

FC Certificate

We have audited the accounts of Aga Khan Agency for Habitat India, ("the company") situated at Sarojini House, 2nd floor, 6 Bhagwan Das Road, New Delhi-110001 having FCRA Registration Number – 231660622 dated 22nd September,2005 for the financial year ending 31st March, 2024 and examined all relevant books and vouchers and certify that the following particulars and figures are in accordance to the audited account:

Sr. No.	Particulars	Amount (Rs.)
(i)	The brought forward foreign contribution at the beginning of the financial year	2,53,44,484.00
(ii)	Foreign contribution received by the Association during the financial year	5,87,48,685.00
(iii)	Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon was received by the association during the financial year	16,69,456.00
(iv)	The balance of unutilised foreign contribution with the Association at the end of the financial year	1,11,31,198.00

(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 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(s) it is registered under Foreign Contribution (Regulation) Act, 2010.

Place: Ahmedabad

Date: 09/12/2024

UDIN: 24154574BKBXUT6225

For, A B Kanabar & Co.

Chartered Accountants
FRN No.: 143605W

CA Ashish B. Kanabar
Partner
Mem. No.: 154574



Aga Khan Agency for Habitat India

Foreign Contribution Account

FCRA Registration Number: 231660622

Balance Sheet as at 31 March, 2024

Particulars	Note No.	As at 31 March, 2024	As at 31 March, 2023
		in ₹	in ₹
A Equity and Liabilities			
1 Shareholders' funds			
(a) Earmarked fund	1	7,800,608	2,296,656
(b) Reserves and surplus		6,275,305	22,903,460
		14,075,914	25,200,116
2 Non-current liabilities			
(a) Deferred Capital Grants	2	830,597	929,233
(b) Long Term Liabilities Employee Benefits - Group Gratuity Fund		44,127	-
		874,724	929,233
3 Current liabilities			
(a) Trade payables due to:	3		
Micro and small enterprises		337,662	602,245
Other than Micro and small enterprises		3,264,767	2,777,582
(b) Other current liabilities	4	1,016,508	649,237
(c) Short-term provisions	5	3,000	43,675
		4,621,937	4,072,739
		19,572,575	30,202,088
B Assets			
1 Non-current assets			
(a) Property, Plant and Equipment	6		
(i) Tangible assets		5,222,708	3,701,680
(b) Long-term loans and advances	7	60,945	41,310
		5,283,653	3,742,990
2 Current assets			
(a) Cash and cash equivalents	8	11,131,198	25,344,484
(b) Short-term loans and advances	9	3,149,948	1,107,525
(c) Other current assets	10	7,776	7,089
		14,288,922	26,459,098
		19,572,575	30,202,088
See accompanying notes forming part of the financial statements	1-15		

In terms of our report attached.

For A B Kanabar & Co
Chartered Accountants
FRN No: 143605W

CA Ashish B. Kanabar
Partner
Membership No:154574
Place: Ahmedabad
Date: 11-09-2024
UDIN: 24154574BKBXUO9860



