



MOHAN AND NARAYAN
CHARTERED ACCOUNTANTS

PARTNERS

C.A.C. RAMA MOHAN, B.Sc., F.C.A.

C.A.V. NARAYAN, B.Sc., F.C.A.

No. 26/A, New No. 6, II Floor, 3rd Cross,
8th Main Road, RMV Extension
Near Barista Coffee, Sadashivnagar
BENGALURU - 560080

E-mail : mohannnarayan@gmail.com

Ph : 080-41485072, 080-23600055, 080-23601631

Mobile : 98450 07049

Date :

AUDITOR'S REPORT

We have audited the attached Balance Sheet of **DEBORA FOUNDATION INDIA, (CONSOLIDATION A/C) BENGALURU** as at 31st March 2023 and also the annexed Income and Expenditure Account and the Receipts and Payments Account for the year ended on that date and report as under:-

1. We have examined the Balance Sheet as at 31.03.2023 & the Income & Expenditure Account and the Receipts and Payments Account for the year ended on that date which are in agreement with the books of account maintained by the said Foundation. These Financial Statements are the responsibility of the Foundation's Management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material mis-statements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An Audit also includes assessing the accounting principles used and significant estimates made by the Foundation's Management, as well as evaluating the overall financial statement presentation. We believe that our Audit provides a reasonable basis for our opinion.
3. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion, the Foundation has kept proper books of account so far as it appears from our examination of the books.
4. In our opinion and to the best of our information and according to the explanations given to us the statements annexed to this report give a true and fair view: -
 - a) in case of the Balance Sheet of the state of affairs of the Trust as at 31st March 2023.
 - b) in case of the Income and Expenditure Account of the **EXCESS OF INCOME OVER EXPENDITURE** for the year ended on that date.

Place: BENGALURU

Dated: 08.05.2023

UDIN: 22018315BGRJYR4157

for MOHAN AND NARAYAN
CHARTERED ACCOUNTANTS
FRN 002093S


(CA C. RAMA MOHAN)
PARTNER
MEM.NO.018315



**DEBORA FOUNDATION INDIA, BENGALURU
CONSOLIDATED**

BALANCE SHEET AS AT 31ST MARCH 2023

	FUNDS AND LIABILITIES	Schedule	31.03.2023 Rs.	31.03.2022 Rs.
1	Corpus Fund		2,51,000.00	2,51,000.00
2	Capital Reserve	A	10,54,15,852.00	-
3	Fund for Acquiring Land & Building for Children Education	B	2,05,34,016.00	12,54,62,138.00
4	Income and Expenditure account	C	35,83,632.00	12,85,209.00
5	Current Liabilities	D	50,05,900.00	50,05,900.00
	Total		13,47,90,400.00	13,20,04,247.00

	PROPERTY AND ASSETS	Schedule	31.03.2023 Rs.	31.03.2022 Rs.
1	Fixed Assets	E	10,54,15,852.00	1,02,228.00
2	Investments	F	2,54,29,957.00	-
3	Deposits and Advances	G	3,80,827.00	2,36,000.00
4	Cash and Bank Balances	H	35,63,764.00	13,16,66,019.00
	Total		13,47,90,400.00	13,20,04,247.00

BENGALURU
08.05.2023


MANAGING TRUSTEE
(THOMAS RAJKUMAR)

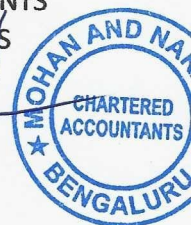

TRUSTEE - TREASURER
(GLEN MASCARENHAS)

AS PER REPORT OF EVEN DATE
for MOHAN & NARAYAN
CHARTERED ACCOUNTANTS

Firm Reg No. 0020935


(C. RAMA MOHAN)
PARTNER

Mem No. 018315



DEBORA FOUNDATION INDIA, BENGALURU
CONSOLIDATED
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST MARCH 2023

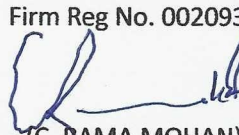
	INCOME	31.03.2023 Rs.	31.03.2022 Rs.
1	Donation from Rittal Private Limited, Doddaballapur	48,50,000.00	45,00,000.00
2	Interest Realised	28,26,189.00	34,69,937.00
	Total	76,76,189.00	79,69,937.00

