S. Sahoo & Co.
Chartered Accountants

Independent Auditor's Report

To
The Members of Board
LAYA
Plot No 110, D-No: 5-175/1, Behind Bay Crown Apartment,Yendada, Visakhapatnam - 530045
Report on the Financial Statements

Opinion

1. We have audited the accompanying financial statements of **LAYA (PAN: AAATL1032D)**, which comprise the Balance Sheet as at 31 March 2025, the Income and Expenditure Account, Receipts & Payment Account for the year then ended, and significant accounting policies and notes to the financial statements.

2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and comply, in all material respects, with the conditions laid down in the Scheme for the management and administration of the Society and the rules made there under, to the extent relevant and applicable, and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Society as at 31 March 2025, and its surplus for the year ended on that date

Basis of Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Trust in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('ICAI') and we have fulfilled our other ethical responsibilities in accordance with these requirements and the 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 the Trustee for the Financial Statements

4. The Members ('management') is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Trust in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Society and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

5. In preparing the financial statements, management is responsible for assessing the Society'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 society or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

6. 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 auditor's 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 Standards on Auditing 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.

7. As part of an audit in accordance with Standards on Auditing, 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 including the utilization certificates submitted by the sub-recipients, 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.

   - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

   - Conclude on the appropriateness of Society'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 Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's 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 auditor's report. However, future events or conditions may cause the Society 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.

8. We communicate with the management 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.

Other Matter

9. We have also issued our audit report as per Form No. 10B pursuant to the requirements of section 12A(1)(b) of the Income-tax Act, 1961, on the financial statements prepared by the management as required by the provisions of the Income-Tax Act, 1961 covering the same period as these accompanying financial statements.

S. SAHOO & CO. FRN: 322952E NEW DELHI Chartered Accountants

Report on Other Legal and Regulatory Requirements

10. As required under other regulatory requirements, we report as under for the year ended 31 March 2025:

    a. Society has maintained its books of accounts in electronic mode. The books of accounts are updated and maintained by the Accountant of the Trust on regular basis. The books of accounts are maintained in Vishakhapatnam location. In our opinion and accordingly information provided to us, proper books of accounts are maintained by the Trust and the same is maintained in accordance with the provisions of the Act and the rules made there under.

    b. Receipts and disbursements are properly and correctly shown in the accounts;

    c. The cash balance, vouchers, bank book etc. are in custody of Society and the same are in agreement with Books of account on the date of our audit.

    d. All books, deeds, accounts, vouchers or other documents or records required by us were produced for audit;

    e. The Members of the Society has furnished all information required for audit;

    f. In our opinion and according to the information provided to us, no property or funds of the Trust were applied for any object or purpose other than the object or purpose of the Society;

    g. Society has invested its surplus in fixed deposit in scheduled Bank as defined in Reserve Bank of India Act, 1934 as well as under the provisions of section 11(5) of the Income Tax Act.

    h. In our opinion and according to the information provided to us, no cases of irregular, illegal or improper expenditure or failure or omission to recover moneys or other property belonging to the public trust or of loss, or waste of moneys or other property thereof, and whether such expenditure, failure, omission, loss or waste was caused in consequence of breach of trust or misapplication or any other misconduct on the part of the members or any other person while in the management of the society were identified;

    i. In our opinion and according to the information provided to us, no members has any interest in the investment of the society;

    j. In our opinion and according to the information provided to us, no material irregularities were pointed out in the books of accounts of previous year.

For S. Sahoo & Co
Chartered Accountants
FR NO.: 322952E

S. SAHOO & CO. FRN: 322952E NEW DELHI Chartered Accountants

CA. (Dr.) Subhajit Sahoo, FCA, LLB
Partner
M. No: - 057426

Place: New Delhi
Date: 16-09-2025
UDIN: **25057426BMICEH4209**

LAYA

Plot No 110, D-No: 5-175/1,Behind Bay Crown Apartment,Yendada, Visakhapatnam - 530045

Balance Sheet as at 31st March 2025

Consolidated Projects *(Amount in INR)*

	Particulars	Note	31 March 2025	31 March 2024
I	**Sources of Funds**			
1	**NPO Funds**	3		
(a)	Reserve Funds		22,301,957.02	24,047,411.91
(b)	Assets Funds		28,057,138.25	27,054,741.25
(c)	Project Funds		17,615,227.68	10,662,120.06
			67,974,322.95	**61,764,273.22**
2	**Non-current liabilities**			
(a)	Long-term borrowings		-	-
(b)	Other long-term liabilities		-	-
(c)	Long-term provisions		-	-
			-	-
3	**Current liabilities**			
(a)	Short-term borrowings		-	-
(b)	Payables		-	-
(c)	Other current liabilities	4	390,721.00	789,091.00
(d)	Short-term provisions		-	-
			390,721.00	789,091.00
	Total		**68,365,043.95**	**62,553,364.00**
II	**Application of Funds**			
1	**Non-current assets**			
(a)	Property, Plant and Equipment and Intangible assets	5		
(i)	Property, Plant and Equipment		24,616,297.25	25,663,696.25
(ii)	Intangible assets			
(iii)	Capital work in progress		3,440,841.00	1,391,045.00
(iv)	Intangible asset under development			
(b)	Non-current investments		-	-
(c)	Long Term Loans and Advances	6	165,691.00	-
(d)	Other non-current assets		-	-
			28,222,829.25	27,054,741.25
2	**Current assets**			
(a)	Current investments	7	10,338,762.00	15,052,643.00
(b)	Inventories		-	-
(c)	Receivables	8	4,378,114.85	-
(d)	Cash and bank balances	9	25,124,740.85	19,379,732.97
(e)	Short Term Loans and Advances	10	137,982.00	638,848.00
(f)	Other current assets	11	162,615.00	427,399.00
			40,142,214.70	35,498,622.97
	Total		**68,365,043.95**	**62,553,364.00**
	Brief about the Entity & Summary of significant accounting policies	1&2	-	-

The accompanying notes are an integral part of the financial statements.

