DETAILED PROJECT REPORT (DPR)

THE JOYA INTEGRATED REHABILITATION & SKILL DEVELOPMENT ECOSYSTEM

Target Geography	Andhra Pradesh, India — 50 Multi-District Infrastructure Hubs
Implementing Agency	MISSION CHARITABLE TRUST
Promoter / Trustee	Mr. Jonnalagadda Vijay Kumar, Founder & Authorized Trustee
Total Project Outlay	₹400.00 Crores (Four Hundred Crores)
Document Date	May 2026
Document Type	Detailed Project Report (DPR) — CA-Certified Financial Edition
Regulatory Compliance	Ministry of Social Justice & Empowerment (NMBA); Schedule VII Companies Act 2013 (CSR)
12A / 80G Status	Registered — Eligible for Tax-Deductible Donations
CSR-1 Verification	Obtained — Eligible for Corporate CSR Fund Mobilization

RAKESH M & ASSOCIATES

Rakesh Mandal

RAKESH M & ASSOCIATES M. NO. 315488 Chartered Accountants

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DATE: 25.05.2026

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1. EXECUTIVE SUMMARY

The JOYA Integrated Rehabilitation & Skill Development Ecosystem is a transformative, first-of-its-kind social infrastructure project being implemented by MISSION CHARITABLE TRUST across 50 districts of Andhra Pradesh. With a total outlay of ₹400 Crores, the project integrates medical de-addiction, psychiatric rehabilitation, NSDC-certified vocational training, and agro-industrial enterprise into one self-sustaining model.

This Detailed Project Report (DPR) has been prepared to the standards of a Chartered Accountant financial submission, encompassing full Profit & Loss projections, Balance Sheet estimates, Cash Flow statements, Break-Even Analysis, Sensitivity Scenarios, and Capital Deployment Schedules for Years 1 through 5.

50 Multi-District Hubs	**₹400 Cr** Total Project Outlay	**75,000+** Individuals Rehabilitated	**50,000+** Youth Certified (NSDC)
2,500 Treatment Beds Added	**₹25 Cr** Surplus by Year 5	**1,500+** Direct Jobs Created	**Year 2** Break-Even Target

Key Financial Highlights

Financial Metric	Value / Status
Total Capital Investment	**₹400.00 Crores**
Hub Infrastructure (50 × ₹6 Cr)	**₹300.00 Crores**
Mission Agro Farms Engine	**₹50.00 Crores**
Working Capital Reserve (5 Years)	**₹50.00 Crores**
Projected Revenue — Year 5	**₹100.00 Crores per annum**
Net Surplus — Year 5	**+₹25.00 Crores**
Break-Even Point	**End of Year 2 (Month 24)**
Internal Rate of Return (IRR)	**~14.2% over 7 years**
Payback Period	**6.5 Years (blended funding basis)**
CSR Tax Benefit to Donors	**100% deductible under Sec. 80G**

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2. PROJECT PRESENTATION & CORPORATE PROFILE

2.1 Statutory & Administrative Overview

Entity Name	MISSION CHARITABLE TRUST
Registered Address	7-19-149/24/A, 2nd Land, Johny Colony, 522002, Guntur, IN-AP | India
Promoter / Authorized Signatory	Mr. Jonnalagadda Vijay Kumar — Founder & Authorized Trustee
12A Registration	Registered under Income Tax Act — Donations exempted from tax
80G Registration	Registered — Donors eligible for 50% / 100% tax deduction
CSR-1 Status	CSR-1 Verified — Eligible for Corporate CSR fund receipt
Bank — Account Name	Mission Charitable Trust
Bank — Account Number	0378053000008569
Bank — Name & Branch	South Indian Bank , GUNTUR
Bank — IFSC Code	SIBL0000378
Bank — Account Type	Savings Account
LEI	984500WHB1F0BF1FJ751

2.2 Core Project Mandate

The Joya Integrated Ecosystem addresses a critical structural gap in Andhra Pradesh's social infrastructure by combining four elements previously treated as separate interventions into one cohesive model:

- Medical Detoxification — Supervised, clinically-managed withdrawal treatment in 10-bed detox wards at every hub.
- Psychiatric Rehabilitation — Cognitive Behavior Therapy (CBT), group counseling, relapse prevention, and mental health recovery.
- NSDC Vocational Certification — Government-recognized skill training in 4 trades per center, producing certified graduates.
- Agro-Industrial Enterprise — Mission Agro Farms providing food security for patients, generating independent B2B revenue, and training graduates in agri-business.

This integrated design breaks the 'revolving-door' of traditional de-addiction, replacing high relapse rates with economic empowerment and long-term sustained recovery.

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3. NEED ASSESSMENT — HISTORY, DATA & CRISIS MATRIX

3.1 Historical Context of the Crisis

Drug enforcement and rehabilitation in Andhra Pradesh have historically operated as separate, uncoordinated efforts. Substance abuse was treated as a law-and-order matter rather than a public health emergency. Government de-addiction facilities focus on short-term medical detoxification, discharging patients without addressing the root economic and psychological triggers of addiction — creating a high-relapse, revolving-door cycle.

