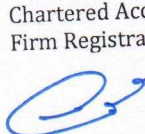


DIGITAL EMPOWERMENT FOUNDATION
House No. 44, 3rd Floor, Kalusarai, New Delhi - 110016
Balance Sheet as at 31st March, 2025
(Foreign Contribution)

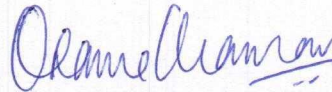
Particulars	Notes	Amount as at 31-March-2025 (INR)	Amount as at 31-March-2024 (INR)
I Sources of Funds			
1 NPO Funds			
Corpus Fund	1	100	100
Capital Reserve for Property, Plant & Equipments	2	3,97,13,870	2,95,62,311
General Fund	3	16,21,32,764	5,88,92,692
Earmarked Fund	4	35,60,04,186	50,00,00,000
Unutilized Fund (Restricted)		2,11,51,559	4,91,94,049
2 Current Liabilities			
Current Liabilities	5A	39,37,029	39,70,192
Short term provisions	5B	77,074	4,27,576
Total		58,30,16,582	64,20,46,920
II Applications of Funds			
1 Non Current Assets			
Property, Plant & Equipments	6	7,30,06,763	2,95,62,311
Long term loans & Advances	7	8,88,94,785	-
2 Current Assets			
Cash and Bank Balances	8	4,21,89,661	10,23,93,165
Short term loans & Advances	9	1,33,93,506	43,94,245
Grant receivable		52,51,851	11,28,054
Other Current Assets	10	36,02,80,016	50,45,69,145
Total		58,30,16,582	64,20,46,920

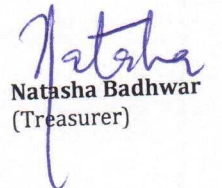
As per our Report of even date
For Doogar and Associates
Chartered Accountants
Firm Registration No. 000561N


Vikas Modi
(Partner)
Membership No. 505603

Place: New Delhi
Date: 27/09/2025

For and on behalf of Digital Empowerment Foundation


Osama Manzar
(President)


Natasha Badhwar
(Treasurer)

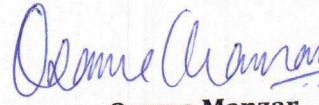
DIGITAL EMPOWERMENT FOUNDATION
House No. 44, 3rd Floor, Kalusarai, New Delhi - 110016
Income & Expenditure Account for the year ending 31st March, 2025
(Foreign Contribution)

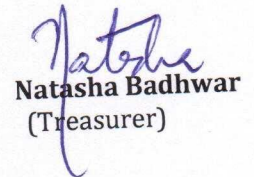
Particulars	Notes	For the year ended 31-March-2025 (INR)	For the year ended 31-March-2024 (INR)
<u>Income</u>			
Grants received for specified projects (to the extent of utilization)	11	8,64,53,079	8,53,22,326
Voluntary Contribution	12	40,317	34,38,03,846
Interest on Saving Bank A/c		60,81,714	20,13,085
Interest on Income Tax Refund		1,71,755	-
Interest on Fixed Deposit		2,41,63,851	3,01,87,127
TOTAL		11,69,10,716	46,13,26,384
<u>Expenditure</u>			
Utilization of grants received for specified projects	13(A)	8,64,53,079	8,53,22,326
Expenses incurred towards objects of the trust and administrative overheads	13(B)	7,12,13,379	4,21,78,403
TOTAL		15,76,66,458	12,75,00,729
Surplus (Deficit) during the year		(4,07,55,742)	33,38,25,655

As per our Report of even date
For Doogar and Associates
Chartered Accountants
Firm Registration No. 000561N
New Delhi
Membership No. 505603

Place: New Delhi
Date: 27/09/2025

For and on behalf of Digital Empowerment
Foundation


Osama Manzar
(President)


Natasha Badhwar
(Treasurer)

