Acknowledgement Number:351732450301025 **Date of filing : 30-Oct-2025**

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT [Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified] (Please see Rule 12 of the Income-tax Rules, 1962)			Assessment Year 2025-26
PAN	AAATE0632J		
Name	ENABLE INDIA		
Address	#473/B , ADUGODI MAIN ROAD, 8TH BLCOK, KORMANGALA, Bangalore , Bangalore , 15-Karnataka, 91-INDIA, 560095		
Status	05-AOP/BOI	Form Number	ITR-7
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	351732450301025

Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	1A	0
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	0
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	0
	Taxes Paid	7	52,11,867
	(+) Tax Payable /(-) Refundable (6-7)	8	(-) 52,11,870
Accreted Income and Tax Detail	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+) Tax Payable /(-) Refundable (12-13)	14	0

This return has been digitally signed by DIPESH M SUTRARIYA in the capacity of Principal Officer having PAN ALKPS3198Q from IP address 122.166.191.213 on 30-Oct-2025 15:09:15 DSC Sl.No & Issuer 3497320 & 26223440CN=e-Mudhra Sub CA for Class 3 Individual 2022,OU=Certifying Authority,O=eMudhra Limited,C=IN

System Generated

Barcode/QR Code

AAATE0632J07351732450301025 8fda059a741cfcd0412789b2ef84dba4cbbe3984

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

P. B. No. 534, No. 47, M-FLOOR
WHEELER ROAD, COX TOWN
BANGALORE - 560 005

Mobile : 70191 67754
Landline : (080) 4125 1474
e-mail : phillipos18@gmail.com
info@philliposgeorge.com
url : www.philliposgeorge.com

Independent Auditor's Report

To
The Trustees of
ENABLE INDIA BANGALORE

Opinion

We have audited the accompanying Financial Statements of **Enable India** which comprise the Balance Sheet as at 31st March, 2025 and the Income and Expenditure Account for the year then ended and a summary of Notes and significant Accounting Policies.

In our opinion and to the best of our information and according to the explanations given to us, the Financial Statements give a true and fair view in conformity with the accounting principles generally accepted in India of the state of affairs of the Trust as at 31st March, 2025 and the ***Excess of Income Over Expenditure*** for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India (ICAI). Our responsibilities under those Standards are further described in the "*Auditor's Responsibilities for the Audit of the Financial Statements*" section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the Financial Statements and we have fulfilled our ethical responsibilities in accordance with these requirements and ICAI's Code of Ethics. We believe that the audit evidences we have obtained are sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibility for the Standalone Financial Statements

Management of the Trust is responsible for the preparation and fair presentation of the Financial Statements in accordance with the Accounting Standards generally accepted in India, and for such internal control as Management determines is necessary to enable the preparation of Financial Statements that are free from material misstatement, whether due to fraud or error.

In preparing the Financial Statements, the Management is responsible for assessing the Trust'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 the Management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so. The Management is also responsible for overseeing the Trust's financial reporting process.

Auditor's Responsibilities for the Audit of 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 Standard Auditing Practises prescribed by ICAI will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Financial Statements.

We communicate with the Management 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.

Other Matters

Further, based on our audit we report that:

a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
b. In our opinion, proper books of account as required by law have been kept by the Trust so far as it appears from our examination of those books.

c. The Balance Sheet and the Income and Expenditure Account dealt with by this Report are in agreement with the relevant books of account.

For Phillipos George & Co,
Chartered Accountants
FRN: 002650S

PHILLIPOS GEORGE & Co.
BENGALURU-560 005
Regn. No. 002650 S
CHARTERED ACCOUNTANTS

Joe James
Partner
Membership No: 251076
UDIN: 25251076BMIIVT3379

Place: Bangalore
Date: 16th October 2025

ENABLE INDIA

No. 473/B, Adugodi Main Road, 8th Block Koramangala

Bangalore - 560 095, Karnataka

Balance Sheet as at 31st March 2025

Particulars	NOTE	Amount (₹)	
		2024-25	2023-24
I. Sources of Funds			
1. NPO Funds			
a. Unrestricted Funds	1A	42,84,40,883	17,92,99,152
b. Restricted Funds	1B	36,49,50,276	60,96,51,525
2. Current Liabilities	2		
a. Other Current Liabilities		1,65,96,389	-
Total		**80,99,87,548**	**78,89,50,677**
II. Application of Funds			
1. Non-current Assets			
a. Property, Plant & Equipment and Intangible Assets	3	22,71,43,526	3,62,57,368
2. Non-current Assets			
a. Investments	4	42,68,29,978	64,59,18,561
3. Current Assets			
a. Cash & Bank Balances	5	13,85,08,946	8,07,11,338
b. Other Current Assets	6	1,75,05,098	2,60,63,409
Total		**80,99,87,548**	**78,89,50,677**

