R. K. KHANNA & ASSOCIATES
CHARTERED ACCOUNTANTS
INDIA

1305, Brigade Towers
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Bangalore- 560 025

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE ASSOCIATION OF PEOPLE WITH DISABILITY

Opinion

We have audited the accompanying financial statements of **THE ASSOCIATION OF PEOPLE WITH DISABILITY** (the Society), which comprise the Balance Sheet as at 31st March 2026, the Statement of Income and Expenditure for the year then ended and notes to the financial statements, including summary of the significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Society as at 31st March, 2026 and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by 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 Society in accordance with the *Codes of Ethics* issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the 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 of these financial statements that give a true and fair view of the state of affairs, results of operations of the Society in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Society'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 Society or to cease operations, or has no realistic alternative but to do so.

R.K. KHANNA & ASSOCIATES
CHARTERED ACCOUNTANTS
BANGALORE-560025

Those charged with governance are responsible for overseeing the Society's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism 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.
- 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 Society'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 Society 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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence and where applicable, related safeguards.

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

R.K. KHANNA & ASSOCIATES
CHARTERED ACCOUNTANTS
BANGALORE-560 025

(S. MANJU GEORGE)
Partner
(Membership No.027444)
UDIN: 26027444CXMCEN3167

Place: Bangalore
Date: 07/08/2026

THE ASSOCIATION OF PEOPLE WITH DISABILITY: BENGALURU

BALANCE SHEET AS AT 31ST MARCH 2026

	Sch	31st March 2026	31st March 2025
		₹	₹
SOURCES OF FUNDS			
Capital Fund...	1	10,64,60,179	8,84,61,508
Corpus Fund...	2	30,03,84,000	30,03,84,000
Income And Expenditure Account...	3	25,28,52,281	21,31,89,944
Endowment and Other Funds...	4	3,29,71,772	6,29,71,772
Earmarked funds...	5	40,96,63,529	39,52,90,986
Current Liabilities and Provisions...	6	5,63,03,091	6,05,76,956
		115,86,34,852	**112,08,75,167**
APPLICATION OF FUNDS			
Property, Plant and Equipments	7		
Movable Properties...		64,447,272	5,61,77,303
Immovable Properties...		42,012,907	3,22,84,206
Investments...	8	832,327,253	84,68,97,494
Current Assets, Loans and Advances...			
Stock on Hand...	9	3,658,323	25,16,397
Sundry Debtors...	10	1,590,249	17,37,511
Grants Receivable...	11	9,692,099	1,93,67,978
Loans and Advances...	12	45,606,316	2,09,72,492
Cash and Bank Balances...	13	159,300,433	14,09,21,786
		115,86,34,852	**112,08,75,167**

ACCOUNTING POLICIES AND NOTES TO ACCOUNTS- Per Schedule "20"...
Schedules 1-13 form part of this Balance Sheet...
Per our Report of even date

