

Diya Ghar Trust**Balance Sheet as at 31 March 2026***(All amounts are presented in thousands of Indian Rupees, unless stated otherwise)*

Particulars	Note no	As at 31 March 2026	As at 31 March 2025
Corpus fund and Liabilities			
Corpus fund	3	16	16
Reserves & surplus	4	78,314	56,843
		<u>78,330</u>	<u>56,859</u>
Non-current liabilities			
Long-term provisions	5	1,673	1,234
		<u>1,673</u>	<u>1,234</u>
Current liabilities			
Trade payables	6	875	3
Short-term provisions	7	269	301
Other current liabilities	8	609	491
		<u>1,753</u>	<u>795</u>
Total		<u><u>81,756</u></u>	<u><u>58,888</u></u>
Assets			
Non-current assets			
Property, plant and equipment	9	6,232	4,053
Other non-current assets	10	16,823	16,631
		<u>23,055</u>	<u>20,684</u>
Current assets			
Cash and bank balances	11	7,754	35,819
Short-term loans and advances	12	675	381
Other current assets	13	50,272	2,004
		<u>58,701</u>	<u>38,204</u>
Total		<u><u>81,756</u></u>	<u><u>58,888</u></u>

General information

1

Summary of significant accounting policies

2

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For DJHS & Associates

Chartered Accountants

Firm Registration Number: 012553S

Tanuj Jain

Partner

Membership Number: 424120

UDIN:26424120OBCHAU6670

For and on behalf of Trustees of
Diyaghar Trust

Saraswathi Padmanabhan

Managing trustee

Shyamal Kumar

Trustee

Aparna Ponnappa

Trustee

Place: Bengaluru

Date:30 September 2026

Place: Bengaluru

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Date:30 Sept. 2026

Diya Ghar Trust**Income and Expenditure Account for the year ended 31 March 2026***(All amounts are presented in thousands of Indian Rupees, unless stated otherwise)*

Particulars	Note no	Year ended 31 March 2026	Year ended 31 March 2025
Income			
Income from donation received	14	1,08,853	75,143
Other income	15	1,901	858
Total		1,10,754	76,000
Expenditure			
Employee benefit expenses	16	33,747	28,015
Depreciation and amortisation	9	1,589	924
Other expenses	17	53,947	30,768
Total		89,283	59,707
Surplus for the year		21,471	16,293
Tax expenses			
Current tax		-	-
Deferred tax charge/ (credit)		-	-
Total tax expense		-	-
Excess of Income over expenditure		21,471	16,293
General Information	1		
Summary of significant accounting policies	2		
The accompanying notes are an integral part of the financial statements.			

As per our report of even date

For D J H S & Associates

Chartered Accountants

Firm Registration Number: 012553S

**Tanuj Jain**

Partner

Membership Number: 424120

UDIN:26424120OBCHAU6670

For and on behalf of Trustees of

Diya Ghar Trust**Saraswathi Padmanabhan**

Managing trustee

**Shyamal Kumar**

Trustee

**Aparna Ponnappa**

Trustee

Place: Bengaluru

Date:30 September 2026

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Diya Ghar Trust

Notes to financial statements for the year ended 31 March 2026

(All amounts are presented in thousands of Indian Rupees, unless stated otherwise)

1 General Information

Diya Ghar Trust ('the trust') is formed for promoting the cause of education, disseminate knowledge, training, skill formation among children of construction workers and such other poor sections of society. Institute studentships, scholarships, stipends, medals, prizes etc. to help and encourage deserving students and to provide monetary aids to students, scholars and teachers for pursuing their educations.

2 Summary of significant accounting policies

2.1 Basis of preparation

The financial statements of trust are prepared under the historical cost convention in accordance with the generally accepted accounting principles in India ('Indian GAAP'), on accrual basis of accounting, except as stated therein, including the applicable Accounting Standards.

The Trust is classified as a Level IV entity, as per the criteria prescribed by the Institute of Chartered Accountants of India (ICAI) under the scheme for the applicability of Accounting Standards to non-company entities, for the financial year ended 31 March 2026. Accordingly, the Trust has complied with the Accounting Standards applicable to Level IV entities for the year ended 31 March 2026.

