

NATH ASSOCIATES

Chartered Accountants

433/C, 5TH Cross, 7TH Block West

Jayanagar, BANGALORE 560082

Ph: 080-26765764; nathassociatesca@gmail.com

Certificate

We have audited the accounts of **THE AKSHAYA PATRA FOUNDATION**, HK Hills, Chord Road, Rajaji Nagar, 1st Block, BANGALORE 560010, (a registered charitable Trust and having FCRA Registration No.094421037 & PAN AAATT6468P) for the year ending the 31st March 2022 and we have examined all relevant books and vouchers and certify that they are according to the audited accounts:

(i) the brought forward foreign contribution at the beginning of the year was Rs.65,13,28,296

(ii) foreign contribution worth Rs.1,44,28,56,614 and Bank Interest amounting to Rs 2,88,37,668 *vide Annexure 1* was received by the Foundation /Trust during the year ended 31st March 2022.

(iii) the balance of unutilised foreign contribution with the Foundation at the end of the year was Rs.62,72,78,092 (Savings account Rs. 56,22,65,266 + Fixed Deposits Rs. 6,50,12,826) *vide Annexure 2 (a) & (b)*.

(iv) Certified that the Foundation has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 5 & rule 11 of the Foreign Contribution (Regulation) Rules, 2011.

(v) The information in this certificate and in the enclosed Balance Sheet and statement of Receipt and Payment read along with the Audit Notes *vide Annexure 3*, is correct as checked by us.

For NATH ASSOCIATES,
Chartered Accountants,
ICAI -FRN 02426S



B S MANJUNATH
Partner

M. No: F 09743

UDIN: 22009743BCGUUO2457



Place: Bangalore

Date: 24th Dec 2022

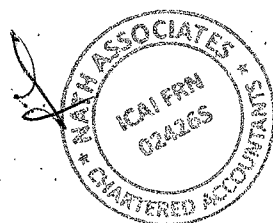
Annexure - 1 - referred to in para (ii) of our Certificate

A. Donations Received by TAPF during 1st April 2021 to 31st March 2022

Mode of Receipt	Amount in Rs.
FIRC receipts	1,04,73,63,684
NEFT/RTGS - PAYU receipts	4,07,89,973
NEFT/RTGS - ICICI Bank Nodal receipts	3,08,22,951
NEFT/RTGS - UK ONLINE receipts	17,77,55,065
NEFT/RTGS - RAZORPAY receipts	31,200
NEFT/RTGS	14,60,93,741
Total FC Receipts	1,44,28,56,614

B. For the following 9 donations amounting to Rs.1,24,20,535.59 received through TAPF USA/UK, we have not verified the relevant FIRC's, as they are not made available to us.

Receipt no.	Date of credit	Donor Name	Amount (Rs)
BLR-220-179984	26-Apr-21	THE AKSHAYA PATRA FOUNDATION U S A	8,91,600
BLR-220-185608	26-Apr-21	THE AKSHAYA PATRA FOUNDATION U S A	2,97,200
BLR-220-185604	26-Apr-21	THE AKSHAYA PATRA FOUNDATION U S A	29,72,000
BLR-220-185603	26-Apr-21	THE AKSHAYA PATRA FOUNDATION U S A	21,69,560
BLR-220-185605	26-Apr-21	THE AKSHAYA PATRA FOUNDATION U S A	29,72,000
BLR-220-185606	26-Apr-21	THE AKSHAYA PATRA FOUNDATION U S A	5,94,400
BLR-220-185607	26-Apr-21	THE AKSHAYA PATRA FOUNDATION U S A	62,531
BLR-220-185602	26-Apr-21	THE AKSHAYA PATRA FOUNDATION U S A	5,94,400
BLR-220-185600	26-Apr-21	THE AKSHAYA PATRA FOUNDATION U S A	18,66,845
TOTAL			1,24,20,536



- C. A Foreign Donation amounting to Rs.10,000 has been directly received in sub FCRA account with Axis Bank account No. 49165 instead of SBI FCRA account.
- D. The total foreign contributions received during the year includes Rs 9,81,52,092, as listed below, received in INR from Corporates, for which the foreign source is yet to be confirmed by the management:

Donor Name	Amount (Rs)
CISCO SYSTEMS INDIA PVT LTD	1,50,00,000
WELLS FARGO INTERNATIONAL SOLUTIONS PVT LTD	3,15,61,702
MUMBAI FOODS LTD	14,54,795
TRANSFERWISE LIMITED	3,26,810
PARTNERS GROUP INDIA PRIVATE LIMITED	10,56,450
3I INDIA PVT LTD	41,16,200
RAZORPAY SOFTWARE PRIVATE LIMITED	1,094
TREND MICRO INDIA PVT LTD	28,900
CLEARWATER ANALYTICS INDIA PRIVATE LIMITED	64,150
BLOOMSBURY PUBLISHING INDIA PVT LTD	15,05,287
RH-CLAYDON LIMITED	8,68,431
FEIZY IMPORT AND EXPORT COMPANY LTD	11,03,844
AGRIGEAR LTD	4,34,842
FLEXIM FLOW INDIA PVT LTD	3,69,857
FAST RETAILING CO LTD	2,01,21,354
ITX SERVICES INDIA PRIVATE LTD	14,15,150
ARAMCO ASIA INDIA PRIVATE LIMITED	1,48,69,000
JENOPTIK INDIA PVT LTD	4,24,226
NGGAWE NIRMAN TECHNOLOGIES PRIVATE LIMITED	9,30,000
VM WARE SOFTWARE INDIA PRIVATE LIMITED	25,00,000
TOTAL	9,81,52,092



Annexure - 2(a) - referred to in para (iii) of our Certificate

Closing Balance of FCRA Accounts of TAPF as on 31st March 2022:

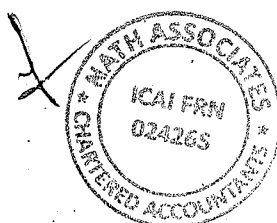
Bank	Type of A/c	Branch	Amount in Rs.
SBI	FCRA	Delhi	24,50,37,017
Axis bank	Sub FCRA	Bangalore	12,01,07,286
Axis bank	Sub FCRA	Jaipur	6,30,023
Axis bank	Sub FCRA	BBSR	4,335
Axis bank	Sub FCRA	Lucknow	93,72,170
Yes bank	Sub FCRA	Bangalore	43,09,869
Yes bank	Sub FCRA	Guwahati	980*
Yes bank	Sub FCRA	Narasingi	49,168
IndusInd bank	Sub FCRA	Bangalore	2,05,64,651
IndusInd bank	Sub FCRA	Ahmedabad	11,63,546
Kotak Bank	Sub FCRA	Guwahati	74,064
IndusInd bank	Sub FCRA	Dehardun	3,68,786
IndusInd bank	Sub FCRA	Kanpur	2,88,986
IndusInd bank	Sub FCRA	Panvel	26,64,862
HDFC	Sub FCRA	Bangalore	15,76,29,523
TOTAL			56,22,65,266

Note: * Refer Note (d) in Annexure 3.

Annexure - 2(b) - referred to in para (iii) of our Certificate

Closing Balance of Fixed Deposits of TAPF as on 31st March 2022:


Bank	Type of A/c	Branch	Amount of Deposit (Rs.)
Yes Bank	FCRA	Malleswaram, Bangalore	8,00,000
Axis bank	FCRA	Rajajinagar, Bangalore	4,72,027
Axis bank	FCRA	Rajajinagar, Bangalore	2,90,125
Axis bank	FCRA	Rajajinagar, Bangalore	4,94,989
HDFC Ltd	FCRA	Kasturba Road, Bangalore	49,00,000
HDFC Ltd	FCRA	Kasturba Road, Bangalore	4,16,256
HDFC Ltd	FCRA	Kasturba Road, Bangalore	73,32,000
HDFC Ltd	FCRA	Kasturba Road, Bangalore	3,07,429
IndusInd Bank	FCRA	Malleswaram, Bangalore	1,00,00,000
IndusInd Bank	FCRA	Malleswaram, Bangalore	1,00,00,000
HDFC Ltd	FCRA	Kasturba Road, Bangalore	1,00,00,000
HDFC Ltd	FCRA	Kasturba Road, Bangalore	1,00,00,000
HDFC Ltd	FCRA	Kasturba Road, Bangalore	1,00,00,000
Total			6,50,12,826



Annexure -3 - referred to in para (v) of our Certificate.

