



M. S. KAMATH & ASSOCIATES

CHARTERED ACCOUNTANTS

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, 2018, and the Income and Expenditure Account for the year 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, 2018;

and

(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;

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 and the Income and Expenditure 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 : 30-08-2018

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

CONSOLIDATED BALANCE SHEET AS AT 31-03-2018

Liabilities	Schedule	Amount	Amount	Assets	Schedule	Amount	Amount
GENERAL FUND				FIXED ASSETS	1		
Opening balance		3,01,20,664.88		Gross Block		66,34,946.50	
Add: Surplus during the year		93,70,450.53	3,94,91,115.41	Less: Depreciation Reserves		(27,53,808.00)	38,81,138.50
CORPUS FUND				CURRENT ASSETS			
Opening Balance		1,05,78,965.00		Cash in hand		3,963.00	
Add: Fund for corpus received During the year		88,66,000	1,94,44,965.00	Fixed Deposit-Corpus Fund		1,92,85,985.90	
CURRENT LIABILITIES				Bank Balances		3,57,83,532.44	
Advance - others		3,77,218.00		Advance Receivables from others		28,831.00	
Audit Fee Payable		2,36,000.00		Advance Receivables from staff		37,374.00	
TDS Payable		19,277.00		Building Rent deposits		2,70,000.00	
Program expenses payable		36,210.00		TDS Receivable-AY 18-19		1,46,443.00	
Salary payable		33,531.00	7,02,336.00	Interest Accrued but not due		2,01,147.57	5,57,57,276.91
Total			5,96,38,416.41	Total			5,96,38,416.41

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: 30-08-2018

Place: BANGALORE



Vinatha H. Reddy
VINATHA M REDDY
Chairman

Suresh K. Krishna
SURESH K KRISHNA
Managing Trustee

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

CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2018

Expenditure	Schedule	Amount	Income	Schedule	Amount
Administrative & General Expenses		16,46,460.93	Donations-Domestic	2	6,03,39,099.00
BUZZ Project Expenses		84,46,606.46	Donations-Foreign	2	14,60,330.00
Sugrana Project Expenses		17,40,329.00	Interest on Saving Bank		15,55,050.84
Sushikasana Project Expenses		15,02,184.00	Interest on Corpus Fund FD		17,71,281.08
Watsan Project Expenses		3,25,34,442.00	Interest Received on Income Tax Refund		7,127.00
BLCDA Project Expenses		32,81,440.00	Miscellaneous Income		1,18,015.00
HR Cost		39,26,552.00			
Staff capacity/Workshop/Auditing expenses		10,98,307.00			
Office setup expenses		4,14,381.00			
Software Upgradation		35,946.00			
Welfare Fund expenses		2,07,170.00			
Scholarship Program Expenses		1,88,000.00			
Interest on TDS		4,941.00			
Depreciation	1	8,53,693.00			
Surplus transferred to General Fund		93,70,450.53			
Total		6,52,50,902.92	Total		6,52,50,902.92

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: 30-08-2018

Place: BANGALORE



Vinatha M. Reddy

VINATHA M. REDDY

Chairman

Suresh K. Krishna

SURESH K. KRISHNA

Managing Trustee

NAVYA DISHA

SCHEDULE -1 FIXED ASSETS

SCHEDULE OF FIXED ASSETS

SCHEDULE OF FIXED ASSETS

SL.NO	PARTICULARS	Dep %	COST				DEPRECIATION			NET BLOCK									
			As at 1.4.2017	Additions	Deductions	As at 31.3.2018	As at 1.4.2017	for the year	withdrawal	As at 31.3.2018	As at 31.3.2018	As at 31.3.2017							
1	COMPUTER																		
	LAP TOPS	60	650006	500613	0	1150619	428380	301744	0	730124	420495	221626							
	SOFT WARE ASSETS	60																	
	COMPUTER	60	304628	23279	0	327907	178662	89547	0	268209	59698	125966							
	PRINTER	60	21316	33596	0	54912	11525	20262	0	31787	23125	9791							
	INVERTER	60	76275	0	0	76275	38553	22633	0	61186	15089	37722							
	HARD DISK	60	11905	0	0	11905	6581	3194	0	9775	2130	5324							
2	VEHICLE & MOTORS																		
	BUS	10	1212428	0	0	1212428	456729	75570	0	532299	680129	755699							
	VAN	10	946499	0	0	946499	218169	72833	0	291002	655497	728330							
	CAR	10	819801	0	0	819801	181176	59764	0	240940	578861	638625							
3	EQUIPMENTS																		
	PROJECTOR	15	969470	158202	0	1127672	251045	128182	0	379227	748445	718425							
	MOBILE	15	14565	0	0	14565	3161	1710	0	4871	9694	11404							
	DIGITAL CAMERA	15	54837	0	0	54837	15596	5886	0	21482	33355	39241							
	LED	15	20590	0	0	20590	6829	2064	0	8893	11697	13761							
	MIKE SET	15	8130	0	0	8130	2697	815	0	3512	4618	5433							
	TABS	15	182019	79063	0	261082	43725	27551	0	71276	189806	138294							
4	FURNITURE & FIXTURE																		
	FURNITURE & FIXTURE	10	348833	163962	0	512795	55146	38659	0	93805	418995	293693							
	COOLER	10	5231	0	0	5231	995	424	0	1419	3812	4237							
	ELECTRICAL APPLIANCES	10	6029	23670	0	29699	1146	2855	0	4001	25698	4883							
	TOTAL		5652562	982385	0	6634947	1900115	853693	0	2753808	3881144	3752454							



NAVYA DISHA

SCHEDULES		Amount
Schedule -2 Grants and Donation Received-Domestic		
GFSPPL CSR		2,15,35,134.00
GFSPPL Donation		1,60,92,380.00
CITI GROUP		2,26,08,000.00
Action for Community service Society		1,03,585.00
<i>Total</i>		6,03,39,099

SCHEDULES		Amount
Schedule -2 Grants and Donation Received-Foreign		
Donation-Stitching Buzz Netherland		2,36,430.00
Grant-Buzz Foundation Netherlands		10,35,900.00
Grant-Yoga Gives Back		1,88,000.00
<i>Total</i>		14,60,330

