

## INDEPENDENT AUDITORS' REPORT

To the Members of the **OASIS INDIA**

### *Opinion*

We have audited the financial statements of **OASIS INDIA-Consolidated Account** which comprise the Balance Sheet at March 31, 2024, 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, 2024 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.



***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: **24052141BKEYAS1800**



Place: Bangalore

Date: 22<sup>nd</sup> June, 2024

## 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**  
**CONSOLIDATED**  
**Balance Sheet as at March 31, 2024**

Amount in Rs.

Particulars		Note	31 March 2024	31 March 2023
<b>I</b>	<b>Sources of Funds</b>			
<b>1</b>	<b>NPO Funds</b>	3		
(a)	Unrestricted Funds		2,39,29,534	2,63,50,054
(b)	Restricted Funds		41,81,967	3,72,349
			<b>2,81,11,501</b>	<b>2,67,22,403</b>
<b>2</b>	<b>Non-current liabilities</b>			
(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
			<b>2,05,00,000</b>	<b>2,08,82,520</b>
<b>3</b>	<b>Current liabilities</b>			
(a)	Short-term borrowings		-	-
(b)	Payables	6	55,000	-
(c)	Other current liabilities		-	-
(d)	Short-term provisions	5	-	-
			<b>55,000</b>	<b>-</b>
	<b>Total</b>		<b>4,86,66,501</b>	<b>4,76,04,923</b>
<b>II</b>	<b>Application of Funds</b>			
<b>1</b>	<b>Non-current assets</b>			
(a)	Property, Plant and Equipment and Intangible assets	7		
(i)	Property, Plant and Equipment		3,35,08,880	3,28,65,247
(ii)	Intangible assets		-	-
(iii)	Capital work in progress		-	-
(iv)	Intangible asset under development		-	-
(b)	Non-current investments		-	-
(c)	Long Term Loans and Advances		-	-
(d)	Other non-current assets	8	43,72,354	41,39,454
			<b>3,78,81,234</b>	<b>3,70,04,701</b>
<b>2</b>	<b>Current assets</b>			
(a)	Current investments		-	-
(b)	Inventories		1,83,915	1,83,915
(c)	Receivables		-	-
(d)	Cash and bank balances	9	1,05,54,529	1,03,96,610
(e)	Short Term Loans and Advances		-	-
(f)	Other current assets	10	46,823	19,697
			<b>1,07,85,267</b>	<b>1,06,00,222</b>
	<b>Total</b>		<b>4,86,66,501</b>	<b>4,76,04,923</b>
	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 007934S/S000065



Thomas Mathai

Partner

Membership No. 052141



Sundeep Shyam Sadarangani  
President

For OASIS INDIA



Kimneihat Vaiphei  
Secretary



Mangneo Lhungdim  
Executive Director

Date : June 22, 2024

Place : Bangalore



OASIS INDIA  
CONSOLIDATED  
Income and Expenditure for the year ended March 31, 2024

Amount in Rs.

Particulars	Note	FY 2023-24			FY 2022-23		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
<b>I Income</b>							
(a) Donations and Grants		1,31,34,343	7,53,93,572	8,85,27,915	1,88,39,540	2,78,82,575	4,67,22,116
(b) Fees from Rendering of Services		-	-	-	-	-	-
(c) Sale of Goods		-	-	-	-	-	-
<b>II Other income</b>	11	2,91,000	3,25,955	6,16,955	10,14,164	43,422	10,57,586
<b>III Total income (I+II)</b>		<b>1,34,25,343</b>	<b>7,57,19,527</b>	<b>8,91,44,871</b>	<b>1,98,53,704</b>	<b>2,79,25,997</b>	<b>4,77,79,701</b>
<b>IV Expenses:</b>							
(a) Material consumed/distributed		-	-	-	-	-	-
(b) Donations/contributions paid (including Sub-granting)		-	40,00,000	40,00,000	-	-	-
(c) Employee benefits expense	12	1,33,25,625	2,85,52,024	4,18,77,650	1,42,91,907	2,46,53,633	3,89,45,540
(d) Finance costs		-	-	-	-	-	-
(e) Depreciation and amortization expense	13	40,38,161	3,95,770	44,33,931	29,59,514	98,775	30,58,289
(f) Other expenses	14	60,15,661	1,54,66,205	2,14,81,866	86,66,587	1,17,54,062	2,04,20,648
(g) Programme expenses	15	18,02,003	1,40,99,150	1,59,01,153	24,71,067	1,40,53,675	1,65,24,741
(h) Miscellaneous Expenses	16	6,512	22,407	28,919	12,23,512	1,40,582	13,64,094
<b>Total expenses</b>		<b>2,51,87,961</b>	<b>6,25,35,558</b>	<b>8,77,23,519</b>	<b>2,96,12,587</b>	<b>5,07,00,726</b>	<b>8,03,13,313</b>
<b>V Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- IV)</b>		(1,17,62,617)	1,31,83,969	14,21,352	(97,58,883)	(2,27,74,729)	(3,25,33,612)
<b>VI Exceptional Items</b>		-	-	-	-	-	-
<b>VII Excess of Income over Expenditure for the year before extraordinary items (V-VI)</b>		(1,17,62,617)	1,31,83,969	14,21,352	(97,58,883)	(2,27,74,729)	(3,25,33,612)
<b>VIII Extraordinary Items</b>		-	-	-	-	-	-
<b>IX Excess of Income over Expenditure for the year (VII-VIII)</b>		(1,17,62,617)	1,31,83,969	14,21,352	(97,58,883)	(2,27,74,729)	(3,25,33,612)
<b>Appropriations Transfer to funds</b>							
<b>Transfer from funds</b>							
<b>Balance transferred to General Fund</b>		(1,17,62,617)	1,31,83,969	14,21,352	(97,58,883)	(2,27,74,729)	(3,25,33,612)
The accompanying notes are an integral part of the financial statements							

As per our report of even date attached

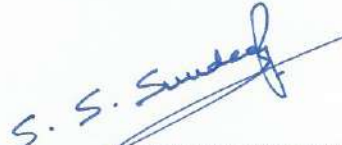
For Simon Rodrigues & Associates LLP  
Chartered Accountants  
Firm Regn No 007934S/S000065



Thomas Mathai  
Partner  
Membership No. 052141

Date : June 22, 2024  
Place : Bangalore



  
Sundeep Shyam Saderangani  
President

For OASIS INDIA

  
Kimmelhat Vaiphei  
Secretary

  
Mangneo Lungu  
Executive Director

**OASIS INDIA**  
**CONSOLIDATED**  
**Projectwise Income & Expenditure for the year ended 31 March 2024**

Amount in Rs.

