PHILLIPOS GEORGE & CO LLP
CHARTERED ACCOUNTANTS

info@phillipsgeorge.com
+91 7019167754
www.phillipsgeorge.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, 2026 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, 2026 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 LLP,
Chartered Accountants
Firm Reg. No. 002650S/S000272

PHILLIPOS GEORGE & Co LLP
BENGALURU-560 005
Regn. No.
002650S/S000272
CHARTERED ACCOUNTANTS

Joe James
Partner
Membership No. 251076
UDIN: 26251076JLAOIL7201

Place: Bangalore
Date: 07th September 2026

ENABLE INDIA

Survey No 9, 2nd Floor, Purva Gainz, Hosur Rd, Beratena Agrahara, Lavakusha Nagar, Pragathi Nagar, Electronic City, Bangalore - 560 100, Karnataka

Balance Sheet as at 31st March 2026

Particulars	Schedule	Amount (₹)	
		For the year ended 31st March 2026	For the year ended 31st March 2025
I. Sources of Funds			
1. NPO Funds			
a. Unrestricted Funds	1A	44,44,76,447	42,84,40,883
b. Restricted Funds	1B	36,56,64,079	36,49,50,276
2. Current Liabilities			
a. Other Current Liabilities	2	8,20,448	1,65,96,389
Total		**81,09,60,974**	**80,99,87,548**
II. Application of Funds			
1. Non-Current Assets			
a. Property, Plant & Equipment and Intangible Assets	3	28,20,19,281	22,71,43,526
a. Intangible Assets - Work in Progress		45,07,600	-
2. Non-current Assets			
a. Investments	4	40,87,48,825	42,68,29,978
3. Current Assets			
a. Cash & Bank Balances	5	10,23,82,324	13,85,08,946
b. Other Current Assets	6	1,33,02,944	1,75,05,098
Total		**81,09,60,974**	**80,99,87,548**

For Enable India

Managing Trustee

Place: Bangalore
Date: 07th September 2026

As Per Our Report of Even Date
For Phillipos George & Co LLP,
Chartered Accountants
Firm Reg. No. 002650S/S000272

PHILLIPOS GEORGE & Co LLP
BENGALURU-560 005
Regn. No.
002650S/S000272
CHARTERED ACCOUNTANTS

Joe James
Partner
Membership No. 251076
UDIN: 26251076JLAOIL7201

EnAble India
Bengaluru
To Empower People with Disabilities

ENABLE INDIA

Survey No 9, 2nd Floor, Purva Gainz, Hosur Rd, Beratena Agrahara, Lavakusha Nagar, Pragathi Nagar, Electronic City, Bangalore - 560 100, Karnataka

Income and Expenditure Account

For the year ended 31st March 2026

Particulars	Note	For the period ended 31.03.2026			For the period ended 31.03.2025
		Unrestricted	Restricted	Total	Total
I. Income					
1. Donation & Grants	7	3,28,59,524	33,26,56,795	36,55,16,319	27,48,50,839
2. Interest Income		3,68,77,916	-	3,68,77,916	4,75,91,304
3. Other Income		5,53,855	-	5,53,855	1,46,907
Total Income (A)		**7,02,91,294**	**33,26,56,795**	**40,29,48,089**	**32,25,89,050**
II. Expenditure					
Project Expenses	8	2,21,61,938	30,27,94,002	32,49,55,940	23,47,35,634
Administration Expense	9	4,39,65,582	3,00,49,636	7,40,15,218	3,52,69,886
Total Expenditure (B)		**6,61,27,520**	**33,28,43,638**	**39,89,71,158**	**27,00,05,521**
Surplus/(Deficit) Transferred to General Fund		**41,63,774**	**(1,86,843)**	**39,76,931**	**5,25,83,530**

For Enable India

Managing Trustee

Place: Bangalore
Date: 07th September 2026

As Per Our Report of Even Date
For Phillipos George & Co LLP,
Chartered Accountants
Firm Reg. No. 002650S/S000272

PHILLIPOS GEORGE & Co LLP
BENGALURU-560 005
Regn. No.
002650S/S000272
CHARTERED ACCOUNTANTS

Joe James
Partner
Membership No: 251076
UDIN: 26251076JLAOIL7201

EnAble India
Bengaluru
To Empower People with Disabilities

ENABLE INDIA

Survey No 9 2nd Floor, Purva Gainz, Hosur Rd, Beratena Agrahara, Lavakusha Nagar, Pragathi Nagar, Electronic City, Bangalore - 560 100, Karnataka

Schedule to the Balance Sheet as on 31st March 2026

1. NPO Funds

Sr. No.	Particulars	As at 01st April 2025 (Opening Balance)	Surplus/(Deficit) Transferred from Income & Expenditure	Assets acquired out of specified grants	As at 31.03.2026 (Closing Balance)
		(a)	(b)	(c)	(h) = (a)+(b)+(c)
A	***Unrestricted Funds***				
1	Capital Fund	19,40,50,298	-	-	19,40,50,298
2	General Fund	23,41,80,260	39,76,931	1,20,58,633	25,02,15,824
3	Employee Welfare Fund	2,10,325	-	-	2,10,325
Total Unrestricted Fund (1A)		**42,84,40,883**	**39,76,931**	**1,20,58,633**	**44,44,76,447**

EnAble India Bengaluru To Empower People with Disabilities

PHILLIPS GEORGE & CO LLP Chartered Accountants BENGALURU-5 FRN: 002650S/S000272

ENABLE INDIA

Survey No 9 2nd Floor, Purva Gainz, Hosur Rd, Beratena Agrahara, Lavakusha Nagar,
Pragathi Nagar, Electronic City, Bangalore - 560 100, Karnataka