For & on behalf :
S. Sahoo & Co
Chartered Accountants
Firm No. 322952E

S. SAHOO & CO. FRN : 322952E NEW DELHI Chartered Accountants

CA (Dr.) Subhajit Sahoo, FCA, LLB
Partner
M No. 057426
UDIN: 25057426BMICEH4209

Place: New Delhi
Date: 16-09-2025

For & on behalf :
LAYA

LAYA Reg. No. 667/89 VISAKHAPATNAM

Siddharth D'Souza
Executive Director

LAYA

Plot No 110, D-No: 5-175/1,Behind Bay Crown Apartment,Yendada, Visakhapatnam - 530045

Income and Expenditure for the year ended on 31st March 2025

Consolidated Projects *(Amount in INR)*

	Particulars	Note	31 March 2025	31 March 2024
I	**Income**			
(a)	Donations and Grants	12	69,078,669.60	59,666,048.15
(b)	Other Income	13	2,319,971.20	3,102,268.00
II	**Total**		**71,398,640.80**	**62,768,316.15**
III	**Expenses:**			
(a)	Expenditure on Objects of Organization-Program Expenses	14	58,344,491.65	57,806,448.86
(b)	Donations/Contributions Paid- Amount Sub Grant		-	-
(c)	Maintenance, Upgradation and Development Fund	15	7,846,496.42	8,944,199.56
(d)	Depreciation and amortization expense	16	-	-
	Total		**66,190,988.07**	**66,750,648.42**
IV	Excess of Income over Expenditure before exceptional and extraordinary items		5,207,652.73	-3,982,332.27
V	Exceptional items		-	-
VI	Excess of Income over Expenditure for the year before extraordinary items		5,207,652.73	-3,982,332.27
VII	Extraordinary Items		-	-
VIII	**Excess of Income over Expenditure for the year**		5,207,652.73	-3,982,332.27
	Appropriations Transfer to funds:			
	Transfer to/(from) Project fund:		6,953,107.62	6,121,097.01
	Balance transferred to General Fund:		-1,745,454.89	-10,103,429.28
	Brief about the Entity & Summary of significant accounting policies	1&2	-0.00	-

The accompanying notes are an integral part of the financial statements

For & on behalf :
S. Sahoo & Co
Chartered Accountants
Firm No. 322952E

Sahoo

S. SAHOO & CO. FRN : 322952E NEW DELHI Chartered Accountants

CA (Dr.) Subhajit Sahoo, FCA, LLB
Partner
M No. 057426
UDIN: 26057442BMKEH4209

Place: New Delhi
Date: 16-09-2025

For & on behalf :
LAYA

LAYA Reg. No. 667/89 VISAKHAPATNAM

Siddharth D'Souza
Executive Director

LAYA

Plot No 110, D-No: 5-175/1,Behind Bay Crown Apartment,Yendada, Visakhapatnam - 530045

Receipts & Payment Account For The Year Ended 31st March 2025

Consolidated Projects *(Amount in INR)*

RECEIPTS	Note	31 March 2025	31 March 2024
Opening Balance :			
Cash and Bank Balances		19,379,732.97	21,737,850.24
Investment		15,052,643.00	18,100,000.00
Advances		638,848.00	320,921.00
Donation & Grants		64,700,554.75	59,666,048.15
Other Income		2,584,755.20	2,674,869.00
Total		**102,356,534.00**	**102,499,688.00**
PAYMENT			
Expenditure on Objects of Organization-Program Expenses		58,344,491.65	54,644,681.86
Donations/Contributions Paid- Amount Sub Grant		-	-
Maintenance, Upgradation and Development Fund		7,846,496.42	8,944,199.56
Purchase of Fixed Asset		-	3,161,767.00
Current Liabilities Paid (Net)		398,370.00	677,816.00
Closing Balance			
Cash and Bank Balances		25,124,740.85	19,379,732.97
Investment		10,338,762.00	15,052,643.00
Advances		303,673.00	638,848.00
Total		**102,356,534.00**	**102,499,688.00**
Brief about the Entity & Summary of significant accounting policies	1&2	-	-

The accompanying notes are an integral part of the financial statements

For & on behalf :
S. Sahoo & Co
Chartered Accountants
Firm No. 322952E

S. SAHOO & CO. FRN : 322952E NEW DELHI Chartered Accountants

CA (Dr.) Subhajit Sahoo, FCA, LLB
Partner
M No. 057426
UDIN: 25057426BMICEH4209

Place: New Delhi
Date: 16-09-2025

For & on behalf :
LAYA

LAYA Reg. No. 667/89 VISAKHAPATNAM

Siddharth D'Souza
Executive Director

LAYA

Plot No 110, D-No: 5-175/1,Behind Bay Crown Apartment,Yendada, Visakhapatnam - 530045

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

Consolidated Projects *(Amount in INR)*

3 Fund Details	31 March 2025	31 March 2024
A. Unrestricted Funds		
Corpus Fund		
Opening Balance	-	-
Add:- Amount Received During the Year		
Less: Expenses out of Corpus Fund	-	-
	-	-
General Fund		
Opening balance	24,047,411.91	60,074,170.44
Add: Excess of Income Over Expenditure	-1,745,454.89	-10,103,429.28
Less: Transfer to Asset Fund	-	25,923,329.25
	22,301,957.02	24,047,411.91
Assets Funds		
Opening balance	27,054,741.25	-
Add: Purchased during the year	3,254,075.00	3,161,767.00
Add: Transfer from General Fund	-	25,923,329.25
Less: Asset writeen off	20,222.00	
Less: Depreciation transferred to Assets fund	2,231,456.00	2,030,355.00
	28,057,138.25	27,054,741.25
B. Restricted Funds		
Project Fund		
Opening balance	10,662,120.06	4,541,023.05
Less: Addition during the year	6,953,107.62	6,121,097.01
	17,615,227.68	10,662,120.06
Total (A+B)	67,974,322.95	61,764,273.22

