F.C.A

Proprietor

M.No:022529

Date: 02-09-2016

Place: BANGALORE




MURALIDHARAN.T

Trustee


SURESH K KRISHNA
Managing Trustee

NAVYA DISHA

SCHEDULES	Amount
Schedule -2 Grants and Donation Received	
Grants Received -United Way Worldwide(CITI)	5,068,709
Grants Received - RDO Trust (Finish Project)	741,090
Donation Received -GFSPL	17,209,312
CSR fund Received-GFSPL	7,518,593
Donation Received -Yoga Gives Back	188,000
Total	30,725,704