Schedule to the Balance Sheet as on 31st March 2026

1. NPO Funds

Sr. No.	Particulars	As at 01st April 2025 (Opening Balance)	Funds received during the year	Interest Income earned on fund balance	Transfer to Income & Expenditure to the extent utilised	Capital Expenditure transferred to General Fund	As at 31.03.2026 (Closing Balance)
B	*Restricted Funds*						
1	Specified Grant Fund (Local Contribution)						
1.1	Allegis	6,85,028	1,02,38,371	-	97,47,538	11,75,710	151
1.2	Apple Project V	1,78,32,962	-	-	1,62,07,827	16,20,718	4,417
1.3	Apple Project VI	-	9,85,82,134	-	9,11,91,028	58,43,639	15,47,467
1.4	Apple GAAD	-	39,47,442	-	5,51,192	-	33,96,250
1.5	Apple CSR Fund		3,31,68,184	-	3,31,68,184	-	-
1.6	Cognizant	1,42,453	1,43,63,608	-	1,45,06,061	-	-
1.7	Axis Bank Foundation	35,25,240	5,19,47,100	4,51,763	5,57,61,479	1,62,624	-
1.8	Wordline Global	-	35,33,691	-	32,85,614	2,48,077	-
1.9	Wordline India	-	29,37,564	-	21,32,498	8,05,066	-
1.10	Fidelity Business Services Private Limited	-	32,72,000	-	32,72,000	-	-
1.11	Allegies- Annie Project	-	79,79,000	-	79,79,000	-	-
1.12	Mckinsey Global Services India Pvt.Ltd.	-	25,70,694	-	25,07,065	63,629	-
1.13	Tata Trust	-	2,54,01,000	-	1,53,34,840	6,98,382	93,67,778
1.14	Bajaj Finserv	-	32,00,000	-	24,69,993	7,30,007	-
	Total - Specified Grant Fund (LC)	***2,21,85,683***	***26,11,40,788***	***4,51,763***	***25,81,14,319***	***1,13,47,852***	***1,43,16,063***
2	Specified Grant Fund (Foreign Contribution)						
2.1	Google	-	28,25,535	-	3,81,193	-	24,44,342
2.2	Blimey Chile	85,913	-	-	85,913	-	-
2.3	Fidelity Asia Pacific Foundation	-	2,43,71,149	-	15,57,610	-	2,28,13,539
2.4	Silicon Valley Community Foundation	1,27,43,615	-	-	1,27,43,615	-	-
2.5	Standard Chartered Bank	-	-	-		-	-
2.6	Bank Of America	-	5,05,00,000	-	4,97,89,219	7,10,781	-
2.7	Refinitive Charities	39,35,065	-	-	39,35,065	-	-
2.8	Bloomberg Data Services Private Ltd	-	31,38,038	-	31,38,038	-	-
2.9	The Greencliffe Foundation	-	29,83,876	18,082	29,11,823	-	90,135
	Total - Specified Grant Fund (FCRA)	***1,67,64,593***	***8,38,18,598***	***18,082***	***7,45,42,476***	***7,10,781***	***2,53,48,016***
3	Corpus Fund	32,60,00,000	-	-	-	-	32,60,00,000
	Total - Corpus Fund	***32,60,00,000***	-	-	-	-	***32,60,00,000***

ENABLE India Bengaluru To Empower People with Disabilities

PHILLIPS GEORGE & CO LLP BENGALURU-5 FRN: 002650S/S000272 Chartered Accountants

ENABLE INDIA

Survey No 9 2nd Floor, Purva Gainz, Hosur Rd, Beratena Agrahara, Lavakusha Nagar, Pragathi Nagar, Electronic City, Bangalore - 560 100, Karnataka

Schedule to the Balance Sheet as on 31st March 2026

Particulars		For the year ended 31-03-2026	For the year ended 31-03-2025
Note 2: Other Current Liabilities			
(i) Sundry Creditors			
As per Last year Balance Sheet	1,65,96,389		
Less: Payment made during the year	1,60,78,465		
	5,17,924		
Add: Advance taken for current year	2,51,524	7,69,448	1,65,96,389
(ii) TDS Payable		51,000	-
Total Long-term Provisions		**8,20,448**	**1,65,96,389**

EnAble India Bengaluru Empower People with Disabilities

PHILLIPOS GEORGE & CO LLP Chartered Accountants BENGALURU-5 FRN: 002650S/S000272

ENABLE INDIA

Survey No 9 2nd Floor, Purva Gainz, Hosur Rd, Beratena Agrahara, Lavakusha Nagar, Pragathi Nagar, Electronic City, Bangalore - 560 100, Karnataka

Note 03: Statement of Fixed Assets and Depreciation for the year ended 31st March 2026

Sl. No.	Name of the assets	Gross value	Additions		Deletions	Total value	Depreciation	Net block
		01.04.2025	Before 30.09.2025	After 01.10.2025		31.03.2026	For the year	As on 31.03.2026
1	Building	20,12,14,152	2,36,98,909	54,98,263	-	23,04,11,324	2,27,66,219	20,76,45,105
2	Computer and Accessories	91,70,614	15,82,742	99,56,321	2,15,744	2,04,93,933	62,06,309	1,42,87,624
3	Equipments	96,69,480	2,81,71,200	41,75,057	3,58,645	4,16,57,092	59,35,434	3,57,21,657
4	Furniture and Fixtures	39,71,259	1,99,92,115	8,59,589	20,26,922	2,27,96,041	22,36,625	2,05,59,417
5	Vehicle	31,18,028	-	-	2,63,302	28,54,726	4,28,209	24,26,517
6	Intangible Assets	-	-	15,75,956	-	15,75,956	1,96,995	13,78,962
Total		**22,71,43,532**	**7,34,44,967**	**2,20,65,186**	**28,64,613**	**31,97,89,072**	**3,77,69,791**	**28,20,19,281**