For R. K. KHANNA & ASSOCIATES

Chartered Accountants
Firm Regn. No. 105082W

(S. MANJU GEORGE)
Partner
Membership No. 027444

R.K. KHANNA & ASSOCIATES CHARTERED ACCOUNTANTS BANGALORE-560025

Place : Bangalore
Date : 07/08/2026

For ASSOCIATION OF PEOPLE WITH DISABILITY

(SUBIR HARI SINGH)
President

(PALAKKIL KANNATATH GOPALAKRISHNAN)
Secretary

(ARTI HEGDE)
Treasurer

(SUKANTO AICH)
Chief Executive Officer

(BALAMURUGAN RAJAGOPAL)
Director- Finance

THE ASSOCIATION OF PEOPLE WITH DISABILITY: BENGALURU

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2026

	Sch	For the year ended 31st March 2026	For the year ended 31st March 2025
		₹	₹
INCOME			
Grants and Donations...	14	38,38,63,643	36,07,47,080
Other Resources...	15	3,84,02,835	2,98,49,128
Interest Received...	16	1,23,89,122	1,72,28,277
Transfer from Earkmarked to the extent spent ...	5	1,30,46,854	-
Interest on Endowment fund to the extent spent...	4b/6b	23,54,684	22,22,677
		45,00,57,138	**41,00,47,161**
EXPENDITURE			
Salaries and Benefits...	17	21,78,26,709	18,58,38,632
Program Expenses...	18	18,16,68,161	17,49,33,618
Program Operational Expenses...	19	3,65,84,460	2,26,29,907
		43,60,79,329	**38,34,02,157**
Excess of Income over Expenditure before Depreciation		1,39,77,810	2,66,45,004
Depreciation/ Amortisation for the year...	7	2,03,24,328	1,19,38,904
Excess of Income over Expenditure after Depreciation		(6,346,519)	1,47,06,100
Depreciation / Amortisation - Withdrawn from Capital Fund...	7	20,324,328	1,19,38,904
Excess of Income over Expenditure Transferred to General Fund		13,977,810	2,66,45,004
Prior period accrued income - due to change in policy		-	9,575,839
		1,39,77,810	**3,62,20,843**

ACCOUNTING POLICIES AND NOTES TO ACCOUNTS- Per Schedule "20"...

Schedules 14-19 form part of this Income and Expenditure Account...

Per our Report of even date

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

(S. MANJU GEORGE)
Partner
Membership No. 027444

R.K. KHANNA & ASSOCIATES CHARTERED ACCOUNTANTS BANGALORE-560025

Place : Bangalore
Date : 07/08/2026

For ASSOCIATION OF PEOPLE WITH DISABILITY

(SUBIR HARI SINGH)
President

(PALAKKIL KANNATATH GOPALAKRISHNAN)
Secretary

(ARTI HEGDE)
Treasurer

Arti Hegde

(SUKANTO AICH)
Chief Executive Officer

R Bal

(BALAMURUGAN RAJAGOPAL
Director- Finance

THE ASSOCIATION OF PEOPLE WITH DISABILITY: BENGALURU

SCHEDULES FORMING PART OF THE STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2026

	As At 31-03-2026	As At 31-03-2025
	₹	₹
Schedule - 1 - Capital Fund		
Opening Balance...	8,84,61,509	7,11,78,621
Add : Donations utilised towards Capital Assets...	1,38,52,181	1,38,57,257
Add : Notional Value of Fixed Assets received in Kind...	3,10,400	71,950
Add : Transferred from Earmarked fund for Capital Expenditure...	2,00,91,111	-
Add : Transferred from General Funds for Capital Expenditure...	40,69,306	1,52,92,585
	12,67,84,507	10,04,00,413
Less : Depreciation ...	(1,99,15,508)	(1,14,75,929)
Depreciation on value of Fixed Assets received in Kind...	(4,08,821)	(4,62,975)
	10,64,60,179	**8,84,61,509**
Schedule - 2 - Corpus Fund		
Opening Balance...	30,03,84,000	-
Add: Received during the year...	-	30,03,84,000
	30,03,84,000	30,03,84,000
Schedule - 3 - Income And Expenditure Account		
Opening Balance...	21,31,89,953	19,19,87,412
Add : Excess of Income over Expenditure Transferred from the I & E Account...	1,39,77,810	3,62,20,843
Add: Endowment Fund transferred during the year	3,00,00,000	-
	25,71,67,763	22,82,08,255
Less : Capital Expenditure incurred during the year Transferred to Capital Fund...	(40,69,306)	1,52,92,585
Add: Adjustment during the year...	(2,46,176)	2,74,263
	25,28,52,281	**21,31,89,944**
Schedule - 4 - Endowment and Other Funds		
Sch - 4a - Endowments		
Opening Balance...	6,13,69,559	6,13,69,559
Add : Received during the year...	-	-
Less: Transferred to the General Fund...	(3,00,00,000)	-
	3,13,69,559	**6,13,69,559**

R.K. KHANNA & ASSOCIATES CHARTERED ACCOUNTANTS BANGALORE-560 025

THE ASSOCIATION OF PEOPLE WITH DISABILITY: BENGALURU

SCHEDULES FORMING PART OF THE STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2026

