

INDEPENDENT AUDITOR'S REPORT

To the Members of **OASIS INDIA**,

Opinion

We have audited the financial statements of **OASIS INDIA-Foreign**, which comprise the Balance Sheet at March 31, 2022, 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 accrual 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, 2022 and of its financial performance for the year then ended in accordance with the accounting principles generally accepted in India for accrual 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 Auditor's 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 accrual 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.

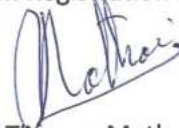


Auditor's Responsibility for the Audit of the Financial Statements

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 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 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 auditor's responsibilities for the audit of the financial statements is attached to this report as **Annexure 1**. This description forms part of our auditor's report.

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



CA Thomas Mathai
Partner

ICAI Membership No. 052141

UDIN: **22052141ANXTMT6849**



Place: Bangalore
Date: July 30, 2022

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 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 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
FOREIGN CONTRIBUTION
 Amazing Grace, 201, 2nd Floor, 3rd D main, Ramaiah Layout, Kacharakanaiahalli,
 Bangalore North, BANGALORE, 560084, Karnataka, INDIA

Balance Sheet as at 31st March 2022

	Particulars	Note	As on 31st March 2022	As on 31st March 2021
I	GENERAL FUNDS AND LIABILITIES			
1	General Funds	3	36,900,925	22,171,734
2	Current liabilities	4	25,853,123	24,751,845
	Total		62,754,048	46,923,579
II	ASSETS			
1	Non-current assets			
(i)	Property, Plant and Equipment and Intangible assets	5	23,693,047	23,093,694
2	Current assets	6	2,037,972	1,846,890
3	Cash and bank balances	7	37,023,028	21,982,994
	Total		62,754,048	46,923,579
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements			

As per our report annexed

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



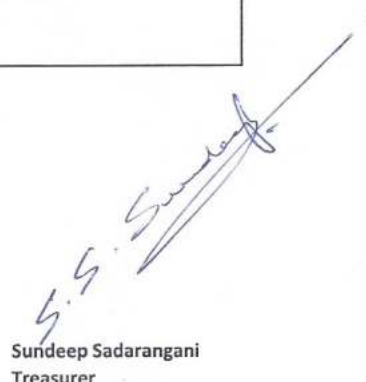
Thomas Mathai
 Partner
 Membership No. 052141
 Date : 30.07.2022
 Place : Bangalore



For Oasis India



Mangneo Lungdim
 Director



Sundeep Sadarangani
 Treasurer

OASIS INDIA
FOREIGN CONTRIBUTION
 Amazing Grace, 201, 2nd Floor, 3rd D main, Ramaiah Layout, Kacharakannahalli, Bangalore North, BANGALORE, BANGALORE, 560084,
 Karnataka, INDIA

Income & Expenditure Account for the year ended 31st March 2022

	Particulars	Note	For the year ended March 31, 2022	For the year ended March 31, 2021
I	Donations	8	67,383,013	55,743,737
II	Other Income	9	1,040,652	758,499
III	Total Income (I+II)		68,423,665	56,502,236
IV	Expenses:			
	Excluded People			
	Aruna - Drop In Centre, Mumbai		4,504,888	4,205,005
	Kamatipura Hub, Mumbai		8,161,434	7,877,089
	Rehabilitation, Mumbai		4,442,462	4,505,333
	Residential Care Purnata Bhavan		135,000	510,851
	Training Centre - Potter's Wheel, Bangalore		1,703,429	2,480,719
	Training Centre - Grant Road, Mumbai		1,543,099	2,502,807
			-	-
	Disadvantage Communities			
	Community, Nalasopara, Mumbai		799,105	1,015,911
	Community, Hallegudahalli Bangalore		4,843,474	3,801,388
	Community, North Chennai		4,119,641	4,377,333
	Blue Edge , Mumbai		1,536,169	2,577,736
	Blue Edge, Bangalore		-	487,544
	Blue Edge, Chennai		-	145,761
	Kannagi Nagar Hub		764,163	2,050,491
	Kalwa Hub		1,390,672	207,723
	North East		6,577,280	-
	Administrative/Establishment Expenses		10,992,598	9,843,519
	Relief Work		355,908	4,095,911
	Depreciation		1,825,153	1,705,949
	Total expenses		53,694,474	52,391,068
V	Excess of Income Over Expenditure / (Excess of Expenditure Over Income)		14,729,191	4,111,167
	The accompanying notes are an integral part of the financial statements			