DIGITAL EMPOWERMENT FOUNDATION
House No. 44, 3rd Floor, Kalusarai, New Delhi - 110016

Receipt & Payments Account for the Year Ended 31st March 2025
(Foreign Contribution)

Particulars	For the year ended 31-March-2025 (INR)	For the year ended 31-March-2024 (INR)
<u>Opening Balances</u>		
Cash in Hand	9	9
Balance with Scheduled banks in savings accounts	1,31,49,368	15,60,655
Fixed Deposits	8,92,43,788	24,73,85,140
Interest Accured on Fixed Deposits	-	6,44,096
Earmarked Fund	50,00,00,000	-
Total (A)	60,23,93,165	24,95,89,900
<u>Receipts</u>		
Grants received for specified projects (Net of Refunds)	5,42,86,791	10,74,64,046
Voluntary Contribution	40,317	34,38,03,846
Interest on Saving Bank A/c	60,81,714	20,13,085
Interest on Fixed Deposit	2,41,63,851	3,01,87,127
Interest on Income tax refund	1,71,755	-
Total (B)	8,47,44,428	48,34,68,104
Total [(A)+(B)]	68,71,37,593	73,30,58,004
<u>Payments</u>		
<u>Recurring Expenditure</u>		
Salary, Stipend, Honorarium & Consultancy	7,88,07,160	5,49,25,006
Event, Workshop & Training Expenses	81,26,248	78,46,134
Operating Expenses	2,85,08,470	2,75,48,272
Tour & Travel Expenses	1,19,27,456	1,50,73,459
Infra & Equipment Expenses	2,72,37,065	2,19,79,403
Bank Charges	42,393	1,28,456
<u>Capital Expenditure</u>		
Purchase of Property, Plant & Equipments	3,63,10,559	-
Advance against purchase of property	8,88,94,785	-
<u>Increase/(Decrease) in Current Liabilities & Provisions</u>		
	90,89,610	31,64,109
Total (C)	28,89,43,746	13,06,64,839
<u>Closing Balances</u>		
Cash in Hand	9	9
Balance with Scheduled banks in savings accounts	1,33,21,349	1,31,49,368
Fixed Deposit	2,88,68,302	8,92,43,788
Earmarked Deposits	35,60,04,186	50,00,00,000
Total (D)	39,81,93,846	60,23,93,165
Total [(C)+(D)]	68,71,37,592	73,30,58,004

For Doogar & Associates

Chartered Accountants
Firm Registration No. 000561N

Vikas Modi
(Partner)
Membership No. 505603

Place: New Delhi
Date:

For Digital Empowerment Foundation

Osama Manzar
(President)

Natasha Badhwar
(Treasurer)

DIGITAL EMPOWERMENT FOUNDATION
House No. 44, 3rd Floor, Kalusarai, New Delhi - 110016
Notes to Balance Sheet as at 31st March,2025
(Foreign Contribution)

Note-1

Corpus Fund	Amount as at 31-March-2025 (INR)	Amount as at 31-March-2024 (INR)
Opening balance	100	100
Add: Received during the year	-	-
Total	100	100

Note-2

Capital Reserve for Property,Plant & Equipments	Amount as at 31-March-2025 (INR)	Amount as at 31-March-2024 (INR)
Opening balance	2,95,62,311	1,52,89,191
Add: Additions*	2,72,37,065	2,19,79,403
Less: PPE disposed off	-	-
Less: Depreciation	1,70,85,506	77,06,283
Total	3,97,13,870	2,95,62,311

*Includes capital advance of Rs. 8,88,94,785 (refer note No. 7)

Note-3

General Fund	Amount as at 31-March-2025 (INR)	Amount as at 31-March-2024 (INR)
Income & Expenditure Account		
Opening balance	5,88,92,692	22,50,67,037
Add: Excess of Income over Expenditure	(4,07,55,742)	33,38,25,655
Add: Transferred from Earmarked Fund	14,39,95,814	-
Less: Transferred to Earmarked Fund	-	50,00,00,000
Total	16,21,32,764	5,88,92,692