- a. Pending Statutory Audit and issue of Auditors Report by the Statutory Auditors of TAPF for FY 2021-22, the Management has furnished, a certified unaudited Financials extracted from the unaudited books of accounts relevant to the audit under FCRA.
- b. We have relied on the unaudited financials certified by the Management for the purposes of audit of FC books of accounts for F Y 2021-22 and for the purpose of issuing FC Certificate.
- c. The FC Certificate issued by us, as specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 5 & rule 11 of the Foreign Contribution (Regulation) Rules, 2011 is based on the FC related financials extracted from the Management certified unaudited books of accounts and we have not verified the Local books of accounts.
- d. The Sub FCRA account with YES Bank in Guwahati is reflected as Local Savings account by the YES Bank, Guwahati, with the closing balance as on 31-Mar-2022 is Rs 980.02.
- e. We have been informed by the Management that the related party transactions do not have any impact on the Receipts & Payments account, Income & Expenditure account and the Balance sheet of the FC account of FY 2021-22 of TAPF.

For NATH ASSOCIATES,
Chartered Accountants,
ICAI -FRN 024265


B S MANJUNATH,
Partner
M No F 09743
UDIN: 22009743BGGU02457



Place: Bangalore
24th Dec 2022

THE AKSHAYA PATRA FOUNDATION
H.K Hill, Chord Road, Rajajinagar, Bangalore - 560 010
FOREIGN CONTRIBUTION


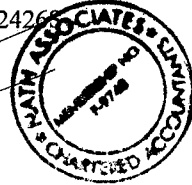
FCRA Registration No: 094421037

Receipts & Payments for the year ended 31st March 2022

	Schedule	Amount in Rs	
		31 Mar 2022	31 Mar 2021
Opening Balance			
Investment in fixed deposit		6,48,05,811	5,71,50,931
Balance with Bank		58,65,22,485	36,31,34,313
		<u>65,13,28,296</u>	<u>42,02,85,244</u>
Add : Receipts			
Donations received in			
Foreign Contribution Remittance Account during the year	A	1,44,28,56,614	1,19,35,72,954
Interest on FD and SB		2,88,37,668	2,41,69,057
		<u>2,12,30,22,578</u>	<u>1,63,80,27,255</u>
Less : Payments towards			
Materials and other utilities	B	65,20,00,299	25,74,23,087
Personnel Cost	C	57,42,16,342	56,29,28,322
Other Operating expenses	D	18,22,79,755	5,56,47,153
Loans and advances	E	-	1,27,281
Purchase of fixed assets	F	8,72,48,090	11,05,73,116
		<u>1,49,57,44,486</u>	<u>98,66,98,959</u>
Closing Balance		<u>62,72,78,092</u>	<u>65,13,28,296</u>
Represented By			
Investment in fixed deposit		6,50,12,826	6,48,05,811
Balance with Bank		56,22,65,266	58,65,22,485
		<u>62,72,78,092</u>	<u>65,13,28,296</u>

The Schedules referred to above form an integral part of the Receipts & Payments Account
previous year figures are regrouped wherever necessary

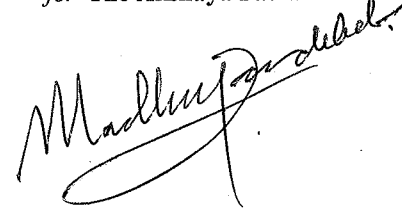
As per our audit report of even date.
for **Nath Associates**
Chartered Accountants
Firm Registration No: 024266



B.S. Manjunath
Partner

Membership No. F9743

UDIN - 22009743BG6U402457
Place : Bangalore
Date : 24th December 2022

for **The Akshaya Patra Foundation**


Madhu Pandit Dasa
Chairman

Place : Bangalore
Date : 24th December 2022



THE AKSHAYA PATRA FOUNDATION
H.K Hill, Chord Road, Rajajinagar, Bangalore - 560 010
FOREIGN CONTRIBUTION