For and on behalf of the Board of Directors

Amirali Maredia
Director
DIN:00020211
Place:Mumbai
Date: 11-09-2024

Munir Bharwani
Director
DIN:01529395

Aga Khan Agency for Habitat India

Foreign Contribution Account

FCRA Registration Number: 231660622

Statement of Income and Expenditure for the year ended 31 March, 2024

Particulars	Note No.	For the year ended	For the year ended
		31 March, 2024	31 March, 2023
		in ₹	in ₹
A Continuing Operations			
1 Revenue from operations	11	52,797,437	85,376,107
2 Other income	12	1,987,126	1,229,039
3 Total revenue (1+2)		54,784,563	86,605,146
4 Expenses			
(a) Project/Programme Activity expense (PA)	13	29,054,486	29,618,539
(b) Employee benefits expense	14	22,302,447	18,104,005
(c) Depreciation and amortisation expense	6	1,318,288	737,558
(d) Other expenses	15	18,737,496	16,137,336
Total expenses		71,412,717	64,597,438
5 Surplus / (Deficit) before exceptional and extraordinary items (3 - 4)		(16,628,155)	22,007,708
6 Exceptional items		-	-
7 Surplus / (Deficit) before extraordinary items (5 - 6)		(16,628,155)	22,007,708
8 Extraordinary items		-	-
9 Surplus / (Deficit) from continuing operations (7 - 8)		(16,628,155)	22,007,708
B Discontinuing Operations			
10 Surplus / (Deficit) from discontinuing operations		-	-
C Total Operations			
11 Surplus / (Deficit) for the year (9 + 10)		(16,628,155)	22,007,708
See accompanying notes forming part of the financial statements	1-15		

In terms of our report attached.

For A B Kanabar & Co
Chartered Accountants
FRN No: 143605W

CA Ashish B. Kanabar
Partner
Membership No:154574
Place: Ahmedabad
Date: 11-09-2024
UDIN:24154574BKBXUO9860



For and on behalf of the Board of Directors



Amirali Maredia
Director
DIN:00020211
Place:Mumbai
Date: 11-09-2024

Munir Bharwani
Director
DIN:01529395

Aga Khan Agency for Habitat India

Foreign Contribution Account (Registration Number:231660622 dated 22-09-2005)

Statement of Receipts and Payments for the year ended 31 March, 2024

Particulars	For the year ended	For the year ended
	31 March, 2024	31 March, 2023
	₹	₹
A Opening Balance (Cash and Bank Balances including Fixed Deposits, if any)	25,344,484	14,534,669
A.1 Cash in hand	28,809	28,809
A.2 In FC designated bank account	902,542	2,966,156
A.3 In utilisation bank accounts	4,413,133	11,539,705
A.4 In Deposit bank accounts	20,000,000	-
B Receipts		
B.1 Receipts from Grants	24,481,176	28,370,667
B.2 Receipts from Donation (Refer Note 11)	34,267,509	44,307,289
B.3 Receipts from Emergency Response Project Fund	-	-
Receipts from Grants and Donation during the year	58,748,685	72,677,956
B.4 <u>Other Receipts</u>		
B.4.1 Sale of Fixed Assets (Refer Note 12)	-	37,522
B.4.2 Sale of Scrap (Refer Note 12)	8,000	-
B.4.3 Receipts from Interest In FC designated bank account (Refer Note 12)	1,485,426	974,226
B.4.4 Receipts from Interest In Deposit account (Gross) (Refer Note 12)	196,352	7,089
B.4.5 Movement in Interest accrued on Deposit account (Net) (Refer Note 10)	(687)	(7,089)
B.4.6 Movement in TDS on Interest in Deposit account (Net) (Refer Note 7)	(19,635)	-
Other Receipts during the year	1,669,456	1,011,748
Total Receipts during the year-B (B.1+B.2+B.3)	60,418,141	73,689,704
C Payments		
C.1 Project/Programme Activity expense (PA) (Refer Note 13)	29,054,486	29,618,539
C.2 Employee benefits expense (Refer Note 14)	16,059,416	10,850,407
C.3 Other expenses (Refer Note 15)	14,727,168	14,919,529
C.4 Administrative expenses (Refer Note 14, 15)	10,253,369	8,471,405
C.5 Movement in Working Capital (Net) for C.1, C.2, C.3 & C.4	1,448,709	(3,244,586)
C.6 Purchase of Fixed Assets (Refer Note 6)	2,839,316	2,264,595
C.7 Payments out of Emergency Response Project Fund (Refer Note 1.b)	248,973	-
Total Payments during the year-C (C.1+C.2+C.3+C.4+C.5+C.6)	74,631,427	62,879,889
D Closing Balance (Cash and Bank Balances including Fixed Deposits, if any) (A+B-C)	11,131,198	25,344,484
E Details of unutilised FC at the end of the year (Refer Note 8)		
E.1 Cash in hand	-	28,809
E.2 In FC designated bank account	1,003,073	902,542
E.3 In utilisation bank accounts	2,628,125	4,413,133
E.4 In Deposit bank accounts	7,500,000	20,000,000
Total contribution at the end of the year-E	11,131,198	25,344,484

In terms of our report attached.