ENABLE INDIA

Survey No 9 2nd Floor, Purva Gainz, Hosur Rd, Beratena Agrahara, Lavakusha Nagar, Pragathi Nagar, Electronic City, Bangalore - 560 100, Karnataka

Note 4 : Fixed Deposits Forming Part of Balance Sheet as at 31st March 2026

S.No	Name of Bank	FDR No.	Date of Deposit	Amount Deposited	Balance as on 31st March 2026
1. Trust Fund					
1	IDBI Bank	11442150	25-02-2026	56,00,000	56,00,000
2	State Bank of India	44931366878	18-02-2026	2,50,00,000	2,50,00,000
3	State Bank of India	44931555979	18-02-2026	2,50,00,000	2,50,00,000
4	State Bank of India	44931557433	18-02-2026	2,50,00,000	2,50,00,000
5	ICICI Bank	4713176351	14-10-2025	15,00,000	15,39,523
6	ICICI Bank	4713117074	14-09-2025	5,90,894	6,09,302
2. Corpus Fund					
1	State Bank of India	45048178949	28-03-2026	32,60,00,000	32,60,00,000
Total				**40,86,90,894**	**40,87,48,825**

EnAble India Bengaluru Empower People with Disabilities

PHILLIPS GEORGE & CO LLP Chartered Accountants BENGALURU-5 FRN: 002650S/S000272

ENABLE INDIA

Survey No 9 2nd Floor, Purva Gainz, Hosur Rd, Beratena Agrahara, Lavakusha Nagar, Pragathi Nagar, Electronic City, Bangalore - 560 100, Karnataka

Schedule to the Balance Sheet as on 31st March 2026

Particulars		For the year ended 31-03-2026	For the year ended 31-03-2025
Note 5: Cash and Bank Balances			
(i) Cash & Cash Equivalents			
(a) Cash on hand		861	8,992
(b) Balance with Banks			
State Bank of India - Savings Account	5,78,837		-12,67,635
IDBI Bank Ltd - Savings Account	49,235		1,62,973
ICICI Bank Ltd Saving Account	44,90,676		-16,07,691
Axis Bank- Savings Account	0		1,46,93,357
State Bank of India - Reverse Sweep Account	1,56,13,000		4,21,56,000
ICICI Bank Ltd - Reverse Sweep Account	8,16,49,715	10,23,81,463	8,43,62,949
Total Cash & Cash Equivalents		**10,23,82,324**	**13,85,08,946**
Note 6: Other Current Assets			
(i) LIC Gratuity Scheme			
As per last year balance sheet	35,51,802		
Add: Paid during the year	10,00,402		
Less: Received during the year	4,12,383	41,39,821	35,51,802
(ii) Staff and Other Advances			
As per last year balance sheet	5,86,639		
Add: Given During the year	2,56,366		
Less: Received during the year	5,73,283	2,69,722	5,86,639
(iii) Building Deposit	40,60,000		
Less: Refund made during the year	20,60,000	20,00,000	40,60,000
(iv) BDA Registration Fees		5,000	5,000
(v) Travel Deposit		5,00,000	5,00,000
(vi) Interest Receivable			
As per last year balance sheet	27,34,689		
Add: Receivable During the year	7,49,099		
Less: Received During the year	26,84,713	7,99,075	27,34,689
(vii) Other Advances			
Advance tax	-	-	94,353
Other Advances (as per last year)	7,63,177		
Less: Repayment during year	7,63,177		
Add: Advance given for current year	19,53,349	19,53,349	7,63,177
(viii) Tax Deducted at Source			
(A) A.Y 2025-26	52,09,438		52,09,438
Less: Received during the year	52,09,438		
(B) AY 2026-27	36,35,977	36,35,977	
Total Other Current Assets		**1,33,02,944**	**1,75,05,098**

EnAble India Bengaluru To Empower People with Disabilities

PHILLIPOS GEORGE & CO LLP Chartered Accountants BENGALURU-5 FRN: 002650S/S000272

ENABLE INDIA

Survey No 9 2nd Floor, Purva Gainz, Hosur Rd, Beratena Agrahara, Lavakusha Nagar, Pragathi Nagar, Electronic City, Bangalore - 560 100, Karnataka

Schedules to the Consolidated Income and Expenditure Account
For the year ended 31st March 2026