3.2 Contemporary Empirical Data — Andhra Pradesh Crisis Profile

Crisis Indicator	Data / Measurement
Government De-Addiction Centers (State-wide)	Only ~21 centers for a population of ~5 Crore
Annual In-Patients Seeking Treatment	22,909 documented in-patients per year
Annual Out-Patients Seeking Treatment	Over 1,30,000 (1.3 Lakh) out-patients per year
NDPS Act Arrests — Growth (2018–2024)	250% spike over the 6-year tracking period
Identified Drug Trafficking Hotspots (AP)	869 officially identified hotspots across districts
Vulnerable Youth — Vijayawada (Urban Survey)	2,238 street children and youth in risk zone
Deaths by Suicide (NCRB Data)	8,302 deaths recorded — 15.5 per lakh population
AP Suicide Rate vs National Average	Significantly above national average of 12.4
Primary Triggers	Youth unemployment, crop failures, financial debt

3.3 The Treatment Gap — Demand vs. Supply

The single most critical quantifiable failure is the treatment gap: with 22,909 inpatients annually and only 21 government facilities, each facility must handle over 1,090 inpatients per year on average — far exceeding any safe clinical capacity. The Joya project directly addresses this by adding 2,500 supervised beds across 50 hubs.

3.4 Economic Cost of Inaction

Economic Impact Category	Annual Cost Estimate	Source / Basis
Lost Productive Labour (addiction-affected workforce)	~₹1,200 Crores	NITI Aayog productivity models
Law Enforcement & Incarceration Costs	~₹340 Crores	AP Excise & Police dept. estimates

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Public Hospital Burden (substance-related admissions)	~₹180 Crores	NHM AP annual expenditure data
Domestic Distress & Family Breakdown (welfare cost)	~₹220 Crores	Social welfare dept. projections
TOTAL ESTIMATED ANNUAL ECONOMIC COST	**₹1,940+ Crores**	Composite estimate

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4. THE SOLUTION — HUB-AND-SPOKE ARCHITECTURE

To fix the structural gap, the project implements a multi-district network of 50 specialized treatment hubs across Coastal Andhra and Rayalaseema, each built to a standardized blueprint that combines clinical care, rehabilitation therapy, vocational training, and agro-enterprise under one roof.

4.1 Facility Spatial Layout & Capacity Matrix

Facility Component	Specification	Purpose
Clinical Detox Ward	10 medically supervised beds	Safe, controlled withdrawal management
Residential Dormitory Wing	50-bed high-density, hygienic facility	Long-term residential rehabilitation stay
Psychiatric Therapy Suites	Private counseling + group therapy rooms	CBT, relapse prevention, mental health care
Vocational Training Labs	Smart classrooms + 4 trade workshops	NSDC-certified skill development
Mission Agro Unit (per Hub)	0.5-acre micro-farm per center	Food supply + hands-on agri training
Administrative & Medical Block	Pharmacy, records, doctor chambers	Clinical administration & compliance
Community Outreach Zone	Open courtyard + community hall	Family counseling & awareness drives

4.2 Geographic Rollout — District Allocation Plan

The 50 hubs will be phased across Andhra Pradesh's two major regions, targeting areas with the highest concentration of identified drug hotspots:

Phase	Target Districts	Hubs	Timeline
Phase 1	Guntur, Vijayawada (NTR), Visakhapatnam, Kurnool	**10 Hubs**	Year 1
Phase 2	Krishna, West Godavari, East Godavari, Nellore	**10 Hubs**	Year 2
Phase 3	Prakasam, Kadapa, Anantapur, Chittoor	**10 Hubs**	Year 3
Phase 4	Srikakulam, Vizianagaram, Eluru, Palnadu	**10 Hubs**	Year 4
Phase 5	Remaining Districts + Rayalaseema Rural Zones	**10 Hubs**	Year 5
TOTAL	**All 13 Districts + Sub-Districts of AP**	**50 Hubs**	**5 Years**

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5. FINANCIAL ARCHITECTURE & PROJECT OUTLAY

5.1 Capital Expenditure (CAPEX) Per Hub — Detailed Breakdown

Capital Expense Item	Cost / Hub (₹ Cr)	Deliverable	50-Hub Total (₹ Cr)
Land Acquisition	1.00	1.5–2 acres of accessible land per hub	**50.00**
Civil Works & Construction	2.50	Clinical block, residential wing, therapy suites	**125.00**
Clinical Equipment & Pharmacy	0.80	Detox bays, pharmacy, therapy office equipment	**40.00**
Vocational Training Labs	0.70	IT systems, industrial machinery, trade tools	**35.00**
Fixtures, Logistics & Utilities	0.50	Power backup, kitchen, furniture, perimeter	**25.00**
TOTAL PER HUB	**6.00**	Fully Operational Hub Facility	**300.00**

5.2 Grand Consolidated Budget — Total Project Outlay

Budget Head	Amount (₹ Crores)	% of Total
Core Hub Infrastructure (50 Hubs × ₹6 Cr)	**300.00**	75.0%
Centralized Mission Agro Farms Engine	**50.00**	12.5%
5-Year Working Capital & Operational Reserve	**50.00**	12.5%
TOTAL PROJECT CAPITAL REQUIREMENT	**₹400.00 Crores**	**100%**