For A B Kanabar & Co
Chartered Accountants
FRN No: 143605W

CA Ashish B. Kanabar
Partner
Membership No:154574
Place: Ahmedabad
Date: 11.09.2024
UDIN: 24154574BKXUO9860



For and on behalf of the Board of Directors

Amirali Maredia
Director
DIN:00020211
Place: Mumbai
Date: 11.09.2024

Munir Bharwani
Director
DIN:01529395

Aga Khan Agency for Habitat India

Notes forming part of the financial statements

Note 1 Reserves and surplus

Particulars	As at 31 March, 2024	As at 31 March, 2023
	in ₹	in ₹
(a) Surplus / (Deficit) in Statement of Income and Expenditure		
Opening balance	22,903,460	895,752
Add: Surplus / (Deficit) for the year	(16,628,155)	22,007,708
Closing balance	6,275,305	22,903,460
(b) Designated Funds		
Emergency Relief and Response Fund		
Opening balance	1,724,305	1,724,305
Add: During the year	-	-
Less: Utilised	-	-
For Relief and Response	(248,973)	-
Closing balance	1,475,332	1,724,305
Earmarked funds (Accounts Payable: Revenue Grants)		
(a) Grants Integrated Rural Habitat Development Programme (IRHDP):PSAKFE		
Opening Balance	-	1,810,704
Add: - Grant Received	-	504,877
Less: Expenses	-	(2,315,583)
Closing Balance	-	-
(b) Grants Interpretation Centre:PSAKFE		
Opening Balance	-	-
Add: - Grant Received	-	4,374,732
Less: Expenses	-	(4,374,732)
Closing Balance	-	-
(c) Grants WSM:PSAKFE		
Opening Balance	-	(123,676)
Add: - Grant Received	242,440	1,566,546
Less: Expenses/Transfer In/Out	(242,440)	(1,442,870)
Closing Balance	-	-
(d) Grants HBCC-COVID-19 AKF-LIK		
Opening Balance	(389)	-
Add: - Grant Received	389	-
Less: Expenses	-	(389)
Closing Balance	-	(389)
(e) Grants Trees for Tomorrow(TFT):PSAKFE		
Opening Balance	178,306	1,606,946
Add: - Grant Received	-	10,507,305
Less: Expenses/Transfer In/Out	(178,306)	(11,935,945)
Closing Balance	-	178,306
(f) Grants Urban Heat Island(UHI):AKAH-SA		
Opening Balance	846,556	-
Add: - Grant Received	-	3,254,680
Less: Expenses	(50,083)	(2,408,124)
Closing Balance	796,473	846,556
(g) Grants Response Readiness(RR): Focus		
Opening Balance	(184,510)	(242,869)
Add: - Grant Received	15,243,713	14,708,726
Less: Expenses	(16,525,696)	(14,650,367)
Closing Balance	(1,466,493)	(184,510)
(h) Grants Interpretation centre(IC):Biodiversity and Climate Change:PSAKFE		
Opening Balance	9,000	4,403,572
Add: - Grant Received	-	4,054,068
Less: Expenses/Transfer In/Out	(9,000)	(8,448,640)
Closing Balance	-	9,000
(i) Grants Interpretation centre(IC) - Reversing Environmental Degradation:PSAKFE		
Opening Balance	(283,066)	4,534,109
Add: - Grant Received	5,325,688	5,224,228
Less: Expenses	(4,633,845)	(10,041,403)
Closing Balance	408,777	(283,066)
(j) Grants CSFEP Dalberg Catalyst		
Opening Balance	6,454	1,695,142
Add: - Grant Received	-	368,854
Less: Expenses	(6,455)	(2,057,542)
Closing Balance	(9,80)	6,454
(k) Grants Urban Riverfront:PSAKFE		
Opening Balance	-	-
Add: - Grant Received	7,585,990	-
Less: Expenses	(999,470)	-
Closing Balance	6,586,520	-
TOTAL Earmarked fund	6,325,276	572,351
Total	14,075,914	25,200,116