Note-4

Earmarked Fund	Amount as at 31-March-2025 (INR)	Amount as at 31-March-2024 (INR)
Communities Project Fund*		
Opening balance	50,00,00,000	-
Add: Transferred from General Fund	-	50,00,00,000
Less: Transferred to General Fund to the extent utilized during the year#	(14,39,95,814)	-
Total	35,60,04,186	50,00,00,000

*Earmarked out of General Fund for community projects including purchase of property, plant & equipment for this purpose

#utilized for acquisition of immovable property of Rs. 12,15,42,885/- and for community projects Rs. 2,24,52,929/- (PY Nil)



Deane Anand

Jatsha

Note-5

Current Liabilities & Short term provisions	Amount as at 31-March-2025 (INR)	Amount as at 31-March-2024 (INR)
5A. Current Liabilities		
Statutory dues payable	6,64,353	7,97,720
Employee related liabilities	6,97,480	13,25,618
Sundry Creditors	12,21,335	5,68,463
Expenses Payable	2,56,513	8,23,975
Inter Segment Balances	10,97,349	4,54,416
	<u>39,37,030</u>	<u>39,70,192</u>
5B. Short term Provisions		
Provision for Gratuity	-	-
Provision for Leave Encashment	77,074	4,27,576
	<u>77,074</u>	<u>4,27,576</u>
Total	40,14,104	43,97,768

Olome Chandra

Natasha



Digital Empowerment Foundation

Note 6 : Statement of Depreciation on Property, Plant & Equipments as at 31.03.2025 (As per Income tax Act, 1961)

General Fund Assets

Particulars	Rate of Depreciation	Opening WDV as at 01.04.2024	Gross Block		Total Additions	Deletion made during the year	Total as at 31.03.2025	Depreciation During The Year	(Amount in INR)	
			Addition: equal to or more than 180 days	Addition: less than 180 days					Net Block As At	31.03.2025
Building##	10	-	1,66,62,800	1,59,85,300	3,26,48,100	-	3,26,48,100	24,65,545	3,01,82,555	
Furniture & Fixtures	10	-	69,000	47,200	1,16,200	-	1,16,200	9,260	1,06,940	
Office Equipments	15	-	3,36,048	11,96,711	15,32,759	-	15,32,759	1,40,161	13,92,598	
Computers, Accessories, Server & Softwares	40	-	-	20,13,500	20,13,500	-	20,13,500	4,02,700	16,10,800	
Total in INR		-	1,70,67,848	1,92,42,711	3,63,10,559	-	3,63,10,559	30,17,666	3,32,92,893	

Project Fund Assets

Particulars	Rate of Depreciation	Opening WDV as at 01.04.2024	Gross Block		Total Additions	Deletion made during the year	Total as at 31.03.2025	Depreciation During The Year #	(Amount in INR)	
			Addition: equal to or more than 180 days	Addition: less than 180 days					Net Block As At	31.03.2025
Computers, Accessories, Server & Softwares	40	1,76,79,138	1,77,54,093	41,300	1,77,95,393	-	3,54,74,531	1,41,81,552	2,12,92,979	
Vehicles Incl. Bikes & Cycles	15	12,06,776	-	-	-	-	12,06,776	1,81,016	10,25,760	
Furniture & Fixtures	10	9,41,534	-	1,69,200	1,69,200	-	11,10,734	1,02,613	10,08,121	
Office Equipments	15	95,17,140	11,73,300	15,60,272	27,33,572	-	1,22,50,712	17,20,586	1,05,30,126	
Network Towers	15	2,11,074	50,00,000	15,38,900	65,38,900	-	67,49,974	8,97,079	58,52,895	
Solar Panels	40	6,649	-	-	-	-	6,649	2,660	3,989	
Total in INR		2,95,62,311	2,39,27,393	33,09,672	2,72,37,065	-	5,67,99,376	1,70,85,506	3,97,13,870	
Grand Total		2,95,62,311	4,09,95,241	2,25,52,383	6,35,47,624	-	9,31,09,935	2,01,03,172	7,30,06,763	