	As At 31-03-2026	As At 31-03-2025
	₹	₹
Sch - 4b - N. S. Hema Memorial Fund		
Opening Balance...	16,02,214	16,02,214
Add: Interest Earned...	1,14,629	1,03,153
	17,16,843	17,05,367
Less : Utilised during the year...	1,14,629	1,03,153
	16,02,214	**16,02,214**
Grand Total...	**3,29,71,772**	**6,29,71,772**
Sch-5 Earmarked fund - NPT Fund		
Opening Balance...	39,52,90,986	-
Add: Received During the year ...	-	36,71,16,000
Add: Interest Earned on Earmarked funds from NPT...	2,49,09,434	1,42,08,293
Add: Interest Earned on Corpus Fund from NPT...	2,26,01,074	1,39,66,693
Less: Transfer to Capital Fund on utilisation for fixed assets addition	2,00,91,111	-
Less: Transfer to Income on other utililisation ...	1,30,46,854	-
	40,96,63,529	**39,52,90,986**
Schedule - 6 - Current Liabilities and Provisions		
Sch - 6a - Advance and Unutilised Grants		
Advance grant received ...	84,17,938	3,12,34,272
Unspent Grant...	1,56,32,621	45,38,476
	2,40,50,559	**3,57,72,747**
Sch - 6b - Endowment Fund Interest Earned & Unutilised Endowment Interest		
Opening Balance...	32,13,975	11,23,336
Add : Interest Received during the year...	34,65,261	42,10,163
	66,79,236	53,33,499
Less : Interest Utilised during the year...	22,40,055	21,19,524
	44,39,181	**32,13,975**
Sch - 6c - Other Creditors and Provisions		
Sundry Creditors...	1,36,33,098	1,12,61,714
Statutory dues Payable...	52,68,816	22,10,874
Provision for Gratuity & Leave Encahment...	55,20,612	1,41,493
Advance Medical Insurance...	81,900	20,89,216
Provision for Expenses...	33,08,925	58,86,937
	2,78,13,352	**2,15,90,234**
Grand Total...	**5,63,03,091**	**6,05,76,956**

R.K. KHANNA & ASSOCIATES CHARTERED ACCOUNTANTS BANGALORE-560025

Schedule - 7 - Fixed Assets

Amount in ₹

A. Fixed Assets

Particulars	GROSS BLOCK					DEPRECIATION BLOCK					NET BLOCK		Rate
	Cost as on 01.04.2025	Additions up to 30.09.25	Additions from 01.10.25	Deletions	Total as on 31.03.2026	Up to 31.03.2025	For the Year on O/B	On Additions	Adjustments /Deletions	Total as on 31.03.2026	WDV as at 31.03.2026	WDV as at 31.03.2025	
Land...	71,510	-	-	-	71,510	-	-	-		0	71,510	4,79,354	0.00
Leasehold Land (ref Note)...	4,07,844		1,87,64,844		1,91,72,688	-	2,573	6,25,495	63,63,095	69,91,163	1,21,81,525	0	
Building...	7,57,86,618	45,984	11,51,705	-	7,69,84,307	4,39,81,766	31,80,485	62,184	-	4,72,24,435	2,97,59,872	3,32,61,100	0.10
Boiler...	2,42,680	-	-	-	2,42,680	1,72,601	7,008	-	-	1,79,609	63,071	77,865	0.10
Solar Lights...	25,60,000	-	-	-	25,60,000	21,98,848	1,44,461	-	-	23,43,309	2,16,691	6,01,920	0.40
Bore Well & Motor pump...	9,85,851	15,517	2,12,400	-	12,13,768	7,21,449	26,440	12,172	-	7,60,061	4,53,707	2,60,079	0.10
Green House...	46,84,779		6,05,460	-	52,90,239	13,93,836	3,29,094	30,273	-	17,53,203	35,37,035	36,56,603	0.10
Machinery...	95,276			-	95,276	45,928	4,935	0	-	50,863	44,413	42,496	0.10
Electrical Installation...	40,12,881			-	40,12,881	25,09,347	1,50,353	-	-	26,59,700	13,53,181	16,70,594	0.10
Equipment's & Accessories...	2,62,56,532	5,98,857	22,17,276	-	2,90,72,665	69,77,765	19,27,877	1,70,749	-	90,76,391	1,99,96,274	72,83,178	0.10
Furniture, Fixtures & Fittings...	1,07,90,249	2,82,962	65,102	-	1,11,38,313	59,41,303	4,84,895	31,551	-	64,57,749	46,80,564	30,57,276	0.10
Computers, Printers & Accessories...	2,08,31,818	15,48,803	20,27,289	-	2,44,07,910	1,68,59,196	15,89,049	10,24,979	-	1,94,73,224	49,34,694	46,26,313	0.40
Mist Chamber...	17,520			-	17,520	17,018	50	-	-	17,068	452	558	0.10
Physio therapy unit...	43,88,251			-	43,88,251	18,12,195	2,57,606	-	-	20,69,801	23,18,450	28,62,285	0.10
Planetarium...	25,000			-	25,000	24,847	15	-	-	24,862	138	170	0.10
Teaching Aids...	94,512			-	94,512	79,224	1,529	-	-	80,753	13,759	16,986	0.10
Vehicles...	1,77,90,489		8,77,190	-	1,86,67,679	93,06,011	12,72,672	65,789	-	1,06,44,472	80,23,206	98,23,543	0.15
Wheel chair & Prosthesis...	3,30,155			-	3,30,155	2,49,478	8,068	-	-	2,57,546	72,609	89,641	0.10
Software...	1,07,49,995	1,65,200		-	1,09,15,195	23,46,749	21,00,811	41,300	-	44,88,861	64,26,334	-	0.25
Vehicles WIP...	-		60,34,236	-	60,34,236	-	-	-	-	0	60,34,236	-	0.00
Plant & Machinery WIP...	-	30,04,774	3,95,000	-	33,99,774	-	-	-	-	0	33,99,774	-	0.00
Total A...	18,01,21,958	56,62,097	3,23,50,501	-	21,81,34,556	9,46,37,562	1,14,87,920	20,64,492	63,63,095	11,45,53,069	10,35,81,495	6,78,09,961	