4 Other current liabilities		
(a) Provision for Medical Reimbursement to Staff	126,771.00	418,248.00
(b) EPF Payable	131,950.00	121,512.00
(c) PT payable	6,400.00	5,600.00
(d) TDS Payable	49,666.00	91,997.00
(e) Vendor Payable	75,934.00	151,734.00
Total	390,721.00	789,091.00

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Plot No 110, D-No: 5-175/1,Behind Bay Crown Apartment,Yendada, Visakhapatnam - 530045

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

Consolidated Projects *(Amount in INR)*

6	**Long Term Loans and Advances**		
(i)	Balance with government authorities (TDS/TCS Receivable)	159,201.00	-
(ii)	Staff Advances	-	-
(iii)	Vendor Advance	6,490.00	
		165,691.00	-
	Sub-classification:		
	Secured, considered good;	-	-
	Unsecured, considered good;	-	-
	Doubtful	-	-
		-	-
	Total	165,691.00	-
7	**Current Investments**		
(a)	Investments in debentures or bonds	2,062,666.00	-
(b)	Other Current investments -Fixed Deposits	8,276,096.00	15,052,643.00
	Less: Aggregate provision for diminution in value of investments.		
	Total Investments	**10,338,762.00**	**15,052,643.00**
	Aggregate cost value as at the end of the year:		
	Investments -Quoted	-	-
	Investments - Unquoted	-	-
	Less: Aggregate provision for diminution in value of investments.	-	-
		-	-
	Aggregate market value as at the end of the year:		
	Investments -Quoted	-	-
	Investments - Unquoted	-	-
	Aggregate Provision for diminution in value of investments.	10,338,762.00	15,052,643.00
		10,338,762.00	15,052,643.00
	Total	10,338,762.00	15,052,643.00
8	**Receivables**		
(a)	Donations/grants receivable	4,378,114.85	-
(b)	Doubtful	-	-
	Less: Provision for doubtful receivables	-	-
	Total	4,378,114.85	-
9	**Cash and Bank Balances**		
A	**Cash and cash equivalents**		
(a)	On current/ Saving accounts	24,896,096.85	19,182,339.97
(b)	Cash credit account (Debit balance)	-	-
(c)	Fixed Deposits		
	Deposits with original maturity of less than three months	-	-
(d)	Cheques, drafts on hand	-	-
(e)	Cash on hand	228,644.00	197,393.00
	Sub-Total	25,124,740.85	19,379,732.97
B	**Other bank balances**		
(a)	Bank Deposits		
(i)	Earmarked Bank Deposits	-	-
(ii)	Deposits with original maturity for more than 3 months to 12 months	-	-
(iii)	Margin money or deposits under lien	-	-
(iv)	Others (specify nature)	-	-
	Sub-Total	-	-
	Total	25,124,740.85	19,379,732.97

S. SAHOO & CO. FRN: 322952E NEW DELHI Chartered Accountants

LAYA Reg. No. 667/89 VISAKHAPATNAM

LAYA

Plot No 110, D-No: 5-175/1,Behind Bay Crown Apartment,Yendada, Visakhapatnam - 530045

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

Consolidated Projects *(Amount in INR)*

10	Short Term Loans and advances		
(i)	Balance with government authorities (TDS and TCS Receivable)	82,482.00	295,862.00
(ii)	Staff Advances	6,000.00	72,600.00
(iii)	Vendor Advance	49,500.00	268,886.00
(iv)	Other Advance	-	1,500.00
	Total	137,982.00	638,848.00
	Sub-classification:		
	Secured, considered good;	-	-
	Unsecured, considered good;	-	-
	Doubtful	-	-
		-	-
	Total	137,982.00	638,848.00

11	Other current assets		
(a)	Interest accrued but not due on deposits	-	-
(b)	Interest accrued and due on deposits	162,615.00	427,399.00
	Total	162,615.00	427,399.00

		31 March 2025	31 March 2024
12	Donations and Grants		
(a)	Grants		
	Foreign Projects		
	Bread for the World: Project No : N-IND-2019-0098		
	Climate Change Advocacy and Interventions: Supporting the Entitlements and Capabilities Local Communities towards Sustainble Living, Phase IV	176,546.00	2,317,490.00
	Foerderverein e. V. Ashakiran		
	Training of Indigeneous Youth as Community Ayurvedic Practitioner	-	629,873.00
	iPartner India		
	Capacity Building on Climate Change	-	112,500.00
	Human Capability Foundation		
	Waste to - Energy project for School Kichens in Residential Schools inn Adivasi Communities in East Godavari District		301,846.00
	Association for Indias Development (AID)		
	Play Schools for Tribal Kondh Children	1,435,950.00	1,392,810.00
	Asha for Education		
	Education Needs of Tribal Kondh Children	1,548,391.00	560,000.00
	Katholische Zentralstelle Fur Entwicklungshilfe e. V.: 321-900-1844ZG		
	Localised Livelihoods and Promoting resilient futures towards a bottom-up urban resilience paradigm for sustainable urbanization in 2 states of India	3,835,551.50	12,478,297.50
	Katholische Zentralstelle Fur Entwicklungshilfe e.V.: 321-900-	7,659,622.50	
	Ashakiran Forderverine CAP (01-11-23 to 31-10-25)	728,697.00	714,192.00
	Global Greengrants Fund	827,300.00	
	Green Energy Ag. Pov Ceremic water filters	521,560.00	
	Green Energy Ag. Pov PDD Projects	562,531.00	
	Ashakiran Ayurvedic Health Care	1,089,976.00	
	Katholische Zentralstelle fur Entwicklungshilfe e. V.: 321-902-1102 ZG		
	Building Community Resilience and empowering of Adivasi (Youth) in 5 districts of Andhra Pradesh	7,480,357.75	12,665,225.00
	Safe Water Education Centre	546,755.00	
	HCF-Biocharm Climate Adaptation	2,008,820.00	2,964,481.00
	HCF-Gravity Flow and Solar Water Pump System		3,011,412.00
	Receipts from ASPBAE	277,619.00	
	Receipts from German Watch	620,259.00	
	Climate Change Advocacy Project No. N-IND-2022-0287		
	Climate change	13,004,261.00	5,869,471.00