FCRA Registration No: 094421037

Statement of Income and Expenditure - F C R Account - for the year ended 31st March 2022

	Schedule	Amount in Rs.	
		31 Mar 2022	31 Mar 2021
Income			
Donations income from foreign contributions		1,43,92,07,775	1,28,42,74,841
Interest on FD & SB		2,98,12,177	2,45,63,474
		<u>1,46,90,19,952</u>	<u>1,30,88,38,315</u>
Expenditure			
Materials and utilities consumed	H	65,20,00,299	25,74,23,087
Personnel cost	I	57,42,16,342	56,29,28,322
Depreciation and amortization	F	10,38,48,185	15,55,48,981
Other operating expenses	J	18,22,79,755	5,56,47,153
		<u>1,51,23,44,581</u>	<u>1,03,15,47,543</u>
Excess of income over expenditure		(4,33,24,629)	27,72,90,772
Balance in income and expenditure account brought forward		83,54,84,051	55,81,93,279
Balance carried forward		<u>79,21,59,422</u>	<u>83,54,84,051</u>

previous year figures are regrouped wherever necessary

As per our audit report of even date.

for **Nath Associates**

Chartered Accountants

Firm Registration No: 02426S

B.S. Manjunath

Partner

Membership No. F9743

UDIN - 2200 9743 BG U10 2457

Place : Bangalore

Date : 24th December 2022

for **The Akshaya Patra Foundation**

Madhu Pandit Dasa

Madhu Pandit Dasa
Chairman

Place : Bangalore

Date : 24th December 2022



THE AKSHAYA PATRA FOUNDATION
H.K Hill, Chord Road, Rajajinagar, Bangalore - 560 010
FOREIGN CONTRIBUTION

FCRA Registration No: 094421037

Balance Sheet as at 31st March 2022

	Schedule	31-03-2022	31-03-2021
<i>Amount Rs</i>			
Sources of Funds			
Asset & Designated Fund		61,78,35,532	61,41,86,693
General Fund		79,21,59,422	83,54,84,051
		1,40,99,94,954	1,44,96,70,744
Application of Funds			
Fixed Assets			
Opening Balance	F	1,80,28,28,168	1,69,22,55,052
Additions during the year		8,72,48,090	11,05,73,116
		1,89,00,76,258	1,80,28,28,168
Less: Accumulated Depreciation		1,12,02,68,183	1,01,64,19,998
Net Block		76,98,08,075	78,64,08,170
Other Advances			
Investment in fixed deposit	G	1,29,08,787	1,19,34,278
Balance with Bank		6,50,12,826	6,48,05,811
		56,22,65,266	58,65,22,485
		1,40,99,94,954	1,44,96,70,744

The schedules referred to above form an integral part of the balance sheet
previous year figures are regrouped wherever necessary

As per our audit report of even date.

for **Nath Associates**

Chartered Accountants

Firm Registration No: 02426S

B.S. Manjunath

Partner

Membership No. F9743

UDIN - 2200 9743 BGVUUU02457

Place : Bangalore

Date : 24th December 2022

for **The Akshaya Patra Foundation**

Madhu Pandit Dasa

Madhu Pandit Dasa
Chairman

Place : Bangalore

Date : 24th December 2022



The Akshaya Patra Foundation

Schedules to the Accounts

Amount in Rupees

Year ended
31-03-2022

Year ended
31-03-2021

Schedule A - Donations received through Foreign Contribution Account during the year

Donations received from

India	17,80,69,537	31,64,88,759
Singapore	1,76,72,025	2,25,59,536
United Kingdom	26,37,70,435	13,82,25,148
United States of America	91,14,86,851	69,27,30,475
Hong Kong	1,05,370	10,72,820
Others	7,17,52,396	2,24,96,216
	<u>1,44,28,56,614</u>	<u>1,19,35,72,954</u>