	Particulars	FY 2023-24			FY 2022-23		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
I	<b>Income</b>						
(a)	Donations and Grants	131,34,343	753,93,572	885,27,915	188,39,540	278,82,575	467,22,116
(b)	Fees from Rendering of Services	-	-	-	-	-	-
(c)	Sale of Goods	-	-	-	-	-	-
II	<b>Other income</b>	2,91,000	3,25,955	6,16,955	10,14,164	43,422	10,57,586
III	<b>Total Income (I+II)</b>	<b>134,25,343</b>	<b>757,19,527</b>	<b>891,44,871</b>	<b>198,53,704</b>	<b>279,25,997</b>	<b>477,79,701</b>
IV	<b>Expenses:</b>						
1	Administrative Bangalore	105,48,662	2,000	105,50,662	126,08,092	-	126,08,092
2	APF- APPI	-	45,23,993	45,23,993	-	-	-
3	Aruna- Drop- in- Centre	17,04,107	9,50,931	26,55,038	25,92,955	7,83,520	33,76,475
4	Blue Edge - Empowering Lives Chennai	20,343	13,04,439	13,24,782	-	-	-
5	Blue Edge - Empowering Lives Mumbai	1,309	20,00,714	20,02,023	8,26,914	8,39,926	16,66,840
6	CE Oasis Academy and FFL- Assam	25,29,522	23,03,900	48,33,422	49,88,570	-	49,88,570
7	CEP - HGH Bangalore	9,57,913	46,02,056	55,59,969	-	58,13,532	58,13,532
8	CEP - Kalwa	1,05,937	32,03,419	33,09,356	-	22,41,029	22,41,029
9	CEP- Kannaginagar Chennai	6,40,738	-	6,40,738	10,736	18,33,665	18,44,401
10	CEP - Nalasopara	5,34,346	71,04,699	76,39,045	-	67,71,442	67,71,442
11	CEP - North Chennai	-	50,65,249	50,65,249	-	41,77,414	41,77,414
12	Emergency Relief - Chennai	1,69,900	6,31,901	8,01,801	-	-	-
13	Empowering Women Rehabilitation & Restoration- NB	12,77,820	30,90,414	43,68,234	16,40,951	24,81,455	41,22,406
14	Fund Raising and CSR	1,96,346	-	1,96,346	29,00,943	-	29,00,943
15	Manipur Relief	1,70,504	55,44,271	57,14,775	-	-	-
16	Mukti Bike Challenge	6,98,515	1,02,595	8,01,110	9,29,684	-	9,29,684
17	Potter's Wheel	4,770	2,77,910	2,82,680	34,227	10,44,810	10,79,037
18	Protection of Children @ Risk - KP	-	122,75,250	122,75,250	-	94,81,050	94,81,050
19	Purnata Bhavan	50,300	-	50,300	1,20,000	-	1,20,000
20	Recovering , Restoring , holistic development of children- NE	-	83,21,923	83,21,923	-	93,92,136	93,92,136
21	Training Centre	15,38,767	8,34,125	23,72,892	-	30,66,418	30,66,418
22	Economic Recovery TF	-	-	-	-	24,60,869	24,60,869
23	Indirect Bangalore - COM	-	-	-	-	2,14,686	2,14,686
	Depreciation and amortization expense	40,38,161	3,95,770	44,33,931	29,59,514	98,775	30,58,289
	<b>Total expenses</b>	<b>251,87,961</b>	<b>625,35,558</b>	<b>877,23,519</b>	<b>296,12,587</b>	<b>507,00,726</b>	<b>803,13,313</b>
V	<b>Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- IV)</b>	<b>(117,62,617)</b>	<b>131,83,969</b>	<b>14,21,352</b>	<b>(97,58,883)</b>	<b>(227,74,729)</b>	<b>(325,33,612)</b>
VI	Exceptional items	-	-	-	-	-	-
VII	<b>Excess of Income over Expenditure for the year before extraordinary items (V-VI)</b>	<b>(117,62,617)</b>	<b>131,83,969</b>	<b>14,21,352</b>	<b>(97,58,883)</b>	<b>(227,74,729)</b>	<b>(325,33,612)</b>
VIII	Extraordinary Items	-	-	-	-	-	-
IX	<b>Excess of Income over Expenditure for the year (VII-VIII)</b>	<b>(117,62,617)</b>	<b>131,83,969</b>	<b>14,21,352</b>	<b>(97,58,883)</b>	<b>(227,74,729)</b>	<b>(325,33,612)</b>
	Appropriations Transfer to funds						
	Transfer from funds						
	<b>Balance transferred to General Fund</b>	<b>(117,62,617)</b>	<b>131,83,969</b>	<b>14,21,352</b>	<b>(97,58,883)</b>	<b>(227,74,729)</b>	<b>(325,33,612)</b>



**OASIS INDIA**  
**CONSOLIDATED**  
**Receipts & Payments For The Year Ended 31st March 2024**

Amount in Rs.