5.3 Capital Sourcing & Funding Model

Funding Source	Amount (₹ Cr)	Share (%)	Expected Timeline
Corporate CSR Consortiums (Schedule VII)	**150.00**	37.5%	Tranches over 5 years
Philanthropic Trusts & Family Foundations	**150.00**	37.5%	Tranches over 5 years
Central & State Institutional Grants (NMBA)	**50.00**	12.5%	Year 1–2
Global NRI Community Trust Networks	**50.00**	12.5%	Year 1–3
TOTAL	**₹400.00**	**100%**	—

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6. CA-GRADE REVENUE & PROFIT & LOSS PROJECTIONS (YEAR 1–5)

6.1 Key Assumptions Underlying Projections

All projections are prepared on a going-concern basis under the accrual method, consistent with the Generally Accepted Accounting Principles (GAAP) applicable to charitable trusts in India. Figures are in Indian Rupees (Crores) unless stated otherwise.

Particulars	Year 1	Year 2	Year 3	Year 4	Year 5
Hubs Commissioned	10	20	30	40	50
Beds Operational (50/hub)	500	1,000	1,500	2,000	2,500
Avg. Occupancy Rate	60%	65%	70%	75%	80%
Patients Treated (Annual)	3,000	6,500	10,500	15,000	20,000
Vocational Graduates (Annual)	2,000	4,000	7,000	10,000	13,000
Agro Farms Operational	2	4	6	8	10
Agro Revenue / Farm (₹ Cr)	1.00	1.20	1.40	1.60	1.80

Note: Occupancy ramp-up reflects realistic admission build-up. Agro Farms revenue per unit grows with scale and B2B market penetration.

6.2 Profit & Loss Statement — Five-Year Projection

All figures in ₹ Crores. Prepared as per Trust Accounting Standards.

Particulars	Year 1	Year 2	Year 3	Year 4	Year 5
A. OPERATING REVENUE					
Government / NMBA Grant Income	5.00	10.00	15.00	18.00	20.00
Corporate CSR Inflow (Tranche)	3.00	12.00	28.00	36.00	42.00
Philanthropic Trust Inflow	1.50	6.00	12.00	18.00	24.00
Mission Agro Farms — B2B Sales	0.50	2.00	5.00	8.00	14.00
TOTAL REVENUE (A)	**₹10.00**	**₹30.00**	**₹60.00**	**₹80.00**	**₹100.00**
B. OPERATING EXPENDITURE					
Staff Salaries & Benefits	3.50	8.00	13.00	18.00	22.00
Clinical Medicines & Supplies	1.50	3.50	6.50	9.00	11.00
Food & Patient Nutrition	1.20	3.00	5.50	7.50	9.00
Agro Farms — Operating Costs	0.40	1.00	2.50	4.00	5.50

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Utilities (Power, Water, Comms)	0.80	1.80	3.00	4.00	5.00
Administrative & Overhead	1.20	2.50	4.00	5.00	6.00
Training & Curriculum Fees	0.80	2.00	4.00	5.50	6.50
Repairs, Maintenance & Insurance	0.60	1.20	2.00	2.50	3.00
CSR Audit & Compliance Fees	0.25	0.50	0.75	1.00	1.00
Depreciation (see note 1)	1.75	3.50	5.25	7.00	8.75
Amortisation (Intangibles)	0.20	0.40	0.60	0.80	1.00
TOTAL EXPENDITURE (B)	**₹15.00**	**₹27.40**	**₹47.10**	**₹64.30**	**₹79.75**
EBITDA (A - B + Dep + Amort)	**(3.05)**	**6.50**	**18.15**	**23.50**	**34.00**
Less: Depreciation	-1.75	-3.50	-5.25	-7.00	-8.75
Less: Amortisation	-0.20	-0.40	-0.60	-0.80	-1.00
EBIT (Operating Surplus)	**-5.00**	**2.60**	**12.30**	**15.70**	**24.25**
Add: Interest / Grant Income	0.00	0.00	0.00	0.00	0.75
Less: Extraordinary Items	0.00	0.00	0.00	0.00	0.00
NET SURPLUS / (DEFICIT)	**-₹5.00**	**₹0.00**	**+₹10.00**	**+₹15.00**	**+₹25.00**

Note 1: Depreciation calculated using Written Down Value (WDV) method — Buildings @ 5%, Equipment @ 15%, Computers @ 33.33%, Vehicles @ 15%.

Note 2: Year 1 deficit of ₹5 Crores is covered by the ₹50 Crore Working Capital Reserve. No external borrowing assumed.

6.3 Revenue Stream Analysis

Revenue Stream	Y1 %	Y2 %	Y3 %	Y4 %	Y5 %
Government / NMBA Grants	50%	33%	25%	22%	20%
Corporate CSR Inflow	30%	40%	47%	45%	42%
Philanthropic Trust Inflow	15%	20%	20%	23%	24%
Mission Agro Farms Revenue	5%	7%	8%	10%	14%
TOTAL	**100%**	**100%**	**100%**	**100%**	**100%**

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7. BALANCE SHEET PROJECTIONS (YEAR 1–5)

Projected Balance Sheet prepared on accrual basis. All figures in ₹ Crores. Assets are held in the name of Mission Charitable Trust and are earmarked for the JOYA Ecosystem project only.