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LAYA

Plot No 110, D-No: 5-175/1,Behind Bay Crown Apartment,Yendada, Visakhapatnam - 530045

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

Consolidated Projects *(Amount in INR)*

National Projects

A P Medicinal and Aromatic Plants Board- Vijaywada		312,500.00
APPI Fellowship Project	7,441,650.00	7,818,100.00
Azim Premji Philanthropic Initiatives Optimizing Zero Budget Natural Forming with Small and Marginal farmers in Kunthurtla Cluster, Hukumpeta Mandal,	355,000.00	5,716,000.00
DBT-Establish Tribal Bio-Resource complex in Paderu		1,748,400.00
DST- Women Technology Park	115,708.00	
Tribal Cultural Research & Training Mission(TCR & TM Promoting new varietal broom grass on the hill slopes as a livelihood Enterprise model including skill development	2,744,000.00	991,000.00
APPI Sustainable Natural farming	11,720,000.00	
	64,700,554.75	59,603,597.50
Add: Grant Receivable	4,378,114.85	
(b) Donation	-	62,450.65
Total	69,078,669.60	59,666,048.15

13 Other income	31 March 2025	31 March 2024
(a) Interest income	1,536,764.00	2,865,818.00
(b) Other Income	644,928.20	227,550.00
(c) Sale of Assets/Scrap	123,560.00	800.00
(d) Membership Fees	7,100.00	8,100.00
(e) Interest on TDS	7,619.00	
Total	2,319,971.20	3,102,268.00

14 Charitable Expenses-Program Expenses		31 March 2025	31 March 2024
Bread for the World: Project No : N-IND-2019-0098			
Climate Change Advocacy and Interventions: Supporting the Entitlements and Capabilities Local Communities towards Sustainble Living, Phase IV	Annexure-1	1,428.94	2,407.00
Foerderverein e. V. Ashakiran			
Training of Indigeneous Youth as Community Ayurvedic Practitioner	Annexure-2	-	579,365.82
Association for Indias Development (AID)			
Play Schools for Tribal Kondh Children	Annexure-3	1,197,377.49	1,014,852.71
Asha for Education			
Education Needs of Tribal for Kondh Children	Annexure-4	1,126,665.25	824,184.53
Ashakiran Forderverine Health & Biofarm	Annexure-5	-	1,025,338.41
Katholische Zentralstelle Fur Entwicklungshilfe e. V.: 321-900-1844ZG			
Localised Livelihoods and Promoting resilient futures towards a bottom-up urban resilience paradigm for sustainable urbanization in 2 states of India	Annexure-6	4,101,581.00	13,004,664.65

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LAYA Reg. No. 667/89 VISAKHAPATNAM

LAYA

Plot No 110, D-No: 5-175/1,Behind Bay Crown Apartment,Yendada, Visakhapatnam - 530045

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

Consolidated Projects			*(Amount in INR)*
HCF LDC for NDC			
Human Capability Foundation LDC for NDC	Annexure-7	-	344,905.17
Katholische Zentralstelle Fur Entwicklungshilfe e.V.: 321-902-1102ZG			
Building Community Resilience and empowering of Adivasi (Youth) in 5 districts of Andhra Pradesh	Annexure-8	5,461,658.10	17,780,752.00
Climate Change Advocacy Project No. N-IND-2022-0287			
Climate change	Annexure-9	11,516,993.07	8,842,131.97
Ashakiran Forderveriene CAP	Annexure-10	1,117,566.74	100,861.78
HCF- Biocharm Climate Adapt.	Annexure-11	1,473,477.00	805,162.00
HCF-Gravity Flow and Solar Water Pump System	Annexure-12	1,104,920.00	958,013.41
I Partner India	Annexure-13	-	50,000.00
Ashakiran Ayurvedic Health Care	Annexure-14	1,080,996.00	-
Global Greengrants Fund	Annexure-15	792,449.66	-
Green Energy Ag. Pov-Ceremic water filters	Annexure-16	414,737.44	-
Green Energy Ag. Pov-PDD Project	Annexure-17	393,025.34	-
Katholische Zentralstelle Fur Entwicklungshilfe e.V.: 321-902-1952ZG	Annexure-18	11,757,477.32	-
Safe water education centre	Annexure-19	345,227.12	-
Azim Premji Philanthropic Initiatives			
Optimizing Zero Budget Natural Forming with Small and Marginal farmers in Kunthurtla Cluster, Hukumpeta Mandal, Visakhapatnam District	Annexure-20	2,847,609.03	9,091,100.41
A P Medicinal and Aromatic Plants Board Vijaywada	Annexure-21	268,642.00	43,850.00
APPI Fellowship Project	Annexure-22	6,940,412.00	1,590,459.00
DBT- Establish Tribal Bio-Resource Complex in Paderu	Annexure-23	-	1,748,400.00
APPI Sustainable Natural Farming	Annexure-24	3,772,540.15	
TCRTM AP. Govt	Annexure-25	2,514,000.00	
Grant Refunded		115,708.00	
Total		58,344,491.65	57,806,448.86

S. SAHOO & CO. FRN : 322952E NEW DELHI Chartered Accountants

LAYA Reg. No. 667/89 VISAKHAPATNAM

LAYA

Plot No 110, D-No: 5-175/1,Behind Bay Crown Apartment,Yendada, Visakhapatnam - 530045

