

Simon

Rodrigues &

Associates LLP

CHARTERED ACCOUNTANTS



INDEPENDENT AUDITORS' REPORT

To the Members of the **OASIS INDIA**

Opinion

We have audited the financial statements of **OASIS INDIA-Foreign Contribution Account** which comprise the Balance Sheet at March 31, 2023, Income and Expenditure Account and the Receipts & Payments Account for the year then ended and notes to the financial statements, which have been prepared on the cash basis of accounting, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31, 2023 and of its financial performance for the year then ended in accordance with the accounting principles generally accepted in India for cash basis of accounting.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by the ICAI. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India, and we have fulfilled our ethical responsibilities in accordance with these Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the accounting principles generally accepted in India for cash basis of accounting, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.



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Auditors' Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of the auditors' responsibilities for the audit of the financial statements is attached to this report as **Annexure 1**. This description forms part of our auditors' report.

For Simon Rodrigues & Associates LLP
Chartered Accountant
Firm Registration No. 007934S/S000065

Thomas Mathai
Partner

ICAI Membership No. 052141 *

UDIN: **23052141BGXQST2454**



Place: Bangalore

Date: July 22, 2023

Annexure 1

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 entity's internal control."
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



OASIS INDIA
FOREIGN CONTRIBUTION
Balance Sheet as at March 31, 2023

Amount in Rs.

Particulars	Note	31 March 2023	31 March 2022
I Sources of Funds			
1 NPO Funds	3		
(a) Unrestricted Funds		1,08,32,372	3,69,00,925
(b) Restricted Funds		-	-
		1,08,32,372	3,69,00,925
2 Non-current liabilities			
(a) Long-term borrowings		-	-
(b) Other long-term liabilities	4	2,05,00,000	2,05,00,000
(c) Long-term provisions	5	3,82,520	52,21,211
		2,08,82,520	2,57,21,211
3 Current liabilities			
(a) Short-term borrowings		-	-
(b) Payables	6	-	1,31,605
(c) Other current liabilities	7	-	307
(d) Short-term provisions	5	-	-
		-	1,31,912
Total		3,17,14,892	6,27,54,047
II Application of Funds			
1 Non-current assets			
(a) Property, Plant and Equipment and Intangible assets	8		
(i) Property, Plant and Equipment		2,33,81,839	2,36,93,047
(ii) Intangible assets		-	-
(iii) Capital work in progress		-	-
(iv) Intangible asset under development		-	-
(b) Non-current investments		-	-
(c) Long Term Loans and Advances	9	-	-
(d) Other non-current assets	10	25,99,004	10,77,587
		2,59,80,843	2,47,70,634
2 Current assets			
(a) Current investments		-	-
(b) Books In Stock		86,859	1,05,343
(c) Receivables		-	-
(d) Cash and bank balances	11	56,45,171	3,70,23,028
(e) Short Term Loans and Advances	9	-	32,400
(f) Other current assets	12	2,019	8,22,642
		57,34,049	3,79,83,413
Total		3,17,14,892	6,27,54,047
Brief about the Entity	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 attached
For Simon Rodrigues & Associates LLP
Chartered Accountants
Firm Regn No 0079345/S000065


Thomas Mathai
Partner

Membership No. 052141



For Oasis India


Mangneo Lungdim
Director



Vijay Alexander
Treasurer



Date : July 22, 2023
Place : Bangalore

OASIS INDIA
FOREIGN CONTRIBUTION
Income and Expenditure for the year ended March 31, 2023

Amount in Rs.