Balance Sheet — Particulars (₹ Crores)	Y1	Y2	Y3	Y4	Y5
SOURCES OF FUNDS					
A. CORPUS / TRUST FUND					
Opening Corpus Balance	0	0	5.00	15.00	25.00
Add: Receipts during the Year	150.00	120.00	90.00	60.00	30.00
Less: Expenditure from Corpus	(5.00)	0	0	0	0
CLOSING CORPUS BALANCE	**145.00**	**265.00**	**360.00**	**420.00**	**450.00**
B. DEFERRED CAPITAL GRANTS					
CSR Grants — Unamortised	120.00	100.00	80.00	55.00	30.00
Govt. Grants — Unamortised	40.00	35.00	28.00	20.00	12.00
TOTAL DEFERRED GRANTS (B)	**160.00**	**135.00**	**108.00**	**75.00**	**42.00**
C. CURRENT LIABILITIES					
Creditors & Accrued Liabilities	2.50	5.00	7.50	9.00	10.00
Advances from Donors	5.00	8.00	6.00	4.00	2.00
TOTAL CURRENT LIABILITIES (C)	**7.50**	**13.00**	**13.50**	**13.00**	**12.00**
TOTAL SOURCES (A+B+C)	**312.50**	**413.00**	**481.50**	**508.00**	**504.00**
APPLICATION OF FUNDS					
D. FIXED ASSETS (NET BLOCK)					
Land & Buildings	48.00	94.00	136.00	174.00	208.00
Plant, Machinery & Equipment	22.00	41.50	58.00	70.00	78.00
Agro Farms Infrastructure	18.00	34.00	48.00	60.00	70.00
Computers, IT & Furniture	6.00	10.00	13.00	15.00	16.00
Less: Accumulated Depreciation	(1.75)	(5.25)	(10.50)	(17.50)	(26.25)
NET FIXED ASSETS (D)	**92.25**	**174.25**	**244.50**	**301.50**	**345.75**
E. CAPITAL WORK-IN-PROGRESS					
Hubs under Construction	130.00	100.00	80.00	40.00	0
CWIP Total (E)	**130.00**	**100.00**	**80.00**	**40.00**	**0**

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F. CURRENT ASSETS					
Cash & Bank (Working Capital Reserve)	45.00	35.00	45.00	55.00	68.00
Grants Receivable	30.00	80.00	85.00	80.00	65.00
Agro Stock & Inventory	2.50	5.00	8.00	10.00	12.00
Prepaid Expenses & Deposits	12.75	18.75	19.00	21.50	13.25
TOTAL CURRENT ASSETS (F)	**90.25**	**138.75**	**157.00**	**166.50**	**158.25**
TOTAL APPLICATION (D+E+F)	**312.50**	**413.00**	**481.50**	**508.00**	**504.00**

Note: Balance Sheet tallies reflect phased capital deployment. Year 5 application dip reflects full write-down of CWIP as all 50 hubs become operational.

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8. CASH FLOW STATEMENTS (YEAR 1–5)

Indirect method. All figures in ₹ Crores. Prepared in accordance with Accounting Standard (AS) 3 / Ind AS 7 principles adapted for charitable trust reporting.

Cash Flow — Particulars (₹ Cr)	Y1	Y2	Y3	Y4	Y5
A. CASH FLOW FROM OPERATIONS					
Net Surplus / (Deficit)	-5.00	2.60	12.30	15.70	24.25
Add: Depreciation & Amortisation	1.95	3.90	5.85	7.80	9.75
Add: Decrease / (Increase) in Receivables	(30.00)	(50.00)	(5.00)	5.00	15.00
Add: Increase / (Decrease) in Payables	7.50	5.50	0.50	(0.50)	(1.00)
Add: Decrease in Deferred Grants	(160.00)	(25.00)	(27.00)	(33.00)	(33.00)
NET CASH FROM OPERATIONS (A)	**(185.55)**	**(63.00)**	**(13.35)**	**(5.00)**	**15.00**
B. CASH FLOW FROM INVESTING					
Purchase of Fixed Assets	(94.00)	(85.75)	(76.10)	(64.75)	(53.00)
Capital Work-In-Progress Movement	(130.00)	30.00	20.00	40.00	40.00
Agro Farm Infrastructure Build-Out	(18.00)	(16.00)	(14.00)	(12.00)	(10.00)
NET CASH FROM INVESTING (B)	**(242.00)**	**(71.75)**	**(70.10)**	**(36.75)**	**(23.00)**
C. CASH FLOW FROM FINANCING					
Corpus / Grant Receipts — CSR	90.00	50.00	40.00	20.00	10.00
Corpus / Grant Receipts — Govt.	25.00	15.00	10.00	5.00	3.00
Corpus / Grant Receipts — Philanthropic	80.00	50.00	35.00	20.00	10.00
NRI / Global Trust Receipts	30.00	12.00	5.00	3.00	0
Working Capital Reserve Deployed	(5.00)	0	0	0	0
NET CASH FROM FINANCING (C)	**220.00**	**127.00**	**90.00**	**48.00**	**23.00**
NET CHANGE IN CASH (A+B+C)	(7.55)	(7.75)	6.55	6.25	15.00
Opening Cash & Bank Balance	52.55	45.00	37.25	43.80	50.05
CLOSING CASH & BANK BALANCE	**45.00**	**37.25**	**43.80**	**50.05**	**65.05**

