The Bombay Public Trusts Act, 1950
SCHEDULE - VIII
[Vide Rule 17 (1)]

NAME OF THE PUBLIC TRUST :- APNALAYA
Balance Sheet as at 31st March, 2025

Registration No. F-2830

FUNDS & LIABILITIES	Rs.	Rs.	PROPERTY AND ASSETS	Rs.	Rs.
			Immovable Properties :-		
Trusts Funds or Corpus			As per Annexure 'A'		
Balance as per last Balance Sheet	4,23,30,472		Balance as per last Balance Sheet	1	
Adjustment during theyear (give details)	1,50,000	**4,24,80,472**	Additions during the year	-	
			Deletion during the year (U/S 36 permissionmust be taken)	-	
Other Earmarked Funds (Created under the Provisions of the trust-deed or scheme or out of theincome).			Less : Depreciation up to date	-	1
Any Other Fund (As per Annexure "F")	2,25,46,909				
Depreciation Fund	-		**Investments :- As per Annexure 'B'**	-	**9,35,79,659**
Sinking Fund	-				
Reserve Fund	-	**2,25,46,909**	**Furniture And Fixtures**		
			Movable Properties :- As per Annexure 'C'		
Loans (Secured or Unsecured)			Balance as per last Balance Sheet	20,07,891	
From Trustee	-		Less : Deletion during the year	-	
From Others	-	-	Add: Additions during the year	3,17,847	
			Less : Depreciation up to date	4,55,942	**18,69,796**
Liabilities					
For Expenses (Sundry Creditors)	68,937		**Loans (Secured or Unsecured) - Good/Doubtful**		
For Advance			Loan Scholarships	-	
For Rent & Other Deposits	-		Other Loans	-	-
For Sundry Credit Balances	8,147	**77,084**			
a.Long Term Provision			**Advances**		
Provision for Employees Benefits (Gratuity)	86,22,536		To Trustees	-	
b.Short Term Provision			To Employees	-	
Provision for Employees Benefits	-		To Contractor	-	
c.Provision for Audit Fees			To Lawyers	-	
Statutory Audit Fees	2,09,700		To Others	-	-
Internal Audit Fees	1,08,000				
d.Other Current Liabilities			**Income Outstanding**		
Payment to Others	-		Rent	-	
TDS Payable	39,817	**89,80,053**	Interest	4,89,582.57	
			Other Income		**4,89,583**
			a.TDS Receivable F.Y. 2024-2025	6,35,862	
			d.Advance payments	7,403	
			e.LIC OF INDIA - Grautity Fund	75,74,681	
			f.TDS Paid	141	
			g.Excess amount spent on project (Amount Receivable from GSRD & WeKare Society)	2,86,876	
			h.Other current assets (Annexure 'D')	38,02,294	**1,23,07,257**
Income and Expenditure Account			**Cash And Bank Balances**		
Add : Balance as per last Balance Sheet	7,05,79,381		In Savings Account (As per Annexure'E')	1,30,70,219.61	
Add : Surplus as per Income and Expenditure A/c	-		In Current Account	-	
Less : Deficit Expenditure Account	2.33.47.384		In Fixed Depcsit Account	-	
Less : Appropriation If Any		**4,72,31,997**	With The Trustee	-	
			With The Manager	-	**1,30,70,220**
Total		12,13,16,515	**Total**		12,13,16,515

For and on behalf of
Borkar & Muzumdar
Chartered Accountants
FRN:- 101569W

BORKAR & MUZUMDAR MUMBAI F. R. NO. 101569W CHARTERED ACCOUNTANTS

Supriya Bhat
Partner
M.No. 048592
Dated : 13-09-2025

President
APNALAYA
Suman Srivastava
(President)

APNALAYA MUMBAI 400038

Uyaya Balaji
Vijaya Balaji
(Secretary)
SECRETARY
APNALAYA

Trustees

Prasad Baji
(Treasurer)
Apnalaya
Treasurer

The Bombay Public Trusts Act, 1950
SCHEDULE - IX
[Vide Rule 17 (1)]

NAME OF THE PUBLIC TRUST :- APNALAYA
Income and Expenditure Account for the year ending 31st March, 2025