	Particulars	Note	FY 2022-23			FY 2021-22		
			Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
I	Income							
(a)	Donations and Grants		1,75,93,354	2,06,95,731	3,82,89,085	52,56,525	6,21,26,488	6,73,83,013
(b)	Fees from Rendering of Services		-	-	-	-	-	-
(c)	Sale of Goods		-	-	-	-	-	-
II	Other income	13	6,10,441	-	6,10,441	10,40,652	-	10,40,652
III	Total Income (I+II)		1,82,03,794	2,06,95,731	3,88,99,525	62,97,177	6,21,26,488	6,84,23,665
IV	Expenses:							
(a)	Material consumed/distributed		-	-	-	-	-	-
(b)	Donations/contributions paid		-	-	-	-	-	-
(c)	Employee benefits expense	14	1,29,02,876	2,03,70,201	3,32,73,078	1,01,17,366	2,12,22,216	3,13,39,582
(d)	Finance costs		-	-	-	-	-	-
(e)	Depreciation and amortization expense	15	21,82,386	-	21,82,386	18,25,153	-	18,25,153
(f)	Other expenses	16	51,71,731	96,51,798	1,48,23,529	17,72,047	85,73,030	1,03,45,077
(g)	Programme expenses		19,09,692	1,18,17,689	1,37,27,380	14,449	1,01,70,212	1,01,84,661
(h)	Miscellaneous Expenses		9,61,705	-	9,61,705	-	-	-
	Total expenses		2,31,28,390	4,18,39,688	6,49,68,078	1,37,29,016	3,99,65,458	5,36,94,474
V	Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- IV)		(49,24,596)	(2,11,43,957)	(2,60,68,553)	(74,31,839)	2,21,61,030	1,47,29,191
VI	Exceptional Items		-	-	-	-	-	-
VII	Excess of Income over Expenditure for the year before extraordinary items (V-VI)		(49,24,596)	(2,11,43,957)	(2,60,68,553)	(74,31,839)	2,21,61,030	1,47,29,191
VIII	Extraordinary Items		-	-	-	-	-	-
IX	Excess of Income over Expenditure for the year (VII-VIII)		(49,24,596)	(2,11,43,957)	(2,60,68,553)	(74,31,839)	2,21,61,030	1,47,29,191
	Appropriations Transfer to funds							
	Transfer from funds							
	Balance transferred to General Fund		(49,24,596)	(2,11,43,957)	(2,60,68,553)	(74,31,839)	2,21,61,030	1,47,29,191
	The accompanying notes are an integral part of the financial statements							

As per our report of even date attached
For Simon Rodrigues & Associates LLP
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Firm Regn No 0079345/S000065


Thomas Mathai
Partner
Membership No. 052141



For Oasis India


Mangneo Lungdim
Director


Vijay Alexander
Treasurer



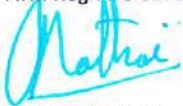
Date : July 22, 2023
Place : Bangalore

OASIS INDIA
FOREIGN CONTRIBUTION
Receipts & Payments For The Year Ended 31st March 2023

Amount in Rs.

Particulars	FY 2022-23	FY 2021-22
A. Opening Balance		
Cash and bank balances	3,70,23,028	2,19,82,994
B. Income Received During the Year		
I Donations and Grants	3,82,89,085	6,73,83,013
II Fees from Rendering of Services	-	-
III Sale of Goods	-	-
IV Other income	6,56,802	11,06,955
Total Income Received During the Year	3,89,45,886	6,84,89,968
C. Refund of rental Deposit	1,45,000	75,000
Total (A+B+C)	7,61,13,914	9,05,47,962
D. Expenses Paid During the Year		
I Material Purchased	-	-
II Donations/contributions paid	-	-
III Employee benefits expense	3,81,11,768	3,03,56,326
IV Finance costs	-	-
V Fixed Assets Purchased During the Year	20,31,121	23,79,246
VI Other expenses	1,47,54,758	1,05,35,678
VII Religion/charitable expenses	1,33,58,897	1,01,55,884
VIII Miscellaneous Expenses	-	-
Total expenses	6,82,56,543	5,34,27,134
E. Deposits Like Rental and Others Paid	22,12,200	65,400
Advance Paid	-	32,400
	22,12,200	97,800
F. Closing Balance		
Cash and bank balances	56,45,171	3,70,23,028
Total (D+E+F)	7,61,13,914	9,05,47,962

As per our report of even date attached
For Simon Rodrigues & Associates LLP
Chartered Accountants
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Thomas Mathai
Partner
Membership No. 052141



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Mangneo Lungdim
Director



Vijay Alexander
Treasurer



Date : July 22, 2023
Place : Bangalore

OASIS INDIA

FOREIGN CONTRIBUTION

Notes forming part of the Financial Statements for the year ended, 31st March, 2023

Note - 1 Brief about the entity

-> OASIS INDIA (OASIS INDIA or The Society) is a Not for Profit organization registered as a society under Karnataka Societies Registration Act, 1960 with its registered office in Bangalore and its has Branches at Mumbai, Chennai and North East(Manipur) to carry out various activities which are elaborated below.

