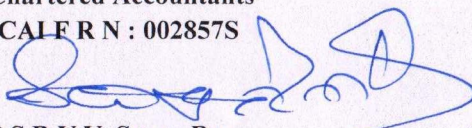
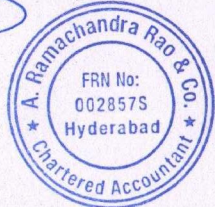

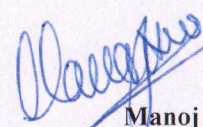


**NAANDI FOUNDATION**  
**FCRA Funds Related**  
**FCRA Balance Sheet as at 31-March-2023**

*In Rupees*

Liabilities	Sch	Amount	Amount	Assets	Sch	Amount	Amount				
<b><u>Funds Employed</u></b>				<b><u>Fixed Assets</u></b>							
Restricted Funds	1		-	- Gross Block	4	2,69,61,090					
Deferred Income	2		1,25,24,541	- Less Accumulated Depreciation		1,44,36,532					
				- Net Block			1,25,24,558				
<b><u>Reserves and Surplus</u></b>				<b><u>Current Assets, Loans and Advances</u></b>							
Opening Balance		(13,799)		- Advances to Suppliers	5	1,35,382					
Surplus/(deficit) for the year		41,155	27,356	- Loans & Advances	6	9,533					
<b><u>Current Liabilities and Provisions</u></b>				- Grant Receivable	7	9,71,601					
- Sundry Creditors	3	12,30,055		- Bank Balance	8	33,23,945	44,40,461				
- Inter Unit Account - HO		31,83,067	44,13,122								
			<b>1,69,65,019</b>				<b>1,69,65,019</b>				
As per our report attached											
For M/s A. Ramachandra Rao & Co., Chartered Accountants ICAI FRN : 002857S  P.S.R.V.V. Surya Rao Partner Membership NO. 202367 Date: 29-12-2023 Place: Hyderabad 								For Naandi Foundation  Manoj Kumar Chief Executive Officer			



NAANDI FOUNDATION  
FCRA Funds Related.  
Schedules to Balance Sheet

In Rupees

1. Restricted Funds\*

Particulars	As at 31-March-2023
Opening Balance	3,67,06,240
Add: Grant Receipts during the year	3,43,50,829
Add: Grant receivable during the year	2,62,422
	7,13,19,491
<b>Less: Transfers Made</b>	
Restricted Grant Income recognised	7,05,31,460
Deferred Income	5,25,609
Grant Receivable during the year	2,62,422
Less: Transfers Made	7,13,19,491
<b>Closing balance</b>	-

\*Restricted funds represent grants received in advance from donors. These funds would be released to income and expenditure account or the deferred income upon fulfillment of conditions stipulated in the agreements with the donors or would be refunded, if unutilized.

2. Deferred Income\*\*

Particulars	As at 31-March-2023
Opening Balance	1,73,64,290
Add: Transfer from restricted fund	5,25,609
Less: Income recognized	53,65,358
<b>Closing balance</b>	1,25,24,541

\*\*Deferred income (liability account) is that portion of Restricted funds /Grants received from donors, which were used to create Fixed assets. Later, the amount equivalent to depreciation is transferred from 'Deferred income account' to 'income and expenditure account' over the useful life of asset.

3. Sundry Creditors

Particulars	As at 31-March-2023
Creditors for Safe drinking water Program	10,10,599
Creditors for Livelihoods Program	2,19,456
	12,30,055

5. Advances to Suppliers

Particulars	As at 31-March-2023
Supplies for Livelihoods Program	1,35,382
	1,35,382

6. Loans and Advances

Particulars	As at 31-March-2023
Advances for Expenses - Livelihoods Program	9,533
	9,533

7. Grant Receivable

Particulars	As at 31-March-2023
Grant Receivable - Safe drinking water Program	9,71,601
	9,71,601

8. Bank Balances

Particulars	As at 31-March-2023
FCRA Designated Account (SBI, New Delhi)	1,187
FC Utilisation Accounts (PNB, Hyderabad)	32,98,460
FC Utilisation Account (RBL, Hyderabad)	24,298
	33,23,945