As Per Our Report of Even Date
For Phillipos George & Co,
Chartered Accountants
Firm Reg. No. 002650S

PHILLIPOS GEORGE & Co. BENGALURU-560 005 Regn. No. 002650 S CHARTERED ACCOUNTANTS

Joe James
Partner
M.No. 251076
UDIN: 25251076BMIIVT3379

EnAble India Bengaluru To empower People with disabilities

For Enable India

Managing Trustee

Place: Bangalore
Date : 16-10-2025

ENABLE INDIA

No. 473/B, Adugodi Main Road, 8th Block Koramangala

Bangalore - 560 095, Karnataka

Income and Expenditure Account

For the year ended 31st March 2025

Amount (₹)

Particulars	NOTE	For the period ended 31.03.2025	For the period ended 31.03.2024
I. Income			
1. Donation & Grants	7	27,48,50,839	24,36,01,638
2. Interest Income		4,75,91,304	5,36,47,926
3. Other Income		1,46,907	1,87,765
Total Income (A)		**32,25,89,051**	**29,74,37,329**
II. Expenditure			
1. Project Expenses	8	23,47,35,634	23,08,03,715
2. Administration Expense	9	3,52,69,886	82,80,247
Total Expenditure (B)		**27,00,05,521**	**23,90,83,962**
Surplus/(Deficit) Transferred to General Fund		**5,25,83,530**	**5,83,53,368**

As Per Our Report of Even Date
For Phillipos George & Co,
Chartered Accountants
Firm Reg. No. 002650 S

PHILLIPOS GEORGE & Co.
BENGALURU-560 005
Regn. No. 002650 S
CHARTERED ACCOUNTANTS

Joe James
Partner
M.No. 251076
UDIN: 25251076BMIIVT3379

EnAble India
Bengaluru
To empower People with disabilities

For Enable India

Managing Trustee

Place: Bangalore
Date : 16-10-2025

ENABLE INDIA
No. 473/B, Adugodi Main Road, 8th Block Koramangala
Bangalore - 560 095, Karnataka
Schedule to the Balance Sheet as on 31st March 2025

1. NPO Funds

Sr. No.	Particulars	As at 01st April 2024 (Opening Balance)	Surplus/(Deficit) Transferred from Income & Expenditure	Transfer from Specified Funds	Assets acquired out of specified grants	As at 31.03.2025 (Closing Balance)
		(a)	(b)	(c)	(d)	(h) = (a)+(b)+(c)+(d)
A	***Unrestricted Funds***					
1	Capital Fund	-	-	-	19,40,50,298	19,40,50,298
2	General Fund	17,90,88,827	5,25,83,530	25,07,903		23,41,80,260
3	Employee Welfare Fund	2,10,325				2,10,325
Total Unrestricted Fund (1A)		**17,92,99,152**	**5,25,83,530**	**25,07,903**	**19,40,50,298**	**42,84,40,883**

PHILLIPOS GEORGE & Co. ★ Chartered Accountants ★ BENGALURU-5 FRN 002650S

ENABLE INDIA
No. 473/B, Adugodi Main Road, 8th Block Koramangala
Bangalore - 560 095, Karnataka
Schedule to the Balance Sheet as on 31st March 2025