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

Consolidated Projects *(Amount in INR)*

15 Maintenance, Upgradation and Development Fund		
Salaries and other benefits	911,742.00	163,750.00
Administration	560,358.13	59,209.99
Audit Fees/Professional service exp	106,200.00	51,920.00
Travel Cost	47,045.00	5,007.00
Medical Reimbursement	-	20,836.00
Social Securities	-	98,065.00
Construction for Training Center	-	419,595.00
Health Training Centre	78,000.00	86,500.00
Staff Review Meetings	15,003.00	
ASPBAE Expenditure	261,089.48	
German Watch Expenditure	571,153.00	
Reminisce Meeting	184,054.00	-
Round off	2.00	
Non Recurring Expenses	258,998.00	
Maintenance Expenses	34,522.00	54,200.00
Goverence Exp	352,766.00	258,932.00
Vehicle Grant to Field Persons	51,000.00	17,000.00
Gold Standard Improved Cookstoves	4,302,403.81	7,302,740.50
Programme Expenses		107,515.00
Professional Services Expenses		258,929.07
Consultant visit expenses	112,160.00	
Training Programme		40,000.00
Total	7,846,496.42	8,944,199.56

16 Depreciation and amortization expense	-	-
on tangible assets (Refer note 11)		
on intangible assets (Refer note 11)	2,231,456.00	2,030,355.00
Less: Transferred to Assets Fund	2,231,456.00	2,030,355.00
Total	-	-

Annexure-1: Bread for the World: Project No : N-IND-2019-0098	31 March 2025	31 March 2024
Climate Change Advocacy and Interventions: Supporting the		
Project activities		
Bank Charges	1,428.94	2,407.00
Total	1,428.94	2,407.00

Annexure-2: Foerderverein e.V. Ashakiran	31 March 2025	31 March 2024
Food, Accommodation and Travel		243,065.00
Material for Training	-	-
Resource Person Honorarium	-	24,496.00
Project Coordination	-	-
Project Coordination Traval		34,376.00
Overhead Costs	-	1,836.82
Madical Kits and Medicine Preparation and Daigno	-	106,992.00
Popularising and Communicating the Training Act	-	38,296.00
Extended Training Support for Trained Adivasi	-	46,335.00
Apprenticeship from THPs	-	69,699.00
Course Completion Certificates	-	14,270.00
Total	-	579,365.82

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LAYA Reg. No. 667/89 VISAKHAPATNAM

LAYA

Plot No 110, D-No: 5-175/1,Behind Bay Crown Apartment,Yendada, Visakhapatnam - 530045

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

Consolidated Projects *(Amount in INR)*

Annexure-3: Association for Indias Development (AID)	31 March 2025	31 March 2024
Teachers Honorarium	462,323.93	507,151.30
Honorarium Coordinator	112,848.22	105,026.89
Education Material for Children	38,368.00	4,710.00
Review Meetings	362,543.94	221,550.00
Stationary Expenses	25,349.00	24,503.00
Program	46,739.00	-
Travel expenses	17,800.00	20,550.00
Feclitator Honorarium	127,573.00	127,568.00
Admin Costs	3,832.40	3,793.52
Total	1,197,377.49	1,014,852.71

Annexure-4: Asha for Education	31 March 2025	31 March 2024
Teachers Honorarium	470,041.28	409,558.81
Honorarium Coordinator	75,003.61	75,036.72
Education Material for Children	37,003.00	2,000.00
Review Meetings	335,245.00	190,360.00
Stationary Expenses	20,104.00	20,549.00
Programs	47,185.00	-
Travel Expenses	31,430.00	18,680.00
Fecilitator Honorarium	108,960.00	108,000.00
Admin Cost 10%	1,693.36	
Total	1,126,665.25	824,184.53

Annexure-5: Ashakiran Forderverine Health & Biofarm	31 March 2025	31 March 2024
Solar Power Pack System for 7 Health Centres		850,338.41
Solar Submersible Pump for Bio Farm	-	175,000.00
Total	-	1,025,338.41

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LAYA Reg. No. 667/89 VISAKHAPATNAM

LAYA

Plot No 110, D-No: 5-175/1,Behind Bay Crown Apartment,Yendada, Visakhapatnam - 530045

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

Consolidated Projects *(Amount in INR)*

Annexure-6: Katholische Zentralstelle Fur Entwicklungshilfe e.V.: 321-900-	31 March 2025	31 March 2024
Construction Costs		
Installation of Solar System in the new Training	-	494,768.00
Non-recurrent Expenditure:		
Cost of Equipment	100,030.00	89,525.00
Communication Tools for 6 Adivasi Schools	-	70,696.00
Communication Tools for 4 Urban Schools	-	254,307.00
Infrastructure for Community Centres	269,065.00	92,734.00
Staff Costs:		
Management level	1,051,612.00	3,165,031.00
Staff on implementation level	369,290.00	1,483,682.00
Auxiliary Staff	137,709.00	454,831.00
Staff Training Costs	4,623.00	106,372.00
Project Activities:		
Improved Environmental and Climate Friendly conditions in the homes and habitats of small rural towns and vicinity	347,366.18	1,003,482.20
Improved livelihoods of youth from vulnerable communitis in small rural	492,613.00	2,613,862.00
Citizens, mainly from vulnerable communities ins small rural/urban towns and urban poor locations have access to	426,043.00	1,489,860.00
Relevant stakeholders adopt ideas and or take action in their contexts with reference to demonstrated initatives	647,439.70	1,123,556.00
Project Administration:		
Field Office Maintenance Costs	82,758.56	80,026.92
Central Office Maintenance Costs	29,729.56	101,584.53
Vechicle Maintenance Costs	12,532.00	139,696.00
Computers Accessories	30,219.00	52,708.00
Project Audit Cost	88,500.00	118,000.00
Program other staff travel	12,051.00	69,943.00
Total	4,101,581.00	13,004,664.65

Annexure-7: HCF LDC for NDC	31 March 2025	31 March 2024
Stay and Travel		219,668.00
Venue and Food	-	51,387.17
Contingencies (ResourceMaterials,Print,Sta etc		73,850.00
Total	-	344,905.17