Particulars	FY 2023-24	FY 2022-23
<b>A. Opening Balance</b>		
Cash and bank balances	1,03,96,610	5,01,74,363
<b>B. Income Received During the Year</b>		
I Donations and Grants	8,85,27,915	4,67,22,116
II Fees from Rendering of Services	-	-
III Sale of Goods	-	-
IV Other income	5,85,207	10,28,048
<b>Total Income Received During the Year</b>	<b>8,91,13,122</b>	<b>4,77,50,164</b>
<b>C. Other Receipts</b>		
(i). Asset WDV Sold	59,845	37,662
(ii). Refund of Rental Deposit	90,000	5,95,000
(iii). TDS refund	3,215	-
	1,53,060	6,32,662
<b>Total (A+B+C)</b>	<b>9,96,62,792</b>	<b>9,85,57,189</b>
<b>D. Expenses Paid During the Year</b>		
I Material Purchased	40,00,000	-
II Donations/contributions paid (including Sub-granting)	4,22,60,342	4,37,84,230
III Employee benefits expense	-	-
IV Finance costs	-	-
V Fixed Assets Purchased During the Year	51,37,409	48,40,064
VI Other expenses	2,14,36,679	2,04,08,367
VII Programme expenses	1,59,12,971	1,65,06,258
VIII Miscellaneous Expenses	37,962	2,19,460
<b>Total expenses</b>	<b>8,87,85,363</b>	<b>8,57,58,379</b>
<b>E. Other Payments</b>		
(i). Gas Deposit	2,400	7,200
(ii). Rental Depsoit	3,20,000	3,95,000
(iii). Internet Security Deposit	500	-
(iv). Oasis Academy- Deposit	-	20,00,000
	3,22,900	24,02,200
<b>F. Closing Balance</b>		
Cash and bank balances	1,05,54,529	1,03,96,610
<b>Total (D+E+F)</b>	<b>9,96,62,792</b>	<b>9,85,57,189</b>

As per our report of even date attached  
For Simon Rodrigues & Associates LLP  
Chartered Accountants  
Firm Regn No 007934S/S000065

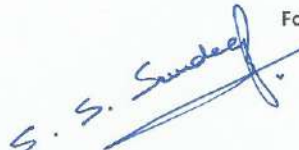
  
Thomas Mathai

Partner  
Membership No. 052141



Date : June 22, 2024  
Place : Bangalore

For OASIS INDIA

  
Sundeep Shyam Sadarangani  
President

  
Kimnelhat Vaiphei  
Secretary

  
Mangneo Lungdim  
Executive Director

**OASIS INDIA  
CONSOLIDATED**

**Projectwise Receipts & Payments for the year ended 31 March 2024**

Amount in Rs.

Particulars		FY 2023-24	FY 2022-23
<b>A.</b>	<b>Opening Balance</b>		
	Cash and bank balances	103,96,610	501,74,363
<b>B.</b>	<b>Income Received During the Year</b>		
I	Donations and Grants	885,27,915	467,22,116
II	Fees from Rendering of Services	-	-
III	Sale of Goods	-	-
IV	<b>Other income</b>	5,85,207	10,28,048
	<b>Total Income Received During the Year</b>	891,13,122	477,50,164
<b>C.</b>	<b>Other Receipts</b>		
	(i). Asset WDV Sold	59,845	37,662
	(ii). Refund of Rental Deposit	90,000	5,95,000
	(iii). TDS refund	3,215	-
		1,53,060	6,32,662
<b>Total (A+B+C)</b>		<b>996,62,792</b>	<b>985,57,189</b>
<b>D.</b>	<b>Expenses Paid During the Year</b>		
1	Administrative Bangalore	105,59,705	127,47,749
2	APF- APPI	45,23,993	-
3	Aruna- Drop- in- Centre	26,87,502	39,64,620
4	Blue Edge - Empowering Lives Chennai	13,24,782	-
5	Blue Edge - Empowering Lives Mumbai	20,37,455	19,30,377
6	CE Oasis Academy and FFL- Assam	48,33,422	49,88,570
7	CEP - HGH Bangalore	56,10,276	61,29,302
8	CEP - Kalwa	33,18,780	22,76,735
9	CEP - Kannaginagar Chennai	6,50,551	18,44,401
10	CEP - Nalasopara	76,10,268	73,63,433
11	CEP - North Chennai	51,15,771	43,39,182
12	Emergency Relief - Chennai	8,01,801	-
13	Empowering Women Rehabilitation & Restoration- NB	44,26,300	47,74,600
14	Fund Raising and CSR	1,96,346	28,79,040
15	Manipur Relief	57,14,775	-
16	Mukti Bike Challenge	8,01,110	9,29,684
17	Potter's Wheel	2,82,680	10,81,959
18	Protection of Children @ Risk - KP	123,85,199	103,17,575
19	Purnata Bhavan	50,300	1,20,000
20	Recovering , Restoring , holistic development of children- NE	83,21,923	93,78,959
21	Training Centre	23,95,015	31,76,575
23	Economic Recovery TF	-	24,60,869
24	Indirect Bangalore - COM	-	2,14,686
	Fixed Assets Purchased During the Year	51,37,409	48,40,064
	<b>Total expenses</b>	<b>887,85,363</b>	<b>857,58,379</b>
<b>E.</b>	<b>Other Payments</b>		
	(i). Gas Deposit	2,400	7,200
	(ii). Rental Deposit	3,20,000	3,95,000
	(iii). Internet Security Deposit	500	-
	(iv). Oasis Academy- Deposit	-	20,00,000
		3,22,900	24,02,200
<b>F.</b>	<b>Closing Balance</b>		
	Cash and bank balances	105,54,529	103,96,610
<b>Total (D+E+F)</b>		<b>996,62,792</b>	<b>985,57,189</b>





OASIS INDIA  
CONSOLIDATED

Notes forming part of the Financial Statements for the year ended, 31st March, 2024

**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 & Assam) 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, kabaddi. 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 (i) 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 04-09-2023.

Current FCRA Certificate Validity: From 01/10/2023 To 30/09/2028.



**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 unavailability of opening unrestricted and restricted funds balances, the surplus/ deficit of current year/ previous year restricted funds is transferred to General Funds except in the case of one of the donors (APPI) where such break up is known and the unspent balance thereof is carried forward as restricted funds balance.

**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. From the year under review, the rate of depreciation adopted is 10% (as opposed to 5% considered till the preceding year) considering that the Society's owned buildings are in the nature of boarding houses for its beneficiaries.

**c. Contingent Liabilities:**

The Society prepares its financial statements on cash basis of accounting. There are no Contingent Liabilities as on 31st March 2024 or as on 31st March 2023.

**d. Retirement Benefits/Other Benefits:**

The Society has 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. During the year, the Society has paid an amount of Rs 18,03,650, of which an amount of Rs 3,82,520 (provided in books in earlier years on being funded by donor and not paid over to LIC) has been charged off to the provision and the remaining amount of Rs 14,21,130 has been charged as expense, including premium towards life cover. During the year LIC has directly settled gratuity claims aggregating to Rs 5,54,570.