-> **The broad approaches employed across all locations for the programme are:**

1. **Education:** Education is of high importance for children to help them become successful in life school. However, the children we work with are often not motivated to study. Also their parents are not in a position to assist and support. The educational activities run by Oasis India helps facilitate learning and support children succeed in mainstream education.

2. **Skilling:** aims at equipping and enhancing the capacity of local community members to make constructive use of their time through activities that contribute to their well-being. Women and young girls are equipped with skill that will enable them to take up alternate employment. Youth who are sitting idle are equipped and empowered in Computer skills, Spoken English and Life skills to build capacity for employment.

3. **Sports:** It is important to channelize the energy of young girls and boys so that they are not distracted by the antisocial activities in the community. It is also important to mentor them so that they make right choices.

Sports is a medium to equip children in skills of one particular game. It instils a sense of discipline. Currently the children are learning football, kabballi. Self-defence and fitness training helps the girls learn to stay safe.

4. **Rehabilitation:** This aims at protecting children at risk as well as women who voluntarily leave the situation of exploitation. A residential facility, day care and night shelter protect the children. Counselling, mentoring and personal care to those who have undergone traumatic experiences in life due to trafficking and help them come to terms with their past and move forward in their lives with a sense of hope and confidence.

5. **Community building:** aims at greater involvement from community members to see community transformation through ownership and formation of change agent groups. All those we work with are encouraged to be a part of a community group so that that can be a source of encouragement and support and address issues in their community so that all who live there can thrive and flourish. Mass awareness, medical camps etc. help to create visibility and initiate participation in programmes.

6. **Prevention:** All the above interventions support to prevent human trafficking In addition, Awareness, formation of Community Vigilant Groups, AHT clubs can all come together to create a safe community.

-> The society has registration under 01-Sub clause (j) of clause (ac) of sub -section (1) of section 12A "Amended Section 12AB" of the Income Tax Act, 1961, with unique registration number "AAAAO0032DE20161" dated 23-09-2021 which is valid from Assessment Year 2022-23 to Assessment Year 2026-27. (Earlier Registration under Section 12A which was valid till Assessment Year 2021-22 is with Reg No. Trust/718/10A/Vol. BII/0-13/95/CIT-II dated 06-07-1994).

-> The society also has registration under 11-Clause (i) of first proviso to sub-section (5) of section 80G "Amended Section 80G" of the Income Tax Act, 1961, with unique registration number "AAAAO0032DF20219" dated 23-09-2021 which is valid from Assessment Year 2022-23 to Assessment Year 2026-27. (Earlier Registration under Section 80G which was valid till Assessment Year 2021-22 is with Reg No. DIT(E)BLR/80G(R)/223/AAAAO0032D/ITO(E)-2/Vol2008-2009 dated 09-09-2008).

-> The society has received permission from the Ministry of Home Affairs under the Foreign Contribution (Regulation) Act, 2010 to accept foreign contributions. The organization has been registered for carrying out Religious and Social activities nature with the registration number 094420728 Last Reviewed on 10-05-2016.

Current FCRA Certificate Validity: From 01/11/2016 To 30/09/2023 (FCRA Renewal Applied on 28/05/2021 with MHA File No. 6902842021, The current status of renewal application as on the balance sheet date is "Under Process").



OASIS INDIA
FOREIGN CONTRIBUTION
Notes forming part of the Financial Statements for the year ended, 31st March, 2023

Note - 2 Significant Accounting Policies

a. Basis of Preparation of Financial Statements:

The financial statements have been prepared and are presented under Cash basis of accounting (excepting in respect of interest income) since the Accounting Standards issued by the Institute of Chartered Accountants of India are not applicable as the Society does not carry on commercial, industrial or business activities. The financial statements are presented in Indian rupees.

In view of the fact that under the income tax laws applicable to charitable trusts, only expenses that have been paid are allowable as "application of income", the Society has changed its method of accounting from accrual basis of accounting to cash basis of accounting (excepting for interest income), in order to make the expenses in the financial statements consistent with the expenses being claimed as "application" under tax laws.

The impact of this change in basis of accounting from accrual basis to cash basis is that deficit for the year has been understated by Rs 10,51,932/- and the net assets as at the year end is higher by Rs 10,51,932/-.

b. Property, Plant and Equipment & Depreciation:

Freehold Land included within Property, Plant, and Equipment is carried at cost of acquisition. Other items of Property, Plant and Equipment are carried at cost of acquisition or construction less accumulated depreciation. Cost comprises the purchase price and any cost attributable to bring the Property, Plant and Equipment to its working condition for its intended use.