Registration No. F-2830

EXPENDITURE	Rs.	Rs.	INCOME	Rs.	Rs.
To Expenditure in respect of properties :-			By Rent		
Rates, Taxes, Cesses	-		(accrued)	-	
Repairs and maintenance	-		(realised)	-	-
Salaries/Honorarium	-		By Interest		
Insurance	-		(accrued)	-	
Depreciation (by way of provision of adjustments)	-		(realised)	-	
Other Expenses	-	-	On Securities (Investments)	60,10,585	
To Establishment Expenses (As per Annexure "I")		2,03,16,825	On Loan	-	
To Remuneration to Trusees		-	On Bank Account	4,29,618	64,40,203
To Remuneration (in the case of a math)		-			
to the head of the math including his			By Dividend	-	-
household expenditure, if any					
			By Donations in Cash or Kind : Trust	1,89,12,091	
To Legal Expenses		-	: Other	8,01,352	
To Audit Fees		2,64,327	By Grants :Earmarked Fund	7,51,37,074	9,48,50,517
To Contribution and Fees		-			
To Amount written off :			By Income from other sources		
(a) Bad Debts	-		(in detail as far as possible)		
(b) Loan Scholorships	-		Subscription from members	110	
(c) Irrecoverable Rents	-		Other Income	5,63,440.73	5,63,551
(d) Other Items	5,841	5,841			
To Miscellaneous Expenses :		-	By Transfer From Reserve		-
To Bank Charges		45,922			
To Depreciation		4,55,942			
To Amount transferred to Reserve or Specific Funds		-			
To Expenditure on Objects of the Trust					
(a) Religious	-				
(b) Educational (As per Annexure "G")	6,38,26,273				
(c) Medical Relief (As per Annexure "H")	4,02,86,526				
(d) Relief of Poverty	-				
(e) Other Charitable Objects		10,41,12,798			
To Surplus carried over to Balance Sheet		-	By Deficit carried over to Balance Sheet	-	2,33,47,384
Total		12,52,01,655	Total		12,52,01,655

For and on behalf of
Borkar & Muzumdar
Chartered Accountants
FRN:- 101569W

BORKAR & MUZUMDAR MUMBAI F. R. NO. 101569W CHARTERED ACCOUNTANTS

Supriya Bhat
Partner
M.No. 048592
Dated : 13-09-2025

President APNALAYA

Suman Srivastava
(President)

SECRETARY APNALAYA

Vijaya Balaji
(Secretary)

Prasad Baji
(Treasurer)

Apnalaya Treasurer Trustees

APNALAYA MUMBAI 400036 B-9/103, NEW JAIFALWADI SRA CHS. TARDEO

APNALAYA

ANNEXURE FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31st MARCH, 2025

Annexure" A" **Immovable Properties**

Particulars	WDV as on 01.04.2024	Additions	Sales	Total	Depreciation	WDV as on 31.03.2025
Building	-	-	-	-	-	-
Tardeo Properties	1	-	-	1	-	1
Total	**1**	**-**	**-**	**1**	**-**	**1**

Annexure" B" **Investments - General & Corpus**

Nos	Particulars	Amount
1	**General Investment in Mutual Funds**	
	ICICI Prudetial Liquid - Growth	7,19,157
	Birla Sun Life Equity - Growth	4,56,000
	Reliance Vision Fund - Growth	4,56,000
	Templeton India Growth - Fund	4,15,000
	Total	**20,46,157**
2	**General Investment in Fixed Deposits**	
	General Investment in Bank of India	1,15,53,029
	General Investment in Axis Bank	1,00,00,000
	General Investment in Kotak Mahindra Bank	2,75,00,000
	Total	**4,90,53,029**
3	**Corpus Funds Investment in Fixed Deposits**	
	Corpus Investment In Bank of India	2,53,39,222
	Corpus Investment In IDBI	67,35,000
	Corpus Investment In HDFC Bank Ltd.	99,56,250
	Corpus Investment In Kotak Mahindra Bank	4,50,000
	Total	**4,24,80,472**
	Grand Total	**9,35,79,659**