1. NPO Funds

Sr. No.	Particulars	As at 01st April 2024 (Opening Balance)	Funds received during the year	Advance paid	Transfer to Income & Expenditure to the extent utilised	Transfer to General Fund	Capital Expenditure transferred to Capital Fund	As at 31.03.2025 (Closing Balance)
B	***Restricted Funds***							
1	*Specified Grant Fund (Local Contribution)*							
1.1	Allegis	4,18,565	94,15,060	1,31,971	90,16,626			6,85,028
1.2	Apple Project IV	1,66,99,124			1,66,99,124			-
1.3	Apple Project V		8,42,79,576		6,64,46,614			1,78,32,962
1.4	Cognizant		33,08,550		31,66,097			1,42,453
1.5	Philanthropy	95,671	40,00,000		40,95,671			-
1.6	Refinitive	25,07,903				25,07,903		-
1.7	Axis Bank Foundation		3,65,59,964		3,30,34,724			35,25,240
1.8	Wordline Global		7,64,896		7,64,896			-
1.9	Wordline India		42,26,607		42,26,607			-
1.10	Fidelity Business services Private Limited		28,08,000		28,08,000			-
1.11	Allegies- Annie Project		73,34,000		73,34,000			-
1.12	Mckinsey Global Services India Pvt.Ltd.	9,14,000	16,66,667		25,80,667			-
								-
	Total - Specified Grant Fund (LC)	***2,06,35,263***	***15,43,63,320***	***1,31,971***	***15,01,73,026***	***25,07,903***	-	***2,21,85,683***
2	*Specified Grant Fund (Foreign Contribution)*							
2.1	Google	16,66,438	-		16,66,438			-
2.2	Blimey Chile	2,65,310	-		1,79,397			85,913
2.3	Fidelity Asia Pacific Foundation	71,74,032	-		71,74,032			-
2.4	Silicon Valley Community Foundation	25,39,10,482	-		4,71,16,569		19,40,50,298	1,27,43,615
2.5	Standard Chartered Bank		1,00,08,094		1,00,08,094			-
2.6	Bank Of America		3,62,00,000		3,62,00,000			-
2.7	Refinitive Charities		53,41,625		14,06,560			39,35,065
2.8	Bloomberg		12,84,143		12,84,143			-
2.9	UK Online S&P Global		26,28,203		26,28,203			-
	Total - Specified Grant Fund (FCRA)	***26,30,16,262***	***5,54,62,065***	-	***10,76,63,436***	-	***19,40,50,298***	***1,67,64,593***
3	*Corpus Fund*	32,60,00,000						32,60,00,000
	Total - Corpus Fund	***32,60,00,000***	-	-	-	-	-	***32,60,00,000***

PHILLIPOS GEORGE & Co.
BENGALURU-5
FRN 002650S
Chartered Accountants

ENABLE INDIA

Bangalore - 560 095, Karnataka

Schedule to the Balance Sheet as on 31st march 2025

Particulars	31-Mar-25	For the year ended 31-03-2025	For the year ended 31-03-2024
Note 2: Other Current Liabilities			
Sundry Creditors		1,65,96,389	-
Total		**1,65,96,389**	**-**
Note 5: Cash and Bank Balances			
(i) Cash & Cash Equivalents			
(a) Cash on hand		8,992	308
(b) Balance with Banks			
State Bank of India - Savings Account	(12,67,635)		1,77,35,672
IDBI Bank Ltd - Savings Account	1,62,973		18,611
ICICI Bank Ltd Saving Account	(16,07,691)		6,17,260
Axis Bank- Savings Account	1,46,93,357		-
State Bank of India - Reverse Sweep Account	4,21,56,000		-
IDBI Bank Ltd - Reverse Sweep Account	-		-
ICICI Bank Ltd - Reverse Sweep Account	8,43,62,949	13,84,99,954	6,23,39,487
Total		**13,85,08,946**	**8,07,11,338**

PHILLIPOS GEORGE & Co.
BENGALURU-5
FRN 002650S
Chartered Accountants

ENABLE INDIA

Bangalore - 560 095, Karnataka

Schedule to the Balance Sheet as on 31st march 2025

Particulars	31-Mar-25	For the year ended 31-03-2025	For the year ended 31-03-2024
Note 6: Other Current Assets			
(i) LIC Gratuity Scheme			
As per last year balance sheet	33,55,436		
Add: Paid during the year	11,38,020		
Less: Received during the year	9,41,654		
		35,51,802	33,55,436
(ii) Staff and Other Advances			
As per last year balance sheet	3,63,281		
Add: Given During the year	7,16,410		
Less: Received during the year	4,93,052	5,86,639	3,63,281
(iii) Building Deposit		40,60,000	40,60,000
(iv) BDA Registration Fees		5,000	5,000
(v) Travel Deposit		5,00,000	-
(vi) Interest Receivable			
As per last year balance sheet	76,45,036		
Add: Receivable During the year	27,34,686		
Less: Received During the year	76,45,033	27,34,689	76,45,036
(vii) Advance given for purchase of Assets	7,84,700		
Less: Received during the year	7,84,700	-	7,84,700
(viii) Other Advances			
Advance tax		94,353.00	
Other advances		7,63,177	-
(ix) Tax Deducted at Source			
(a) A.Y 2017-18		-	11,82,161
(b) A.Y 2020-21		-	4,31,001
(c) A.Y 2021-22		-	4,30,034
(d) A.Y 2022-23		-	3,99,888
(e) A.Y 2023-24	20,51,355		20,51,355
Less: Received during the year	10,89,807		
Less: TDS Written off	9,61,548	-	
(f) A.Y 2024-25	53,55,517		53,55,517
Less: Received during the year	53,55,517	-	
(g) A.Y 2025-26		52,09,438	
Total		**1,75,05,098**	**2,60,63,409**