Property, Plant and Equipment received in kind are capital at invoice value and corresponding credit is given to Capital Reserve Account. Annual depreciation on such Property, Plant and Equipment will be recouped from Capital Reserve.

Depreciation on Property, Plant and Equipment (other than Freehold Land) is ascertained on the Written Down Value Method at the rates prescribed under the Income Tax Rules, 1962.

c. Contingent Liabilities:

The entity prepares its financial statements on cash basis of accounting. There are no Contingent Liabilities as on 31st March 2023 or as on 31st March 2022.

d. Retirement Benefits:

The Society has entered into a contract with the Life Insurance Corporation of India (LIC), an insurance company, under their Group Gratuity Cash Accumulation Scheme, to take care of the gratuity liability of the Society. The Society has paid an amount of Rs 50,68,202 during the year, of which an amount of Rs 50,16,944 (provided in books in earlier years) has been adjusted towards past services contribution and the balance towards life cover. Under the Plan, an employee who has completed the vesting period of service (5 years), is entitled to fifteen days' eligible salary for each completed year of service, subject to a maximum limit of Rs 20,00,000. The Plan also envisages benefits for the anticipated service period in the unfortunate event of death while in service before normal retirement age. (the additional benefit is beyond the statutory liability).

Following the Society's cash basis of accounting, gratuity has been accounted where direct settlement were made to employees before introduction of the Plan. Further, gratuity has been accounted to the extent of amount funded by donor but yet to be paid over to LIC as at the year end.

e. Taxation:

The society is registered under Section 12AB of the Income Tax Act, 1961 and hence is exempt from taxes on income when they are applied for charitable purposes.

f. Cash and bank balances:

Cash and bank balances comprises of cash on hand and Balances with banks.

g. Advance receipt from sale of Property:

PB sale proceed was initiated in the FY 2012-13 by COM. The advance amount received is Rs. 2,05,00,000/- during the FY 2012-13 and FY 2013-14. After long negotiations with the Buyer by our COM, though the sale agreement made in the FY 2012-13, the buyer even after waiting for 6 years has refused to settle the sale as per the agreement. The organisation and the buyer Mr. Philip Lobo are under mutually discussions to protect the property Legally.

h. Previous Year figures:

The figures for the previous year have been regrouped/ rearranged wherever considered necessary to conform to the current year classification. All amounts have been mentioned in Indian Rupees.



Note - 3 NPOs Funds

Amount in Rs.

Sr. No.	Particulars	As at 1st April 2022 (Opening Balance)	Funds transferred/ received during the year	Funds Utilised during the year	As at 31st March 2023 (Closing Balance)
(A)	Unrestricted Funds				
1	Corpus Funds	-	-	-	-
2	General Funds				
	(a). General Funds Other than (b) to (d)	3,69,00,925	3,88,99,525	6,49,68,078	1,08,32,372
	(b). Balance Amount of deemed Income being exemption claimed in earlier years on account of deemed application and required to be applied in FY 2023-24 onwards	-	-	-	-
	(c). Income accumulated under third proviso to clause (23C) of section 10 or section 11(2)	-	-	-	-
	(d). Income accumulated under clause (2) of Explanation 1 to sub-section (1) of section 11.	-	-	-	-
3	Designated Funds				
	(a). Capital Reserve	-	-	-	-
(B)	Restricted Funds				
1	Corpus Funds				
	(a). Corpus out of the donations received for renovation or repair of places notified u/s 80G(2)(b) on or after 01.04.2020	-	-	-	-
	(b). Other corpus received on or after 01.04.2021	-	-	-	-
	(c). Corpus other than (a) and (b)	-	-	-	-
2	Designated Funds				
	(a). APPI	-	-	-	-
Total		3,69,00,925	3,88,99,525	6,49,68,078	1,08,32,372
Previous Year (PY)		2,21,71,734	6,84,23,665	5,36,94,474	3,69,00,925



OASIS INDIA

FOREIGN CONTRIBUTION

Notes forming part of the Financial Statements for the year ended, 31st March, 2023

Amount in Rs.