Under the Scheme, 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, no actuarial ascertainment of year end gratuity liability has been done.

The closing balance of funds lying under the Scheme with the LIC as at 31 March 2024 was Rs 66,00,538.67 (Previous year Rs 49,50,737).

**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. Projectwise Income & Expenditure and Projectwise Receipts & Payments:**

In addition to the Income & Expenditure and Receipts & Payments prepared on the natural heads of account basis, the Society has also prepared these statements on the functional or project-wise head basis to facilitate the users and the project funders.

**i. 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.



OASIS INDIA  
CONSOLIDATED  
Notes forming part of the Financial Statements for the year ended, 31st March, 2024

Note - 3 NPOs Funds

Amount in Rs.					
Sr. No.	Particulars	As at 1st April 2023 (Opening Balance)	Funds transferred/ received during the year	Funds Utilised during the year	As at 31st March 2024 (Closing Balance)
(A)	<b>Unrestricted Funds</b>				
1	Corpus Funds	-	-	-	-
2	General Funds				
	(a). General Funds Other than (b) to (d)	261,25,750	701,72,386	725,60,652	237,37,484
	(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	2,24,304	-	32,254	1,92,050
(B)	<b>Restricted Funds</b>				
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	3,72,349	189,72,485	151,62,866	41,81,967
<b>Total</b>		<b>267,22,403</b>	<b>891,44,871</b>	<b>877,55,772</b>	<b>281,11,501</b>
<b>Previous Year (PY)</b>		<b>592,56,015</b>	<b>477,79,701</b>	<b>803,13,313</b>	<b>267,22,403</b>



OASIS INDIA  
CONSOLIDATED

Notes forming part of the Financial Statements for the year ended, 31st March, 2024

Amount in Rs.

		31 March 2024	31 March 2023																												
<b>4</b>	<b>Other long-term liabilities</b>																														
(a)	Advance from customers	-	-																												
(b)	Others	2,05,00,000	2,05,00,000																												
	<b>Total Other long-term liabilities</b>	<b>2,05,00,000</b>	<b>2,05,00,000</b>																												
<b>5</b>	<b>Provisions</b>	<table border="1"> <thead> <tr> <th colspan="2">Long term</th> <th colspan="2">Short term</th> </tr> <tr> <th>31 March 2024</th> <th>31 March 2023</th> <th>31 March 2024</th> <th>31 March 2023</th> </tr> </thead> <tbody> <tr> <td colspan="4"><b>(a) Provision for employee benefits</b></td> </tr> <tr> <td>(i)</td> <td>Provision for gratuity</td> <td>-</td> <td>3,82,520</td> </tr> <tr> <td>(ii)</td> <td>Provision for leave Encashment</td> <td>-</td> <td>-</td> </tr> <tr> <td colspan="4"><b>(b) Other provisions</b></td> </tr> <tr> <td></td> <td><b>Total Provisions</b></td> <td><b>-</b></td> <td><b>3,82,520</b></td> </tr> </tbody> </table>		Long term		Short term		31 March 2024	31 March 2023	31 March 2024	31 March 2023	<b>(a) Provision for employee benefits</b>				(i)	Provision for gratuity	-	3,82,520	(ii)	Provision for leave Encashment	-	-	<b>(b) Other provisions</b>					<b>Total Provisions</b>	<b>-</b>	<b>3,82,520</b>
Long term		Short term																													
31 March 2024	31 March 2023	31 March 2024	31 March 2023																												
<b>(a) Provision for employee benefits</b>																															
(i)	Provision for gratuity	-	3,82,520																												
(ii)	Provision for leave Encashment	-	-																												
<b>(b) Other provisions</b>																															
	<b>Total Provisions</b>	<b>-</b>	<b>3,82,520</b>																												
<b>6</b>	<b>Payables</b>	<table border="1"> <thead> <tr> <th>31 March 2024</th> <th>31 March 2023</th> </tr> </thead> <tbody> <tr> <td colspan="2"><b>(a) Total outstanding dues of micro, small and medium enterprises</b></td> </tr> <tr> <td>-</td> <td>-</td> </tr> <tr> <td colspan="2"><b>(b) Total outstanding dues of creditors other than micro, small and medium enterprises</b></td> </tr> <tr> <td>55,000</td> <td>-</td> </tr> <tr> <td><b>Total payables</b></td> <td><b>55,000</b></td> </tr> </tbody> </table>		31 March 2024	31 March 2023	<b>(a) Total outstanding dues of micro, small and medium enterprises</b>		-	-	<b>(b) Total outstanding dues of creditors other than micro, small and medium enterprises</b>		55,000	-	<b>Total payables</b>	<b>55,000</b>																
31 March 2024	31 March 2023																														
<b>(a) Total outstanding dues of micro, small and medium enterprises</b>																															
-	-																														
<b>(b) Total outstanding dues of creditors other than micro, small and medium enterprises</b>																															
55,000	-																														
<b>Total payables</b>	<b>55,000</b>																														



Amount in Rs.