These financial statements are presented in Indian Rupees (INR) which is also the trust's functional currency. All amounts have been rounded off to the nearest thousands (INR 1 thousand = 1,000) or two decimals thereof, unless otherwise indicated. Due to rounding off, the numbers presented throughout the document may not add up precisely to the totals and percentages may not precisely reflect the absolute figures.

2.2 Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires trustees to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities on the date of the financial statements and the results of operations during the reporting year end. Although these estimates are based upon trustees's best knowledge of current events and actions, actual results could differ from these estimates.

2.3 Property plant and equipment

The property plant & equipment are stated at their original cost of acquisition including taxes, duties, freight and other incidental expenses relating to the acquisition and installation of the concerned assets. The sponsorship /grant received against specific assets have been adjusted against the cost incurred for generating the respective asset.

Intangibles (software) are stated at cost less acquisition cost, net of accumulated amortisation and accumulated impairment losses, if any. Intangible assets are amortised on a straight line basis over their estimated useful lives, which is determined as 3 years.

2.4 Depreciation

It is calculated on a straight-line basis over the useful life of the asset estimated by the management. Depreciation on additions is provided on a pro rata basis from the month of acquisition. Depreciation on deletions/ disposals is provided on a pro rata basis upto the month preceding the month of deletions/ disposals. The management believes that these estimated useful lives are realistic and reflect fair approximation of the period over which the assets are likely to be used. The Trust has used the following rates to provide depreciation on its tangible fixed assets:

Assets	Useful Lives
Computer and computer peripherals	3
Office equipment	5
Building	5
Furniture and fixtures	10
Intangibles	10
Vehicles	8

2.5 Revenue recognition

Revenue is recognized during the financial year to the extent of donation received. Donation received from corporate and individuals. Trust recognises corpus donation as corpus and do not recognise as donation income in income and expenditure account. General donation and earmarked donations are recognised as donation income. Trust do not have any FCRA registration.

Other income only includes interest income accrued on fixed deposits, interest on IT refund and liabilities written off.



Diya Ghar Trust

Notes to financial statements for the year ended 31 March 2026

(All amounts are presented in thousands of Indian Rupees, unless stated otherwise)

2 Summary of significant accounting policies (Cont..)

2.6 Leases

Leases in which a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases are charged to the Income and Expenditure Account on a straight line basis over the period of the lease.

2.7 Retirement and other employment benefits

Provident Fund: Contribution towards provident fund for employees is made to the regulatory authorities, where the trust has no further obligations. Such benefits are classified as defined contribution schemes as the Trust does not carry any further obligations apart from the contributions made on a monthly basis.

Gratuity: The Trust has created a provision for gratuity during the current financial year in accordance with the Payment of Gratuity Act, 1972. As the Trust qualifies as a Level IV non-corporate entity, detailed disclosures prescribed under AS 15 relating to defined benefit plans are not applicable and not disclosed.

2.8 Taxes on income

The trust is registered under section 12AA of the Income Tax Act, 1961 and eligible for exemption based on the fulfilment of the condition as per section 11 of the said Act.

2.9 Provision and contingent liabilities

Provisions are recognised when there is a present obligation as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and there is a reliable estimate of the amount of the obligation. Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the Balance sheet date and are not discounted to its present value.

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Trust or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle or a reliable estimate of the amount cannot be made.

2.10 Cash and cash equivalent

Cash and cash equivalents comprise cash in hand and at bank in current accounts and short-term investments with an original maturity of three months or less.

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Diya Ghar Trust

Notes to financial statements for the year ended 31 March 2026 (Continued)

(All amounts are presented in thousands of Indian Rupees, unless stated otherwise)

3 Corpus Fund

Particulars	As at 31 March 2026	As at 31 March 2025
Corpus Fund	16	16
Total	16	16

4 Reserves & Surplus

Particulars	As at 31 March 2026	As at 31 March 2025
Opening Balance	56,843	40,550
Excess of Income over expenditure for the period	21,471	16,293
Total	78,314	56,843

5 Long-term provision

Particulars	As at 31 March 2026	As at 31 March 2025
Provision for gratuity	1,673	1,234
Total	1,673	1,234

6 Trade Payables

Particulars	As at 31 March 2026	As at 31 March 2025
Total outstanding dues to micro enterprises and small enterprises *	-	-
Total outstanding dues to Others	875	3
Total	875	3