Particulars	For the period ended 31.03.2026			For the period ended 31.03.2025		
	Unrestricted Fund	Restricted Fund	Total	Unrestricted Fund	Restricted Fund	Total
Note 07:						
Unrestricted Fund						
1. Grant, Donations & Contributions						
Donations and Contributions - Local	2,47,81,109	-	2,47,81,109	1,56,05,296	-	1,56,05,296
Donations and Contributions - Foreign	80,78,415	-	80,78,415	12,77,110	-	12,77,110
Restricted Fund						
Transfer from Restricted Fund						
1. Transfer from Specified Grant Fund - FCRA						
1.1 Google	-	3,81,193	3,81,193	-	16,66,438	16,66,438
1.2 Blimey Chile	-	85,913	85,913	-	1,79,397	1,79,397
1.3 Fidelity Asia Pacific Foundation	-	15,57,610	15,57,610	-	71,74,032	71,74,032
1.4 Silicon Valley Community Foundation	-	1,27,43,615	1,27,43,615	-	4,71,16,569	4,71,16,569
1.5 Standard Chartered Bank	-	-	-	-	1,00,08,094	1,00,08,094
1.6 Bank Of America	-	4,97,89,219	4,97,89,219	-	3,62,00,000	3,62,00,000
1.7 Refinitive Charities	-	39,35,065	39,35,065	-	14,06,560	14,06,560
1.8 Bloomberg	-	31,38,038	31,38,038	-	12,84,143	12,84,143
1.9 Greencliffe Foundation	-	29,11,823	29,11,823	-	-	-
2.0 UK Online S&P Global	-	-	-	-	26,28,203	26,28,203
2. Transfer from Specified Grant Fund - LC						
2.1 Allegis	-	97,47,538	97,47,538	-	91,48,597	91,48,597
2.2. Apple Project IV	-	-	-	-	1,66,99,124	1,66,99,124
2.3 Apple Project V	-	1,62,07,827	1,62,07,827	-	6,64,46,614	6,64,46,614
2.4 Apple Project VI	-	9,11,91,028	9,11,91,028	-	-	-
2.5 Apple GAAD	-	5,51,192	5,51,192	-	-	-
2.6 Apple CSR Fund	-	3,31,68,184	3,31,68,184	-	-	-
2.7 Cognizant	-	1,45,06,061	1,45,06,061	-	31,66,097	31,66,097
2.8 Philanthropy	-	-	-	-	40,95,671	40,95,671
2.9 Axis Bank Foundation	-	5,57,61,479	5,57,61,479	-	3,30,34,724	3,30,34,724
2.10 Wordline Global	-	32,85,614	32,85,614	-	7,64,896	7,64,896
2.11 Wordline India	-	21,32,498	21,32,498	-	42,26,607	42,26,607
2.12 Fidelity Business services Private Limited	-	32,72,000	32,72,000	-	28,08,000	28,08,000
2.13 Allegies- Annie Project	-	79,79,000	79,79,000	-	73,34,000	73,34,000
2.14 Mckinsey Global Services India Pvt.Ltd.	-	25,07,065	25,07,065	-	25,80,667	25,80,667
2.15 Tata Trust	-	1,53,34,840	1,53,34,840	-	-	-
2.16 Bajaj Finaance	-	24,69,993	24,69,993	-	-	-
Total	**3,28,59,524**	**33,26,56,795**	**36,55,16,319**	**1,68,82,406**	**25,79,68,433**	**27,48,50,839**

ENABLE India Bengaluru To Empower People with Disabilities

PHILIPOS GEORGE & CO LLP Chartered Accountants BENGALURU-5 FRN: 002650S/S000272

ENABLE INDIA

Survey No 9 2nd Floor, Purva Gainz, Hosur Rd, Beratena Agrahara, Lavakusha Nagar, Pragathi Nagar, Electronic City, Bangalore - 560 100, Karnataka

Note 08: Schedule of Project Expenditure

Amount in (₹)

Sl. No	Particulars	Enable India (1)	SBI FCRA (2)	Allegis (3)	Cognizant (4)	ABF (5)	Bajaj Project (6)	Total c/f (01) to (06)
1	Accommodation	1,56,271	7,71,637	1,98,649	88,175	7,39,086	1,01,905	20,55,723
2	Advertisement Expenses	-	-	-	-	-	-	-
3	Assistive Aids	45,630	11,475	24,980	-	-	-	82,085
4	Candidate Service	-	9,24,501	2,457	-	-	-	9,26,958
5	Care Giver Expenses	-	3,66,000	-	-	-	-	3,66,000
6	Computer Maintenance	33,680	42,005	20,030	-	7,759	-	1,03,474
7	Conveyance	24,053	80,629	98,297	-	33,883	-	2,36,862
8	Event Expenses	20,65,959	9,74,771	8,21,706	18,465	23,32,199	5,686	62,18,786
9	Postage, Telephone and Internet Charges	1,94,890	5,96,005	3,108	3,601	39,843	-	8,37,447
10	Printing and Stationery	1,79,804	3,02,779	68,724	10,617	28,598	11,930	6,02,452
11	Professional Charges	58,524	94,95,539	6,34,230	1,01,73,022	19,97,970	6,20,760	2,29,80,045
12	Provident Fund	9,02,375	6,80,831	66,369	4,680	3,05,168	52,440	20,11,863
13	Rent	(49,000)	78,000	-	-	1,32,000	-	1,61,000
14	Salaries	10,00,000	36,44,191	56,34,426	29,25,608	1,33,29,482	12,51,000	2,77,84,707
15	Stipend	-	-	-	-	-	-	-
16	Training & Seminar Fees	-	(1,12,58,725)	-	-	-	-	(1,12,58,725)
17	International Travel Expenses	7,36,943	11,48,764	-	-	-	-	18,85,707
18	Innovation Support	-	-	-	-	-	-	-
19	Traveling Expenses	3,71,254	23,20,501	7,77,558	2,15,978	32,53,317	2,05,612	71,44,220
20	Welfare Expenses	14,36,701	3,34,146	1,48,085	2,160	10,514	5,820	19,37,426
21	Internship Remuneration	-	5,64,694	-	6,000	-	-	5,70,694
22	Program Expenses	13,65,912	-	-	-	94,15,009	-	1,07,80,921
23	Health Insurance	(9,217)	25,70,416	60,462	-	-	80,616	27,02,277
24	Sub Grants	-	-	-	-	2,33,55,500	-	2,33,55,500
	Total Project Expenditure c/f	**85,13,779**	**1,36,48,159**	**85,59,081**	**1,34,48,306**	**5,49,80,328**	**23,35,769**	**10,14,85,422**