Charged to Capital Reserve for PPE
Purchase is out of Earmarked Fund

Olume Anwar *Jatsha*



Note-7

Long term loans & advances	Amount as at 31-March-2025 (INR)	Amount as at 31-March-2024 (INR)
Considered good unless otherwise stated		
Advance against purchase of property*	8,88,94,785	-
Total	8,88,94,785	-

*Advance is given out of Earmarked balance

Note-8

Cash and bank balances	Amount as at 31-March-2025 (INR)	Amount as at 31-March-2024 (INR)
Cash in Hand	9	9
Balance with Scheduled bank in savings accounts	1,33,21,349	1,31,49,368
In Fixed Deposits with Scheduled Banks		
Fixed Deposits including accrued interest	38,48,72,489	58,92,43,788
Less: Earmarked fund balance (refer note 4)	<u>(35,60,04,186)</u>	<u>(50,00,00,000)</u>
	2,88,68,303	8,92,43,788
Total	4,21,89,661	10,23,93,165

* Above bank accounts are disbursement accounts for which the necessary FCRA permissions are accorded.

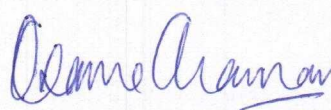
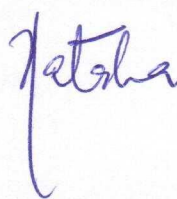
Note-9

Short term loans & advances	Amount as at 31-March-2025 (INR)	Amount as at 31-March-2024 (INR)
Advances to Employees		
-For Salary	17,85,760	11,21,459
-For Work	<u>51,38,913</u>	<u>23,85,287</u>
	69,24,673	35,06,746
Other advances for project goods and services	61,74,333	5,80,999
Security Deposit for services	2,94,500	3,06,500
Total	1,33,93,506	43,94,245

Note-10

Other Current Assets	Amount as at 31-March-2025 (INR)	Amount as at 31-March-2024 (INR)
Earmarked balance (refer note 4)	35,60,04,186	50,00,00,000
Prepaid Expenses	18,46,129	14,77,097
Direct taxes refundable	24,29,509	30,90,279
Accrued Interest	191	1,769
Total	36,02,80,015	50,45,69,145



DIGITAL EMPOWERMENT FOUNDATION
House No. 44, 3rd Floor, Kalusarai, New Delhi - 110016
Notes to Income & Expenditure Account for the Year Ending 31st March 2025
(Foreign Contribution)

Note 11-Grants received for specified projects

Particulars	For the year ended 31-March-2025 (INR)	For the year ended 31-March-2024 (INR)
Grants		
<u>Opening Balance of unutilized grants/(excess utilized)</u>		
-Access & Infrastructure	2,52,91,228	9,98,270
-Education & Empowerment	1,71,95,063	1,55,79,072
-Governance & Citizen Services	67,07,758	76,21,665
-Knowledge Hub & Network	-	17,63,454
-Research and Advocacy	(11,28,054)	(38,186)
	4,80,65,995	2,59,24,275
<u>Add: Received during the year</u>		
Access & Infrastructure	2,90,22,487	2,95,73,017
Education & Empowerment	1,88,08,366	4,41,15,429
Governance & Citizen Services	36,98,225	91,06,599
Knowledge Hub & Network	-	29,59,386
Research and Advocacy	27,57,713	2,17,09,615
	5,42,86,791	10,74,64,046
<u>Less: Closing Balance of unutilized grants</u>		
Access & Infrastructure	1,50,26,536	2,52,91,228
Education & Empowerment	41,60,727	1,71,95,063
Governance & Citizen Services	(13,39,279)	67,07,758
Knowledge Hub & Network	-	-
Research and Advocacy	(19,48,277)	(11,28,054)
	1,58,99,707	4,80,65,995
Grants Utilised	8,64,53,079	8,53,22,326
-from Restricted Grants	8,64,53,079	8,53,22,326
-from Unrestricted Grants	-	-
Unutilized Balance Transfer to Balance Sheet	1,58,99,707	4,80,65,995

