

**Diya Ghar Trust****Balance Sheet as at 31 March 2025***(All amounts are presented in thousands of Indian Rupees, unless stated otherwise)*

Particulars	Note no	As at 31 March 2025	As at 31 March 2024
<b>Corpus fund and Liabilities</b>			
Corpus fund	3	16	16
Reserves & surplus	4	56,843	40,550
		<u>56,859</u>	<u>40,566</u>
<b>Non-current liabilities</b>			
Long-term provisions	5	1,234	-
		<u>1,234</u>	<u>-</u>
<b>Current liabilities</b>			
Trade payables	6	3	121
Short-term provisions	7	301	106
Other current liabilities	8	491	349
		<u>795</u>	<u>576</u>
<b>Total</b>		<u><u>58,888</u></u>	<u><u>41,142</u></u>
<b>Assets</b>			
<b>Non-current assets</b>			
Property, plant and equipment	9	4,053	3,022
Other non-current assets	10	16,631	12,708
		<u>20,684</u>	<u>15,730</u>
<b>Current assets</b>			
Cash and bank balances	11	35,819	22,895
Short-term loans and advances	12	381	398
Other current assets	13	2,004	2,119
		<u>38,204</u>	<u>25,412</u>
<b>Total</b>		<u><u>58,888</u></u>	<u><u>41,142</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 D J H S & Associates**

Chartered Accountants

Firm Registration Number: 012553S

For and on behalf of Trustees

**Diya Ghar Trust****Tanuj Jain**

Partner

Membership Number: 424120

UDIN:25424120BMOYDU6216

**Saraswathi Padmanabhan**

Managing trustee

**Shyamal Kumar**

Trustee

**Aparna Ponnappa**

Trustee

Place: Bengaluru

Date: 26 September 2025

Place: Bengaluru

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Place: Bengaluru

Date: 26 Sept. 2025

**Diya Ghar Trust****Income and Expenditure Account for the year ended 31 March 2025***(All amounts are presented in thousands of Indian Rupees, unless stated otherwise)*

Particulars	Note no	Year ended 31 March 2025	Year ended 31 March 2024
<b>Income</b>			
Income from donation received	14	74,529	52,693
Other income	15	1,471	742
<b>Total</b>		<b>76,000</b>	<b>53,435</b>
<b>Expenditure</b>			
Employee benefit expenses	16	28,015	21,060
Depreciation and amortisation	9	924	959
Other expenses	17	30,768	24,022
<b>Total</b>		<b>59,707</b>	<b>46,042</b>
<b>Surplus for the year</b>		<b>16,293</b>	<b>7,393</b>
<b>Tax expenses</b>			
Current tax		-	-
Deferred tax charge/ (credit)		-	-
<b>Total tax expense</b>		<b>-</b>	<b>-</b>
<b>Excess of Income over expenditure</b>		<b>16,293</b>	<b>7,393</b>

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 and on behalf of Trustees

For D J H S &amp; Associates

Diyaghar Trust

Chartered Accountants

Firm Registration Number: 012553S



Tanuj Jain

Partner

Saraswathi Padmanabhan  
Managing Trustee  
Shyamal Kumar  
Trustee  
Aparna Ponnappa  
TrusteeMembership Number: 424120  
UDIN:25424120BMOYDU6216

Place: Bengaluru

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## Diya Ghar Trust

### Notes to financial statements for the year ended 31 March 2025

(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 2025. Accordingly, the Trust has complied with the Accounting Standards applicable to Level IV entities for the year ended 31 March 2025.

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

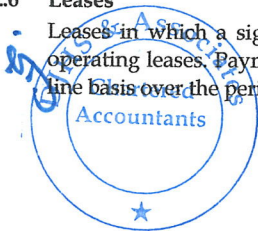
##### 2.5 Revenue recognition

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.