B. Notional Value of Fixed assets received in kind	GROSS BLOCK					DEPRECIATION BLOCK					NET BLOCK		Rate
	Cost as on 01.04.2025	Additions up to 30.09.25	Additions from 01.10.25	Deletions	Total as on 31.03.2026	Up to 31.03.2025	For the Year on O/B	On Additions	Adjustment Deletions	Total as on 31.03.2026	WDV as at 31.03.2026	WDV as at 31.03.2025	
Computers...	13,21,422	-	94,400	-	14,15,822	10,82,988	95,373	18,880	-	11,97,242	2,18,580	2,38,434	0.40
Furniture...	12,93,426	1,98,000	-	-	14,91,426	3,55,990	93,744	19,800	-	4,69,533	10,21,893	9,37,436	0.10
Equipment's & Accessories...	23,41,080	-	18,000	-	23,59,080	5,39,845	1,80,123	900	-	7,20,869	16,38,211	18,01,235	0.10
Total B...	49,55,928	1,98,000	1,12,400	-	52,66,328	19,78,823	3,69,241	39,580	-	23,87,644	28,78,684	29,77,105	
Previous Year	-			-		-						-	-
Total A+B...	18,50,77,885	58,60,097	3,24,62,901	-	22,34,00,884	9,66,16,385	1,18,57,161	21,04,072	63,63,095	11,69,40,713	10,64,60,179	8,84,61,500	
Previous Year	15,58,56,100	38,41,440	2,53,80,346	-	18,50,77,885	8,46,77,481	90,36,417	29,02,487	-	9,66,16,385	8,84,61,500	7,11,78,619	
Movable Properties	10,88,11,914	58,14,113	1,25,46,352	0	12,71,72,379	5,26,34,619	86,74,102	14,16,394	0	6,27,25,115	6,44,47,272	5,61,77,303	
Immovable Properties	7,62,65,972	45,984	1,99,16,549	0	9,62,28,505	4,39,81,766	31,83,059	6,87,678	63,63,095	5,42,15,598	4,20,12,907	3,22,84,206	

Note: The addition to the leasehold land pertains to lease amount paid duing the year for Property at Jeevan Bheemanagara a period of 30 years , comencing from 15.09.2015 to 14.09.2045. An amortization amounting to Rs.6,25,494 has been charged for the year and a prior period amortaization of Rs,59,68,763 pertaining to the period from 15.09.2015 to 31.03.2025 has also been charged duirng the year.. The balance of the lease amount will continue to be amortized over the remaining lease period of 20.5 years.