Annexure-8: Katholische Zentralstelle Fur Entwicklungshilfe e.V.: 321-902-	31 March 2025	31 March 2024
Non-recurrent Expenditure:		
Cost of Equipment/Furniture & Fixtures	3,789.00	158,269.00
Cost of computer, printer, scanner and other electronic equipment	8,355.00	214,705.00
Construction Costs	972,321.00	1,184,745.00
Staff Costs:		
Management level	897,879.00	3,526,316.00
Staff on implementation level	653,619.00	2,882,136.20
Auxiliary Staff	365,127.00	1,426,372.00
2 Freelance consultants	190,800.00	819,824.00
Staff Training Costs	28,379.00	114,777.00
Project Activities:		
Ensuring land and socio economic entitlements in 6 clusters and outreac	177,700.00	628,170.00
Capacity Bulding of Local Leaders and PO's	63,299.00	520,879.00
Food Security is Ensured by improved Sustainable Forming Practices	-	215,605.00
Demonstrative Initiatives for food Security	2,000.00	240,082.00
Promoting nutrition	174,064.00	512,962.00
Promoting indigenous health Medicine	538,864.00	1,031,788.00
Youth Empowerment and Leadership	895,803.00	2,507,698.00
Overall Facilitation and Documentation	87,316.00	299,903.00
Project Administration:		
Office and Adminitration Costs	313,843.10	1,378,520.80
Audit Fee	88,500.00	118,000.00
Total	5,461,658.10	17,780,752.00

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LAYA Reg. No. 667/89 VISAKHAPATNAM

LAYA

Plot No 110, D-No: 5-175/1,Behind Bay Crown Apartment,Yendada, Visakhapatnam - 530045

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

Consolidated Projects *(Amount in INR)*

Annexure-9: Climate Change Advocacy Project No. N-IND-2022-0287	31 March 2025	31 March 2024
1200 farmer couples grow at least 1 additional climate resilient crop for personal consumption		
Creating baseline	-	-
Organising Village level Community Meetings	58,754.00	12,742.00
Training for farmers on climate resilient crops & Package of Practices including women farmers	-	-
Organising 5 Training of 3 days at Panchayat Level	-	167,174.00
Demonstrative Plots with Progressive Farmer	89,000.00	113,424.00
Exposure visit to Demo Plot of 29 village	28,344.00	55,055.00
Established 5 Farmer service centre with imp. Ag.	67,780.00	161,380.00
Community Resource Persons: service charges	560,143.00	521,500.00
Travel for Field Animators	116,649.00	106,132.00
Promoting water filtration tech in 10 village		
Testing for water quality and potability	21,672.00	18,480.00
10 Bio Sand water filter for demonstration	33,317.00	
Training for 30 Adivasi Youth on water	36,241.00	
75% of 400 household in 10 village access drinking		
Conduct Gram Sabha Meetings and MOU of roles and respo.		3,262.00
Maintenance and Management of water supply system	18,287.00	31,039.00
Atleast 50% of Young women and Youth CC as pro		
Workshop wdh prof on climate change integ.	22,500.00	139,332.00
Creation of Knowledge Products	40,156.00	66,243.00
400 farmers in 5 panchayats have increased their annual income by at least 20%		
Formation of FMGs in 5 GPs	66,071.00	15,534.00
Agri-MED team: Service charges	406,928.00	340,500.00
Travel of Agri-MED team	89,110.00	78,435.00
Linkage for RM and VAT with Buyer	40,230.00	108,718.00
Training on Enterprenuership skill	5,010.00	31,097.00
Exposure visit to other group	-	6,030.00
Facilitate Regd of FMGs	36,606.00	
Capability Building with B. Plan	5,026.00	33,832.00
Supportive Measure for seed to farmers	268,825.00	89,802.00
Identifying buyers and creating market opportunities	12,539.00	34,525.00
At least 50% of the 1918 participants from Ashram schools, workshops and trainings from the targeted Adivasi community (with 50% women) enhance their knowledge within their own cultural context to better adapt to the climate crisis		
Cultural education sessions in Aanganwadis, Ashram and Primary schools		73,760.00
Events/melas with children/students, youth, women		296,513.00
Workshop with youth and women		194,759.00
Implementation Team Costs		10,755.00
Organise inputs training programmes as part of Life / work skills in 2 districts		193,240.00
Consultant: Education		259,200.00
Key stakeholders are influenced to respond to vulnerabilities of communities in other ecosystems on climate friendly technologies		
Networking (National)	170,047.00	186,316.83
Networking (Regional and International)	241,763.00	
INECC Strategic Meetings	1,324,068.00	508,080.00
Website Maintenance	20,210.00	17,192.00
Eco Ethic		-
Atleast 50% from workshop ashram and Training	1,123,831.00	
Programme Travel	498,859.00	429,109.00
Review Training & Consultancy	234,462.00	406,465.00
Personnel Cost	3,938,576.00	3,213,707.00
Administration	571,688.07	615,985.14
Construction Work	1,228,291.00	10,625.00
Capital Cost	142,010.00	292,189.00
Total	11,516,993.07	8,842,131.97

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LAYA Reg. No. 667/89 VISAKHAPATNAM

LAYA

Plot No 110, D-No: 5-175/1,Behind Bay Crown Apartment,Yendada, Visakhapatnam - 530045

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

Consolidated Projects *(Amount in INR)*

Annexure-10: Ashakiran Forderverine CAP (01-11-23 to 31-10-25)	31 March 2025	31 March 2024
Infrastructure Use of Equipment, Finance and Administrative services	1,925.74	1,912.78
Food, Accomodation and Travel	575,527.00	68,795.00
Material for Training	94,115.00	2,596.00
Resource Person Honorarium and Reference resources	36,867.00	22,608.00
Travel	38,358.00	4,950.00
Personnel	132,222.00	
Apprenticeship from THPs	68,775.00	
Medical Kits and Medical Preparation for Trainers	156,577.00	
Course Completion Certificates	13,200.00	
Total	1,117,566.74	100,861.78