	EXPENDITURE	31.03.2023 Rs.	31.03.2022 Rs.
1	Children Education Programs	23,74,503.00	11,99,812.00
2	Tailoring Training for Girls	5,24,802.00	1,66,330.00
3	Home Health Aid Training	54,820.00	-
4	Beautician Training Course	15,100.00	-
5	Motor Driving Training	57,000.00	-
6	Program Staff Honorarium	2,45,000.00	-
7	Humanitarian Relief	5,03,264.00	2,24,060.00
8	Trust Administration Expenses	9,82,014.00	5,57,438.00
9	Upkeep Maintenance	1,33,533.00	5,584.00
	Excess of Income over Expenditure Transferred to Balance Sheet	27,86,153.00	58,16,713.00
	Total	76,76,189.00	79,69,937.00

BENGALURU
08.05.2023


MANAGING TRUSTEE
(THOMAS RAJKUMAR)


TRUSTEE - TREASURER
(GLEN MASCARENHAS)

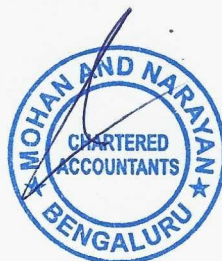
AS PER REPORT OF EVEN DATE
for MOHAN & NARAYAN
CHARTERED ACCOUNTANTS
Firm Reg No. 0020935

(C. RAMA MOHAN)
PARTNER
 Mem No. 018315



DEBORA FOUNDATION INDIA, BENGALURU
CONSOLIDATED
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

RECEIPTS	31.03.2023 Rs.	31.03.2023 Rs.	31.03.2022 Rs.	31.03.2022 Rs.
<u>OPENING BALANCE AS ON 01-04-2022</u>				
State Bank Of India-New Delhi Account No.00000040133811668 (FC)	-		-	
With Canara Bank - Bangalore				
Account No.0429101042747 (FC)	12,54,68,038.00		12,21,38,338.00	
Account No. 0429101042748 (NFC)	61,93,993.00		13,52,451.00	
Cash in Hand	3,988.00	13,16,66,019.00	1,745.00	12,34,92,534.00
<u>DONATIONS& CONTRIBUTIONS:</u>				
Donation for Corpus Fund	-		-	
Donation from Rittal Private Limited, Doddaballapur	48,50,000.00	48,50,000.00	45,00,000.00	45,00,000.00
<u>INTEREST REALISED</u>				
On Savings Bank Accounts	23,48,458.00		34,09,372.00	
On Fixed Deposits	4,77,731.00	28,26,189.00	60,565.00	34,69,937.00
<u>OTHER RECEIPTS</u>				
Fixed Deposit Realised	-		25,00,000.00	
Refund of Security Deposit	-	-	1,40,000.00	26,40,000.00
Total Receipts		13,93,42,208.00		13,41,02,471.00

PAYMENTS	31.03.2023 Rs.	31.03.2023 Rs.	31.03.2022 Rs.	31.03.2022 Rs.
<u>CHILDREN PROGRAM EXPENSES</u>				
Educational Activity centres Expenses	30,477.00		4,30,004.00	
Learning /Teaching / Text /Note Books	1,04,065.00		-	
Health / Nutrition / Hygiene	2,81,919.00		-	
Nutrition Cooking Charges	65,920.00		27,991.00	
Clothes / Uniforms/ School Bags	8,28,412.00		85,865.00	
Parents Awareness Programme	7,395.00		-	
Rent for Educational Activity Centres	1,91,505.00		1,64,800.00	
Teachers Honorarium & Trainers	5,10,340.00		3,41,485.00	
Cleaning charges for centres	55,850.00		-	
Stationery for training /workshop	0.00		17,370.00	
Documentation/Photography	37,784.00		29,300.00	
Electricity and water for centres	8,858.00		-	
Payment to Volunteers	42,800.00		-	
General Program Expenses	2,09,178.00	23,74,503.00	1,02,997.00	11,99,812.00
Carried forward		23,74,503.00		11,99,812.00



