



CERTIFICATE

1. We have audited the accounts of **CARPE DIEM FOUNDATION**, 24-147/ 8, East Anand Bagh, Malkajgiri, Hyderabad 500047, Andhra Pradesh bearing Registration No.010230863 dated 19th July 2011, for the financial year ending 31st March 2025 and examined all relevant books and vouchers and certify that according to the audited accounts -
 - (i) The brought forward foreign contribution at the beginning of the financial year was Rs. 42,64,491/-.
 - (ii) Foreign contribution of Rs. 49,568/- was received by the Association during the financial year 2024-25.
 - (iii) Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of Rs. 84,736/- was received by the Association during the financial year 2024-25.
 - (iv) The balance of unutilized foreign contribution with the Association at the end of the financial year 2024-25 was Rs. 3,21,448/-.
 - (v) Certified that the Association 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 17 of the Foreign Contribution (Regulation) Rules, 2011.
 - (vi) The information furnished in this Certificate and in the enclosed Balance Sheet and Statement of Receipt and Payment is correct as checked by us.
 - (vii) The association has utilized the foreign contribution received for the purpose it is registered under Foreign Contribution (Regulation) Act, 2010.
2. We have examined all relevant books and records, and we hereby certify the following activities/project wise and location wise details of receipt and utilization of foreign contribution:



Sl. No.	Name of Project/ activity	Address/ location	Previous Balance		Receipt for the year		Utilized		Balance	
			In Cash	In Kind	In Cash	In Kind	In Cash	In Kind	In Cash	In Kind
(1)	Educational Expense	All centers wherein the projects are controlled and managed from the Head Office 24-147/ 8, East Anand Bagh, Malkajgiri, Hyderabad / Secunderabad, Telangana-500047.	5,95,728	0	49,568	0	5,43,165	0	1,02,131	0
(2)	School Running Expenses	H.no. 9-444, Shivananda Puri Colony, Dammaiguda, Keesara Mandal, Medchal Malkajgiri, Hyderabad / Secunderabad, Telangana-500083.	18,40,000	0	84,736	0	18,12,823	0	1,11,913	0
(3)	Community Transformation Programme	24-147/ 8, East Anand Bagh, Malkajgiri, Hyderabad / Secunderabad, Telangana-500047.	16,94,078	0	0	0	15,86,674	0	1,07,404	0

3. We have examined all relevant books and records, including the items mentioned in column 8 of FC-4, and to the best of our knowledge and belief **CARPE DIEM FOUNDATION** has violated Section 8(1)(b) of Foreign Contribution (Regulation) Act 2010. The details of the violation are as under :

While "Allowable administrative expenses of current financial year" is Rs. 26,860.80 only, Administrative expenses of current year utilized is Rs.1,34,685.00. However, it may be noted that, as may be seen from the Income & Expenditure Account, the Administrative expenses pertaining to the current year is Rs. 8,285.00 only, the balance of Rs.1,26,400.00 (Rs. 1,34,685.00 – Rs. 8,285.00) being the Administrative expenses of the earlier year paid during the current year. In other words, this excess amount of Rs. 1,26,400.00 is in effect, the "Brought forward unspent part of allowable administrative expenses" of the current year. This is so because, during the earlier financial year 2023-24, against the total receipt of Rs. 64,47,033.00, the administrative expenses paid for were only Rs.2,77,677.00 i.e. 4.31% of the total receipts. Thus, the brought forward unutilized part of allowable administrative expenses for FY 2023-24 was Rs.10,11,730.00 (20% of Rs.64,47,033.00 - Rs.2,77,677.00). In effect, the violation referred to herein is only minor and technical.



4. (i) This Certificate has been issued at the request of the Management of the Association, for purpose of submission to the Ministry of Home Affairs (FCRA Division) along with Form FC-4 for the financial year ended 31st March 2025.
- (ii) This Certificate has been issued on the basis of the books of account, records, statements and other relevant documents produced before us for our verification and on the basis of representations, information and explanations furnished to us by the Management.
- (iii) We have audited the accounts with reference to the books of account and records maintained by the Association and the underlying bills, vouchers and supporting documents in respect of Foreign Contributions, in accordance with the generally accepted auditing practices in India, having regard to SA 500 (Audit Evidence) and SA 530 (Audit Sampling).
- (iv) Our examination of the activities/project wise and location wise details of receipts and utilization of foreign contributions is based on accounting entries in the books of account, as well as representations, information and explanations relating to estimation and/or allocation of expenses, as and when warranted.