7 Property, Plant and  
Equipment and  
Intangible Assets  
(owned assets)

Particulars / Assets	TANGIBLE ASSETS												Total				
	Freehold land @ 0%	Buildings @ 10%	Computers @ 40%	Office equipment @ 15%	Furniture & Fixtures @ 10%	Vehicles @ 15%	Others @ 15%	Books @ 40%	Borewell @ 5%	Donation in Kind@0%	Donation in Kind@10%	Donation in Kind@ 15%					
<b>Gross Block*</b>																	
As at 1st April 2023	79,42,445	1,72,55,595	43,61,967	41,61,478	32,97,831	5,12,811	4,44,307	1	18,480	38	34,371	2,59,219	382,88,543				
Additions	-	-	-	-	-	-	-	-	-	-	-	-	-				
1st Half	-	-	14,91,243	10,53,226	1,16,525	7,56,085	8,288	-	-	-	-	-	34,25,367				
2nd Half	-	-	3,76,555	11,40,749	1,94,738	-	-	-	-	-	-	-	17,12,042				
Deductions/Adjustments	-	-	65,652	17,708	28,902	-	-	-	-	6	-	-	1,12,267				
As at 1st April 2022	79,42,445	1,72,27,595	22,04,804	30,04,519	19,82,497	5,12,811	4,28,647	1	18,480	38	34,371	2,59,219	3,36,15,427				
Additions	-	-	-	-	-	-	-	-	-	-	-	-	-				
1st Half	-	28,000	13,93,802	4,63,843	4,41,617	-	15,660	-	-	-	-	-	23,42,922				
2nd Half	-	-	7,63,837	7,37,088	8,73,717	-	-	-	-	-	-	-	23,74,642				
Deductions/Adjustments	-	-	476	43,972	-	-	-	-	-	-	-	-	44,448				
As at 31 March 2024	79,42,445	1,72,55,595	61,64,113	63,37,746	35,80,192	12,68,896	4,52,595	1	18,480	32	34,371	2,59,219	4,33,13,684				
As at 31 March 2023	79,42,445	1,72,55,595	43,61,967	41,61,478	32,97,831	5,12,811	4,44,307	1	18,480	38	34,371	2,59,219	3,82,88,543				
<b>Depreciation/Adjustments</b>																	
As at 1st April 2023	-	16,62,103	20,32,603	9,36,008	4,62,438	1,45,995	1,13,060	1	1,802	-	6,530	62,756	54,23,296				
Additions	-	15,69,349	15,94,100	7,25,442	3,02,588	1,68,435	50,930	0	834	-	2,784	29,469	44,33,931				
Deductions/Adjustments	-	-	42,017	4,914	5,491	-	-	-	-	-	-	-	52,423				
As at 1st April 2022	-	8,41,393	7,34,306	4,31,845	1,95,934	81,263	54,605	0	924	-	3,437	28,086	23,71,793				
Additions	-	8,20,710	12,98,487	5,10,759	2,66,504	64,732	58,455	0	878	-	3,093	34,670	30,58,289				
Deductions/Adjustments	-	-	191	6,596	-	-	-	-	-	-	-	-	6,786				
As at 31 March 2024	-	32,21,452	35,84,685	16,56,536	7,59,534	3,14,430	1,63,991	1	2,636	-	9,314	92,225	98,04,805				
As at 31 March 2023	-	16,62,103	20,32,603	9,36,008	4,62,438	1,45,995	1,13,060	1	1,802	-	6,530	62,756	54,23,296				
<b>Net Block</b>																	
As at 31 March 2024	79,42,445	1,40,34,143	25,79,427	46,81,210	28,20,658	9,54,466	2,88,604	0	15,844	32	25,057	1,66,994	3,35,08,880				
As at 31 March 2023	79,42,445	1,55,93,492	23,29,364	32,25,470	28,35,393	3,66,816	3,31,247	0	16,678	38	27,841	1,96,463	3,28,65,247				

\* FY 20-21 WDV is considered as Opening Gross Block



Amount in Rs.

		31 March 2024	31 March 2023
<b>8</b>	<b>Other non-current assets</b>		
(a)	Security Deposits	20,00,500	20,00,000
(b)	Prepaid expenses	-	-
(c)	Rental Deposit	22,64,624	20,34,624
(d)	Gas Cylinder Deposit	43,310	40,910
(e)	Telephone Deposit	8,500	8,500
(f)	Water Deposit	3,050	3,050
(g)	Electricity Deposit	52,370	52,370
(h)	Lease Deposit (Refundable)	-	-
	<b>Total other non-current other assets</b>	<b>43,72,354</b>	<b>41,39,454</b>
<b>9</b>	<b>Cash and Bank Balances</b>		
<b>A</b>	<b>Cash and cash equivalents</b>		
(a)	On current accounts	-	-
(b)	Cash credit account (Debit balance)	-	-
(c)	<b>Fixed Deposits</b>		
->	Deposits with original maturity of less than three months	-	-
(d)	Cheques, drafts on hand	-	-
(e)	Cash on hand	95,363	1,28,856
	<b>Total</b>	<b>95,363</b>	<b>1,28,856</b>
		(i)	
<b>B</b>	<b>Other bank balances</b>		
(i)	Bank Deposits		
->	Earmarked Bank Deposits	-	-
->	Deposits with original maturity for more than 3 months but less than 12 months from reporting date	-	-
->	Margin money or deposits under lien	-	-
(ii)	Balances with banks	1,04,59,166	1,02,67,753
(iii)	Others	-	-
	<b>Total other bank balances</b>	<b>1,04,59,166</b>	<b>1,02,67,753</b>
	<b>Total Cash and bank balances</b>	<b>1,05,54,529</b>	<b>1,03,96,610</b>
		(i+ii)	
<b>Breakup of the above Note is as follows:-</b>			
<b>INDIAN CONTRIBUTION</b>			
(i).	Cash on Hand	20,099	-
(ii).	Bank Balances		
(a).	Money invested or deposited in the firms and modes specified in sub-section (5) of section 11 of the Act		
	KOTAK MAHINDRA BANK LIMITED-XXXXX46024	3,12,967	32,45,081
	KOTAK MAHINDRA BANK LIMITED-XXXXX35232	30,97,334	12,010
	IDBI BANK LIMITED-XXXXXXXXXX94959	31,569	5,62,059
	ICICI BANK- XXXXXXX26547	78,261	9,32,289
(b).	Others	-	-
<b>FOREIGN CONTRIBUTION</b>			
(i).	Cash on Hand	75,264	1,28,856
(ii).	Bank Balances		
(a).	Money invested or deposited in the firms and modes specified in sub-section (5) of section 11 of the Act		
	STATE BANK OF INDIA-XXXXXXXXXXXX75344	33,16,988	49,41,620
	STATE BANK OF INDIA-XXXXXXXXXXXX38923	15,592	15,177
	KOTAK MAHINDRA BANK LIMITED-XXXXX72467	2,19,627	2,49,221
	KOTAK MAHINDRA BANK LIMITED-XXXXX92632	2,70,958	83,049
	KOTAK MAHINDRA BANK LIMITED-XXXXX05909	5,22,181	4,611
	KOTAK MAHINDRA BANK LIMITED-XXXXX75450	23,20,856	2,10,637
	KOTAK MAHINDRA BANK LIMITED-XXXXX49560	2,72,834	12,000
(b).	Others	-	-
	<b>Total</b>	<b>1,05,54,529</b>	<b>1,03,96,610</b>
<b>10</b>	<b>Other current assets</b>		
(a)	Interest accrued but not due on deposits	-	-
(b)	Interest accrued and due on deposits	-	-
(c)	Interest accrued on SB Account	2,206	2,711
(d)	TDS Receivable FY 2023-24 (AY 2024-25)	-	-
(e)	TDS Receivable Earlier Years	13,771	16,986
(f)	Others	30,846	-
	<b>Total</b>	<b>46,823</b>	<b>19,697</b>