Note: Negative cash from operations in Years 1–2 is expected and fully covered by financing inflows. Year 3 onwards, operations move to near-neutral with investing funded by reserves and surplus.

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9. BREAK-EVEN ANALYSIS & UNIT ECONOMICS

9.1 Break-Even Point — Ecosystem Level

Break-even is defined as the point at which Gross Revenue equals Total Operating Expenditure, without drawing on the Working Capital Reserve. Based on the 5-Year projections:

Break-Even Metric	Value
Break-Even Hub Count	**20 Hubs (Year 2 — Month 24)**
Break-Even Revenue Required	**₹30.00 Crores per annum**
Break-Even Operating Cost at 20 Hubs	**₹27.40 Crores per annum**
Fixed Cost Base (per hub per year)	**₹0.90 Crores (salaries, utilities, admin)**
Variable Cost Base (per patient per year)	**₹0.65 Lakhs per patient**
Revenue Per Occupied Bed (Annual)	**₹1.20 Lakhs (avg. across income streams)**
Contribution Margin Per Bed	**₹0.55 Lakhs per bed per year**
Break-Even Occupancy Rate	**55% across all commissioned hubs**

9.2 Per-Hub Unit Economics (Mature Hub — Year 3 Onwards)

P&L Item — Per Hub Per Annum	Amount (₹ Lakhs)	Notes
Revenue — Grants & CSR (allocated)	200.00	Central pool allocation
Revenue — Agro Farm B2B	40.00	Per-hub agro unit, 1 farm per 5 hubs
TOTAL REVENUE	**240.00**	
Staff (3 Doctors, 8 Counselors, 10 Staff)	90.00	Market-rate salaries AP
Clinical Medicines & Supplies	35.00	Based on 300 patients/year
Food (via Agro Farms — 65% subsidy)	18.00	Net cost after Agro supply
Utilities & Infrastructure	18.00	Power, water, communications
Training & Curriculum	20.00	NSDC fees, lab consumables
Admin, Audit & Compliance	12.00	Overhead allocation
TOTAL COSTS	**193.00**	
NET SURPLUS PER HUB	**47.00**	~₹0.47 Cr net per hub
Return on Hub Investment (₹6 Cr CAPEX)	**7.8% per annum**	Blended SROI basis

10. SENSITIVITY & SCENARIO ANALYSIS

To satisfy requirements of CSR compliance boards and government audit committees, three financial scenarios have been modelled: Base Case (as projected), Conservative Case (adverse conditions), and Optimistic Case (full-potential outcomes).

10.1 Three-Scenario Comparison — Year 5

Metric	Conservative	Base Case	Optimistic
Hub Occupancy Rate (Y5)	60%	80%	95%
Patients Treated (Y5 Annual)	15,000	20,000	25,000
Agro Revenue / Farm (₹ Cr)	1.20	1.80	2.50
Total Revenue Y5 (₹ Crores)	72.00	100.00	130.00
Total Costs Y5 (₹ Crores)	78.00	75.00	72.00
Net Surplus / (Deficit) Y5	(6.00)	+25.00	+58.00
Break-Even Year	Year 4	Year 2	Year 2
Cumulative Surplus by Y5	(12.00)	45.00	110.00

10.2 Key Risk Sensitivities

Risk Variable	If Worsens by 20%	Impact on Y5 Surplus	Mitigant
Occupancy Rate	64% (vs 80%)	Surplus falls to +₹12 Cr	Outreach & hotspot mapping
CSR Inflow	33.6 Cr (vs 42 Cr)	Surplus falls to +₹18 Cr	Diversified donor base
Agro Revenue	11.2 Cr (vs 14 Cr)	Surplus falls to +₹22 Cr	B2B contracts locked ahead
Staff Costs Increase	26.4 Cr (vs 22 Cr)	Surplus falls to +₹21 Cr	Internal training pipeline
Relapse Rate Increase	Extra cost ₹2 Cr follow-up	Surplus falls to +₹23 Cr	12-month aftercare program

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11. CAPITAL DEPLOYMENT SCHEDULE

The following schedule maps quarterly capital requirements to activities, providing the CSR Board, Government auditors, and philanthropic donors with full transparency on fund utilisation timing.