As per our report annexed


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


 Thomas Mathai
 Partner
 Membership No. 052141
 Date : 30.07.2022
 Place : Bangalore



For Oasis India


 Mangheo Khungdim
 Director


 Sundeep Sadarangani
 Treasurer

OASIS INDIA
FOREIGN CONTRIBUTION
Receipts & Payments For The Year Ended 31st March 2022

Particulars	Note	2021-22	2020-21
Receipts			
Opening Balance			
Cash In Hand			
Cash in Hand - Bangalore		50,514	4,567
Cash in Hand - Chennai		8,634	70,025
Cash in Hand - Mumbai		72,380	94,044
Cash At Bank			
Kotak Mahindra Bank A/c- 4811575450		21,722,949	13,457,758
Kotak Mahindra Utility A/c - BNG - 4811650065		26,180	18,515
Kotak Mahindra Utility A/c-CHE-4811650058		3,296	16,317
Kotak Mahindra Utility A/c MUM- 4811649960		12,632	524,270
Kotak Mahindra Utility A/c - PW- 3011805909		31,550	18,937
Kotak Mahindra Utility CHN AAO - 3012872467		25,784	93,867
Kotak Mahindra Utility BNG AAO - 3012892632		29,076	78,164
State Bank of India Ac. No 40089375344		-	-
Income			
Donation	10	67,383,013	55,743,737
Other Income	11	1,117,892	758,499
Rental Deposit		75,000	698,300
Loans & Advances		-	5,000
Total		90,558,899	71,582,000



S. S. Suresh
Mh

Payments		
Excluded People		
Aruna -Drop In Centre, Mumbai	44,03,047	42,05,005
Kamatipura Hub, Mumbai	80,26,565	78,77,089
Rehabilitation, Mumbai	42,90,635	45,05,333
Residential Care Purnata Bhavan	1,35,000	5,10,851
Training Centre - Potter's Wheel, Bangalore	17,03,429	24,80,719
Training Centre - Grant Road, Mumbai	15,09,357	25,02,807
Disadvantage Communities		
Community, Nalasopara, Mumbai	7,25,672	10,15,911
Community, Hallegudahalli Bangalore	46,63,730	38,01,388
Community, North Chennai	40,42,881	43,77,333
Blue Edge, Mumbai	14,71,365	25,77,340
Blue Edge, Bangalore	-	4,87,544
Blue Edge, Chennai	-	1,45,761
Kannagi Nagar Hub	7,64,163	20,43,101
Kalwa Hub	13,78,210	2,07,723
North East	65,77,280	-
Administrative/Establishment Expenses	1,06,56,688	66,62,334
Relief Work	3,55,908	40,95,911
Fixed Assets	23,79,246	11,78,735
Gratuity Paid	3,39,480	6,57,763
Rental Deposit	65,400	-
Adjustment for Accrued Interest	10,937	-
Advance	32,400	-
Outstanding Expenses	4,479	2,66,359
Closing Balance		
Cash In Hand		
Cash in Hand - Bangalore	62,782	50,514
Cash in Hand - Chennai	3,607	8,634
Cash in Hand - Mumbai	33,196	72,380
Cash At Bank		
Kotak Mahindra Bank A/c- 4811575450	80,22,775	2,17,22,949
Kotak Mahindra Utility A/c - BNG - 4811650065	12,512	26,180
Kotak Mahindra Utility A/c-CHE-4811650058	1,723	3,296
Kotak Mahindra Utility A/c MUM- 4811649960	23,39,023	12,632
Kotak Mahindra Utility A/c - PW- 3011805909	11,52,431	31,550
Kotak Mahindra Utility CHN AAO - 3012872467	20,571	25,784
Kotak Mahindra Utility BNG AAO - 3012892632	15,914	29,076
State Bank of India Ac. No 40089375344	2,53,58,494	-
Total	9,05,58,899	7,15,82,000

As per our report annexed

For Simon Rodrigues & Associates LLP
Chartered Accountants
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Thomas Mathai
Partner
Membership No. 052141
Date : 30.07.2022
Place : Bangalore



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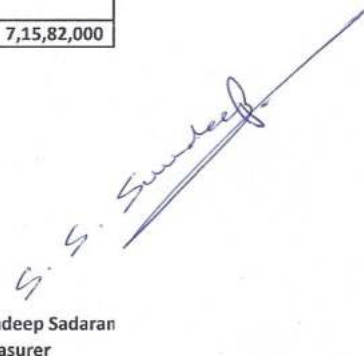
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