Annexure"C" **Movable Properties- Depreciation**

Assets	WDV as on 01.04.2024	Additions during the year	Sales during the Year	Total	Depreciation For the year	WDV as on 31.03.2025
Electrical Fittings	**14,873**	-	-	14,873	1,487	**13,386**
Computer/Laptop/Accessories	-	85,600	-	85,600	17,120	**68,480**
Furnitures & Fixtures	**8,46,213**	-	-	8,46,213	84,622	**7,61,591**
Office Equipments	**3,54,665**	19,900	-	3,74,565	54,692	**3,19,873**
Prog. Computer/Laptop/ Accessories	**4,93,408**	1,42,440	-	6,35,848	2,47,091	**3,88,757**
Prog. Furniture and Fixtures	-	45,060	-	45,060	3,656	**41,404**
Prog. Medical Equipment	**64,203**	-	-	64,203	9,631	**54,572**
Prog. Office Equipment	**2,31,475**	24,847	-	2,56,322	37,185	**2,19,137**
Sewing Machine	**3,054**	-	-	3,054	458	**2,596**
Total	**20,07,891**	**3,17,847**	**-**	**23,25,738**	**4,55,942**	**18,69,796**

BORKAR & MUZUMDAR MUMBAI F.R. NO. 101569W CHARTERED ACCOUNTANTS

President
APNALAYA

SECRETARY
APNALAYA

Apnalaya
Treasurer

APNALAYA MUMBAI 400036

APNALAYA

ANNEXURE FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31st MARCH, 2025

Annexure"D" **Other Current Assets**

Security Deposits	**Group**	**Indian**	**Fcra**
Particulars	**Debit Amount**	**Debit Amount**	**Debit Amount**
	51,796	**51,496**	**300**
AGM Enterprises - Water Deposit L Ward Kurla-APPI	300	300	-
BMC - Ground Rent	34,610	34,610	-
Gas Cylinder	4,535	4,535	-
Adani Electricity	1,907	1,907	-
BEST Ltd	7,894	7,894	-
Pradeep Patel - Water Bottle	2,100	2,100	
Maruti Juice Centre - Water Bottle	150	150	-
Mahalaxmi Milk Centre	300	-	300
Deposit with Landlord	**5,00,000**	**5,00,000**	**-**
Sheetal Surenderkumar Chadha - Chembur Office	2,50,000	2,50,000	
Surenderkumar Pannalal Chadha- Chembur Office	2,50,000	2,50,000	
Sub-Total (A)	**5,51,796**	**5,51,496**	**300**

Prepaid Expenses	**Group**	**Indian**	**Fcra**
Particulars	**Debit Amount**	**Debit Amount**	**Debit Amount**
Care Health Insurance Limited	9,00,334	13,186	8,87,148
Computer Plus	1,53,990	-	1,53,990
First Base Solutions Pvt Ltd	35,669	-	35,669
Mohd Yunus Abdul Kalam Shaikh	6,500	6,500	-
Siddhivinayak Co- Op Housing Soc. Ltd.	2,000	2,000	-
Zoho Corporation Private Limited	3,97,757	50,824	3,46,933
Sub-Total (B)	**14,96,250**	**72,510**	**14,23,740**

Prepaid Rent	**Group**	**Indian**	**Fcra**
Particulars	**Debit**	**Debit**	**Debit**
	-		
Firoz Ahmed Siddiqui - Advance Rent	25,000		25,000
Hasrat Ali Mohamed Shah - Advance Rent	44,000		44,000
Hasrat Ali Mohammed Shah - Advance Rent	1,06,750	1,06,750	
Mohammad Ahamad Shaikh - Advance Rent	67,500		67,500
Mohammad Azim Khan - Advance Rent	2,04,000		2,04,000
Mohd Irfan Mohd Murtuza Qureshi - Advance Rent	87,998	87,998	
Mohd Irfan Mohd Murtuza Qureshi - Advance Rent	44,000		44,000
Mohd Yunus Abdul Kalam Shaikh - Adv Rent - APPI	35,750	35,750	
Momina Harun Ansari - Adv Rent - APPI	89,250	89,250	
Mr. Kondalkar Ramchandra Dagdu - Advance Rent	25,000	25,000	
Noor Alam Siddiue-Advance Rent	15,000	15,000	
Rajiv Sahebrao Churagade - Advance Rent	25,000	25,000	
Ram Kumar V Soni- Advance Rent	30,000		30,000
Ravindra Kisan Kamble - Advance Rent	1,32,000	1,32,000	
Raziya Khatun Ashfaque Khan- Adv Rent	1,12,000		1,12,000
Sayukt Maharashtra Nagar Ambedkar Nagar Ry- Adv Ren	18,000		18,000
Siddhivinayak Co- Op Housing Soc. Ltd. - Advance Rent	44,000	44,000	
Tina Aggarwal - Advance Rent	3,99,000		3,99,000
Yasmeen Ashfaque Ahmed Maniyar (Adv. Rent)	2,50,000	2,50,000	
Sub-Total (C)	**17,54,248**	**8,10,748**	**9,43,500**