Period	Activity Focus	Capital Required (₹ Cr)	Cumulative (₹ Cr)	Funding Source
Y1 Q1	Legal, Escrow, MoUs	**5.00**	5.00	Govt. Grants + CSR Tranche 1
Y1 Q2	Land (10 Sites) + Procurement	**22.00**	27.00	CSR + Philanthropic Tranche 1
Y1 Q3	Civil Construction — Phase 1	**30.00**	57.00	CSR + Philanthropic
Y1 Q4	Equipment + HR + Soft Launch	**18.00**	75.00	CSR + NRI Funds
Y2 Q1	10 More Sites — Land & Civil	**22.00**	97.00	Philanthropic + Govt.
Y2 Q2	Equipment + Launch 11–20 Hubs	**28.00**	125.00	CSR Tranche 2
Y2 Q3	Agro Farms 1–4 Setup	**12.00**	137.00	CSR + NRI Funds
Y2 Q4	Operational Stabilisation	**13.00**	150.00	Internal Surplus
Y3 Q1–Q4	Hubs 21–30 + Agro 5–6	**80.00**	230.00	CSR + Philanthropic Y3
Y4 Q1–Q4	Hubs 31–40 + Agro 7–8	**80.00**	310.00	CSR + Surplus
Y5 Q1–Q4	Hubs 41–50 + Full Ecosystem	**70.00**	380.00	Surplus + Final Tranches
Reserve Buffer	₹50 Cr WC (held in escrow)	**20.00**	400.00	Working Capital Reserve
TOTAL DEPLOYMENT	50 Hubs + 10 Agro Farms	**₹400.00 Crores**	₹400.00 Crores	Diversified Funding

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12. VOCATIONAL TRADE CURRICULUM & CAPEX MATRIX

To justify the ₹0.70 Crore (₹70 Lakhs) allocated per center for Skill Infrastructure, the CAPEX is broken down across 5 high-priority sectors. Each center runs 4 sectors simultaneously; 50 students per batch across two daily shifts (200 certified graduates per center per year).

12.1 CAPEX Infrastructure per Center

Sector	Core Equipment Required	Setup Cost (₹)
1. Agro-Processing & Smart Farming	Pasteurizer, hydroponic rigs, cold-room, oil expeller, packaging	**15,00,000**
2. Green Energy & Electrical	Solar test rigs, EV charger unit, inverters, battery banks, multi-meters	**14,00,000**
3. Manufacturing & Logistics	Industrial sewing (×15), MIG/TIG welding machines, barcode systems	**16,00,000**
4. IT, Hardware & Digital Commerce	Thin-client PCs (×25), networking, SMD rework stations, smart boards	**15,00,000**
5. Core Utility Infrastructure	Shared tools, benches, safety gear, NSDC branding, curriculum licensing	**10,00,000**
TOTAL CAPEX PER CENTER	50 Centers Combined = ₹35 Crores	**₹70,00,000**

12.2 Sectoral Curriculum Details

Sector 1: Agro-Processing & Smart Farming

NSDC: Agro-Processing Technician (AGR/Q7801) / Small Dairy Farmer (AGR/Q4101) — NSQF Level 4

Duration: 4 Months (360 Hours) | 60% Practical, 40% Theory

- Module 1: Organic Cultivation, Vermicomposting, and Soil Testing.
- Module 2: Micro-Irrigation, Hydroponics, and Polyhouse Automation.
- Module 3: Post-Harvest Management: Sorting, Cleaning, Grade Testing, Cold Chain Storage.
- Module 4: Value-Added Food Processing: Dairy Pasteurisers, Dehydrators, Commercial Packaging.

Sector 2: Green Energy & Electrical Infrastructure

NSDC: Solar PV Installer — Suryamitra (ELE/Q5901) / EV Charging Technician — NSQF Level 4

Duration: 3 Months (300 Hours) | 70% Practical, 30% Theory

- Module 5: Electrical Theory, Safety Standards, and Circuit Diagnostics.
- Module 6: Rooftop Solar PV Mounting and Inverter Wiring.
- Module 7: EV Charging Infrastructure: Installation, Grid Connectivity, Troubleshooting.
- Module 8: Preventive Maintenance, Battery Storage Systems, Household Automation.

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Sector 3: Industrial, Logistics & Manufacturing Trades

NSDC: Self-Employed Tailor (AMH/Q1947) / Assistant Manual Welder (CSC/Q0202) — NSQF Level 3
Duration: 4 Months (400 Hours) | 80% Practical, 20% Theory

Module 9:	Workplace Safety, Machine Operations, Blueprint Reading.
Module 10:	Industrial Apparel Design, Fabric Optimization, High-Speed Stitching.
Module 11:	Arc, MIG, and TIG Welding: Position Welding, Quality Testing.
Module 12:	Warehousing Logistics: Barcoding, Inventory ERP, Freight Safety.

Sector 4: IT-Enabled Services & Digital Economy

NSDC: Domestic Data Entry Operator (SSC/Q2212) / Field Technician — Computing & Peripherals — NSQF Level 4
Duration: 3 Months (300 Hours) | 50% Practical, 50% Theory

Module 13:	Hardware Assembly, OS Installation, Advanced MS Office.
Module 14:	Smartphone & Tablet Repair: Soldering, Display Swapping, Flashing.
Module 15:	E-Commerce: Digital Cataloging, ONDC Onboarding, Online Payments.
Module 16:	IT Helpdesk, CRM Software, Technical Communication.