Particulars	As at 31 March, 2024	As at 31 March, 2023
	in ₹	in ₹
Earmarked Funds:		
Foreign Funding		
Opening Balance	572,351	13,683,928
Grant Received	28,398,220	44,564,016
Expenses incurred	(22,645,295)	(52,625,593)
Closing Balance	6,325,276	572,351
Designated Funds	1,475,332	1,724,305
TOTAL EARMARKED FUNDS	7,800,608	2,296,656



Aga Khan Agency for Habitat India

Notes forming part of the financial statements

Note 2 Deferred Capital Grants

Particulars	As at 31 March, 2024	As at 31 March, 2023
	in ₹	in ₹
(a) For Depreciable Assets		
Opening balance	929,233	726,009
Add: Grants received during the year (Refer Note 6)	198,712	413,426
Less: Amount transferred to the Income & Expenditure Account (Refer Note 6)	(297,348)	(210,202)
Less: Adjustment: Prior Period	-	-
Closing balance	830,597	929,233
Total	830,597	929,233



Aga Khan Agency for Habitat India

Notes forming part of the financial statements

Note 3 Trade Payables

Particulars	As at 31 March, 2024	As at 31 March, 2023
	in ₹	in ₹
(a) Due to Micro and small enterprises	337,662	602,245
(b) Due to other than Micro and small enterprises	3,264,767	2,777,582
Total	3,602,429	3,379,827

Note (i):

The Ministry of Micro, Small and Medium Enterprises has issued an Office Memorandum dated 26 August 2008 which recommends that the Micro and Small Enterprises should mention in their correspondence with its customers the Entrepreneurs Memorandum Number as allocated after filing of the Memorandum. Based on the information presently available with the management, the disclosures required under Micro, Small and Medium Enterprises Development Act, 2006 ("MSMED Act") are given below:

Particulars	As at 31 March, 2024	As at 31 March, 2023
	in ₹	in ₹
(a) The principal amount remaining unpaid to any supplier as at the end of the year	337,662	602,245
(b) The interest due on the principal remaining outstanding as at the end of the year	-	-
(c) The amount of interest paid under the MSMED Act, along with the amounts of the payment made beyond the appointed day during the year	-	-
(d) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act	-	-
(e) The amount of interest accrued and remaining unpaid at the end of the year	-	-
(f) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise, for the purpose of disallowance as a deductible expenditure under the MSMED Act	-	-
Total	337,662	602,245



Aga Khan Agency for Habitat India

Notes forming part of the financial statements

Note 4 Other Current Liabilities

Particulars	As at 31 March, 2024	As at 31 March, 2023
	in ₹	in ₹
(a) Other Payables		
(i) Statutory remittances (Refer Note: (i))	189,752	58,271
(ii) Staff Salary & Reimbursement	99,035	110,818
(iii) Others	281,250	-
(iv) Retention Money	446,471	480,148
Total	1,016,508	649,237

Note (i):

Particulars	As at 31 March, 2024	As at 31 March, 2023
	in ₹	in ₹
(a) Tax Deducted at Source Payable	170,144	40,581
(b) Provident Fund Payable	18,358	16,640
(c) Profession Tax Payable	600	400
(d) EDLI and Admin Charges	650	650
Total	189,752	58,271



Aga Khan Agency for Habitat India

Notes forming part of the financial statements

Note 5 Short-term Provisions

Particulars	As at 31 March, 2024	As at 31 March, 2023
	in ₹	in ₹
(a) Provision for Employee Benefits		
(i) Provision for Gratuity	-	41,013
(b) Provision - Others		
(i) Provision for expenses	3,000	2,662
Total	3,000	43,675