		31 March 2023	31 March 2022
4	Other long-term liabilities		
(a)	Advance from customers	-	-
(b)	Others	2,05,00,000	2,05,00,000
	Total Other long-term liabilities	2,05,00,000	2,05,00,000
5	Provisions		
		Long term	Short term
		31 March 2023	31 March 2022
(a)	Provision for employee benefits		
(i)	Provision for gratuity	3,82,520	52,21,211
(ii)	Provision for leave Encashment	-	-
(b)	Other provisions	-	-
	Total Provisions	3,82,520	52,21,211
6	Payables		
(a)	Total outstanding dues of micro, small and medium enterprises	-	-
(b)	Total outstanding dues of creditors other than micro, small and medium enterprises	-	1,31,605
	Total payables	-	1,31,605
Disclosure relating to suppliers registered under MSMED Act based on the information available with the entity Company:			
Particulars		31 March 2023	31 March 2022
(a) Amount remaining unpaid to any supplier at the end of each accounting year:			
Principal		-	-
Interest		-	-
Total		-	-
(b) The amount of interest paid by the buyer in terms of section 16 of the MSMED Act, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year.			
(c) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act.			
(d) The amount of interest accrued and remaining unpaid at the end of each accounting year.			
(e) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the MSMED Act.			
7	Other current liabilities	31 March 2023	31 March 2022
(a)	Current maturities of finance lease obligations	-	-
(b)	Interest accrued but not due on borrowings	-	-
(c)	Interest accrued and due on borrowings	-	-
(d)	Income received in advance	-	-
(e)	Unearned revenue	-	-
(f)	Goods and Service tax payable	-	-
(g)	TDS payable	-	307
(h)	Other payables	-	-
	Total Other current liabilities	-	307



8 Property, Plant and Equipment and Intangible Assets (owned assets) Amount in Rs.

Particulars /Assets	TANGIBLE ASSETS										Total	
	Freehold land @ 0%	Buildings @ 5%	Computers @ 40%	Office equipment @ 15%	Furniture & Fixtures @ 10%	Vehicles @ 15%	Others @ 15%	Books @ 40%	Borewell @ 5%	Donation in Kind		
Gross Block*												
As at 1st April 2022	48,83,985	1,44,78,101	17,59,578	19,06,250	17,01,086	5,11,828	2,77,371	-	-	-	2,55,18,199	
Additions	-	28,000	9,89,567	3,47,879	4,720	-	15,660	-	-	-	13,85,826	
1st Half	-	-	2,12,847	3,09,948	-	-	-	-	-	-	5,22,795	
2nd Half	-	-	67	37,376	-	-	-	-	-	-	37,443	
Deductions/Adjustments	-	-	8,82,684	14,70,719	15,10,408	4,92,647	1,74,644	-	-	-	2,30,93,694	
As at 1st April 2021	48,83,985	1,36,78,606	-	-	-	-	-	-	-	-	5,42,964	
Additions	-	-	2,14,173	1,84,426	46,313	96,255	1,02,727	-	-	-	19,58,782	
1st Half	-	7,99,495	6,62,887	2,51,105	-	77,074	-	-	-	-	77,241	
2nd Half	-	-	166	-	-	-	-	-	-	-	-	
Deductions/Adjustments	-	-	29,61,925	25,26,701	17,05,806	5,11,828	2,93,031	-	-	-	2,73,89,377	
As at 31 March 2023	48,83,985	1,44,78,101	17,59,578	19,06,250	17,01,086	5,11,828	2,77,371	-	-	-	2,55,18,199	
As at 31 March 2022	48,83,985	1,44,78,101	17,59,578	19,06,250	17,01,086	5,11,828	2,77,371	-	-	-	2,55,18,199	
Depreciation/Adjustments												
As at 1st April 2022	-	7,03,918	5,71,320	2,67,105	1,67,793	81,116	33,901	-	-	-	18,25,153	
Additions	-	6,90,109	9,13,699	3,21,300	1,53,801	64,607	38,870	-	-	-	21,82,386	
Deductions/Adjustments	-	-	-	-	-	-	-	-	-	-	-	
As at 1st April 2021	-	-	-	-	-	-	-	-	-	-	-	
Additions	-	7,03,918	5,71,320	2,67,105	1,67,793	81,116	33,901	-	-	-	18,25,153	
Deductions/Adjustments	-	-	-	-	-	-	-	-	-	-	-	
As at 31 March 2023	-	13,94,027	14,85,019	5,88,404	3,21,594	1,45,723	72,771	-	-	-	40,07,539	
As at 31 March 2022	-	7,03,918	5,71,320	2,67,105	1,67,793	81,116	33,901	-	-	-	18,25,153	
Net Block												
As at 31 March 2023	48,83,985	1,31,12,074	14,76,906	19,38,297	13,84,212	3,66,105	2,20,261	-	-	-	2,33,81,839	
As at 31 March 2022	48,83,985	1,37,74,184	11,88,258	16,39,145	15,33,293	4,30,712	2,43,470	-	-	-	2,36,93,047	