##### 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.





## Diya Ghar Trust

### Notes to financial statements for the year ended 31 March 2025

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

#### 2 Summary of significant accounting policies (Cont..)

##### 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.



**Diya Ghar Trust****Notes to financial statements for the year ended 31 March 2025 (Continued)***(All amounts are presented in thousands of Indian Rupees, unless stated otherwise)***3 Corpus Fund**

Particulars	As at 31 March 2025	As at 31 March 2024
Corpus Fund	16	16
<b>Total</b>	<b>16</b>	<b>16</b>

**4 Reserves & Surplus**

Particulars	As at 31 March 2025	As at 31 March 2024
Opening Balance	40,550	33,157
Excess of Income over expenditure for the period	16,293	7,393
<b>Total</b>	<b>56,843</b>	<b>40,550</b>

**5 Long-term provision**

Particulars	As at 31 March 2025	As at 31 March 2024
Provision for gratuity	1,234	-
<b>Total</b>	<b>1,234</b>	<b>-</b>

**6 Trade Payables**

Particulars	As at 31 March 2025	As at 31 March 2024
Total outstanding dues to micro enterprises and small enterprises *	-	-
Total outstanding dues to Others	3	121
<b>Total</b>	<b>3</b>	<b>121</b>

\*Disclosure relating to suppliers registered under MSMED Act based on the information available with the trust (refer: 19)

**7 Short-term provisions**

Particulars	As at 31 March 2025	As at 31 March 2024
Provision for gratuity	181	-
Provision for expenses	120	106
<b>Total</b>	<b>301</b>	<b>106</b>

**8 Other current liabilities**

Particulars	As at 31 March 2025	As at 31 March 2024
Statutory liabilities	432	349
Salary and wages payable	28	-
Other payables	31	-
<b>Total</b>	<b>491</b>	<b>349</b>



**Diya Ghar Trust****Notes to financial statements for the year ended 31 March 2025 (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
<b>Gross Block</b>						
As at 31 March 2023	811	632	1,521	1,853	617	5,434
Additions during the year	-	-	61	-	-	61
Deletions during the year	-	-	-	-	-	-
As at 31 March 2024	811	632	1,582	1,853	617	5,495
Additions during the year	-	171	489	694	601	1,956
Deletions during the year	-	-	-	-	-	-
As at 31 March 2025	811	803	2,071	2,547	1,218	7,450
<b>Depreciation/Adjustments</b>						
As at 31 March 2023	234	80	551	366	283	1,514
Charge for the year	222	22	298	230	187	959
Deletions during the year	-	-	-	-	-	-
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
<b>Net block</b>						
As at 31 March 2024	355	529	733	1,258	147	3,022
As at 31 March 2025	133	671	942	1,719	588	4,054



**Diya Ghar Trust****Notes to financial statements for the year ended 31 March 2025 (Continued)***(All amounts are presented in thousands of Indian Rupees, unless stated otherwise)***10 Other non-current assets**

Particulars	As at	As at
	31 March 2025	31 March 2024
Security deposit	1,681	1,558
Bank deposits with remaining maturity more than twelve months	14,950	11,150
<b>Total</b>	<b>16,631</b>	<b>12,708</b>

**11 Cash and bank balances**

Particulars	As at	As at
	31 March 2025	31 March 2024
<b>Cash and cash equivalents</b>		
Cash on hand	-	-
Balances with banks		
- in Current accounts	35,296	21,945
- in Danamojo account	523	68
Cheques, drafts on hand	-	882
<b>Total</b>	<b>35,819</b>	<b>22,895</b>

**12 Short Term Loans and Advances**

Particulars	As at	As at
	31 March 2025	31 March 2024
<i>Unsecured, receivable good</i>		
Staff advance	371	388
Advance paid to suppliers	10	10
<b>Total</b>	<b>381</b>	<b>398</b>

**13 Other current assets**

Particulars	As at	As at
	31 March 2025	31 March 2024
Bank deposits with original maturity of less than twelve months	-	800
TDS receivable	180	171
Interest accrued on fixed deposits	1,781	1,147
Prepaid expenses	43	-
<b>Total</b>	<b>2,004</b>	<b>2,119</b>