RECEIPTS	31.03.2023 Rs.	31.03.2023 Rs.	31.03.2022 Rs.	31.03.2022 Rs.
Brought forward		23,74,503.00		11,99,812.00
<u>TAILORING TRAINING FOR GIRLS</u>				
Tailoring class for Girls/Vocational Training	2,92,367.00		-	
Rent for Tailoring Centres	29,000.00		-	
Tailoring Teachers Honorarium & Trainers	2,01,935.00		1,66,330.00	
Cleaning charges	1,500.00	5,24,802.00	-	1,66,330.00
<u>HOME HEALTH AID TRAINING</u>				
Home Health Aid Skill Training		54,820.00		-
<u>BEAUTICIAN TRAINING COURSE</u>				
Beautician Training Materials	9,100.00		-	
Beautician Teachers Honorarium & Trainers	6,000.00	15,100.00	-	
<u>MOTOR DRIVING TRAINING</u>				
Motor Driving skill Training		57,000.00		-
<u>PROGRAM STAFF HONORARIUM / SALARIES</u>				
Program Manager Salary	1,80,000.00		-	
Field Worker	65,000.00	2,45,000.00	-	
<u>HUMANITARIAN RELIEF</u>				
Grocery Kits/Tarpauline to the Community	85,019.00		1,14,450.00	
Hygiene Support	-		1,400.00	
Grocery Kits to the Community	4,09,000.00		-	
Honorarium to Volunteers	-		24,950.00	
Transportation of Grocery Kits	7,708.00		12,650.00	
Conveyance & Food Expenses	1,537.00		36,313.00	
Photography / Banner Printing	-	5,03,264.00	34,297.00	2,24,060.00
<u>TRUST ADMINISTRATION EXPNSSES</u>				
Audit Fees & Professional Charges	1,84,610.00		1,06,820.00	
Consultation Fees	1,00,250.00		43,500.00	
Bank Charges on Remittance	3,223.00		2,057.00	
Office Rent	2,32,000.00		2,39,268.00	
Meeting Expenses	13,098.00		18,648.00	
Postage/Telephone & Internet Expenses	11,469.00		6,492.00	
Printing & Stationary	17,991.00		-	
Honorarium / Staff Salary	2,78,500.00		67,000.00	
General Administration Expenses	88,972.00		67,779.00	
Software Expenses	7,000.00		-	
Printing / Brouchers / Photography	38,383.00		5,874.00	
Trust Annual Professional Tax	2,500.00		-	
Insurance for Employees	4,018.00	9,82,014.00	-	5,57,438.00
<u>UPKEEP MAINTENANCE</u>				
Computer Maintenance	11,883.00		-	
Building Maintenance Charges	37,522.00		-	
Furnishing Charges	13,000.00		-	
Cleaning Charges	48,353.00		-	
Electricity & Water Charges	10,235.00		-	
Website Maintenance	8,939.00		5,584.00	
Vehicle Maintenance	3,601.00	1,33,533.00	-	5,584.00
Carried forward		48,90,036.00		21,53,224.00