EnAble India Bengaluru Empower People with Disabilities

PHILIPOS GEORGE & CO LLP BENGALURU-5 FRN: 002650S/S000272 Chartered Accountants

ENABLE INDIA

Survey No 9 2nd Floor, Purva Gainz, Hosur Rd, Beratena Agrahara, Lavakusha Nagar, Pragathi Nagar, Electronic City, Bangalore - 560 100, Karnataka

Note 08: Schedule of Project Expenditure

Amount in (₹)

Sl. No	Particulars	Total b/f (01) to (06)	Tata Trust (7)	Apple 5 (8)	Apple 6 (9)	Apple GAAD (10)	WorldLine Projects (11)	Total c/f (01) to (11)
1	Accommodation	20,55,723	1,02,423	4,03,766	25,03,723	-	1,60,315	52,25,950
2	Advertisement Expenses	-	-	-	25,000	-	-	25,000
3	Assistive Aids	82,085	-	-	1,51,843	-	-	2,33,928
4	Candidate Service	9,26,958	-	1,36,900	10,78,559	-	-	21,42,417
5	Care Giver Expenses	3,66,000	-	-	-	-	30,000	3,96,000
6	Computer Maintenance	1,03,474	-	700	64,982	-	-	1,69,156
7	Conveyance	2,36,862	-	43,818	1,81,753	-	22,673	4,85,106
8	Event Expenses	62,18,786	1,23,085	9,00,381	62,58,809	-	3,30,468	1,38,31,529
9	Postage, Telephone and Internet Charges	8,37,447	-	11,836	82,365	-	6,166	9,37,814
10	Printing and Stationery	6,02,452	5,598	3,33,897	3,70,705	795	14,584	13,28,031
11	Professional Charges	2,29,80,045	1,17,92,135	26,02,952	2,05,11,440	-	-	5,78,86,572
12	Provident Fund	20,11,863	30,128	1,30,383	10,78,611	10,056	77,957	33,38,998
13	Rent	1,61,000	-	3,38,000	-	-	-	4,99,000
14	Salaries	2,77,84,707	19,13,114	34,82,823	2,55,38,601	3,99,000	16,65,162	6,07,83,407
15	Stipend	-	-	6,45,000	-	-	7,25,000	13,70,000
16	Training & Seminar Fees	(1,12,58,725)	-	-	-	-	-	(1,12,58,725)
17	International Travel Expenses	18,85,707	-	-	-	-	-	18,85,707
18	Innovation Support	-	-	-	-	-	-	-
19	Traveling Expenses	71,44,220	53,753	8,11,040	54,48,352	1,41,341	3,62,726	1,39,61,432
20	Welfare Expenses	19,37,426	-	41,129	1,67,629	-	28,358	21,74,542
21	Internship Remuneration	5,70,694	-	5,82,548	15,25,787	-	87,258	27,66,287
22	Program Expenses	1,07,80,921	-	44,78,000	1,50,34,784	-	-	3,02,93,705
23	Health Insurance	27,02,277	-	-	9,47,238	-	1,41,078	37,90,593
24	Sub Grants	2,33,55,500	-	-	-	-	-	2,33,55,500
Total Project Expenditure c/f		**10,14,85,422**	**1,40,20,236**	**1,49,43,173**	**8,09,70,181**	**5,51,192**	**36,51,745**	**21,56,21,949**

EnAble India Bengaluru Empower People with Disabilities

PHILLIPOS GEORGE & CO LLP Chartered Accountants BENGALURU-5 FRN: 002650S/S000272

ENABLE INDIA

Survey No 9 2nd Floor, Purva Gainz, Hosur Rd, Beratena Agrahara, Lavakusha Nagar, Pragathi Nagar, Electronic City, Bangalore - 560 100, Karnataka

Note 08: Schedule of Project Expenditure

Amount in (₹)

Sl. No	Particulars	Total b/f (01) to (11)	Fidelity (12)	Mckinsey (13)	Apple GARV (14)	Allegis - Annie (15)	Google - FCRA (16)	Total c/f (01) to (16)
1	Accommodation	52,25,950	-	2,13,181	-	-	-	54,39,131
2	Advertisement Expenses	25,000	-	-	-	-	-	25,000
3	Assistive Aids	2,33,928	-	-	-	-	-	2,33,928
4	Candidate Service	21,42,417	-	-	-	-	-	21,42,417
5	Care Giver Expenses	3,96,000	-	-	-	-	-	3,96,000
6	Computer Maintenance	1,69,156	-	-	-	-	-	1,69,156
7	Conveyance	4,85,106	-	19,771	-	-	8,750	5,13,627
8	Event Expenses	1,38,31,529	-	86,744	-	-	-	1,39,18,273
9	Postage, Telephone and Internet Charges	9,37,814	-	22,761	-	-	-	9,60,575
10	Printing and Stationery	13,28,031	-	81,058	-	-	1,335	14,10,424
11	Professional Charges	5,78,86,572	-	1,68,880	-	-	85,108	5,81,40,560
12	Provident Fund	33,38,998	10,320	17,472	-	-	-	33,66,790
13	Rent	4,99,000	-	-	-	-	-	4,99,000
14	Salaries	6,07,83,407	1,53,000	3,64,000	-	-	-	6,13,00,407
15	Stipend	13,70,000	-	-	-	-	2,86,000	16,56,000
16	Training & Seminar Fees	(1,12,58,725)	-	-	-	-	-	(1,12,58,725)
17	International Travel Expenses	18,85,707	-	3,09,784	-	-	-	21,95,491
18	Innovation Support	-	-	4,10,000	-	-	-	4,10,000
19	Traveling Expenses	1,39,61,432	6,405	4,74,910	-	-	-	1,44,42,747
20	Welfare Expenses	21,74,542	-	3,564	-	-	-	21,78,106
21	Internship Remuneration	27,66,287	-	83,710	-	-	-	28,49,997
22	Program Expenses	3,02,93,705	29,72,000	-	2,96,67,428	72,62,526	-	7,01,95,659
23	Health Insurance	37,90,593	-	30,231	-	-	-	38,20,824
24	Sub Grants	2,33,55,500	-	-	-	-	-	2,33,55,500
Total Project Expenditure c/f		**21,56,21,949**	**31,41,725**	**22,86,066**	**2,96,67,428**	**72,62,526**	**3,81,193**	**25,83,60,887**