**Diya Ghar Trust****Notes to financial statements for the year ended 31 March 2025 (Continued)***(All amounts are presented in thousands of Indian Rupees, unless stated otherwise)***14 Income from donation received**

Particulars	Year ended 31 March 2025	Year ended 31 March 2024
Donation received	74,529	52,693
<b>Total</b>	<b>74,529</b>	<b>52,693</b>

**15 Other income**

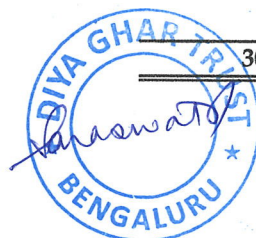
Particulars	Year ended 31 March 2025	Year ended 31 March 2024
Interest on fixed deposit	852	742
Other income	619	-
<b>Total</b>	<b>1,471</b>	<b>742</b>

**16 Employee benefit expenses**

Particulars	Year ended 31 March 2025	Year ended 31 March 2024
<u>Programme related expenses</u>		
Salaries, wages and bonus	17,398	14,278
Contribution to provident and other funds	1,527	1,610
Staff welfare expenses	375	773
<u>Administrative cost</u>		
Salaries, wages and bonus	7,482	4,172
Contribution to provident and other funds	493	219
Staff welfare expenses	741	8
<b>Total</b>	<b>28,015</b>	<b>21,060</b>

**17 Other expenses**

Particulars	Year ended 31 March 2025	Year ended 31 March 2024
<u>Programme related expenses</u>		
Child Welfare	5,173	3,468
Conveyance and transport expense	2,405	2,311
Educational material	5,005	1,701
Facilities	5,821	5,757
Food expenses	6,248	6,880
Professional charges	3,113	1,978
Vehicle maintenance	219	216
Office expenses	-	275
<u>Administrative cost</u>		
Conveyance and transport expense	123	-
Office expenses	1,034	146
Professional charges	830	673
Promotion expenses	400	357
Rates and taxes	131	54
Renewal charges	41	56
Internet & communication charges	226	149
<b>Total</b>	<b>30,768</b>	<b>24,022</b>





**Diya Ghar Trust**

**Notes to financial statements for the year ended 31 March 2025 (Continued)**

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

**18 Related party disclosures**

**(a) Details of remuneration to trustee:**

Name of Trustee	Nature of transaction	Year ended	Year ended
		31 March 2025	31 March 2024
Saraswathi Padmanabhan	Remuneration to trustee	1,610	1,245

19 No dues to Micro and Small Enterprises as defined under MSMED Act, 2006 during 2024-25 (previous year 2023-24: Nil).

**20 Contingent liability**

Contingent liabilities is Nil for the Current Financial Year 2024-25. (Previous Year 2023-24 is Nil)

21 The financial statements of the Trust for the year ended 31 March 2025 have been prepared in accordance with the prescribed format issued under the Guidance Note on the Format of Financial Statements of Non-Corporate Entities by the Institute of Chartered Accountants of India (ICAI). The Trust, being classified as a Level IV entity, has complied with the presentation and disclosure requirements applicable to Level IV non-corporate entities as per the said Guidance Note.

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

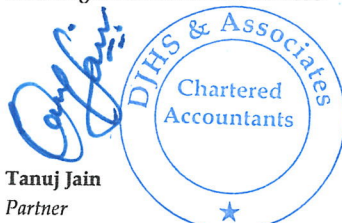
For D J H S & Associates

Chartered Accountants

Firm Registration Number: 012553S

For and on behalf of Trustees

Diya Ghar Trust



**Tanuj Jain**

Partner

Membership Number: 424120

UDIN:25424120BMOYDU6216



**Saraswathi Padmanabhan**

Managing trustee

  
**Shyamal Kumar**  
Trustee

  
**Aparna Ponnappa**  
Trustee

Place: Bengaluru

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