Trade receivables ageing schedule for year ending 31 March 2026*

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
MSME	-	-	-	-	-
Others	875	-	-	-	875
Total	875	-	-	-	875

*Disclosure relating to suppliers registered under MSMED Act based on the information available with the trust (refer: 20)

7 Short-term provisions

Particulars	As at 31 March 2026	As at 31 March 2025
Provision for gratuity	137	181
Provision for expenses	132	120
Total	269	301

8 Other current liabilities

Particulars	As at 31 March 2026	As at 31 March 2025
Statutory liabilities	569	432
Salary and wages payable	40	28
Other payables	0	31
Total	609	491

10 Other non-current assets

Particulars	As at 31 March 2026	As at 31 March 2025
Security deposit	3,905	1,681
Bank deposits with remaining maturity more than twelve months	12,918	14,950
Total	16,823	16,631



Diya Ghar Trust

Notes to financial statements for the year ended 31 March 2026 (Continued)

(All amounts are presented in thousands of Indian Rupees, unless stated otherwise)

11 Cash and bank balances

Particulars	As at 31 March 2026	As at 31 March 2025
Cash and cash equivalents		
Balances with banks		
- in Current accounts	7,754	35,296
- in Danamojo account	-	523
Total	7,754	35,819

12 Short Term Loans and Advances

Particulars	As at 31 March 2026	As at 31 March 2025
Unsecured, receivable good		
Staff advance	675	371
Advance paid to suppliers	-	10
Total	675	381

13 Other current assets

Particulars	As at 31 March 2026	As at 31 March 2025
Bank deposits with original maturity of less than twelve months	47,277	-
TDS receivable	213	180
Interest accrued on fixed deposits	2,619	1,781
Prepaid expenses	163	43
Total	50,272	2,004

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Diya Ghar Trust

Notes to financial statements for the year ended 31 March 2026 (Continued)

(All amounts are presented in thousands of Indian Rupees, unless stated otherwise)

9 Property, plant and equipment

Particulars	Buildings	Furniture & Fixtures	Office Equipment	Vehicles	Computer and its peripherals	Total
Gross Block						
As at 31 March 2024	1,173	223	1,582	1,853	663	5,495
Additions during the year	-	171	489	694	601	1,956
Deletions during the year	-	-	-	-	-	-
As at 31 March 2025	1,173	394	2,071	2,547	1,265	7,450
Additions during the year	-	349	763	1,144	1,512	3,768
Deletions during the year	-	-	-	-	-	-
As at 31 March 2026	1,173	744	2,834	3,691	2,777	11,219
Depreciation/Adjustments						
As at 31 March 2024	456	102	849	595	470	2,473
Charge for the year	222	29	279	233	160	924
Deletions during the year	-	-	-	-	-	-
As at 31 March 2025	678	132	1,129	828	630	3,397
Charge for the year	222	67	411	337	553	1,589
Deletions during the year	-	-	-	-	-	-
As at 31 March 2026	900	199	1,540	1,165	1,183	4,987
Net block						
As at 31 March 2025	495	263	942	1,719	634	4,054
As at 31 March 2026	273	545	1,294	2,526	1,594	6,232

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Diya Ghar Trust

Notes to financial statements for the year ended 31 March 2026 (Continued)

(All amounts are presented in thousands of Indian Rupees, unless stated otherwise)

14 Income from donation received

Particulars	Year ended 31 March 2026	Year ended 31 March 2025
Donation received	1,08,853	75,143
Total	1,08,853	75,143

15 Other income

Particulars	Year ended 31 March 2026	Year ended 31 March 2025
Interest on fixed deposit	1,896	852
Other income	5	6
Total	1,901	858

16 Employee benefit expenses

Particulars	Year ended 31 March 2026	Year ended 31 March 2025
<u>Programme related expenses</u>		
Salaries, wages and bonus	21,889	17,398
Contribution to provident and other funds	1,800	1,527
Staff welfare expenses	466	375
<u>Administrative cost</u>		
Salaries, wages and bonus	8,598	7,482
Contribution to provident and other funds	402	493
Staff welfare expenses	592	741
Total	33,747	28,015