Grand Total (A+B+C)	**38,02,294**	**14,34,754**	**23,67,540**

LIC OF INDIA - GRATUITY FUND - Assets Fund

	Group	**Indian**
Particulars	**Debit Amount**	**Debit Amount**
LIC Gratuity Policy No. 715001334	54,96,062	54,96,062
LIC Gratuity Policy No. 715003085	20,78,618	20,78,618
Grand Total	**75,74,681**	**75,74,681**

BORKAR & MUZUMDAR MUMBAI F. R. NO. 101569W CHARTERED ACCOUNTANTS

APNALAYA MUMBAI 400038

President APNALAYA

SECRETARY APNALAYA

Apnalaya Treasurer

APNALAYA

ANNEXURE FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31st MARCH, 2025

Annexure" E" **Cash and Bank Balances**

Particulars	Amount	Amount
Cash in hand		-
Bank balances in current a/c with		
Axis Bank- 916010012368434	57,184	
Axis Bank- 920010039918688	64,14,752	
Bank of India- 004210100009633	9,21,261	
Bank of India- 004210100016811	11,02,141	
HDFC SB A/C 50200103828071	3,000	
Kotak Bank- 3545924121	6,91,767	
Kotak Bank- 3545924138 (Utility)	1,21,381	
State Bank of India- 40084597339	37,58,733	1,30,70,220
Total		**1,30,70,220**

Annexure" F" **Earmarked Funds**

Particulars	Balance as on 01.04.2024	Receipts during the year	Expenditure during the year	Balance as at 31.03.2025
Earmarked Corporate	**1,74,35,580**	**4,92,80,150**	**4,98,59,049**	**1,68,56,681**
Azim Premji Philanthropic Initiatives. Pvt. Ltd.	1,54,58,642	2,10,48,495	1,96,50,456	1,68,56,681
Bajaj Finance Ltd.		97,00,000	97,00,000	-
Culver Max Entertament Pvt. Ltd.(SONY)		99,87,264	99,87,264	-
Hawpar (India) Pvt. Ltd.		4,58,391	4,58,391	-
Paragon Digital Services Pvt Ltd		5,00,000	5,00,000	-
Procter & Gamble Health Limited	19,76,938	30,86,000	50,62,938	-
Ugam Solutions Private Limited		25,00,000	25,00,000	-
Ugam Solutions SEZ Private Limited		20,00,000	20,00,000	-
Earmarked Individual	-	**2,25,472**	**2,25,472**	-
Jitender Kalra		1,00,000	1,00,000	-
Saathire Social Impact Solutions Private Limited		1,25,472	1,25,472	-
Earmarked Trust	**21,81,141**	**2,82,74,764**	**2,50,52,553**	**54,03,352**
Armman		7,51,470	7,51,470	-
Australian Consulate General	3,89,251	6,00,000	6,82,189	3,07,062
Azim Premji Foundation - Relief Work		2,20,000	2,20,000	-
Fidelity Asia Pacific Foundation		28,77,679	3,32,450	25,45,229
H.T.Parekh Foundation Fund	4,37,903	16,90,000	20,83,832	44,071
Impact Foundation (India)		20,00,000	19,38,513	61,487
Nihchal Israni Foundation	2,53,583	10,00,000	2,53,583	10,00,000
Online Giving Foundation (WestBridge Advisors LLP)		44,000	44,000	-
Stichting Wilde Ganzen/Ikon (GSRD)	(4,84,794)	79,14,461	76,98,297	(2,68,630)
Stiftung Kiderhilfe des Swissair Personals Foundation	12,33,816	18,32,166	23,86,900	6,79,082
Trustbridge Global Foundation	2,42,522	28,70,953	30,58,756	54,719
WeKare Society		5,12,253	5,30,499	(18,246)
Wipro Cares		32,24,182	32,24,182	-
Wipro Foundation		17,39,022	17,39,022	-
Give Foundation	1,08,861		1,08,861	-
Myriad Australia Limited		6,98,379		6,98,379
Myriad USA INC		3,00,199		3,00,199
Total	**1,96,16,721**	**7,77,80,386**	**7,51,37,074**	**2,22,60,033**