Annexure-11: HCF- Biocharm Climate Adaptation	31 March 2025	31 March 2024
Machines	252,706.00	71,100.00
Transport	21,900.00	7,847.00
Infrastructure	-	127,470.00
Sampling	31,368.00	16,834.00
Review and Training	238,964.00	80,427.00
Personnel	838,672.00	430,000.00
Travel	60,329.00	68,906.00
Packaging	27,186.00	
Admin	2,352.00	2,578.00
Total	1,473,477.00	805,162.00

Annexure-12: HCF-Gravity Flow and Solar water Pump System	31 March 2025	31 March 2024
Kothuru, Y Ramavaram	143,319.00	481,314.00
K V Lanka, Maredumili	-	151,890.00
Puttagondilanka, Maredumili	164,650.00	311,580.00
Organising Village Level Meeting	18,116.00	-
Mallavaram, Maredumili	643,274.00	-
Site Supervision	91,663.00	-
Travel Expenses	43,898.00	10,639.00
Administration Cost	-	2,590.41
Total	1,104,920.00	958,013.41

Annexure-13: I Partner India	31 March 2025	31 March 2024
Consultancy		50,000.00
Total	-	50,000.00

Annexure-14: Ashakiran Ayurvedic Health Care	31 March 2025	31 March 2024
Construction of Foundation	254,080.00	-
Construction of Walls	168,000.00	
RCC Roofing	346,395.00	
Cement walls plastering (inside) & Flooring	305,000.00	
Building Colouring and Electrification	4,000.00	
Bank Charges	3,521.00	
Total	1,080,996.00	-

Annexure-15: Global Greengrants Fund	31 March 2025	31 March 2024
Consultancy Fee	790,000.00	-
Overhead Cost	2,449.66	
Total	792,449.66	-

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LAYA Reg. No. 667/89 VISAKHAPATNAM

LAYA

Plot No 110, D-No: 5-175/1,Behind Bay Crown Apartment,Yendada, Visakhapatnam - 530045

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

Consolidated Projects *(Amount in INR)*

Annexure-16: Green Energy Ag. Pov-ceramic water filters	31 March 2025	31 March 2024
Personnel	-	-
Personnel Travel	18,298.00	
Manufacturing Unit for Ceramic Pot Filter	319,204.00	
Ceramic Pot Filters	6,216.00	
Skill Development Training Program	55,780.00	
Water Testing	13,500.00	
Overhead Cost	1,739.44	
Total	414,737.44	-

Annexure-17: Green Energy Ag. Pov-PDD Project	31 March 2025	31 March 2024
Personnel Travel	95,829.00	
Cookstoves (Demonstration)	284,326.34	
Training Program	12,870.00	
Total	393,025.34	-

Annexure-18: KZE 321-900-1952ZG	31 March 2025	31 March 2024
Staff Cost	7,510,347.00	-
Project Activities	2,674,678.00	
Non Recurring Expenditure	496,529.00	
Project Administration	1,075,923.32	
Total	11,757,477.32	-

Annexure-19: Safe water education centre	31 March 2025	31 March 2024
Build Tin Roof Shed	77,380.00	
Manufacturing 200 ceramic filters and install	266,085.00	
Bank Charges	1,762.12	
	345,227.12	-

Annexure-20: Azim Premji Philanthropic Initiatives	31 March 2025	31 March 2024
Salary, Honorarium Staff Benefits	1,410,978.00	3,367,142.00
Organisation Administration Cost		
Central Office Maintenance Costs	86,752.85	143,492.07
Field Office Maintenance Costs	27,864.18	52,063.34
Cost of Equipment	23,599.00	65,839.00
Monthly Review Meetings	36,105.00	78,555.00
Learning Costs	30,855.00	124,524.00
Travel and Related Costs	188,417.00	552,145.00
Project Activities:		
Obective 1	511,768.00	1,592,767.00
Obective 2	475,462.00	2,399,752.00
Obective 3	-	546,160.00
Obective 4	55,808.00	168,661.00
	2,847,609.03	9,091,100.41

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LAYA Reg. No. 667/89 VISAKHAPATNAM

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Plot No 110, D-No: 5-175/1,Behind Bay Crown Apartment,Yendada, Visakhapatnam - 530045

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

Consolidated Projects *(Amount in INR)*

Annexure-21: A P Medicinal and Aromatic Plants Board Vijaywada	31 March 2025	31 March 2024
Filing of Polythene Bags with Soil Mixture	-	7,100.00
Arranging the bags in beds (Bed Size)	35,850.00	36,750.00
Shade Net Double layer	25,710.00	-
Cost of Seeds/Cutting	21,600.00	-
Cost of Polythene Bag	10,212.00	-
Seed Sowing/Transplantation	57,545.00	-
Watering the Bag Plants	21,475.00	-
Weeding/shifting and Grading the Bag Plants	96,250.00	-
	268,642.00	43,850.00

Annexure-22: APPI Fellowship Project	31 March 2025	31 March 2024
1. Salary, Honorarium, Staff Benfits		
1.1 Programme Manager	547,800.00	224,000.00
1.2 Assistant Accountant	105,000.00	52,500.00
2 Organisation Administration Cost		
2.1 Central Office Maintenance Costs	117,525.00	66,446.00
3. Travel & Related Expenses		
3.1 Programme Manager	136,668.00	31,600.00
3.2 Mentor Field Visits	60,973.00	
4. Program Activity Expenses		
4.1 Selection Process Inculding Interview	-	136,626.00
4.2 Induction Programme	-	170,737.00
4.3 Cross Learning Sessions for Fellows	412,864.00	860.00
4.4 Honorariums for 15 Fellows from Tribal area @₹15k per month per fell	2,486,250.00	450,000.00
4.5 Cost of Mentoring	540,000.00	
4.6 ToT for Mentors	2,480.00	
4.7 Training Materials	49,960.00	
4.8 Honorariums for 30 Part time Fellows @₹7k per month per fellow	2,290,400.00	420,000.00
4.9 Combined cross learning sessions with fellow and part time fellows	190,492.00	
2.2 Cost of Equipment For Project Manager (Computer	-	37,690.00
	6,940,412.00	1,590,459.00