R.K. KHANNA & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ BANGALORE-560025

THE ASSOCIATION OF PEOPLE WITH DISABILITY: BENGALURU

SCHEDULES FORMING PART OF THE STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2026

	As At 31-03-2026	As At 31-03-2025
	₹	₹
Schedule - 8 - Investments		
Fixed Deposit with Schedule Bank Towards		
N S Hema Fund…	16,00,000	16,00,000
Corpus Funds …	30,03,84,000	30,03,84,000
Endowment Fund Others…	3,43,42,416	6,06,54,416
General & Earmarked Fund…	49,60,00,837	48,42,59,078
	83,23,27,253	**84,68,97,494**
Schedule - 9 - Stock on Hand		
Plants...	18,24,068	12,76,463
Orthotics & Prosthetics...	10,68,119	5,83,285
Wheelchairs and Hearing aids ...	7,66,135	6,56,649
	36,58,323	**25,16,397**
Schedule - 10 - Sundry Debtors		
Horticulture…	15,90,249	14,09,996
Debtors - Others…	-	3,27,515
	15,90,249	**17,37,511**
Schedule - 11 - Grants Receivables		
Approved Grants Spent and Receivable for the Year...	1,26,98,484	1,93,67,978
Less: Provision for Doubtful Receivables…	(30,06,385)	-
	96,92,099	**1,93,67,978**
Schedule - 12 - Prepaid Expenses, Loans and Advances		
Tax Deducted at Source...	65,66,496	52,62,160
Other Advances and Receivables…	91,03,910	63,92,646
Deposits...	16,13,374	13,53,374
Interest Accrued...	2,83,22,536	79,64,313
	4,56,06,316	**2,09,72,492**
Schedule - 13 - Cash and Bank Balances		
Cash on Hand...	43,118	55,137
Bank Balance...	15,92,57,315	14,08,66,649
	15,93,00,433	**14,09,21,786**

R.K. KHANNA & ASSOCIATES
CHARTERED ACCOUNTANTS
BANGALORE-560025

THE ASSOCIATION OF PEOPLE WITH DISABILITY: BENGALURU

SCHEDULES FORMING PART OF THE STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2026

	For the year ended 31-03-2026	For the year ended 31-03-2025
	₹	₹
Schedule - 14 - Grants and Donations		
Grants...	35,37,97,631	32,33,97,708
Donations...	2,80,02,261	3,41,15,842
Donations in kind...	20,63,752	32,33,530
	38,38,63,643	**36,07,47,080**
Schedule - 15 - Other Revenues		
Resource Mobilisation...	1,16,95,544	1,01,89,961
Receipts from sale of Plants...	2,30,65,987	1,68,12,135
Mobility Aids & Appliances...	23,01,965	25,82,403
Membership Fees...	-	17,459
Other Income...	13,39,340	2,47,171
	3,84,02,835	**2,98,49,128**
Schedule - 16 - Interest Received		
Fixed Deposits...	75,21,272	92,36,513
Savings Bank Accounts...	48,67,850	79,91,764
	1,23,89,122	**1,72,28,277**
Schedule - 17 - Salaries and Benefits		
Salaries...	18,49,15,456	16,06,68,263
Benefits...	1,96,30,725	1,67,28,921
Others...	1,32,80,528	84,41,448
	21,78,26,709	**18,58,38,632**

R.K. KHANNA & ASSOCIATES
CHARTERED ACCOUNTANTS
BANGALORE-560 025

THE ASSOCIATION OF PEOPLE WITH DISABILITY: BENGALURU

SCHEDULES FORMING PART OF THE STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2026