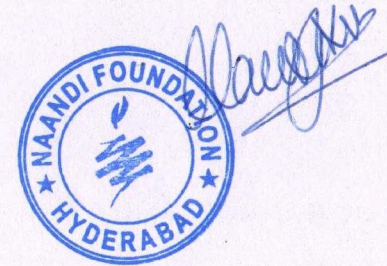
Naandi Foundation

4. Fixed assets (FC related funds)

Description	Gross block			Depreciation				Net block		
	As at 1 April, 2022	Additions	Deletions	As at 31 March, 2023	As at 1 April, 2022	for the year	On deletions	Up to 31 March, 2023	As at 31 March 2023	As at 1 April, 2022
Buildings (Coffee Central Processing Unit, Araku)	31,75,836	-	-	31,75,836	6,84,534	51,766	-	7,36,300	24,39,536	24,91,302
Plant and machinery	8,94,639	-	-	8,94,639	3,89,267	42,495	-	4,31,762	4,62,877	5,05,372
Office equipment	1,65,645	-	-	1,65,645	67,116	10,423	-	77,539	88,106	98,529
Electrical installations	12,250	-	-	12,250	3,595	775	-	4,370	7,880	8,655
*Computer equipment	1,89,08,290	-	-	1,89,08,290	62,64,678	49,60,390	-	1,12,25,068	76,83,222	1,26,43,612
**Vehicles	32,78,821	5,25,609	-	38,04,430	16,62,047	2,99,446	-	19,61,493	18,42,937	16,16,774
<b>Total</b>	<b>2,64,35,481</b>	<b>5,25,609</b>	<b>-</b>	<b>2,69,61,090</b>	<b>90,71,237</b>	<b>53,65,295</b>	<b>-</b>	<b>1,44,36,532</b>	<b>1,25,24,558</b>	<b>1,73,64,244</b>

\* Computer Equipment includes TABS, Laptops, Desktops, Printers, Projectors and GPS devices

\*\* Vehicles includes Tractors, Trailers, Front Loaders, EV Vehicles and Jeeps





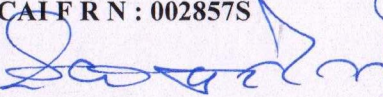

**NAANDI FOUNDATION**  
**FCRA Funds Related**  
**Income and Expenditure Statement for the year ended 31-March-2023**

*In Rupees*

Expenditure	Sch	Amount	Income	Sch	Amount
To Programme Expenditure	12	6,87,58,568	By Grant Income	9	7,07,93,882
To Administration and General Expenditure	13	19,98,495	By Income Recognised From Deferred Income	10	53,65,358
To Depreciation		53,65,295	By Other Income	11	4,274
Surplus/(deficit) for the year		41,155			
<b>Total</b>		<b>7,61,63,513</b>	<b>Total</b>		<b>7,61,63,513</b>

As per our report attached


For M/s A. Ramachandra Rao & Co.,  
Chartered Accountants  
ICAI FRN : 002857S

P.S.R.V.V. Surya Rao  
Partner  
Membership NO. 202367  
Date: 29-12-2023  
Place: Hyderabad

For Naandi Foundation



  
Manoj Kumar  
Chief Executive Officer



NAANDI FOUNDATION  
FCRA Funds Related  
Schedules to Balance Sheet

In Rupees

9. Grant Income

Particulars	For the year ended 31-March-2023
<b>Livelihoods Program</b>	
Opening grant recognised as grant income	3,63,73,986
Grant income recognised from current year receipts	3,38,69,721
	<b>7,02,43,707</b>
<b>Safe drinking water Program</b>	
Opening grant recognised as grant income	2,87,753
Grant income recognised through grant receivable	2,62,422
	<b>5,50,175</b>
	<b>7,07,93,882</b>

10. Income Recognised from Deferred Income

Particulars	For the year ended 31-March-2023
Income recognised from deferred Income -Livelihoods Program	11,37,957
Income recognised from deferred Income- Education Program	42,00,687
Income recognised from deferred Income - Safe drinking water Program	26,714
	<b>53,65,358</b>

11. Other Income

Particulars	For the year ended 31-March-2023
Balance Written Back	4,274
	<b>4,274</b>

12. Program Expenditure

Particulars	For the year ended 31-March-2023
Saplings, compost, CPP, green manure, etc	4,08,65,733
Transportation of Saplings & Bio Inputs	1,24,82,324
Village volunteers/Farmers expenses	1,24,13,465
Printing of Agriculture almanacs	10,65,398
Farmers sports event expenses	11,29,851
Safe drinking water plant expenses	5,05,682
Seed/Soil testing expenses	2,96,115
	<b>6,87,58,568</b>

13. Administration and General Expenditure

Particulars	For the year ended 31-March-2023
Salaries to staff	6,87,849
Travel expenses	4,07,596
Resource Persons & Consultancy Exp	7,08,000
Printing, Stationery	1,34,030
Bank Charges	15,151
Office Maintenance	12,555
Trainings & Workshops	25,146
Balances written off	8,168
	<b>19,98,495</b>





**NAANDI FOUNDATION**  
**FCRA Funds Related**  
**RECEIPTS & PAYMENTS ACCOUNTS FOR THE YEAR ENDED 31-March-2023**

*In Rupees*

Receipts	Amount	Payments	Amount
<b><u>To Opening Balance</u></b>			
- Cash Balance		Capital Expenditure	5,25,609
- Bank Balance	3,71,47,133		
To Donations Received	3,43,50,829	By Project Expenditure	6,25,83,173
To Interest received on FDR	-	By Administration & General Expenditure	50,65,234
		<b><u>By Closing Balance</u></b>	
		- Bank Balance	33,23,945
<b>TOTAL</b>	<b>7,14,97,962</b>	<b>TOTAL</b>	<b>7,14,97,962</b>

As per our report attached

For M/s A. Ramachandra Rao & Co.,  
Chartered Accountants  
ICAI FRN : 002857S

P.S.R.V.V. Surya Rao  
Partner  
Membership NO. 202367  
Date: 29-12-2023  
Place: Hyderabad



For Naandi Foundation

  
Manoj Kumar  
Chief Executive Officer