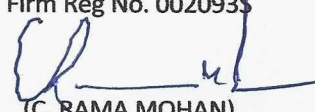


RECEIPTS	31.03.2023 Rs.	31.03.2023 Rs.	31.03.2022 Rs.	31.03.2022 Rs.
Brought forward		48,90,036.00		21,53,224.00
<u>FIXED ASSETS</u>				
Purchase of Land	10,18,66,798.00		-	
Construction of Compound Wall	30,61,324.00		-	
Computer	1,15,000.00		59,000.00	
UPS & Battery	-		39,428.00	
Two Wheeler-Bike	93,232.00		-	
Furniture & Fixtures	1,20,630.00		3,800.00	
Photo Copier/Xerox	56,640.00	10,53,13,624.00	-	1,02,228.00
<u>OTHER PAYMENTS :</u>				
Payment of Security Deposits	97,053.00		1,81,000.00	
Investment in short-term Fixed Deposit	2,54,29,957.00		-	
TDS Receivable	47,774.00	2,55,74,784.00	-	1,81,000.00
<u>CLOSING BALANCES AS ON 31.03.2023</u>				
State Bank Of India-New Delhi				
Account No.00000040133811668 (FC)	-		-	
With Canara Bank - Bangalore				
Account No.0429101042747 (FC)	23,30,656.00		12,54,68,038.00	
Account No. 0429101042748 (NFC)	12,17,189.00		61,93,993.00	
HDFC Bank --Bangalore				
HDFC Bank-50200078333082 (NFC)	5,000.00		-	
Cash in Hand	10,919.00	35,63,764.00	3,988.00	13,16,66,019.00
Total Payments		13,93,42,208.00		13,41,02,471.00

BENGALURU
08.05.2023


MANAGING TRUSTEE
(THOMAS RAJKUMAR)


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DEBORA FOUNDATION INDIA, BENGALURU

SCHEDULES OF CONSOLIDATED BALANCE SHEET	2022-23 Rs.	2021-22 Rs.
<u>SCHEDULE - A</u>		
Capital Reserve		
Opening Balance	-	-
Add: Transferred from Fund for Acquiring Land & Building for Children Education	10,49,28,122.00	-
Add: Fixed Assets Acquired	4,87,730.00	-
	10,54,15,852.00	-
<u>SCHEDULE - B</u>		
Fund for Acquiring Land & Building for Children's Education:		
Opening Balance	12,54,62,138.00	12,21,46,284.00
Add: Transferred from Income & Expenditure	-	33,15,854.00
Less: Payments for Land	10,49,28,122.00	-
	2,05,34,016.00	12,54,62,138.00
<u>SCHEDULE - C</u>		
INCOME AND EXPENDITURE ACCOUNT		
Opening Balance	12,85,209.00	7,84,350.00
Add : Excess of Income Transferred during the year	27,86,153.00	58,16,713.00
	40,71,362.00	66,01,063.00
Less: Donations Earmarked for Children programs	-	20,00,000.00
	40,71,362.00	46,01,063.00
Less: Transferred to Capital Reserve	4,87,730.00	
Less: Transferred to Fund for Acquiring Land Building for Children's Education	-	33,15,854.00
Balance	35,83,632.00	12,85,209.00
<u>SCHEDULE - D</u>		
Current Liabilities:		
Opening Balance:	50,05,900.00	30,05,900.00
Audit Fees	-	-
Fund for Children Program	-	20,00,000.00
Total	50,05,900.00	50,05,900.00
<u>SCHEDULE - E</u>		
Fixed Assets:		
As per Schedule attached	10,54,15,852.00	1,02,228.00
Total	10,54,15,852.00	1,02,228.00
<u>SCHEDULE - F</u>		
Investments:		
Investment in short-term Fixed Deposit (FC)	2,02,67,418.00	-
Investment in short-term Fixed Deposit (NFC)	51,62,539.00	-
Total	2,54,29,957.00	-