	FY 2023-24			FY 2022-23		
	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
<b>11 Other income</b>						
(a) SB Interest income	2,37,402	3,25,485	5,62,887	9,21,041	43,422	9,64,463
(b) FD Interest income	-	-	-	-	-	-
(c) Dividend income	-	-	-	-	-	-
(d) Net gain on sale of investments	-	-	-	-	-	-
(e) Profit on Sale of Property, Plant and Equipment	12,046	470	12,517	18,879	-	18,879
(f) Donation-In-Kind	-	-	-	-	-	-
(g) Interest Income on Income Tax Refund	175	-	175	-	-	-
(h) Other non-operating income	41,377	-	41,377	74,243	-	74,243
<b>Total other income</b>	<b>2,91,000</b>	<b>3,25,955</b>	<b>6,16,955</b>	<b>10,14,164</b>	<b>43,422</b>	<b>10,57,586</b>
<b>12 Employee benefits expense</b> (Including contract labour)						
(a) Salaries, wages, bonus and other allowances	105,45,099	254,70,011	360,15,110	122,93,734	218,29,414	341,23,148
(b) Contribution to provident and other funds	7,21,520	15,46,560	22,68,080	8,54,693	12,39,700	20,94,393
(c) Gratuity expenses (including LIC Premium for Gratuity Scheme)	14,21,130	-	14,21,130	1,34,728	2,99,051	4,33,779
(d) Staff Insurance, welfare and Training expenses	6,37,876	15,35,454	21,73,330	10,08,753	12,85,468	22,94,221
<b>Total Employee benefits expense</b>	<b>133,25,625</b>	<b>285,52,024</b>	<b>418,77,650</b>	<b>142,91,907</b>	<b>246,53,633</b>	<b>389,45,540</b>
<b>13 Depreciation and amortization expense</b>						
(a) on tangible assets	40,38,161	3,95,770	44,33,931	29,59,514	98,775	30,58,289
(b) on Intangible assets	-	-	-	-	-	-
<b>Total Depreciation and amortization expense</b>	<b>40,38,161</b>	<b>3,95,770</b>	<b>44,33,931</b>	<b>29,59,514</b>	<b>98,775</b>	<b>30,58,289</b>
<b>14 Other Expenses</b>						
(i) Electricity, Water, Power and fuel	2,26,447	8,70,848	10,97,295	2,96,225	6,72,608	9,68,833
(ii) Volunteer Charges including Festival Gift	14,41,404	47,78,809	62,20,213	8,10,653	28,08,620	36,19,273
(iii) Repairs and/or maintenance - Program	3,19,988	15,92,327	19,12,315	16,66,431	12,86,776	29,53,207
(iv) Repairs and/or maintenance - Others	3,79,650	5,90,830	9,70,480	3,62,495	8,74,333	12,36,828
(v) Vehicle Insurance	15,452	9,908	25,360	18,472	19,255	37,727
(vi) Rent, Rates and taxes, excluding, taxes on income	8,19,556	54,20,303	62,39,859	8,68,174	46,04,982	54,73,156
(vii) Travelling expenses including Inter-city, Overseas / International Travel etc.	8,26,884	7,62,332	15,89,216	17,33,344	7,70,570	25,03,915
(viii) Auditor's remuneration	3,85,477	55,000	4,40,477	2,42,121	-	2,42,121
(ix) Printing and stationery	1,28,650	3,00,107	4,28,757	1,74,138	2,16,110	3,90,248
(x) Fund Raising and/or Communication expenses	17,008	12,372	29,381	46,185	-	46,185
(xi) Legal and/or professional charges including Internal Audit Fee	7,06,597	2,33,203	9,39,800	9,06,293	42,500	9,48,793
(xii) Advertisement and/or publicity	-	-	-	9,498	15,570	25,068
(xiii) Promotion expenses including Stakeholder Meeting etc.	27,024	86,714	1,13,738	5,41,162	24,557	5,65,719
(xiv) Commission	10,000	58,000	68,000	2,303	9,697	12,000
(xv) Telephone and/or Internet Charges	88,718	1,34,512	2,23,230	1,15,107	1,54,375	2,69,482
(xvi) Registration and/or Renewal Fees/Charges	3,24,521	40,693	3,65,213	3,42,499	-	3,42,499
(xvii) Hospitality Expenses other than for programme and/or staff	-	2,576	2,576	-	-	-
(xviii) Postage and Courier Charges/Expenses	10,336	7,086	17,422	16,701	3,123	19,824
(xix) Office Maintenance, Meetings & Administrative expenses	2,62,081	4,87,050	7,49,131	5,14,786	2,50,986	7,65,772
(xx) Loss on sale of Property, Plant and Equipment	25,869	23,534	49,403	-	-	-
<b>Total</b>	<b>60,15,661</b>	<b>154,66,205</b>	<b>214,81,866</b>	<b>86,66,587</b>	<b>117,54,062</b>	<b>204,20,648</b>