Annexure-23: DBT- Establish Tribal Bio-Resource complex in Padru	31 March 2025	31 March 2024
Manpower	-	998,400.00
Overhead		50,000.00
Recurring	-	700,000.00
	-	1,748,400.00

Annexure-24: APPI Sustainable Natural Farming	31 March 2025	31 March 2024
Salary, Honorarium and Staff Benefits	2,147,783.00	-
Travel, Boarding and Lodging	324,627.00	-
Program Expenses	1,108,932.00	-
Administrative Cost	191,198.15	
	3,772,540.15	-

Annexure-25: TCRTM AP Govt.	31 March 2025	31 March 2024
TCRTM Exp.	2,514,000.00	-
	2,514,000.00	-

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LAYA Reg. No. 657/89 VISAKHAPATNAM

Notes to Financial Statements

1. Background

LAYA are a Resource Center for Adivasis. Adivasi communities are increasingly marginalized in spite of inhabiting resource rich areas and are constantly threatened by commercial interests interfering with their habitats.

The major activities on which LAYA worked comprise of:

- Safeguarding Adivasi Rights for Social Justice
- Herbal Based Health Care
- Sustainable Resource Management
- Lifelong Learning
- Climate Crisis and Sustainable Development
- Alternative documentation, Networking and campaigns

LAYA is incorporated as Society and has as its office in Andhra Pradesh registered under Societies Registration Act, 1860.

LAYA is registered under Section 12A of the Income Tax Act, 1961.

Further, LAYA has been granted registration/renewal from the Ministry of Home Affairs under the Foreign Contribution (Regulation) Act, 2010 to accept specified foreign contributions bearing registration No. 010350057.

2. Basis of Preparation

The financial statements of LAYA have been prepared under the historical cost convention on the accrual basis of accounting in accordance with the Generally Accepted Accounting Principles ("GAAP") in India. These financial statements comply with the Accounting Standards notified by the Central Government to the extent applicable.

2.1 Summary of Significant accounting policies

(a) Use of estimates

The preparation of financial statements in conformity with the accounting policies described below requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent liabilities on the date of the financial statements and the reported amounts of expenses and related incomes. Actual results could differ from those estimated. Any revision to accounting estimates is recognized prospectively in current and future periods. As such there is no event which requires such disclosure or presentation.

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(b) Tangible Fixed assets

Fixed assets are stated at historical cost. The cost of fixed assets includes taxes, duties, freight and other incidental expenditure related to acquisition and installation.

(c) Depreciation

Depreciation is provided on all fixed assets at the rates applicable to arrive at the Written Down Value so as to present the Fixed Assets to give a True and Fair view of the Fixed Assets.

(d) Provisions and contingent liabilities and contingent assets

A provision is created when there is a present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. When there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made. Contingent assets are neither recognized nor disclosed in the financial statements. However, contingent assets are assessed continually and if it is virtually certain that an inflow of economic benefits will arise, the asset and related income are recognized in the period in which the change occurs.

(e) Contributions received and income recognition.

Grants are contributions received from Foreign as well as local sources. It collectively assists the projects in meeting their program goals and objectives.

(f) Expenditure

Expenditure is incurred for the objectives of the organization.

(g) Depreciation: Depreciation on the depreciable assets is charged on written down value method as per the rates and manner prescribed under Appendix - I to the Income Tax Rule 1962.

(h) Investment: All the short-term investments were in form of Term deposit with schedule Bank in compliance **with Section 11(5)** of the Income Tax Act, 1961. The Fixed Deposit has been shown at the latest Principal amount as per the closing balance certificate provided by the bank

(i) Bank Interest: Interest earned on savings bank is reflected under the Income & Expenditure Account. The interest received is accounted under the Receipts & Payment Account as the total interest received during the period from 01.04.2024 to 31.03.2025 in the savings bank account.

NOTES TO ACCOUNTS

1. Income and expenses incurred out of Foreign Grants are generally disclosed as per the requirements of the Rule 5 of Foreign Contribution Regulation Rule 2011.

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2. Previous year figures have been re-grouped to the extent possible.

3. The organization invested in bonds on **16th August 2024**. Interest income has been received for the period up to **19th January 2025**. For the remaining period beyond this date, interest has been accrued based on the **coupon rate** specified in the bond certificate.

4. **Pending Legal Case/Contingent Liabilities:** It was informed to us by the management that there are no legal cases pending or initiated during the year either by any individual or organization against LAYA.

5. **The Organization is registered under:**

    a) The organization is a Society registered under the provisions of Societies Registration Act, 1860.

    b) Under section 12A of the Income Tax Act, 1961 vide registration No. AAATL1032DE20214 dated 28.05.2021. The organization has submitted the Income Tax Return for the financial year 2023-24 before the due date.

    c) Under section 80G of the Income Tax Act, 1961 vide registration No. AAATL1032DF20214 dated 28.05.2021. The organization has submitted the Income Tax Return for the financial year 2023-24 before the due date.

    d) FCRA vide registration no. – 010350057 with The Ministry of Home Affairs to receive foreign contribution. The organization has submitted the FCRA Return for the year 2023-24 before the due date.

    e) PAN of the Organization is **AAATL1032D**

For & on behalf of
S. Sahoo & Co.
Chartered Accountants
FRN: 322952E

S. Sahoo & Co. FRN: 322952E NEW DELHI Chartered Accountants

CA (Dr.) Subhajit Sahoo, FCA, LLB
Partner
MM No: 057426
UDIN-**25057426BMICEH4209**

Place: New Delhi
Date:16-09-2025

For & on behalf of:
LAYA

LAYA Reg. No. 667/89 VISAKHAPATNAM

Siddharth D'Souza
Executive Director