DEBORA FOUNDATION INDIA, BENGALURU

SCHEDULES OF CONSOLIDATED BALANCE SHEET	2022-23 Rs.	2021-22 Rs.
<u>SCHEDULE -G</u>		
Deposits & Advances:		
Rent Deposit	3,25,000.00	2,35,000.00
Electricity Deposit for Land	7,053.00	-
Deposit for Internet	1,000.00	1,000.00
TDS Receivable	47,774.00	-
Total	3,80,827.00	2,36,000.00
<u>SCHEDULE -H</u>		
Cash and Bank Balances		
State Bank Of India-New Delhi		
Account No.00000040133811668 (FC)	-	-
With Canara Bank - Bangalore		
Account No.0429101042747 (FC)	23,30,656.00	12,54,68,038.00
Account No. 0429101042748 (NFC)	12,17,189.00	61,93,993.00
HDFC Bank --Bangalore		
HDFC Bank-50200078333082 (NFC)	5,000.00	-
Cash in Hand	10,919.00	3,988.00
Total	35,63,764.00	13,16,66,019.00



DEBORA FOUNDATION INDIA

DETAILS OF FIXED ASSETS FOR THE YEAR ENDED 31ST MARCH, 2023

FOREIGN CONTRIBUTION AND NON FOREIGN CONTRIBUTION ACCOUNT

PARTICULARS	Opening Balance as on 1.4.2022	Additions during the year	Disposed off during the year	Total Assets as on 31.03.2023
Cost Of Land	-	10,18,66,798.00	-	10,18,66,798.00
Cost of Compound Wall	-	30,61,324.00	-	30,61,324.00
Total Rs.	-	10,49,28,122.00	-	10,49,28,122.00
Vehicle (Two Wheeler-Bike) Honda 110CC	-	93,232.00	-	93,232.00
Furniture & Fixture	3,800.00	1,20,630.00	-	1,24,430.00
Computer & Equipment	59,000.00	1,15,000.00	-	1,74,000.00
OTHER EQUIPMENT				
Photo Copier / Xerox	-	56,640.00	-	56,640.00
UPS & Battery	39,428.00	-	-	39,428.00
Grant Total	1,02,228.00	10,53,13,624.00	-	10,54,15,852.00



DEBORA FOUNDATION INDIA

DETAILS OF FIXED DEPOSITS FOR THE YEAR ENDED 31ST MARCH, 2023

Fixed Deposit for the FY 2022-23 (FC)

S.No.	PURPOSE	Name of the Bank	Branch Name	FDR Number	% of Interest	Cum / Non Cum	Fixed Deposit Amount	Date of Deposit	Term of Deposit	Date of Maturity	Maturity Value	Accrued Interest
1	EDUCATION FUND	CANARA BANK	BENSON TOWN	140069142920/1	7.00%	C	50,00,000	17-11-2022	666	13-09-2024	56,75,111	75,398.00
2	EDUCATION FUND	CANARA BANK	BENSON TOWN	140069142946/1	7.00%	C	50,00,000	17-11-2022	666	13-09-2024	56,75,111	1,58,794.00
3	EDUCATION FUND	CANARA BANK	BENSON TOWN	140069142946/3	5.50%	C	50,00,000	22-02-2022	180	21-08-2023	51,35,616	25,767.00
4	EDUCATION FUND	CANARA BANK	BENSON TOWN	140069142946/4	5.50%	C	50,00,000	21-03-2023	180	17-09-2023	51,35,616	7,459.00
TOTAL							2,00,00,000				2,16,21,454	2,67,418.00

Fixed Deposit for the FY 2022-23 (NFC)

S.No.	PURPOSE	Name of the Bank	Branch Name	FDR Number	% of Interest	Cum / Non Cum	Fixed Deposit Amount	Date of Deposit	Term of Deposit	Date of Maturity	Maturity Value	Accrued Interest
1	EDUCATION FUND	CANARA BANK	BENSON TOWN	130009243396/6	5.50%	C	25,51,596	25-03-2023	180	21-09-2023	25,57,329	2,422.00
2	EDUCATION FUND	CANARA BANK	BENSON TOWN	130009243396/3	5.50%	C	25,48,822	22-10-2022	180	20-04-2023	26,22,982	59,699.00
TOTAL							51,00,418				51,80,311	62,121.00

Note : C- Cumulative & NC-Non Cumulative