15	Programme expenses	FY 2023-24			FY 2022-23		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	(A) Human trafficking Prevention						
1	Awareness - Rallies and/or Street Play	49,005	1,62,015	2,11,020	5,388	1,02,112	1,07,500
2	Awareness Sessions in Schools and/or colleges	7,616	72,928	80,544	-	91,362	91,362
3	Formation OF AHT Clubs and/or CVG in Schools	14,103	46,915	61,018	-	85,824	85,824
4	Training & Programme and/or Workshop for Community	4,425	45,946	50,371	-	16,843	16,843
5	Training Programme and/or Workshop for Stake Holders	-	-	-	-	4,541	4,541
6	Network/Government CWC and/or Case Referrals	3,903	22,483	26,386	1,152	1,25,498	1,26,650
7	Consultation with the Networking Organisations	-	-	-	18,426	54,932	73,358
8	Survey in the community	-	17,494	17,494	2,687	3,768	6,455
9	Source area visit and forum meetings	-	36,540	36,540	-	-	-
	Sub-Total (A)	79,052	4,04,321	4,83,373	27,653	4,84,880	5,12,533
	(B) Food & Shelter						
1	Nutrition DCC	-	5,00,625	5,00,625	-	3,26,502	3,26,502
2	Nutrition NSG	-	4,77,892	4,77,892	-	4,30,900	4,30,900
3	Nutrition NSB	-	4,08,767	4,08,767	-	3,71,447	3,71,447
4	Nutrition- Group Home 1	-	3,44,786	3,44,786	-	2,61,651	2,61,651
5	Nutrition- Group Home 2	-	1,57,311	1,57,311	-	1,31,030	1,31,030
6	Shelter- NSG	-	69,497	69,497	-	-	-
7	Shelter NSB	-	9,494	9,494	-	9,908	9,908
	Sub-Total (B)	-	19,68,372	19,68,372	-	15,31,438	15,31,438
	(C) Health and Psychosocial Care						
1	Medical Camp	7,568	45,487	53,054	4,422	43,419	47,841
2	Health Care	15,855	1,70,620	1,86,475	27,849	1,20,836	1,48,685
3	Mass Health Awareness Session	-	28,232	28,232	2,111	92,985	95,096
4	Group Counselling	-	12,791	12,791	3,757	2,119	5,876
5	Psychosocial	-	-	-	9,240	25,193	34,433
6	Safety & Hygiene Facility	-	-	-	18,000	-	18,000
	Sub-Total (C)	23,422	2,57,130	2,80,552	65,380	2,84,551	3,49,931
	(D) Education						
1	After School Programme	2,21,909	22,47,342	24,69,251	4,98,254	24,04,143	29,02,397
2	Informal Education and/or Adult Literacy	-	-	-	33,154	3,90,757	4,23,911
3	School Network	-	48,629	48,629	-	8,750	8,750
4	Educational Outing and/or Exposure Visit	6,103	1,08,691	1,14,794	-	2,36,900	2,36,900
5	Events - National Days	128	40,506	40,634	61,465	61,634	1,23,099
6	Life Skills and Advocacy Session	6,378	1,28,447	1,34,825	12,425	69,094	81,519
7	Events - National Days	-	32,950	32,950	-	14,348	14,348
8	Computer Education ASP	3,926	30,596	34,522	-	60,901	60,901
9	Hobby Classes - Vacation Camp	-	2,22,968	2,22,968	-	66,290	66,290
10	Extracurricular Activities	-	5,680	5,680	-	-	-
11	Summer Camp	-	-	-	3,60,040	-	3,60,040
	Sub-Total (D)	2,38,443	28,65,810	31,04,253	9,65,337	33,12,817	42,78,154





(E)	Skilling						
1	Vocational Skills Training	4,449	4,14,356	4,18,805	1,09,128	2,54,412	3,63,540
2	Tailoring	21,336	1,98,594	2,19,930	30,726	4,88,658	5,19,384
3	Patient Care and Child Care	-	-	-	-	78,655	78,655
4	Computer Education Vocational Skills	-	1,02,935	1,02,935	-	72,173	72,173
5	Job Placement	70	31,887	31,957	-	1,310	1,310
6	Baking and/or Cookery	10,944	5,894	16,838	-	1,41,970	1,41,970
7	Hair Dressing and Beautician Course	1,25,457	2,15,709	3,41,166	-	2,91,873	2,91,873
8	General Expenses	5,123	4,096	10,219	-	1,18,728	1,18,728
9	Home Based Income Generation	-	-	-	-	19,581	19,581
10	Agro Base Training	30,000	25,000	55,000	-	5,97,320	5,97,320
11	Training on Organic Farming	-	-	-	1,205	-	1,205
12	Livestock Management Training	-	27,400	27,400	-	4,61,570	4,61,570
13	Livelihood Support to SHG	-	-	-	-	2,72,954	2,72,954
	Sub-Total (E)	1,98,381	10,25,869	12,24,250	1,41,059	27,99,204	29,40,263
(F)	Sports						
1	Coaching in Sports for Boys	14,218	8,63,221	8,77,439	35,739	6,60,030	6,95,769
2	Coaching in Sports Girls	22,859	2,19,414	2,42,273	-	5,23,040	5,23,040
3	Friendly Matches and/or Practice Sessions	4,591	1,56,476	1,61,067	-	1,38,034	1,38,034
4	Football for Life - Sarika	-	-	-	-	8,747	8,747
5	Krav Maga Session - Self Defence	-	-	-	-	2,54,463	2,54,463
6	Tournaments - Sports	-	29,788	29,788	-	-	-
	Sub-Total (F)	41,668	12,68,899	13,10,567	35,739	15,84,313	16,20,052
(G)	Rehabilitation and Reintegration						
1	Residential Care- Accommodation	53,901	1,78,655	2,32,556	1,22,236	1,84,846	3,07,082
2	Basic Education	7,443	24,910	32,353	33,240	50,266	83,506
3	Group Home 1	18,290	2,02,277	2,20,567	32,028	2,01,736	2,33,764
4	Group Home 2	-	1,70,780	1,70,780	-	1,00,703	1,00,703
5	Referral	-	38,020	38,020	975	1,475	2,450
6	Home Investigation	2,679	8,964	11,643	14,140	15,810	29,950
7	Reintegration	1,289	4,315	5,604	15,436	31,356	46,792
	Sub-Total (G)	83,603	6,27,920	7,11,523	2,18,055	5,86,192	8,04,247
(H)	Community Building Initiative						
1	Community Mobilisation	1,468	12,388	13,856	8,718	6,960	15,678
2	Change Agents- General	6,438	69,888	76,326	15,307	1,25,195	1,40,502
3	Self Help Group	1,796	17,958	19,754	-	-	-
4	Change Agents- Sarika	-	21,785	21,785	-	1,61,716	1,61,716
5	CA Gathering	-	25,839	25,839	-	5,199	5,199
6	CBO Get Together	416	6,810	7,226	4,983	27,426	32,409
7	Swatch Bharat Abhiyan	-	46,615	46,615	-	34,410	34,410
8	Community Engagement Events	1,751	1,71,180	1,72,931	-	2,71,001	2,71,001
9	Programme Management Committee	-	-	-	7,350	34,231	41,581
10	Networking	3,746	53,861	57,607	6,878	46,038	52,916
11	Training/Workshop on Holistic Model	106	52,275	52,381	-	59,540	59,540
12	Network with Local Partners	-	1,863	1,863	-	23,626	23,626
13	Youth Team Bldg Activity	3,241	2,24,146	2,27,387	-	-	-
14	N/W with Secondary Stakeholders (CBO Training)	-	381	381	-	-	-
15	Sports Tournament- CBO	-	5,226	5,226	11,852	3,586	15,438
	Sub-Total (H)	18,962	7,10,215	7,29,177	55,088	7,98,928	8,54,016
(I)	Self Help Groups						
1	Meetings- Refreshment SHG	-	-	-	797	39,458	40,255
2	Stationery - SHG	-	-	-	-	10,626	10,626
3	Conveyance- SHG	-	-	-	-	4,711	4,711
	Sub-Total (I)	-	-	-	797	54,795	55,592
(J)	General Sessions						
1	Celebration Event	46,147	1,84,610	2,30,757	30,222	2,61,978	2,92,200
2	Events	219	16,905	17,124	14,638	14,627	29,265
3	Picnic- Women	-	63,290	63,290	-	56,744	56,744
4	Global Day of Giving AXA XL Event	5,654	29,723	36,377	-	-	-
5	QA Inauguration Event	28,560	61,440	90,000	-	-	-
	Sub-Total (J)	81,579	3,55,969	4,37,548	44,860	3,33,349	3,78,209