Aga Khan Agency for Habitat India

Note to the Balance Sheet as at 31st March, 2024
Non Current Assets

Note - 6

Fixed Assets - Tangible Assets - Financed through Internal resources

SR. NO.	DESCRIPTION OF ASSETS	GROSS BLOCK - AT COST				DEPRECIATION				NET BLOCK	
		As at 01/04/2023	Additions / Transfer In	Deductions / Transfer Out	As at 3/31/2024	Up to 01/04/2023	For the year	Deductions / Transfer Out	Up to 3/31/2024	As at 3/31/2024	As at 3/31/2023
1	Furniture & Fixtures	76,099.82	-	-	76,099.82	76,099.82	-	-	76,099.82	-	-
2	Equipments	1,485,598.00	-	-	1,485,598.00	917,884.00	271,556.00	-	1,189,440.00	296,158.00	567,714.00
3	Computers	2,347,583.76	2,840,604.00	-	4,988,187.76	646,072.00	643,614.00	-	1,289,686.00	3,698,501.76	1,701,511.76
4	Vehicles	1,054,818.00	-	-	1,054,818.00	510,066.00	105,770.00	-	615,836.00	438,982.00	544,752.00
	TOTAL	4,964,099.58	2,840,604.00	-	7,604,703.58	2,150,121.82	1,020,940.00	-	3,171,061.82	4,433,641.76	2,813,977.76
	Previous Year	2,634,632.00	492,098.82	-	3,126,730.82	618,919.00	530,764.82	-	1,149,683.82	1,977,047.00	2,015,713.00

Fixed Assets - Tangible Assets - Financed through Grants

SR. NO.	DESCRIPTION OF ASSETS	GROSS BLOCK - AT COST				DEPRECIATION				NET BLOCK	
		As at 01/04/2023	Additions / Transfer In	Deductions / Transfer Out	As at 3/31/2024	Up to 01/04/2023	For the year	Deductions / Transfer Out	Up to 3/31/2024	As at 3/31/2024	As at 3/31/2023
1	Furniture & Fixtures	180,312.00	-	-	180,312.00	139,995.00	5,043.00	-	145,038.00	35,274.00	40,317.00
2	Equipments	566,531.00	-	-	566,531.00	171,444.00	113,238.00	-	284,682.00	281,849.00	395,087.00
3	Computers	938,991.00	198,712.00	-	1,137,703.00	521,124.00	167,326.00	-	688,450.00	449,253.00	417,867.00
4	Vehicles	117,100.00	-	-	117,100.00	82,659.00	11,741.00	-	94,400.00	22,690.00	34,431.00
	TOTAL	1,802,934.00	198,712.00	-	2,001,646.00	915,232.00	297,348.00	-	1,212,580.00	789,066.00	887,702.00
	Previous Year	1,479,853.00	-	-	1,479,853.00	1,199,343.00	115,189.00	-	1,314,532.00	165,321.00	280,510.00

Fixed Assets - Tangible Assets - Overall - Current Year

SR. NO.	DESCRIPTION OF ASSETS	GROSS BLOCK - AT COST				DEPRECIATION				NET BLOCK	
		As at 01/04/2023	Additions / Transfer In	Deductions / Transfer Out	As at 3/31/2024	Up to 01/04/2023	For the year	Deductions / Transfer Out	Up to 3/31/2024	As at 3/31/2024	As at 3/31/2023
1	Furniture & Fixtures	256,411.82	-	-	256,411.82	216,094.82	5,043.00	-	221,137.82	35,274.00	40,317.00
2	Equipments	2,052,129.00	-	-	2,052,129.00	1,089,328.00	384,794.19	-	1,474,122.19	578,006.81	962,801.00
3	Computers	3,286,574.76	2,839,316.00	-	6,125,890.76	1,167,196.00	810,940.00	-	1,978,136.00	4,147,754.76	2,119,378.76
4	Vehicles	1,171,918.00	-	-	1,171,918.00	592,735.00	117,511.00	-	710,246.00	461,672.00	579,183.00
	TOTAL	6,767,033.58	2,839,316.00	-	9,606,349.58	3,065,353.82	1,318,288.19	-	4,383,642.01	5,222,707.57	3,701,679.76
	Previous Year	4,114,485.00	492,098.82	-	4,606,583.82	1,818,262.00	645,953.82	-	2,464,215.82	2,142,368.00	2,296,223.00