	For the year ended 31-03-2026 ₹	For the year ended 31-03-2025 ₹
Schedule - 18 - Program Expenses		
Horticulture Program...		
Opening Stock of Seeds & Plants...	12,76,506	14,35,222
Add: Purchases of Seeds & Plants...	93,63,837	59,31,416
	1,06,40,343	73,66,638
Less: Closing Stock of Seeds & Plants...	(18,24,068)	12,91,983
	88,16,275	**60,74,655**
Mobility Appliances and Wheel Chair...		
Opening Stock of Wheelchairs & Orthopaedics...	12,39,891	19,40,164
Add: Pre Fabricated Aids & Appliances/Material for Appliances...	4,26,26,527	3,65,44,286
	4,38,66,418	3,84,84,450
Less: Closing Stock of Wheelchairs & Orthopaedics...	(18,34,255)	12,39,934
	4,20,32,163	**3,72,44,516**
Awareness & Capacity Building Programme...	2,47,35,444	3,12,36,576
Training / Education / Beneficiary aids...	62,91,358	98,88,205
Resource Cost...	3,97,18,585	2,31,62,533
Health & Rehabilitation...	9,00,65,890	6,58,67,878
Nutrition and Food...	1,40,47,590	2,27,69,998
Project - Travel & Stay Expenses...	1,28,60,097	1,23,15,516
Program Infrastructure...	13,17,633	25,41,620
Program Running Cost...	2,02,53,578	2,91,01,783
	20,92,90,175	**19,68,84,108**
Less : Resource Mobilisation (Inter Unit Billing)	(7,84,70,452)	(6,52,69,662)
Grand Total...	**18,16,68,161**	**17,49,33,618**
Schedule - 19 - Program Operational Expenses		
Rent,Rates and Taxes...	68,07,065	35,06,422
Hardware and Software Maintenance...	46,81,953	26,05,621
Repairs and Maintenance others...	24,03,226	16,09,787
Professional Fees...	91,55,550	1,16,26,771
Bad Debts Written Off...	3,03,346	14,11,792
Provision for Doubtful Receivable...	30,06,385	-
Statutory Audit Fees..	3,50,000	3,50,000
Others (net of inter unit billing)...	98,76,935	15,19,515
	3,65,84,460	**2,26,29,907**

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THE ASSOCIATION OF PEOPLE WITH DISABILITY: BENGALURU
Schedule 20- ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

1. Significant Accounting Policies

(a) Background

The Association of People with disability was registered on 20th May 1959 as a Society under Mysore societies Registration Act 1960 to enable, equip and empower children and adults with disabilities. The Society has registered in Social Stock exchange with National Stock Exchange.

(b) Basis of Accounting and preparing of Financial Statement

The Financial statements of the Association are prepared under the historical cost convention on accrual basis of accounting recognizing Income and Expenditure on an accrual basis, in accordance with the normally accepted accounting principles and are in line with the relevant law and guidelines and the accounting standards prescribed by the Institute of Chartered Accountants of India. A separate set of books is maintained under the foreign contribution (Regulation) Act 2010.

(c) Property, Plant and Equipment:

The Property, Plant and Equipment are stated at their cost of acquisition or construction less accumulated depreciation, including any cost attributable to bringing the assets to their working condition for their intended use. Subsequent expenditures relating to Property, Plant and Equipment are capitalized only when it is probable that future economic benefits associated with these will flow to the Association and cost of the item can be measured reliably.

Depreciation on Property, Plant and Equipment is provided on the written down value method at the rates prescribed under the Income Tax Act, 1961.

(d) Investments:

Investments of earmarked funds and interest income accrued on such investments are invested in approved securities, debentures, and bonds or deposited for fixed terms with banks, to the extent not immediately required for expenditure. Investments are stated at cost.

(e) Stocks

Stocks of Plants, Orthopedics and Prosthesis, and Wheelchairs are valued at cost.

(f) Revenue recognition:

- Voluntary contributions are recognized on receipt of donations.
- Donations in kind (other than fixed assets) are recognized at notional values of the item as estimated by the management and debited to the respective program.
- Donations utilised towards investment in capital items are credited to the "Capital Fund".
- Government Grants for meeting the revenue expenditure are treated as income of the year in which they are realized, expect that they will be treated as accrued income where sanctions have been issued before the last day of the year and there is reasonable certainty of collection and realization.