Note 12-Voluntary Contribution

Particulars	For the year ended 31-March-2025 (INR)	For the year ended 31-March-2024 (INR)
Voluntary contribution		
Received during the year	40,317	34,38,03,846
TOTAL	40,317	34,38,03,846



Same Chandra *Jitsha*

Note 13-Expenditure

Particulars	For the year ended 31-March-2025 (INR)	For the year ended 31-March-2024 (INR)
13(A) -Out of Restricted Grants		
a) Access & Infrastructure		
Salary, Stipend,Honorarium & Consultancy	1,04,21,461	33,00,824
Event, Workshop & Training Expenses	33,54,526	10,52,983
Admin & Overhead Expenses	31,97,170	-
Operating Expenses	43,06,445	4,08,675
Tour & Travel Expenses	19,26,490	4,66,346
Infra & Equipment Expense	1,60,71,882	47,000
Bank Charges	9,204	4,231
	3,92,87,178	52,80,059
b) Education & Empowerment		
Salary, Stipend,Honorarium & Consultancy	92,13,843	1,27,64,790
Event, Workshop & Training Expenses	29,18,932	27,36,731
Admin & Overhead Expenses	22,18,889	23,13,405
Operating Expenses	48,72,796	71,24,102
Tour & Travel Expenses	20,91,981	52,18,282
Infra & Equipment Expenses	1,05,22,601	1,23,16,813
Bank Charges	3,661	25,315
	3,18,42,703	4,24,99,438
c) Governance & Citizen Services		
Salary, Stipend,Honorarium & Consultancy	54,25,802	47,59,127
Event, Workshop & Training Expenses	2,42,187	5,31,210
Admin & Overhead Expenses	5,01,296	1,14,320
Operating Expenses	21,95,487	3,86,425
Tour & Travel Expenses	27,29,914	6,14,621
Infra & Equipment Expenses	6,42,582	36,12,276
Bank Charges	7,994	2,527
	1,17,45,262	1,00,20,506
d) Knowledge Hub & Network		
Salary, Stipend,Honorarium & Consultancy	-	27,99,031
Event, Workshop & Training Expenses	-	3,75,668
Admin & Overhead Expenses	-	71,991
Operating Expenses	-	3,60,684
Tour & Travel Expense	-	10,27,825
Infra & Equipment Expenses	-	81,194
Bank Charges	-	6,446
	-	47,22,839
e) Research and Advocacy		
Salary, Stipend,Honorarium & Consultancy	18,36,266	1,53,93,560
Event, Workshop & Training Expenses	7,67,262	4,22,764
Admin & Overhead Expenses	5,36,917	24,23,617
Operating Expenses	81,361	2,99,821
Tour & Travel Expenses	3,51,918	32,71,398
Infra & Equipment Expenses	-	9,71,200
Bank Charges	4,212	17,124
	35,77,936	2,27,99,484
GRAND TOTAL	8,64,53,079	8,53,22,326
13(B) - Out of Unrestricted Grants		
Salary, Stipend,Honorarium & Consultancy	5,19,09,788	1,59,07,674
Event, Workshop & Training Expenses	8,43,341	27,26,778
Operating Expenses	1,70,52,381	1,89,68,564
Depriciation on General Fund Assets	30,17,666	-
Tour & Travel Expenses	48,27,154	44,74,987
Infra & Equipment Expenses	-	49,50,920
Bank Charges	17,321	72,813
Less:Overhead allocated to restricted projects	(64,54,272)	(49,23,333)
	7,12,13,379	4,21,78,403



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