EnAble India Bengaluru Empower People with Disabilities

P PHILLIPOS GEORGE & CO LLP Chartered Accountants BENGALURU-5 FRN: 002650S/ S000272

ENABLE INDIA

Survey No 9 2nd Floor, Purva Gainz, Hosur Rd, Beratena Agrahara, Lavakusha Nagar, Pragathi Nagar, Electronic City, Bangalore - 560 100, Karnataka

Note 08: Schedule of Project Expenditure

Amount in (₹)

Sl. No	Particulars	Total b/f (01) to (16)	Blimey Chile FCRA (17)	Fidelity Asia FCRA (18)	Sillicon Valley FCRA (19)	BoA - FCRA (20)	Refinitiv - FCRA (21)	Total c/f (01) to (21)
1	Accommodation	54,39,131	-	-	-	5,40,436	-	59,79,567
2	Advertisement Expenses	25,000	-	-	-	-	-	25,000
3	Assistive Aids	2,33,928	-	-	-	33,882	-	2,67,810
4	Candidate Service	21,42,417	-	-	-	80,213	-	22,22,630
5	Care Giver Expenses	3,96,000	-	-	-	-	-	3,96,000
6	Computer Maintenance	1,69,156	-	-	-	-	-	1,69,156
7	Conveyance	5,13,627	-	-	2,933	59,485	-	5,76,045
8	Event Expenses	1,39,18,273	-	-	4,720	5,13,787	-	1,44,36,780
9	Postage, Telephone and Internet Charges	9,50,575	-	-	-	600	-	9,61,175
10	Printing and Stationery	14,10,424	-	-	9,853	29,248	-	14,49,525
11	Professional Charges	5,81,50,560	-	13,78,680	74,14,773	91,96,864	39,35,065	8,00,65,942
12	Provident Fund	33,56,790	-	10,560	1,57,014	9,83,989	-	45,18,353
13	Rent	4,99,000	-	-	-	2,00,000	-	6,99,000
14	Salaries	6,13,00,407	-	1,68,370	49,32,376	1,82,18,911	-	8,46,20,064
15	Stipend	16,56,000	-	-	-	-	-	16,56,000
16	Training & Seminar Fees	(1,12,58,725)	-	-	-	1,12,58,725	-	-
17	International Travel Expenses	21,95,491	85,913	-	-	-	-	22,81,404
18	Innovation Support	4,10,000	-	-	-	-	-	4,10,000
19	Traveling Expenses	1,44,42,747	-	-	2,500	10,17,561	-	1,54,62,808
20	Welfare Expenses	21,78,106	-	-	34,361	1,81,235	-	23,93,702
21	Internship Remuneration	28,49,997	-	-	1,46,356	1,95,178	-	31,91,531
22	Program Expenses	7,01,95,659	-	-	-	-	-	7,01,95,659
23	Health Insurance	38,50,824	-	-	-	8,96,853	-	47,17,677
24	Sub Grants	2,33,55,500	-	-	-	-	-	2,33,55,500
Total Project Expenditure c/f		**25,83,60,887**	**85,913**	**15,57,610**	**1,27,04,886**	**4,34,06,967**	**39,35,065**	**32,00,51,328**

EnAble India Bengaluru To Empower People with Disabilities

PHILLIPOS GEORGE & CO LLP Chartered Accountants BENGALURU-5 FRN: 002650S/ S000272

ENABLE INDIA

Survey No 9 2nd Floor, Purva Gainz, Hosur Rd, Beratena Agrahara, Lavakusha Nagar, Pragathi Nagar, Electronic City, Bangalore - 560 100, Karnataka

Note 08: Schedule of Project Expenditure

Amount in (₹)

Sl. No	Particulars	Total b/f (01) to (21)	Bloomberg- FCRA (22)	Greencliffe - FCRA (23)	Total Project Expenditure
1	Accommodation	59,79,567	-	-	59,79,567
2	Advertisement Expenses	25,000	-	-	25,000
3	Assistive Aids	2,67,810	-	-	2,67,810
4	Candidate Service	22,22,630	-	-	22,22,630
5	Care Giver Expenses	3,96,000	-	-	3,96,000
6	Computer Maintenance	1,69,156	-	-	1,69,156
7	Conveyance	5,76,045	-	9,273	5,85,318
8	Event Expenses	1,44,36,780	-	-	1,44,36,780
9	Postage, Telephone and Internet Charges	9,61,175	-	-	9,61,175
10	Printing and Stationery	14,49,525	500	10,367	14,60,392
11	Professional Charges	8,00,65,942	-	15,25,682	8,15,91,624
12	Provident Fund	45,18,353	85,427	-	46,03,780
13	Rent	6,99,000	-	-	6,99,000
14	Salaries	8,46,20,064	21,14,948	-	8,67,35,012
15	Stipend	16,56,000	-	10,57,408	27,13,408
16	Training & Seminar Fees	-	-	-	-
17	International Travel Expenses	22,81,404	-	-	22,81,404
18	Innovation Support	4,10,000	-	-	4,10,000
19	Traveling Expenses	1,54,62,808	-	57,262	1,55,20,070
20	Welfare Expenses	23,93,702	5,549	7,965	24,07,216
21	Internship Remuneration	31,91,531	-	-	31,91,531
22	Program Expenses	7,01,95,659	-	-	7,01,95,659
23	Health Insurance	47,17,677	-	30,231	47,47,908
24	Sub Grants	2,33,55,500	-	-	2,33,55,500
Total Project Expenditure		**32,00,51,328**	**22,06,424**	**26,98,188**	**32,49,55,940**