For R.K. KHANNA & ASSOCIATES
Chartered Accountants
(Firm Regn. No.105082W)



MOHAMMED OBAID ANSARI
Partner
(Membership No.116304)
UDIN: 25116304BMODOC7502



Mumbai

Date: 17th December 2025.

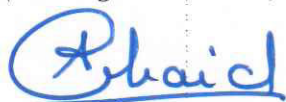
CARPE DIEM FOUNDATION

BALANCE SHEET AS AT 31ST MARCH 2025

IN RESPECT OF FOREIGN CONTRIBUTIONS

SOURCES OF FUNDS	Sch.	Rupees	Rupees
Trust Corpus			1,00,10,489
Income And Expenditure Account			
Per last Balance Sheet		51,98,119	
Excess of Expenditure over Income for the year		(39,69,263)	12,28,856
Current Liabilities			
Liabilities for Expense		80,685	
Other Current Liabilities		(2,500)	78,185
			1,13,17,530
APPLICATION OF FUNDS			
Non Current Asset			
Property, Plant and Equipment and Intangible Assets			
Property, Plant and Equipment	A	1,09,46,814	
Non Current Investment		25,000	1,09,71,814
Current Asset			
Current Investment		2,00,000	
Cash and Cash Equivalent		1,21,448	
Other Current Assets		24,268	3,45,716
			1,13,17,530

For R. K. KHANNA & ASSOCIATES
Chartered Accountants
(Firm Regn. No.105082W)

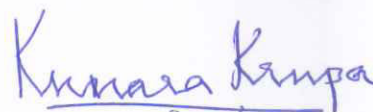


MOHAMMED OBAID ANSARI
Partner
(Membership No.116304)



Place: Mumbai
Date : 17th December, 2025.

For and on behalf of the Members of
CARPE DIEM FOUNDATION

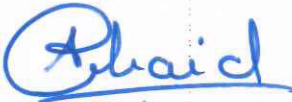


KUMARA KRUPA BACHALA
Chief Functionary

CARPE DIEM FOUNDATION
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST MARCH 2025
IN RESPECT OF FOREIGN CONTRIBUTIONS

	Sch.	Rupees
INCOME		
Donations		49,568
Interest on Savings Account		45,786
Interest on Fixed Deposit		41,460
Interest on National Saving Certificate		2,027
		1,38,841
EXPENDITURE		
Educational Expenses	B	6,77,850
School Running Expenses	C	17,31,636
Community Transformation Programme	D	15,86,674
Administration Expenses	E	8,285
Depreciation		1,03,659
		41,08,104
Excess of Expenditure over Income for the year		(39,69,263)

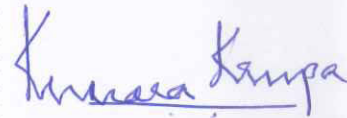
For R. K. KHANNA & ASSOCIATES
Chartered Accountants
(Firm Regn. No.105082W)



MOHAMMED OBAID ANSARI
Partner
(Membership No.116304)



For and on behalf of the Members of
CARPE DIEM FOUNDATION



KUMARA KRUPA BACHALA
Chief Functionary

Place: Mumbai
Date : 17th December, 2025.