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- Grants / Donation / Designated Fund received for any particular project is recognized in the Income and Expenditure Account over the period necessary to match them with related cost, which they are intended to compensate.
- The unutilized Grants / Donation / Funds are reflected as a part of unutilized Grants and carried forward as Unspent Grants.
- Operating expenses incurred and committed to be funded by donors are recognized as receivables and corresponding income is recognized as grant income when there is reasonable assurance that the grant will be received. Such reasonable assurance is established through written commitments, donor confirmations, or actual receipt of the grant by the balance sheet date. Actual receipt of the grant as of the balance sheet date serves as conclusive evidence of such assurance.
- Sales of plants, mobility aids and appliances are recognized on receipt of sale consideration or fees.
- Services to beneficiaries are recognized on rendering and acceptance of the service.
- Interest income from fixed deposits is recognized using the time proportion method based on underlying interest rates. Interest on Endowment Funds are recognized as revenue to the extent identified as spent. Unutilized interest on endowment fund so identified are carried forward as a liability.
- Corpus donations are accounted on receipt of funds and intimation from the donors.
- Earmarked fund, representing donations and interest on investments thereagainst and interest on the Corpus Fund, are first credited to the respective fund in the Balance sheet. This fund is considered by the management as earmarked for specific purposes. As and when the Earmarked fund is utilised for operating expenditure, the corresponding utilisation is transferred to Income and Expenditure account(Grant Income). However, where such earmarked funds are utilized for acquiring Property, Plant and Equipment, these are added to the fixed assets and a corresponding utilization shown as an appropriation from the Earmarked fund to the Capital Fund.

(g) Retirement Benefits

- Retirement benefits to employees comprise contributions to provident fund. The Society makes monthly contributions to the provident fund authorities in accordance with the relevant provision of the relevant statutes.
- Contributions to the provident fund and pension fund, which is a defined contribution scheme, are charged off on an accrual basis.
- Gratuity is a defined benefit obligation and is provided for based on the actuarial valuation carried out by the Life Insurance Corporation of India. Obligations are discharged through a separate Trust called the "The Association of People with disability Employees" Group Gratuity Scheme".
- Liability for compensated absences is provided in accordance with the rules of the Society.

(h) Capital Fund

Capital fund comprises of donations utilised towards investment in fixed asset and donation of fixed assets in kind. Additions on fixed assets out of own funds each year are appropriated to the Capital Fund from Income and Expenditure Account. Depreciation on all fixed assets is appropriated from the Capital Fund to the Income and Expenditure Account each year.

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(i) Foreign currency Transaction.

Foreign currency transactions are recorded using the exchange rates prevailing on the dates of the respective transaction and the exchange fluctuations difference is accounted for according to the date of receipt as per the nature of fund.

(j) Related party Disclosures.

In accordance with the requirements of Accounting Standard 18 (AS 18) – Related Party Disclosures, the following transactions and balances have been entered into with related parties during the year.

Name of the Related Party	Relationship	Nature of Transaction	Amount(in Rs.)
Ad Astra Consultant Private Limited	Company in which trustee is interested	Recruitment Costs	1,21,452
Ad Astra Consultant Private Limited	Company in which trustee is interested	Landscaping Services	54,380

Closing balance as at Balance Sheet date:

Name of the Related Party	Relationship	Nature of Transaction	Amount(in Rs.)
Ad Astra Consultant Private Limited	Company in which trustee is interested	Landscaping Services	1,150

These balances are unsecured, and settlement is generally expected to occur in the normal course of business. No provision for doubtful debts has been made in respect of these balances, as they are considered good and recoverable.

(h) Provisions and contingencies

The Society recognizes a provision when there is a present obligation as a result of a past (or obligating) event that probably requires an outflow of resources to settle the obligation, and a reliable estimate can be made of the amount of the obligation. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Where there is a possible obligation or a present obligation that the likelihood of outflow of resources is remote, no provision or disclosure is made.

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2. Notes to accounts.

(a) Impairment of Assets

The trustees have assessed the fixed assets for any impairment as on 31.03.2026 and have concluded that there has been no significant impairment in any of the fixed assets that needs to be recognized in the books of accounts.

(b) The previous year's figures have been regrouped/ reclassified, wherever necessary, to confirm to the current year's presentation.

Signatures to Schedules 1 to 20

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

(S. MANJU GEORGE)
Partner
Membership No. 027444

R.K. KHANNA & ASSOCIATES
CHARTERED ACCOUNTANTS
BANGALORE-560025

Place: Bangalore
Date: 07/08/2026

For ASSOCIATION OF PEOPLE WITH DISABILITY

(SUBIR HARI SINGH) --------------------
President

(PALAKKIL KANNATATH GOPALAKRISHNAN) --------------------
Secretary

(ARTI HEDGE) --------------------
Treasurer

(SUKANTO AICH) --------------------
Chief Executive Officer

(BALAMURUGAN RAJAGOPAL) --------------------
Director- Finance