President
APNALAYA

BORKAR & MUZUMDAR
MUMBAI
F.R.NO.
101569W
CHARTERED ACCOUNTANTS

SECRETARY
APNALAYA

Apnalaya
Treasurer

APNALAYA
MUMBAI
400036

Depreciation for the year ended 31st March,2025

Particulars	Balance as on 1st April,2024	Additions		Sales	Total	Depreciation on sale of asstes which is included in opening balance	WDV as on 31st March,2025
		Before 30th Sept, 2024	After 30th Sept, 2024				
Building	-	-	-	-	-	-	-
Tardeo Property	1	-	-	-	1	-	1
Electrical Fittings	14,873	-	-	-	14,873	1,487	13,386
Computer/Laptop/Accessories	-	-	85,600	-	85,600	17,120	68,480
Furnitures & Fixtures	8,46,213	-	-	-	8,46,213	84,622	7,61,591
Office Equipments	3,54,665	-	19,900	-	3,74,565	54,692	3,19,873
Prog. Computer/Laptop/Accessories	4,93,408	1,06,200	36,240	-	6,35,848	2,47,091	3,88,757
Prog. Furniture and Fixtures	-	28,060	17,000	-	45,060	3,656	41,404
Prog. Medical Equipment	64,203	-	-	-	64,203	9,631	54,572
Prog. Office Equipment	2,31,475	7,999	16,848	-	2,56,322	37,185	2,19,137
Sewing Machine	3,054	-	-	-	3,054	458	2,596
Total	**20,07,892**	**1,42,259**	**1,75,588**	-	**23,25,739**	**4,55,942**	**18,69,797**

BORKAR & MUZUMDAR MUMBAI F.R.NO. 101569W CHARTERED ACCOUNTANTS

President
APNALAYA

SECRETARY
APNALAYA

Apnalaya
Treasurer

APNALAYA MUMBAI 400036

Regd. Address: B/9 - 103, New Jaiphalwadi SRA Co-op Hsg. Society, Behind Armed Police Quarters, Tardeo, Mumbai - 400 036. Tel : 022 - 2353 9752, 9833041074

Project Office: 889, Plot No. 14, Lotus Colony, Shivaji Nagar, Govandi, Mumbai - 400 043. Tel : 9833262619

APNALAYA
Building self-sustaining communities since 1973
www.apnalaya.org

The Bombay Public Trusts Act, 1950

Name of the Public Trust :- APNALAYA

Notes forming part of accounts for the year ended 31st March, 2025

1 **Fixed Assets**

The Trust is having a property in slum area situated at B/9-103, New Jaiphalwadi SRA CHS, behind police Quarters, Tardeo, Mumbai - 400036 which was owned by them. The cost of aqusition of the said property was Nil. Therefore, the said property has been shown at 1 Rs value. The said property went for redevelopment and the posession was also received by Trust . However, the litigation was going on for the said property as the ownership was challanged. During the year, the trust has received the order from Additional Collector Officer appeal authority on 31st May 2022 called as protected letter to clear title to premises in name of Analaya trust. The trust has carried out the valuation of the said property as on 1st August 23 which is amounting to Rs. 2,83,42,000/-.