Fixed Assets - Tangible Assets - Overall - Previous Year

SR. NO.	DESCRIPTION OF ASSETS	GROSS BLOCK - AT COST				DEPRECIATION				NET BLOCK	
		As at 01/04/2022	Additions / Transfer In	Deductions / Transfer Out	As at 3/31/2023	Up to 01/04/2022	For the year	Deductions / Transfer Out	Up to 3/31/2023	As at 3/31/2023	As at 3/31/2022
1	Furniture & Fixtures	228,475.82	29,736.00	1,800.00	256,411.82	213,807.82	14,253.00	11,766.00	216,094.82	40,317.00	14,868.00
2	Equipments	1,773,906.00	406,973.00	128,750.00	2,052,129.00	898,796.00	319,282.00	128,750.00	1,089,328.00	962,801.00	875,110.00
3	Computers	1,592,489.00	1,827,885.76	133,800.00	3,286,574.76	1,014,163.00	296,833.00	133,800.00	1,167,196.00	2,119,378.76	578,326.00
4	Vehicles	1,171,918.00	-	-	1,171,918.00	475,545.00	117,190.00	-	692,735.00	579,183.00	696,373.00
	TOTAL	4,766,788.82	2,264,594.76	284,350.00	6,767,033.58	2,602,111.82	737,558.00	274,316.00	3,065,353.82	3,701,679.76	2,164,677.00



Aga Khan Agency for Habitat India

Notes forming part of the financial statements

Note 7 Long-term loans and advances

Particulars	As at 31 March, 2024	As at 31 March, 2023
	in ₹	in ₹
(a) Other loans and advances (Tax Deducted at Source (TDS)) Unsecured, considered good	60,945	41,310
Total	60,945	41,310

Note (i):

Particulars	As at 31 March, 2024	As at 31 March, 2023
	in ₹	in ₹
(a) TDS:AY:2021-22	41,310	41,310
(b) TDS:AY:2024-25	19,635	-
Total	60,945	41,310



Aga Khan Agency for Habitat India

Notes forming part of the financial statements

Note 8 Cash and cash equivalents

Particulars	As at 31 March, 2024	As at 31 March, 2023
	in ₹	in ₹
(a) Cash on hand	-	28,809
(b) Balances with banks		
(i) In designate operative account	1,003,073	902,542
(ii) In utilisation operative accounts	2,628,125	4,413,133
(iii) In deposit accounts (Refer Note (i) below)	7,500,000	20,000,000
Total	11,131,198	25,344,484

Note (i):

Particulars	As at 31 March, 2024	As at 31 March, 2023
	in ₹	in ₹
(a) Deposits with original maturity for less than 12 months	7,500,000	20,000,000
Total	7,500,000	20,000,000



Aga Khan Agency for Habitat India

Notes forming part of the financial statements

Note 9 Short-term loans and advances

Particulars	As at 31 March, 2024	As at 31 March, 2023
	in ₹	in ₹
(a) Loans and advances to employees Unsecured, considered good	37,904	46,941
(b) Prepaid expenses - Unsecured, considered good	116,377	56,532
(c) Other loans and advances (To suppliers - For Goods & Services) Unsecured, considered good	2,995,667	1,004,052
Total	3,149,948	1,107,525



Aga Khan Agency for Habitat India

Notes forming part of the financial statements

Note 10 Other current assets

Particulars	As at 31 March, 2024	As at 31 March, 2023
	in ₹	in ₹
(a) Accruals		
(i) Interest accrued on deposits	7,776	7,089
Total	7,776	7,089



Aga Khan Agency for Habitat India

Notes forming part of the financial statements

Note 11 Revenue from operations

	Particulars	For the year ended	For the year ended
		31 March, 2024	31 March, 2023
		in ₹	in ₹
(a)	Donation and Grants (Refer Note (i) below)	52,797,437	85,376,107
	Total	52,797,437	85,376,107