* FY 20-21 WDV is considered as Opening Gross Block - in view of the fact that the earlier practice was to show Property Plant & Equipment on WDV basis. The Society is in the process of identifying the original cost and consequential changes in presentation will be made from FY 2023-24 onwards.



OASIS INDIA
FOREIGN CONTRIBUTION
Notes forming part of the Financial Statements for the year ended, 31st March, 2023

Amount in Rs.

	FY 2022-23			FY 2021-22		
	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
13 Other income						
(a) Interest income	6,06,362	-	6,06,362	9,60,092	-	9,60,092
(b) Dividend income	-	-	-	-	-	-
	4,079	-	4,079	-	-	80,560
(c) Net gain on sale of investments/Profit on Sale of Fixed Assets	-	-	-	80,560	-	-
(d) Donation-in-Kind	-	-	-	-	-	-
(e) Other non-operating income	-	-	-	-	-	-
Total other income	6,10,441	-	6,10,441	10,40,652	-	10,40,652
14 Employee benefits expense (Including contract labour)						
(a) Salaries, wages, bonus and other allowances	1,11,10,936	1,80,37,273	2,91,48,209	89,25,863	1,77,63,449	2,66,89,312
(b) Contribution to provident and other funds	7,85,130	10,96,179	18,81,310	5,53,585	11,35,994	16,89,579
(c) Gratuity expenses	1,34,728	2,99,050	4,33,778	5,61,812	9,10,510	14,72,322
(d) Staff Insurance, welfare and Training expenses	8,72,083	9,37,698	18,09,781	76,106	14,12,263	14,88,370
Total Employee benefits expense	1,29,02,876	2,03,70,201	3,32,73,078	1,01,17,366	2,12,22,216	3,13,39,582
15 Depreciation and amortization expense						
(a) on tangible assets	21,82,386	-	21,82,386	18,25,153	-	18,25,153
(b) on intangible assets	-	-	-	-	-	-
Total Depreciation and amortization expense	21,82,386	-	21,82,386	18,25,153	-	18,25,153
16 Other Expenses						
-> Consumption of stores and spare parts	-	-	-	-	-	-
-> Electricity, Water, Power and fuel	2,90,517	5,07,196	7,97,713	25,895	4,25,505	4,51,400
-> Volunteer Charges	5,40,767	24,29,107	29,69,874	7,404	15,94,347	16,01,751
-> Repairs and maintenance - Program	5,24,801	10,39,922	15,64,723	3,91,616	14,93,349	18,84,965
-> Repairs and maintenance - Others	1,42,147	2,44,083	3,86,230	4,834	81,590	86,425
-> Rent, Rates and taxes, excluding, taxes on income	8,41,123	37,20,667	45,61,790	1,37,906	36,49,336	37,87,242
-> Travelling expenses	13,70,314	6,57,662	20,27,976	2,51,098	5,94,866	8,45,964
-> Auditor's remuneration	-	-	-	3,26,170	15,450	3,41,620
-> Printing and stationery	85,038	1,12,288	1,97,326	-	-	-
-> Fund Raising & Communication expenses	2,31,469	2,41,223	4,72,692	2,15,104	2,28,344	4,43,448
-> Legal and professional charges	4,36,293	38,000	4,74,293	3,02,106	1,47,450	4,49,556
-> Promotion expenses & Publicity Expenses	1,63,733	9,776	1,73,509	29,723	25,815	55,538
-> Office Maintenance, Meetings & Administrative expenses	5,45,530	6,51,874	11,97,404	80,190	3,16,979	3,97,168
Total	51,71,731	96,51,798	1,48,23,529	17,72,047	85,73,030	1,03,45,077