Enable India Bengaluru * To Empower People with Disabilities *

PHILLAUR GEORGE & CO LLP * Chartered Accountants * BENGALURU-5 FRN: 002650S/ S000272

ENABLE INDIA

Survey No 9 2nd Floor, Purva Gainz, Hosur Rd, Beratena Agrahara, Lavakusha Nagar, Pragathi Nagar, Electronic City, Bangalore - 560 100, Karnataka

Note 09: Schedule fo Administration Expenses

Amount (₹)

Sl.No	Particulars	Enable India (1)	SBI FCRA (2)	Allegis (3)	Cognizant (4)	ABF (5)	Bajaj Project (6)	Total c/f (01) to (06)
1	Audit Fees	3,75,960	30,000	25,000	10,000	35,640	-	4,76,600
2	Bank Charges	4,697	76,351	2	863	253	-	82,167
3	Admin / Management Fees	(1,69,01,621)	(37,47,955)	7,56,546	-	6,17,642	1,20,343	(1,91,55,045)
4	Electricity & Water Charges	5,72,501	5,74,484	-	-	-	-	11,46,985
5	Fuel Charges	1,24,071	9,575	-	-	3,795	-	1,37,441
6	Gratuity	4,12,383	-	-	-	-	-	4,12,383
7	Repairs & Maintenance	22,10,199	7,16,344	23,656	-	3,64,288	1,200	33,15,687
8	Security Service	4,81,368	10,64,558	-	-	-	-	15,45,926
9	Salaries	-	43,68,616	-	-	-	-	43,68,616
10	Professional charges	11,49,795	73,95,989	-	-	-	-	85,45,784
11	General Insurance	1,71,100	1,29,800	-	-	-	-	3,00,900
12	Car Insurance	-	54,251	-	-	-	-	54,251
13	Rates & Taxes	17,428	4,45,303	-	-	-	-	4,62,731
14	Registration and Renewal Expenses	2,31,682	2,19,570	3,83,253	10,47,755	-	12,681	18,94,941
15	Office Maintanence	4,20,578	31,63,171	-	-	-	-	35,83,749
16	Assets Written Off	15,16,251	9,09,342	-	-	-	-	24,25,593
17	Depreciation	1,05,31,865	2,72,37,926	-	-	-	-	3,77,69,791
	Total Administrative Expenditure c/f	**13,18,257**	**4,26,47,325**	**11,88,457**	**10,58,618**	**10,21,618**	**1,34,224**	**4,73,68,500**

Enable India Bengaluru To Empower People with Disabilities

PHILIPOS GEORGE & CO. LLP BENGALURU-5 FRN: 002650S/S000272 Chartered Accountants

ENABLE INDIA

Survey No 9 2nd Floor, Purva Gainz, Hosur Rd, Beratena Agrahara, Lavakusha Nagar, Pragathi Nagar, Electronic City, Bangalore - 560 100, Karnataka

Note 09: Schedule fo Administration Expenses

Amount (₹)

Sl.No	Particulars	Total b/f (01) to (06)	Tata Trust (7)	Apple 5 (8)	Apple 6 (9)	WorldLine Projects (10)	Fidelity (11)	Total c/f (01) to (11)
1	Audit Fees	4,76,600	50,000	-	-	-	-	5,26,600
2	Bank Charges	82,167	2	3	5	-	-	82,176
3	Admin / Management Fees	(1,91,55,045)	5,51,300	3,39,285	96,22,903	4,46,250	1,29,700	(80,65,607)
4	Electricity & Water Charges	11,46,985	-	-	-	-	-	11,46,985
5	Fuel Charges	1,37,441	-	1,000	4,173	-	-	1,42,614
6	Gratuity	4,12,383	-	-	-	-	-	4,12,383
7	Repairs & Maintenance	33,15,687	-	-	40,771	-	-	33,56,458
8	Security Service	15,45,926	-	-	-	-	-	15,45,926
9	Salaries	43,68,616	-	-	-	-	-	43,68,616
10	Professional charges	85,45,784	-	-	-	13,02,129	-	98,47,913
11	General Insurance	3,00,900	-	-	-	-	-	3,00,900
12	Car Insurance	54,251	-	-	-	-	-	54,251
13	Rates & Taxes	4,62,731	-	-	-	-	575	4,63,306
14	Registration and Renewal Expenses	18,94,941	7,13,302	9,08,266	5,52,995	17,988	-	40,87,492
15	Office Maintanence	35,83,749	-	20,520	-	-	-	36,04,269
16	Assets Written Off	24,25,593	-	-	-	-	-	24,25,593
17	Depreciation	3,77,69,791	-	-	-	-	-	3,77,69,791
	Total Administrative Expenditure c/f	**4,73,68,500**	**13,14,604**	**12,69,074**	**1,02,20,847**	**17,66,367**	**1,30,275**	**6,20,69,666**