Note	Particulars	For the year ended	For the year ended
		31 March, 2024	31 March, 2023
		in ₹	in ₹
(i)	Donation and Grants comprises :		
	<u>Donation</u>		
	From Individuals	-	27,400,000
	From Institutions	468,869	3,959,000
	From Related Parties	33,798,640	12,948,289
	Total - Donation	34,267,509	44,307,289
	<u>Grants</u>		
	From Institutions	6,455	2,057,931
	From Related Parties	18,523,473	39,010,887
	Total - Grants	18,529,928	41,068,818
	Total - Donation and Grants	52,797,437	85,376,107

Note	Particulars	For the year ended	For the year ended
		31 March, 2024	31 March, 2023
		in ₹	in ₹
(a)	Donation from Individuals		
	Shiraz Sadruddin Pirani	-	500,000
	Rizwan Nuruddin Adatia	-	10,360,000
	Salimbhai Abbasbhai Daredia	-	9,990,000
	Sultanali Juma Mulani	-	6,550,000
	Total - Donation from Individuals	-	27,400,000
	Aga Khan Foundation, Geneva	468,869	3,959,000
	Total - Donation from Institutions	468,869	3,959,000
(b)	Donation from Related Parties		
	Aga Khan Agency for Habitat - SA:Core	33,798,640	12,948,289
	Total - Donation from Related Parties	33,798,640	12,948,289
(c)	Grants from Institutions		
	Aga Khan Foundation, UK	-	389
	Dalberg Catalyst	6,455	2,057,542
	Total - Grants from Institutions	6,455	2,057,931
(d)	Grants from Related Parties		
	Aga Khan Agency for Habitat - SA, Geneva	18,523,473	39,010,887
	Total - Grants from Related Parties	18,523,473	39,010,887



Aga Khan Agency for Habitat India

Notes forming part of the financial statements

Note 12 Other income

	Particulars	For the year ended	For the year ended
		31 March, 2024	31 March, 2023
		in ₹	in ₹
(a)	Interest income (Refer Note (i) below)	1,681,778	981,315
(b)	Other non-operating income (net of expenses directly attributable to such income) (Refer Note (ii) below)	305,348	247,724
	Total	1,987,126	1,229,039

Note	Particulars	For the year ended	For the year ended
		31 March, 2024	31 March, 2023
		in ₹	in ₹
(i)	Interest income comprises:		
	Interest from banks on:		
	deposits	196,352	7,089
	operative accounts	1,485,426	974,226
	Total - Interest income	1,681,778	981,315
(ii)	Other non-operating income comprises:		
	Profit on sale of fixed assets	-	37,522
	Deferred Capital Grants: Current year (Refer Note (2))	297,348	210,202
	Miscellaneous income	8,000	-
	Total - Other non-operating income	305,348	247,724



Aga Khan Agency for Habitat India

Notes forming part of the financial statements

Note 13 Project/Programme Activity expense (PA)

Particulars	For the year ended	For the year ended
	31 March, 2024	31 March, 2023
	in ₹	in ₹
PA:IEC, BCC & Capacity Building (Refer Note (i) below)	6,404,395	7,586,436
PA:Infrastructure & Supplies (Refer Note (ii) below)	22,650,091	22,032,103
Total	29,054,486	29,618,539

Note (i):

Any cost (Supplies & Services) incurred in carrying out activities for Community Development purpose like preparation & printing of Information, Education & Communication (IEC) material, Community Led Total Sanitation (CLTS), Search and Rescue Team (SART)/ Disaster Assessment Rescue Team (DART) Training, Formation & Training of Governance Committee, Behaviour Change Communication (BCC) etc. for beneficiaries including Consultant (short term) Fees & OPE appointed for same excluding Staff Travel & Compensation and other Consultant.