17 Other expenses

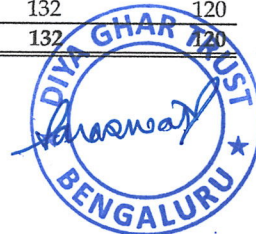
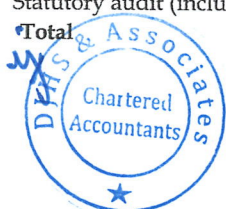
Particulars	Year ended 31 March 2026	Year ended 31 March 2025
<u>Programme related expenses</u>		
After school expenses	1,369	767
Centre facilities	9,758	5,821
Child welfare	5,069	3,810
Community support	5,587	748
Conveyance and transport expense	4,112	2,405
Educational material	6,549	5,005
Food expenses	9,027	6,095
Oustation travel expenses	372	-
Professional charges*	8,960	3,113
Vehicle maintenance	309	219
<u>Administrative cost</u>		
Conveyance and transport expense	55	123
Internet & communication charges	341	226
Office expenses	744	1,034
Professional charges	970	830
Promotion expenses	310	400
Rates and taxes	71	131
Renewal charges	344	41
Total	53,947	30,768

* Auditor remuneration (exclusive of taxes)

Statutory audit (including tax audit return filing)

Total

Year ended 31 March 2026	Year ended 31 March 2025
132	120
132	120



Diya Ghar Trust

Notes to financial statements for the year ended 31 March 2026 (Continued)

(All amounts are presented in thousands of Indian Rupees, unless stated otherwise)

18 Gratuity

The Company has a defined benefit gratuity plan. Every employee who has completed five years or more of service is entitled to gratuity of 15 days salary (last drawn salary) for each completed year of service. The scheme is not funded.

The following tables summarize the components of net benefit expense recognized in the statement of profit and loss and amounts recognized in the balance sheet for the gratuity plan:

Net employee benefit expense recognized in the employee cost

Particulars	As at 31 March 2026	As at 31 March 2025
Interest cost	96	-
Current service cost	546	1,415
Past Service Cost	-	-
Expected return on plan asset	-	-
Net actuarial (gain)/loss recognized in the period	10	-
Expenses to be recognized in P&L	652	1,415

Benefit asset/ (liability) :

Particulars	As at 31 March 2026	As at 31 March 2025
Present value of defined benefit obligation	1,810	1,415
Fair value of plan assets	-	-
Less: Unrecognized past service cost	-	-
Closing net defined benefit liability/ (asset)	1,810	14,14,722

Changes in the present value of the defined benefit obligation are as follows:

Particulars	As at 31 March 2026	As at 31 March 2025
Present value of the obligation at the beginning of the period	1,415	-
Interest cost	96	-
Current service cost	545	1,415
Past Service Cost	-	-
Benefits paid (if any)	(256)	-
Actuarial (gain)/loss	10	-
Present value of the obligation at the end of the period	1,810	1,415

Particulars	As at 31 March 2026	As at 31 March 2025
<i>Provision for employee benefits</i>		
i) Gratuity		
-Long-term Provision	137	181
-Short-term Provision	1,673	1,234
Total liability	1,810	1,415

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Diya Ghar Trust

Notes to financial statements for the year ended 31 March 2026 (Continued)

(All amounts are presented in thousands of Indian Rupees, unless stated otherwise)

19 Related party disclosures

(a) Details of remuneration to trustee:

Name of Trustee	Nature of transaction	Year ended 31 March 2026	Year ended 31 March 2025
Saraswathi Padmanabhan	Remuneration to trustee	2094	1,610

20 No dues to Micro and Small Enterprises as defined under MSMED Act, 2006 during 2025-26 (previous year 2024-25: Nil).

21 Contingent liability

Contingent liabilities is Nil for the Current Financial Year 2025-26. (Previous Year 2024-25 is Nil)

22 Previous periods' figures have been regrouped/ rearranged wherever necessary to conform to the current period's classification(s).

As per our report of even date

For D J H S & Associates

Chartered Accountants

Firm Registration Number: 012553S




Tanuj Jain

Partner

Membership Number: 424120

UDIN:26424120OBCHAU6670

For and on behalf of Trustees

Dayakar Trust



Saraswathi Padmanabhan
Managing trustee



Shyamal Kumar

Trustee



Aparna Ponnappa

Trustee

Place: Bengaluru

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