CARPE DIEM FOUNDATION

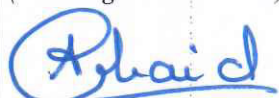
RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 31ST MARCH 2025

IN RESPECT OF FOREIGN CONTRIBUTIONS

	Rupees	Rupees
<u>OPENING BALANCES</u>		
Cash in hand	7,922	
Cash in Savings Account	32,56,569	
Balances in Fixed Deposits	10,00,000	42,64,491
<u>RECEIPTS</u>		
Donations	49,568	
Interest on Savings Account	45,786	
Interest on Fixed Deposit	38,950	1,34,304
		43,98,795
<u>PAYMENTS</u>		
Educational Expenses	6,77,850	
School Running Expenses	16,72,638	
Community Transformation Programme	15,86,674	
Administration Expenses	1,34,685	
Fixed Assets purchased	5,500	40,77,347
<u>CLOSING BALANCES</u>		
Cash in hand	3,916	
Cash in Savings Accounts	1,17,532	
Balances in Fixed Deposits	2,00,000	3,21,448
		43,98,795

For R. K. KHANNA & ASSOCIATES
Chartered Accountants
(Firm Regn. No.105082W)



MOHAMMED OBAID ANSARI
Partner
(Membership No.116304)



For and on behalf of the Members of
CARPE DIEM FOUNDATION



KUMARA KRUPA BACHALA
Chief Functionary

Place: Mumbai
Date : 17th December, 2025.

SCHEDULE 'A'
PROPERTY, PLANT AND EQUIPMENT

Description	Rate of Depreciation	Balance as at 31-03-2024	Additions during the year	Deletions during the year	Depreciation for the year	W.D.V as at 31-03-2025
Land	0%	28,20,600	-	-	-	28,20,600
Building	0%	75,34,138	-	-	-	75,34,138
Electrical Fittings	15%	61,356	-	-	9,203	52,152
Fans	15%	13,535	-	-	2,030	11,505
Furniture & Fixture	10%	2,45,637	-	-	24,564	2,21,073
Computers	40%	41,622	-	-	16,649	24,974
CCTV	15%	79,927	-	-	11,989	67,938
Generator	15%	24,012	-	-	3,602	20,410
Sewing Machine	15%	58,462	-	-	8,769	49,692
Electrical Motor	15%	5,194	-	-	779	4,415
Utensils	15%	20,985	-	-	3,148	17,837
Wet Grinder	15%	7,916	-	-	1,187	6,729
Xerox Machine	15%	41,886	-	-	6,283	35,603
Television	15%	17,748	-	-	2,662	15,086
Fire Alarm System	15%	68,354	-	-	10,253	58,101
Printer	40%	-	5,500	-	1,100	4,400
Software	40%	3,600	-	-	1,441	2,159
Total:		1,10,44,972	5,500	-	1,03,660	1,09,46,814

SCHEDULE 'B'
EDUCATIONAL EXPENSES

Honorarium
Help & Assistance

Rupees

5,09,000
1,68,850
6,77,850

SCHEDULE 'C'
SCHOOL RUNNING EXPENSES

Salaries
Refreshment Expense
Staff Training
Books and Periodicals
Printing & Stationery
Programmes and Activities
Postage & Courier
Rent, Rates & Taxes
Fees & Subscription
Meeting Expense
Repairs & Maintenance
Professional Fees
Electricity
Telephone Expense
Conveyance

10,27,284
1,18,464
44,840
25,502
25,972
55,649
2,907
48,767
5,000
31,792
61,210
2,00,000
33,340
1,277
49,632
17,31,636



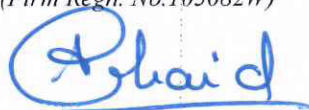
SCHEDULE 'D'
COMMUNITY TRANSFORMATION PROGRAMME

Honorarium	2,20,000
Salaries	1,44,000
Refreshment Expense	2,185
Repairs and Maintenance	22,000
Printing & Stationary	2,810
Conveyance	21,815
Help and Assistance	11,73,864
	15,86,674

SCHEDULE 'E'
ADMINISTRATION EXPENSES

Professional Fees	1,500
General Expense	4,976
Bank Charges	1,809
	8,285

For R. K. KHANNA & ASSOCIATES
Chartered Accountants
(Firm Regn. No.105082W)



MOHAMMED OBAID ANSARI
Partner
(Membership No.116304)



Place: Mumbai

Date : 17th December, 2025.

For and on behalf of the Members of
CARPE DIEM FOUNDATION



KUMARA KRUPA BACHALA
Chief Functionary