PHILLIPOS GEORGE & Co. ★ Chartered Accountants ★ BENGALURU-5 FRN 002650S

ENABLE INDIA
No. 473/B, Adugodi Main Road, 8th Block Koramangala
Bangalore - 560 095, Karnataka
Schedules to the Consolidated Income and Expenditure Account
For the year ended 31st March 2025

Particulars	For the period ended 31.03.2025			For the period ended 31.03.2024		
	Unrestricted Fund	Restricted Fund	Total	Unrestricted Fund	Restricted Fund	Total
Note 07:						
Unrestricted Fund						
1. Grant, Donations & Contributions						
Donations and Contributions - Local	1,56,05,296	-	1,56,05,296	95,20,295		95,20,295
Donations and Contributions - Foreign	12,77,110	-	12,77,110	57,53,709		57,53,709
Restricted Fund			-			-
Transfer from Restricted Fund			-			-
1. Transfer from Specified Grant Fund - FCRA			-			-
1.1 Google		16,66,438	16,66,438		25,82,782	25,82,782
1.2 Blimey Chile		1,79,397	1,79,397		21,84,250	21,84,250
1.3 Fidelity Asia Pacific Foundation		71,74,032	71,74,032		71,94,589	71,94,589
1.4 Silicon Valley Community Foundation		4,71,16,569	4,71,16,569		6,76,49,768	6,76,49,768
1.5 Standard Chartered Bank		1,00,08,094	1,00,08,094		1,79,23,363	1,79,23,363
1.6 Bank Of America		3,62,00,000	3,62,00,000		2,50,00,000	2,50,00,000
1.7 Refinitive Charities		14,06,560	14,06,560		-	-
1.8 Bloomberg		12,84,143	12,84,143		-	-
1.9 UK Online S&P Global		26,28,203	26,28,203		-	-
2. Transfer from Specified Grant Fund - LC						
2.1 Allegis		91,48,597	91,48,597		78,80,142	78,80,142
2.2 Apple Project - III			-		41,20,372	41,20,372
2.3 Apple Project IV		1,66,99,124	1,66,99,124		5,83,00,876	5,83,00,876
2.4 Apple Project V		6,64,46,614	6,64,46,614			-
2.5 Cognizant		31,66,097	31,66,097		63,22,450	63,22,450
2.6 Linde			-		17,771	17,771
2.7 Philanthropy		40,95,671	40,95,671		1,09,04,329	1,09,04,329
2.8 Qwicksilver			-		9,15,814	9,15,814
2.9 State Street			-		7,87,448	7,87,448
2.10 Refinitive			-		10,70,286	10,70,286
Balance c/f	*1,68,82,406*	*20,72,19,539*	*22,41,01,945*	*1,52,74,004*	*21,28,54,240*	*22,81,28,244*

PHILLIPOS GEORGE & Co.
BENGALURU-5
FRN 002650S

ENABLE INDIA
No. 473/B, Adugodi Main Road, 8th Block Koramangala
Bangalore - 560 095, Karnataka
Schedules to the Consolidated Income and Expenditure Account
For the year ended 31st March 2025

Balance b/d	*1,68,82,406*	*20,72,19,539*	*22,41,01,945*	*1,52,74,004*	*21,28,54,240*	*22,81,28,244*
2.11 RBL			-		42,93,807	42,93,807
2.12 Robert Bosch			-		1,73,587	1,73,587
2.13 Higa Digital			-		2,20,000	2,20,000
2.14 VM Ware			-		35,00,000	35,00,000
2.15 Obvious ventures Pvt. Ltd.			-		4,00,000	4,00,000
2.16 Sales force 2023-24			-		32,30,000	32,30,000
2.17 Allegies Rampcity			-		25,40,000	25,40,000
2.18 Axis Bank Foundation		3,30,34,724	3,30,34,724		-	-
2.19 Wordline Global		7,64,896	7,64,896		-	-
2.20 Wordline India		42,26,607	42,26,607		-	-
2.21 Fidelity Business services Private Limited		28,08,000	28,08,000		-	-
2.22 Allegies- Annie Project		73,34,000	73,34,000		-	-
2.23 Mckinsey Global Services India Pvt.Ltd.		25,80,667	25,80,667		11,16,000	11,16,000
Total	**1,68,82,406**	**25,79,68,433**	**27,48,50,839**	**1,52,74,004**	**22,83,27,634**	**24,36,01,638**

