**H.S. AHUJA & CO.**
CHARTERED ACCOUNTANTS

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## INDEPENDENT AUDITOR'S REPORT

## TO THE CHAIRMAN OF DISCIPLESHIP CENTRE

### Report on the Audit of the Financial Statements

### Opinion

We have audited the accompanying financial statements of **Discipleship Centre** Registered under The Society Registration Act,1860 (the "Society"), which comprise the Balance Sheet as at March 31, 2026 and the Income & Expenditure Account for the year then ended, and notes to the financial statements, including a summary of the significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

(a) In case of the Balance sheet, of the state of affairs of the society as at 31st March, 2026; and

(b) In case of the Statement of Income and Expenditure, of the excess of Expenditure over Income of the society for the year ended on that date.

### 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 Code 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 audit opinion on the financial statements.

### 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 and results of operations of the society in accordance with the accounting principles generally accepted in India including the Accounting Standards, to the extent applicable, issued by the Institute of Chartered Accountants of India.This responsibility includes design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give true & 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.

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

**Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole 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 the 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 controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the society's internal control.

- 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 the society to cease to continue as a going concern.

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 H.S. AHUJA & CO**
**Chartered Accountants**
**(FRN:000099N)**

H.S. AHUJA & CO. New Delhi Chartered Accountants

**(Jaswant Singh)**
**Partner**
**Membership No:095483**
Place: New Delhi
Dated:19.09.2026
UDIN: 26095483OCDYVX3240

# DISCIPLESHIP CENTRE
## Balance Sheet as at 31st March 2026

(Amount in Rs.)

| | Particulars | Note no | 31-Mar-26 | 31-Mar-25 |
|---|---|---|---|---|
| I | **SOCIETY'S FUNDS AND LIABILITIES** | | | |
| 1 | **Society Funds** | | | |
| | (i) General Fund | 2 | 18,222,032.77 | 18,276,448.88 |
| | (ii) Capital Fund | 2 | 3,439,608.00 | 3,302,562.00 |
| 2 | **Non-current Liabilities** | | - | - |
| 3 | **Current liabilities** | | | |
| | Other current liabilities | 3 | 1,336,495.23 | 389,176.23 |
| | **Total** | | **22,998,136.00** | **21,968,187.11** |
| II | **ASSETS** | | | |
| 1 | **Non-Current Assets** Property, Plant and Equipment and Intangible assets | | | |
| | (i) Property, Plant and Equipment | 4 | 8,258,356.70 | 8,547,170.00 |
| | Other Non-Current Assets | 5 | 5,306,178.00 | 3,200,000.00 |
| 2 | **Current assets** | | | |
| | Cash and bank balances | 6 | 6,864,406.27 | 7,872,428.08 |
| | Short term loans and advances | 7 | 2,185,733.03 | 2,183,122.03 |
| | Other Current Assets | 8 | 383,462.00 | 165,467.00 |
| | **Total** | | **22,998,136.00** | **21,968,187.11** |
| | **Significant Accounting Policies** | 1 | | |
| | **Notes on financial statements** | 2 to 20 | | |

**AS PER OUR SEPARATE REPORT OF EVEN DATE**

**For H.S.AHUJA & CO.**
**CHARTERED ACCOUNTANTS**

**(JASWANT SINGH)**
**PARTNER**
**Membership No.:095483**

**PLACE : NEW DELHI**
**DATED :** 19.09.2026

H.S. AHUJA & CO. New Delhi Chartered Accountants

**For Discipleship Centre**

**Mr.Thanglura Darlong**
Chairman

**Mr. Puran Kumar Jha**
Treasurer

**Ms. Rebecca Nilanjana Patra**
Secretary

DISCIPLESHIP CENTRE DELHI 110009

# DISCIPLESHIP CENTRE

## Statement of Income and Expenditure for the year ended 31st March 2026

(Amount in Rs.)

| | Particulars | Note | 31-Mar-26 | 31-Mar-25 |
|---|---|---|---|---|
| I | Revenue from operations | 9 | 6,319,798.86 | 3,071,924.43 |
| II | Other Income | 10 | 631,306.00 | 922,108.00 |
| III | **Total Income (I+II)** | | **6,951,104.86** | **3,994,032.43** |
| IV | **Expenses:** | | | |
| | Expenses for charitable activities | 11 | 3,971,994.78 | 2,141,262.28 |
| | Employee benefits for education charitable expense | 12 | 1,709,420.00 | 2,570,162.00 |
| | Depreciation and amortization expense | 13 | 455,663.30 | 470,819.00 |
| | Other education charitable expenses | 14 | 903,942.89 | 774,965.00 |
| | **Total Expenses** | | **7,041,020.97** | **5,957,208.28** |
| V | (Excess of Expenditure over Income for the year) (III-IV) | | (89,916.11) | (1,963,175.85) |
| VI | Tax expense | | - | - |
| VII | (Excess of Expenditure over Income for the year) (V-VI) | | **(89,916.11)** | **(1,963,175.85)** |
| | **Significant Accounting Policies** | **1** | | |
| | **Notes on financial statements** | **2 to 17** | | |

**AS PER OUR SEPARATE REPORT OF EVEN DATE**
**For H.S.AHUJA & CO.**
**CHARTERED ACCOUNTANTS**

**(JASWANT SINGH)**
**PARTNER**
**Membership No.:095483**
**PLACE : NEW DELHI**
**DATED : 19.09.2026**

H.S. AHUJA & CO. New Delhi Chartered Accountants

**For Discipleship Centre**

**Mr.Thanglura Darlong**
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DISCIPLESHIP CENTRE DELHI 110009

## DISCIPLESHIP CENTRE

**Notes forming part of the Financial Statements for the year ended 31st March, 2026**

**1. Background and Registration**

Discipleship Centre ("the Society") is a charitable organization registered under the Societies Registration Act, 1860 and recognized under Section 12AB of the Income-tax Act, 1961. The society is primarily engaged in charitable activities

**1.1 SIGNIFICANT ACCOUNTING POLICIES**

**(i) Basis of Accounting**

The financial statements have been prepared and presented under the historical cost convention on going concern basis, on accrual basis of accounting and in accordance with the accounting principles generally accepted in India.

**(ii) Property, Plant and Equipment**

Property, Plant and Equipment are stated at cost. The cost includes the purchase cost of property,plant and equipment and other cost directly attributable costs of bringing the tangible assets to their working condition for intended to use.

**(iii) Depreciation**

Depreciation on Property , Plant and Equipment has been provided on written down value at rates prescribed under the Income Tax Rules, 1962.

**(iv) Revenue Recognition**

Income is recognised on accrual basis unless otherwise stated:

Grants & Donations are accounted for on receipt basis.

Interest on deposits is accounted for on accrual basis.

**(v) Bank deposits** (FDRs) are stated at cost and are held in the name of the society.

**(vi) Donations/Grants**

The Donations/Grants received have been utilized for that specific purpose only for which it has been received. The unutilized grants have been shown under the head "Unspent Grants" in the Balance Sheet as liability.

**(vii) Income Tax**

The Society is registered under section 12AB of the Income Tax Act,1961. The Income of the Trust is exempt from tax and hence provision for tax is not required.

DISCIPLESHIP CENTRE DELHI 110009