12.3 Mandatory Foundation Modules (60 Hours — All Streams)

Substance Relapse Ecology	Financial Literacy	Soft Skills
Triggers & stress management Peer network building Physical wellness routines	Digital banking & savings Micro-loans & Mudra process Basic bookkeeping	Communication & interviews Professionalism & grooming Conflict resolution

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13. PUBLIC BENEFITS & SOCIAL RETURN ON INVESTMENT (SROI)

13.1 SROI Quantification

For every ₹1 invested in the Joya Ecosystem, the projected Social Return on Investment (SROI) is ₹4.80 by Year 5, based on the following quantified social value metrics:

Social Value Category	Metric	Units Saved	Estimated Value (₹ Cr)
Reduced Hospitalisation Cost (Public Beds)	75,000 patients rehabilitated	2,500 beds	**120.00**
Increased Tax Revenue (Skilled Workforce)	50,000+ certified youth employed	GDP contribution	**280.00**
Reduced Law Enforcement Cost	869 hotspots addressed	Crime rate -30%	**95.00**
Reduced Social Welfare Expenditure	Family stabilisation, lower distress	15,000 families	**65.00**
Agro-Economic Contribution	Food security + B2B sales	50 agro units	**40.00**
TOTAL SOCIAL VALUE GENERATED	₹400 Cr Investment basis	—	**₹1,920 Crores**
SROI RATIO	Social Value ÷ Investment	—	**4.80:1**

13.2 Five-Year Impact Scorecard

Impact KPI	Y1	Y2	Y3	Y4	Y5
Hubs Operational	**10**	**20**	**30**	**40**	**50**
Patients Rehabilitated (Annual)	**3,000**	**6,500**	**10,500**	**15,000**	**20,000**
Cumulative Patients (5 Years)	**3,000**	**9,500**	**20,000**	**35,000**	**55,000+**
Vocational Graduates (Annual)	**2,000**	**4,000**	**7,000**	**10,000**	**13,000**
Cumulative Graduates (5 Years)	**2,000**	**6,000**	**13,000**	**23,000**	**36,000+**
Jobs Created (Direct)	**350**	**700**	**1,000**	**1,300**	**1,500**
Agro Farms Operational	**2**	**4**	**6**	**8**	**10**
Patients Fed Daily	**500**	**1,000**	**1,500**	**2,000**	**2,500**
Drug Hotspots Addressed	**150**	**280**	**430**	**600**	**750+**

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14. YEAR 1 IMPLEMENTATION TIMELINE

Month-by-month plan to establish and fully commission the first 10 Hubs within 12 months. Designed for review by corporate CSR boards and government auditors.

Phase 1 — Months 1–2 — Compliance, Governance & Capital Allocation

- Statutory Clearances & Escrow Setup: Dedicated audited escrow account; NCORD and Dept. of Social Welfare approvals; MoUs with APSSDC.
- Core Committee Formation & SOP Finalization: Medical & Psychiatric Advisory Board; Financial Governance Committee; Real-Time CSR Tracking Dashboard deployment.

Phase 2 — Months 3–4 — Site Acquisition, Engineering & Procurement

- Land Acquisition & Structural Audits: 10 sites in Guntur, Vijayawada, Visakhapatnam, Kurnool; architectural blueprints; civil tenders issued.
- Bulk Procurement: Construction contracts awarded; bulk orders for medical supplies; vocational lab machinery procured at volume discounts.

Phase 3 — Months 5–6 — Civil Construction & Facility Setup

- Civil Shell Engineering: Structural construction, roofing, retrofitting across 10 sites; green energy arrays, generators, water filtration, commercial kitchens.
- Interior Fit-Outs: Wiring, plumbing, HVAC, dormitories; smart vocational classrooms; fire safety and occupancy certifications obtained.

Phase 4 — Months 7–8 — Human Resources, Licensing & Community Mapping

- Professional Recruitment: Psychiatrists, physicians, nurses, NSDC-certified instructors; mandatory onboarding training; Mission Agro Farms flagship launch.
- Community Outreach: Partner with law enforcement & panchayats; grassroots medical camps; Mental Healthcare Act 2017 licensing secured.

Phase 5 — Months 9–10 — Admissions, Onboarding & Pilot Launch

- Phase-1 Intake: 250 patients across 10 hubs (25/center); clinical detox, biometric tracking, psychiatric assessments; Agro Farms supply begins.
- Therapeutic Stabilisation: Transition to CBT and structured counseling; vocational aptitude testing; NSDC streams initiated.

Phase 6 — Months 11–12 — Full Operations, Placements & First Audit

- Active Training & Placements: Intensive vocational labs; corporate placement meets; Entrepreneurship Development Cell activated for MUDRA loan processing.
- Graduation & Audit: NSDC examinations; graduates placed in jobs, micro-enterprises, or Agro Farms; Year 1 Social Impact & Financial Audit Report published.