Note (ii):

Any cost (Supplies, Services & Financial Assistance) incurred in carrying out activities for creation of Infrastructure and distribution of Supplies like Watershed, construction of Sanitation Facilities, Public infrastructure, Stock Pile, Alternate Energy (AE) installation, Post Disaster distribution of Supplies, etc. for beneficiaries including Consultant Fees & OPE appointed for same excluding Staff Travel & Compensation and other Consultant.

Note (iii):

Any cost (Supplies & Services) incurred in carrying out activities like Research paper, Symposium, Book Launch, M&E S/w, M&E Meeting with Staff/external stakeholder, including Consultant Fees & OPE appointed for same excluding Staff Travel & Compensation and other Consultant.



Aga Khan Agency for Habitat India

Notes forming part of the financial statements

Note 14 Employee benefits expense

Particulars	For the year ended	For the year ended
	31 March, 2024	31 March, 2023
	in ₹	in ₹
Salaries and wages	20,234,418	16,484,047
Contributions to provident and other funds	1,140,930	817,659
Staff welfare expenses	252,262	102,643
Training, Recruitment and other expenses	674,837	699,656
Total (Refer Note (i) below)	22,302,447	18,104,005

Note (i):

Particulars	For the year ended	For the year ended
	31 March, 2024	31 March, 2023
	in ₹	in ₹
Employee benefits expense - Programme Staff	16,059,416	10,850,407
Employee benefits expense - Other Staff	6,243,031	7,253,598
Total	22,302,447	18,104,005

Staff involved in carrying out activities for benefit of beneficiary as per objects of the Company.

** Staff involved in Companies other operations and applicable compliance.



Aga Khan Agency for Habitat India

Notes forming part of the financial statements

Note 15 Other expenses

Particulars	For the year ended	For the year ended
	31 March, 2024	31 March, 2023
	in ₹	in ₹
Operating Cost		
(a) Consultant		
Consultant: Professional fees - Program	9,091,402	8,914,871
Consultant: Professional fees - Others	1,282,136	515,618
Total Consultant Expenses	10,373,538	9,430,489
(b) Premises		
Premises: Maintenance	281,931	256,301
Premises: Utilities: Electricity	51,723	26,947
Premises: Insurance	20,250	3,247
Premises: Others	-	9,482
Total Premises Expenses	353,904	295,977
(c) Office		
Office: Telecom: Telephone & Mobile	331,433	380,054
Office: Telecom: Internet	23,093	8,637
Office: Postage & Courier	207,340	107,104
Office: Photocopying & Printing	417,863	442,185
Office: Books Periodical & Subscription	252,975	110,928
Office: Equipment Maintenance & Rentals	269,677	148,940
Office: Supplies & Stationary	63,584	116,339
Office: Refreshments	208,826	508,096
Office: Computer Software	460,524	778,375
Office: Others	110,325	4,043
Total Office Expenses	2,345,640	2,604,701
(d) Travel & Subsistence		
Travel & Subsistence: Domestic	3,363,443	3,120,912
Travel & Subsistence: International	596,201	560,613
Meeting / Seminar / Workshop: Domestic	1,536,344	-
Travel & Subsistence: Others	8,981	-
Total Travel & Subsistence	5,504,969	3,681,525
(e) Vehicle		
Vehicle: Fuel	8,811	41,398
Vehicle: Maintenance	850	443
Vehicle: Rental	38,443	-
Total Vehicle Expenses	48,104	41,841
(f) Finance		
Finance: Bank Charges	32,233	36,660
Total Finance Expenses	32,233	36,660
(g) Rates & Taxes		
R&T: Filing Fees	78,748	46,143
R&T: Late/Penalty Fees	360	-
Total Rates & Taxes Expenses	79,108	46,143
Total Operating Cost (Refer Note (i) below)	18,737,496	16,137,336

Notes:

Particulars	For the year ended	For the year ended
	31 March, 2024	31 March, 2023
	in ₹	in ₹
(i) Operating Cost		
Operating Cost - for Project/Programme Implementation	14,727,158	14,919,529
Operating Cost - for other than Project/Programme Implementation	4,010,338	1,217,807
Total	18,737,496	16,137,336