15	Programme expenses	FY 2023-24			FY 2022-23		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
(K)	Sustainability						
1	Food Cart- Food Cart	-	-	-	-	3,85,040	3,85,040
2	Gas Connection- Food Cart	-	-	-	-	1,12,130	1,12,130
3	Vessels- Food Cart	-	-	-	-	1,50,001	1,50,001
4	Dosa Counter Cart- Dosa Counter	-	-	-	-	84,960	84,960
5	Gas Connection- Dosa Cart	-	-	-	-	18,000	18,000
6	Dosa Stove, Boxes- Dosa Counter	-	-	-	-	80,000	80,000
7	Sewing Machine (Juki Industrial)	-	-	-	-	3,42,440	3,42,440
8	Tailoring Resources	-	-	-	-	72,415	72,415
9	Conveyance	-	-	-	-	26,882	26,882
10	Transportation	-	-	-	-	34,462	34,462
11	Bakery Lease Deposit (Non-Refundable)	-	-	-	-	20,000	20,000
12	Bakery Rent	-	-	-	-	24,000	24,000
13	Bakery Set Up	-	-	-	-	3,18,954	3,18,954
14	Salon Rent	-	-	-	-	24,000	24,000
15	Salon Set Up	-	-	-	-	2,42,146	2,42,146
16	Business Training	-	-	-	-	26,010	26,010
17	Legal / Documentation	-	-	-	-	1,11,244	1,11,244
	Sub-Total (K)	-	-	-	-	20,72,684	20,72,684
(L)	Mukti Bike Challenge						
1	Accommodation	2,06,637	77,572	2,84,209	3,02,592	45,727	3,48,319
2	Bike Transportation	69,234	10,416	79,650	3,24,264	-	3,24,264
3	Local Travel/ Conveyance	35,845	4,545	40,390	1,10,369	83,277	1,93,646
4	Others MBC	34,497	3,922	38,419	3,150	6,265	9,415
5	Petrol	29,575	4,449	34,024	54,736	-	54,736
6	Printing & Stationery	12,538	2,206	14,744	14,514	8,383	22,897
7	Refreshments/ Food	77,704	74,446	1,52,150	69,899	66,871	1,36,770
8	Repairs & Maint / Servicing Vehicle	482	72	554	4,960	-	4,960
9	Media	10,431	1,569	12,000	10,000	-	10,000
10	Bus Rental Bus Charges	2,39,546	1,41,313	3,80,858	-	-	-
	Sub-Total (L)	7,16,488	3,20,510	10,36,998	8,94,484	2,10,523	11,05,007
(M)	Chennai Flood Relief						
1	Flood Relief Material	1,69,900	6,31,901	8,01,801	-	-	-
	Sub-Total (M)	1,69,900	6,31,901	8,01,801	-	-	-
(N)	Setup Cost						
1	Hostel Setup Cost	-	-	-	22,615	-	22,615
2	Nalasopara ASP	-	30,000	30,000	-	-	-
3	Computer Lab Kalwa	-	23,323	23,323	-	-	-
	Sub-Total (N)	-	53,323	53,323	22,615	-	22,615
(O)	Manipur Emergency						
1	Manipur Emergency Humanitarian Relief	1,50,504	36,08,912	37,59,416	-	-	-
	Sub-Total (O)	1,50,504	36,08,912	37,59,416	-	-	-
	<b>Total Programme expenses</b>	<b>18,02,003</b>	<b>1,40,99,150</b>	<b>1,59,01,153</b>	<b>24,71,067</b>	<b>1,40,53,675</b>	<b>1,65,24,741</b>



OASIS INDIA  
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Notes forming part of the Financial Statements for the year ended, 31st March, 2024

Amount in Rs.

	FY 2023-24			FY 2022-23		
	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
<b>16</b> Miscellaneous Expenses						
1 Learning & Development Centre	-	-	-	18,128	1,26,124	1,44,252
2 Lease Agreement Charges	2,145	21,550	23,695	3,610	14,458	18,068
3 Interest On TDS	567	74	641	858	-	858
4 Written off like old TDS receivables etc.	-	-	-	12,00,916	-	12,00,916
5 Other General Expenses	3,800	783	4,583	-	-	-
<b>Total Miscellaneous Expenses</b>	<b>6,512</b>	<b>22,407</b>	<b>28,919</b>	<b>12,23,512</b>	<b>1,40,582</b>	<b>13,64,094</b>