Schedule B - Utilisation of material and other utilities

Consumption of materials and utilities as per income and expenditure account

65,20,00,299	25,74,23,087
<u>65,20,00,299</u>	<u>25,74,23,087</u>

Schedule C - Personnel Cost

Personnel cost as per the income and expenditure account

57,42,16,342	56,29,28,322
<u>57,42,16,342</u>	<u>56,29,28,322</u>

Schedule D - Other Operating Expenses

Other operating expenses as per income and expenditure account

18,22,79,755	5,56,47,153
<u>18,22,79,755</u>	<u>5,56,47,153</u>

Schedule E - Loans and advances

Change in salary advances	-	(2,44,719)
Change in deposits	-	3,60,000
Change in receivables	-	12,000
	-	<u>1,27,281</u>



Madhujyoti

Schedules to the Accounts

Schedule F - Fixed Assets

Amount in Rupees

Assets	Gross Block				Accumulated Depreciation			As at 31-Mar-22
	As at 1-Apr-21	Additions during the year	Deductions during the year	As at 31-Mar-22	As at 1-Apr-21	Additions during the year	Deductions during the year	
Land	32,00,000	-	-	32,00,000	-	-	-	-
Buildings	18,64,38,859	-	-	18,64,38,859	8,48,32,860	1,19,12,171	-	9,67,45,031
Lease Hold Improvements	62,40,06,580	6,18,78,229	-	68,58,84,809	6,24,00,658	61,87,823	-	6,85,88,481
Kitchen and related equipment	57,16,49,728	1,73,86,475	-	58,90,36,203	48,17,23,633	6,30,90,998	-	54,48,14,631
Office Equipment	2,99,17,085	14,22,502	-	3,13,39,587	2,62,25,104	34,88,874	-	2,97,13,978
Computer equipment	4,40,76,074	26,63,054	-	4,67,39,128	4,13,54,675	25,79,898	-	4,39,34,573
Furniture and fixtures	1,97,51,170	9,96,522	-	2,07,47,692	1,40,33,392	23,90,606	-	1,64,23,998
Vehicles	20,58,14,768	27,59,958	-	20,85,74,726	19,11,20,941	1,14,89,358	-	20,26,10,299
Distribution vessels	11,79,73,904	1,41,350	-	11,81,15,254	11,47,28,735	27,08,457	-	11,74,37,192
Total	1,80,28,28,168	8,72,48,090	-	1,89,00,76,258	1,01,64,19,998	10,38,48,185	-	1,12,02,68,183
<i>Previous Year</i>	1,69,22,55,052	11,05,73,116	-	1,80,28,28,168	86,08,71,018	15,55,48,981	-	1,01,64,19,998



Madhu Dandekar



The Akshaya Patra Foundation

Schedules to the Accounts

Amount in Rupees

For period ended

31-03-2022

31-03-2021

Schedule G - Loans and advances

Deposits	1,03,70,045	1,03,70,045
Interest accrued but not due	24,76,742	15,02,233
Other receivables	62,000	62,000
	<u>1,29,08,787</u>	<u>1,19,34,278</u>

Schedule H - Materials and utilities consumed

Provisions and groceries	62,26,39,443	25,06,77,700
Fuel	2,44,36,575	61,27,083
Power, Lightning and Water	49,24,281	6,18,304
	<u>65,20,00,299</u>	<u>25,74,23,087</u>

Schedule I - Personnel cost

Salaries and wages	56,68,56,250	55,92,05,277
Staff welfare	14,62,405	6,96,593
Contract Staff cost	58,97,687	30,26,452
	<u>57,42,16,342</u>	<u>56,29,28,322</u>

Schedule J - Other operating expenses

Repairs & Maintenance	3,03,54,306	1,63,42,774
Rent	3,38,40,812	41,09,003
Security charges	77,78,343	44,61,830
Printing & Stationery	1,17,49,128	74,13,691
Courier & Postage Charges	45,924	17,618
Professional Charges	73,30,427	1,16,03,072
Rates & Taxes	70,250	18,910
Insurance	7,41,777	7,02,703
Travelling & Conveyance expenses	9,20,758	3,27,802
Communication Expenses	2,25,443	67,455
Promotion & Inauguration expenses	27,61,856	66,934
Office Expenses	4,14,471	16,39,551
Scholarship and training expenses	8,12,23,815	-
Bank Charges	26,20,825	35,85,391
Other expenses	22,01,620	52,90,419
	<u>18,22,79,755</u>	<u>5,56,47,153</u>



Madhu P. S. S. S.