PHILLIPOS GEORGE & Co.
BENGALURU-5
FRN 002650S
Chartered Accountants

ENABLE INDIA
No. 473/B, Adugodi Main Road, 8th Block Koramangala
Bangalore - 560 095, Karnataka
Note: 3
Statement of Fixed Assets and Depreciation for the year ended 31st March 2025

Sl. No.	Name of the assets	Gross value	Additions		Deletions	Total value	Depreciation	Net block
		01.04.2024	Before 30th Sept	After 1st Oct		31.03.2025	For the year	As on 31.03.2025
1	Land	2,02,54,840	-	-	2,02,54,840	-	-	-
2	Building	-	-	19,59,07,152		19,59,07,152	-	19,59,07,152
3	Computer and Accessories	59,44,346	19,05,579	52,90,292		1,31,40,217	39,40,938	91,99,279
4	Equipments	39,97,363	14,77,999	6,17,282		60,92,644	9,51,832	51,40,812
5	Furniture and Fixtures	23,92,551	98,44,317	18,78,289		1,41,15,157	3,36,902	1,37,78,256
6	Vehicle	36,68,268	-	-		36,68,268	5,50,240	31,18,028
	TOTAL	**3,62,57,368**	**1,32,27,895**	**20,36,93,015**	**2,02,54,840**	**23,29,23,438**	**57,79,912**	**22,71,43,526**

PHILLIPOS GEORGE & Co.
BENGALURU-5
FRN 002650S
Chartered Accountants

ENABLE INDIA

No. 473/B, Adugodi Main Road, 8th Block Koramangala

Bangalore - 560 095, Karnataka

Note 4 : Fixed Deposits Forming Part of Balance Sheet as at 31st March 2025

S.No	Name of Bank	FDR No.	Date of Deposit	Amount Deposited	Balance as on 31st March 2025
1.Trust Fund					
1	State Bank of India	43573076308	29/11/2024	50,00,000	50,00,000
2	State Bank of India	43573103367	29/11/2024	2,50,00,000	2,50,00,000
3	State Bank of India	43573140967	29/11/2024	2,50,00,000	2,50,00,000
4	State Bank of India	43573151414	29/11/2024	2,50,00,000	2,50,00,000
5	State Bank of India	43711873887	10/01/2025	2,02,54,840	2,02,54,840
6	ICICI Bank	4713117074	14/09/2023	4,99,000	5,75,138
2. Corpus Fund					
1	State Bank of India	43951941481	28/03/2025	32,60,00,000	32,60,00,000
	Total			**42,67,53,840**	**42,68,29,978**

PHILLIPOS GEORGE & Co.
BENGALURU-5
FRN 002650S
Chartered Accountants

ENABLE INDIA
No. 473/B, Adugodi Main Road, 8th Block Koramangala
Bangalore - 560 095, Karnataka