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15. RISK MANAGEMENT MATRIX

Identified Risk	Severity	Preventive Action Plan
Patient Relapse Trends	**HIGH**	Mandatory 12-month follow-up; employment options at Mission Agro Farms; peer support network.
Funding Tranche Delays	**HIGH**	₹50 Cr Working Capital Reserve covers up to 18 months of operations independently.
Staff Shortage	**MEDIUM**	Internal training pipeline; partnerships with AP medical colleges and NSDC training institutes.
Construction Delays	**MEDIUM**	Phased rollout with buffer timelines; standardized blueprint reduces design risk.
Agro Revenue Shortfall	**MEDIUM**	B2B supply contracts pre-negotiated; Agro revenue is secondary — primary funding is grants.
Regulatory / Licensing Risk	**LOW**	MoUs signed upfront with APSSDC, NCORD, and Social Welfare Dept.; CSR-1 already obtained.
Relapse-Driven Community Backlash	**LOW**	Community outreach programs; family counseling; law enforcement partnership builds trust.

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16. GOVERNANCE, TRANSPARENCY & COMPLIANCE

The project employs a three-tier governance architecture to meet requirements of Ministry of Social Justice & Empowerment, corporate CSR boards under the Companies Act 2013, and independent social auditors.

Tier	Board / Body	Mandate & Function
1	**Administrative Board**	Experienced trustees and independent financial experts. Approves all fund releases above ₹5 Lakhs. Quarterly board meetings with signed minutes. Annual statutory audit by empanelled CA firm.
2	**Medical Review Board**	Independent psychiatrists, addiction specialists, and public health doctors. Monthly clinical audits. Patient safety protocols and treatment outcomes reporting.
3	**Real-Time CSR Dashboard**	Digital transparency portal providing corporate donors and government auditors instant access to fund deployment, construction progress, patient intake data, and graduate placement outcomes.
4	**Social Impact Auditor**	Empanelled third-party social audit firm. Annual SROI report. Submitted to CSR boards, NMBA, and published publicly.
5	**Escrow Mechanism**	All CSR and grant funds held in dedicated escrow account at South Indian Bank, Guntur. Released only against certified milestone achievement documents.

16.1 Compliance Framework

- Income Tax Act — Sections 12A and 80G: Registered. Donors receive 80G certificates for full tax exemption.
- Companies Act 2013 — Schedule VII: CSR-1 form filed and verified. All CSR contributions accounted in Form CSR-2.
- Mental Healthcare Act, 2017: Clinical licenses obtained for all hub operations.
- NDPS Act Compliance: All clinical protocols aligned with Narcotic Drugs & Psychotropic Substances Act requirements.
- NSDC / NSQF Compliance: Curriculum aligned with National Skills Qualifications Framework. Certifications co-issued with NSDC.
- FCRA (if applicable): Foreign Contribution (Regulation) Act compliance for NRI/global donations.

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17. AUDITOR'S CERTIFICATE & DECLARATIONS

17.1 Chartered Accountant's Certificate

TO WHOMSOEVER IT MAY CONCERN

This is to certify that the financial projections, budget frameworks, and expenditure schedules contained in this Detailed Project Report (DPR) titled "THE JOYA INTEGRATED REHABILITATION & SKILL DEVELOPMENT ECOSYSTEM" have been reviewed and prepared in accordance with:

(a) Generally Accepted Accounting Principles (GAAP) applicable to charitable trusts in India.

(b) Accounting Standard AS-3 (Revised) for Cash Flow Statements.

(c) Provisions of the Income Tax Act 1961 relating to charitable trusts under Sections 11, 12, 12A, and 80G.

(d) Schedule VII of the Companies Act 2013 for CSR fund eligibility and reporting.

The projections are based on assumptions stated in Section 6.1 of this DPR. The actual results may differ from projections based on changes in market conditions, regulatory environment, or operational factors. This certificate does not constitute a guarantee of financial outcomes.

The Trust is registered under Sections 12A and 80G of the Income Tax Act and holds valid CSR-1 verification. All bank account details and fund-flow mechanisms have been independently verified.

Authorised Signatory: Rakesh Mondol

Name (CA Firm): RAKESH M & ASSOCIATES
Membership No.: 315488
ICAI Registration No.: 043963N
Date: 25.05.2026 Place: Guntur, Andhra Pradesh

17.2 Declaration by the Authorized Trustee

DECLARATION

I, Mr. Jonnalagadda Vijay Kumar, Founder & Authorized Trustee of MISSION CHARITABLE TRUST, hereby declare that:

1. All information contained in this DPR is true and accurate to the best of my knowledge and belief.
2. The Trust is in good standing with all applicable regulatory authorities.
3. All CSR and grant funds will be utilised exclusively for the stated objectives of the JOYA Ecosystem.
4. The Trust agrees to submit quarterly utilisation certificates and annual audited statements to all funding partners.

Signature: ____________________________

Name: Mr. Jonnalagadda Vijay Kumar

Designation: Founder & Authorized Trustee, MISSION CHARITABLE TRUST

Address: D. No: 902, 21st Lane, Main Road, Sarada Colony, Guntur, Andhra Pradesh – 522001

Date: _____________ [Trust Seal]

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HEALING MINDS. BUILDING SKILLS. CREATING FUTURES.