ENABLE INDIA

Survey No 9 2nd Floor, Purva Gainz, Hosur Rd, Beratena Agrahara, Lavakusha Nagar, Pragathi Nagar, Electronic City, Bangalore - 560 100, Karnataka

Note 09: Schedule fo Administration Expenses

Amount (₹)

Sl.No	Particulars	Total b/f (01) to (11)	Mckinsey (12)	Apple GARV (13)	Allegis - Annie (14)	Sillicon Valley FCRA (15)	BoA - FCRA (16)	Total c/f (01) to (16)
1	Audit Fees	5,26,600	-	-	-	-	30,000	5,56,600
2	Bank Charges	82,176	-	-	-	-	-	82,176
3	Admin / Management Fees	(80,65,607)	1,90,422	35,00,756	7,16,474	-	35,34,320	(1,23,635)
4	Electricity & Water Charges	11,46,985	-	-	-	-	-	11,46,985
5	Fuel Charges	1,42,614	-	-	-	-	10,603	1,53,217
6	Gratuity	4,12,383	-	-	-	-	-	4,12,383
7	Repairs & Maintenance	33,56,458	-	-	-	-	24,114	33,80,572
8	Security Service	15,45,926	-	-	-	-	-	15,45,926
9	Salaries	43,68,616	-	-	-	-	-	43,68,616
10	Professional charges	98,47,913	-	-	-	-	-	98,47,913
11	General Insurance	3,00,900	-	-	-	-	-	3,00,900
12	Car Insurance	54,251	-	-	-	-	-	54,251
13	Rates & Taxes	4,63,306	-	-	-	-	-	4,63,306
14	Registration and Renewal Expenses	40,87,492	30,577	-	-	38,729	27,24,309	68,81,107
15	Office Maintanence	36,04,269	-	-	-	-	-	36,04,269
16	Assets Written Off	24,25,593	-	-	-	-	-	24,25,593
17	Depreciation	3,77,69,791	-	-	-	-	-	3,77,69,791
	Total Administrative Expenditure c/f	**6,20,69,666**	**2,20,999**	**35,00,756**	**7,16,474**	**38,729**	**63,23,346**	**7,28,69,970**

Able India Bengaluru To Empower People with Disabilities

PHILLIPOS GEORGE & CO LLP Chartered Accountants BENGALURU-5 FRN: 002650S/S000272

ENABLE INDIA

Survey No 9 2nd Floor, Purva Gainz, Hosur Rd, Beratena Agrahara, Lavakusha Nagar, Pragathi Nagar, Electronic City, Bangalore - 560 100, Karnataka

Note 09: Schedule fo Administration Expenses

Amount (₹)

Sl.No	Particulars	Total b/f (01) to (16)	Bloomberg FCRA (17)	Greencliffe FCRA (18)	Grand Total
1	Audit Fees	5,56,600	-	-	5,56,600
2	Bank Charges	82,176	-	-	82,176
3	Admin / Management Fees	(1,23,635)	-	2,13,635	90,000
4	Electricity & Water Charges	11,46,985	1,78,953	-	13,25,938
5	Fuel Charges	1,53,217	-	-	1,53,217
6	Gratuity	4,12,383	-	-	4,12,383
7	Repairs & Maintenance	33,80,572	-	-	33,80,572
8	Security Service	15,45,926	-	-	15,45,926
9	Salaries	43,68,616	-	-	43,68,616
10	Professional charges	98,47,913	-	-	98,47,913
11	General Insurance	3,00,900	-	-	3,00,900
12	Car Insurance	54,251	-	-	54,251
13	Rates & Taxes	4,63,306	-	-	4,63,306
14	Registration and Renewal Expenses	68,81,107	-	-	68,81,107
15	Office Maintanence	36,04,269	7,52,660	-	43,56,929
16	Assets Written Off	24,25,593	-	-	24,25,593
17	Depreciation	3,77,69,791	-	-	3,77,69,791
Total Administrative Expenditure		**7,28,69,970**	**9,31,613**	**2,13,635**	**7,40,15,218**

enable india Bengaluru Empower People with Disabilities

PHILIPOS GEORGE & CO LLP BENGALURU-5 FRN: 002650S/ S000272 Chartered Accountants

ENABLE INDIA
Survey No 9, 2nd Floor, Purva Gainz, Hosur Rd, Beratena Agrahara, Lavakusha Nagar, Pragathi Nagar, Electronic City, Bangalore - 560 100, Karnataka

Summary of Significant Accounting Policies and Notes to Accounts for the year ended 31st March 2026

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 indicating 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.

PHILIPOS GEORGE & Co LLP
BENGALURU-5
FRN: 002650S/S000272
Chartered Accountants

ENABLE INDIA
Survey No 9, 2nd Floor, Purva Gainz, Hosur Rd, Beratena Agrahara, Lavakusha Nagar, Pragathi Nagar, Electronic City, Bangalore - 560 100, Karnataka

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, and is accordingly entitled to the exemptions available to institutions registered under the said section. The registration has subsequently been renewed and approved in Form 10AD, bearing Registration No. AAATE0632J25BL01.

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.

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.

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. LLP,
Chartered Accountants
Firm Reg. No.:002650S/S000272

PHILLIPOS GEORGE & CO LLP
BENGALURU-560 005
Regn. No.
002650S/S000272
CHARTERED ACCOUNTANTS

Joe James
Partner
Membership No. 251076
UDIN: 26251076JLAOIL7201

Place: Bangalore
Date: 07th September 2026