SCHEDULE OF EXPENDITURE

Note 08: SCHEDULE OF PROJECT EXPENDITURE

Sl.No	Particulars	Enable India (01)	SBI FCRA (02)	ABF (03)	Allegis (04)	Apple 4 (05)	Apple 5 (06)	Cognizant (07)	Philanthropy (08)	Total (01) to (08)
1	Accommodation	38,212	15,93,557	2,79,373	31,636	2,76,883	11,30,936			33,50,597
2	Advertisement Expenses						3,000			3,000
3	Assistive Aids		3,500			21,250				24,750
5	Candidate Service		11,68,600			1,51,317	4,90,829			18,10,746
6	Computer Maintenance	38,176	72,843	32,922	5,797	13,098	3,540			1,66,376
7	Conveyance	14,466		32,111	49,118	74,783	78,249		6,014	2,54,741
8	Event Expenses	17,92,657	22,94,336	8,43,413	6,86,792	10,15,912	27,10,019		1,45,000	94,88,129
9	Postage, Telephone and Internet Charges	1,84,441	86,486	1,140	6,980	11,318	55,874	4,221	1,050	3,51,510
10	Printing and Stationery	1,17,051	3,87,811	1,666	1,14,163	79,601	2,09,930	1,416	1,986	9,13,624
11	Professional Charges	3,98,120	3,97,49,227	13,74,285	11,96,087	35,63,217	1,92,55,426	24,00,000	1,66,000	6,81,02,362
12	Provident Fund	3,54,266	23,68,924	1,29,300	1,60,568	84,576	10,50,341		4,896	41,52,871
13	Rent	(6,07,740)	23,30,048	3,96,000		6,40,740	37,18,000			64,77,048
14	Salaries	3,92,000	3,12,96,786	75,40,563	41,63,000	22,35,500	2,22,67,617	5,81,000	72,000	6,85,48,466
15	Scholarship		12,62,000							12,62,000
16	Stipend					5,04,000	18,63,684			23,67,684
17	Training & Seminar Fees		-							-
18	International Travel Expenses	4,21,877	7,58,614		1,26,200					13,06,691
19	Innovation Support		4,50,000							4,50,000
20	Traveling Expenses	2,07,508	32,53,891	14,33,170	3,13,266	10,99,516	13,42,390	24,897	25,365	77,00,003
21	Welfare Expenses	20,93,754	10,85,246	720	12,640	4,336	1,60,440		2,220	33,59,356
22	Interership Remuneration	45,000	5,49,222			7,18,050	4,82,000			17,94,272
23	Program Expenses	1,37,89,989	24,34,000	1,90,43,500		43,42,292	49,48,899		36,60,500	4,82,19,180
24	Health Insurance	(14,15,055)	46,95,264	3,68,719	49,165		9,34,135			46,32,228
	TOTAL	**1,78,64,722**	**9,58,40,355**	**3,14,76,882**	**69,15,412**	**1,48,36,389**	**6,07,05,309**	**30,11,534**	**40,85,031**	**23,47,35,634**

PHILLIPOS GEORGE & Co.
BENGALURU-5
FRN 002650S
Chartered Accountants

ENABLE INDIA
No. 473/B, Adugodi Main Road, 8th Block Koramangala
Bangalore - 560 095, Karnataka

SCHEDULE OF EXPENDITURE

Note 09: SCHEDULE OF ADMINISTRATION EXPENSES

Sl.No	Particulars	Enable India (01)	SBI FCRA (02)	ABF (03)	Allegis (04)	Apple 4 (05)	Apple 5 (06)	Cognizant (07)	Philanthropy (08)	Total (01) to (08)
1	Audit Fees	(48,000)	2,78,800		25,000	18,000		5,000		2,78,800
2	Bank Charges	3,291	12,023	279	1	1	5			15,600
3	Admin / Management Fees	(43,30,109)		3,99,810	6,95,560		37,32,091			4,97,352
4	Care Giver Expenses	(93,356)	3,60,000							2,66,644
5	Electricity & Water Chgs	12,61,746	8,000	1,38,600						14,08,346
6	Fuel Charges	1,68,507	14,358	5,983	3,071	1,000	16,010			2,08,929
7	Gratuity	9,41,965								9,41,965
8	Repairs & Maintenance	3,19,401	3,22,256	45,000	72,939		25,681		9,800	7,95,077
9	Security Service	4,73,970	5,30,445							10,04,415
10	Salaries	3,74,500	1,09,14,428		37,000		11,24,500	92,550		1,25,42,978
11	Professional charges		18,91,000							18,91,000
12	Reimbursement Account	4,37,367	13,046							4,50,413
13	General Insurance		2,04,218							2,04,218
14	Car Insurance	25,010	33,006							58,016
15	Land Expenses		5,65,480							5,65,480
16	Rates & Taxes	11,184	2,56,029							2,67,213
17	Registration and Renewal Expenses	1,71,536	27,07,311		2,64,349	10,693	4,82,342	57,013		36,93,244
18	Interest on Loan		-							-
19	Office Maintanence		9,95,652							9,95,652
20	TDS Written off	34,04,632								34,04,632
21	Depreciation/Asset written off	25,01,163	22,45,470	1,78,834	8,25,258		29,188			57,79,912
	TOTAL	***56,22,807***	***2,13,51,522***	***7,68,506***	***19,23,177***	***29,694***	***54,09,817***	***1,54,563***	***9,800***	***3,52,69,886***
	Grand Total	**2,34,87,529**	**11,71,91,877**	**3,22,45,388**	**88,38,589**	**1,48,66,083**	**6,61,15,126**	**31,66,097**	**40,94,831**	**27,00,05,521**

PHILLIPOS GEORGE & Co. ★ Chartered Accountants ★
BENGALURU-5
FRN 002650S

Enable India

No. 473/B, Adugodi Main Road, 8th Block Koramangala, Bangalore 560095 Karnataka

Summary of Significant Accounting Policies and Notes to Accounts for the year ended 31st March 2025

A. Summary of Significant Accounting Policies

1. **Basis of Accounting**

   The financial statements have been prepared under the historical cost convention on a cash basis of accounting and in accordance with the generally accepted accounting principles in India and the Technical Guide on Accounting for NPOs.

2. **Use of Estimates**

   The preparation of financial statements requires management to make estimates and assumptions that affect the reported amount of assets, liabilities, income and expenses. Actual results could differ from those estimates.

3. **Going Concern**

   The financial statements have been prepared on a going concern basis which assumes the Trust will be able to realize its assets and discharge its liabilities in the normal course of business for the foreseeable future. There are no conditions indication the existence of a material uncertainty that may cast significant doubt about the Trust's ability to continue as a going concern.

4. **Revenue Recognition**

   - **Donations and Grants**

     Unrestricted Donations: are recognized as income when received.

   - **Interest Income:** Recognized on a time proportion basis based on periodic interest certificate received from the bank.

   - **Other Receipts:** Recognized as income when the right to receive is established.

5. **Fixed Assets and Depreciation**

   Fixed Assets are stated at historical cost less accumulated depreciation. Depreciation is provided on a written-down value method (or straight-line method, as applicable) at rates prescribed under the Income Tax Act or as per internal management estimates based on useful life, whichever is appropriate.

6. **Impairment of Assets**

   The Trust assesses at each balance sheet date whether there is any indication that an asset may be impaired. If such indication exists, an impairment loss is recognized.

7. **Investments**

   Investments are carried at cost. Provision for diminution in value is made where, in the opinion of the management, such diminution is permanent.

8. **Cash and Cash Equivalents**

   Cash and cash equivalents include balances with banks and cash in hand, short-term deposits, and other highly liquid investments.

9. **Foreign Currency Transactions**

   Transactions in foreign currencies are accounted on actual realization basis on the date of transaction.

PHILLIPOS GEORGE & Co. ★ Chartered Accountants ★ BENGALURU-5 FRN 002650S

Enable India

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B. Notes to Accounts

1. **Nature of Entity**

   Enable India is a registered Charitable Trust working to ensure the economic independence and dignity of persons with disability. The trust provides counselling, guidance, and training to the disabled to improve their quality of living through various programs held for their benefit.

2. **Income Tax Exemption**

   The Trust is also registered under Section 12A of the Indian Income-tax Act, 1961 with the Commissioner of Income Tax (Exemptions) vide Registration No. AAATE0632JE20214. This makes the trust eligible for tax exemption on total income subject to compliance with the specific provisions of the Indian Income-tax Act, 1961.

3. **Related Party Transactions**

   The Trust has identified its members as related parties. No remuneration or sitting fees have been paid to trustees during the year.

4. **Contingent Liabilities**

   There are no known contingent liabilities as at the balance sheet date (or mention specifics, if applicable).

5. **Events After Balance Sheet Date**

   No material events have occurred after the balance sheet date that would require adjustments to or disclosures in the financial statements.

6. **Prior Period Items**

   No significant prior period income or expenditure has been recognized during the current year (or disclose nature and amount if applicable).

7. **Other Disclosures**

   a. The financial statements are presented in Indian Rupees.
   b. Previous year figures have been regrouped/reclassified wherever necessary for comparability.

As per our report of even date
For Phillipos George & Co.,
Chartered Accountants
Firm Reg. No.:002650 S

PHILLIPOS GEORGE & Co.
BENGALURU-560 005
Regn. No. 002650 S
CHARTERED ACCOUNTANTS

Joe James
Partner
Membership No. 251076
UDIN: 25251076BMIIVT3379

Bangalore
Date: 16th October, 2025

For and on behalf of Enable India

Managing Trustee

EnAble India
Bengaluru
To empower People with disabilities