The Fixed Asset register has been maintained by the Trust.

The depreciation on the fixed assets has been carried out as per the provisions of Income Tax Act, 1961.

2 **Retirement Benefits**

The trust has carried out the acturial valuation as per AS 15. This is the funded liability. The trust has kept funds under Apnalaya Group gratuity Scheme with LIC.
The Trust has disallowed provision of Gratuity after reducing the amount paid to LIC towards premium.
Provident Fund is accounted on accrual basis.

3 **Donation from Trust**

Trust has received donation of Rs. 1,89,12,091 in the current year from other trust for charitable purpose.

4 Trust has received Rs 1,50,000/- as corpus donation during the year.

5 Pursuant to the Bombay High Court judgment dated 16th July 2025, the State Government and Charity Commissioner are restrained from levying and/or collecting contributions to the Fund under the impugned or earlier orders. The State Government, however, retains liberty to reassess the matter under Section 58 of the Maharashtra Public Trusts Act. Accordingly, in the absence of any further clarity or directions from the Charity Commissioner, the Trust has not made any provision towards contribution under Section 58 of the Act read with Rule 32 of the Bombay Public Trust Rules.

6 The balances of sundry creditors, loans & advances and deposits are subject to confirmation and reconciliation if any. The Trust management however, does not expect any material changes in respect of parties which have not responded.

7 The Financial Statements are prepared and presented on the basis of Mercantile system of Accounting in accordance with generally accepted principles. However, for the taxes purpose, the computation has been prepared on the cash basis as per section 11 of the Income Tax Act,1961.

8 All the expenses incurred for the various project are as per conditions specified in MOU. The fund utilization certificate are obtained. The utilisation of various funds received by trust has been done in line with the object of the trust and the same has been approved by the trustees in the meeting.

9 Allocation of various expenses for the projects has been done from the funds received from various Donors (earmarked, general donations and Interest earned on Investments). The expenses have been incurred as per budgets shared by the Donors, and undertaking the programmes activities as enshrined in the objects of the trust which include administrative expenses for overseeing and running the Trust in an effective and efficient manner whether received from Donors or from our internal sources and the same has been approved by the trustees in the meeting.

10 There is no Capital-work-in-Progress as on 31st March, 2025.

11 The Trust has not found any indication of impairment to any of its assets and hence no provision for impairment loss has been made in the books of accounts. (Previous year : NIL)

President
APNALAYA

Apnalaya
Treasurer

UdayaBalan
SECRETARY
APNALAYA

APNALAYA • MUMBAI 400036 • NEW JAIPHALWADI SRA CHS.

12 **Trust has renewed the regisration for 12A, 80G and FCRA**

Section	Date of renewal	Valid till	Certificate no
12A	31-08-2021	From AY 2022-23 to AY 2026-27	AAATA0838LE20213
80G	31-08-2021	From AY 2022-23 to AY 2026-27	AAATA0838LF20211
FCRA	01-04-2024	From 01/04/2024 to 31/03/2029	FCRA Regn No. 083780332

14 The FCRA donation received during the year are amounting to Rs. 1,85,02,380. The said funds have been utilized for the purpose for which it has been received. The trust has followed all the rules and regulations regarding receipt and expenditure of FCRA donations.

15 Trust has filed Form 10BD for the donation received in the current year whose information is available with them and issued form 10BE to all the donors. The donations amounting to Rs. 1,33,560 for which 10BD has not been filed as no required details were available, has been treated as anonymous donation. According to the sub-section (1) of Section 115BBC anonymous donation shall be taxable at the rate of 30% on anonymous donation received more than the higher of the following two amounts;

i. Rs 1,00,000

ii. 5% of the total donations received i.e. 5% of 9,48,50,517 i.e. 47,42,526.

So, the eligible deduction amount is 47,42,526.

Since the Anonymous donation received during the year is Rs 1,33,560 which is less than 47,42,526, and hence it is fully eligible for deduction and no amount is offered to tax as per the provisions as specified in Income Tax Act,

16 Income of Rs. 2,86,875 has not been offered to tax because the donation income have been maintained on cash basis. However, the expenses spent on the project are more which have been treated as expenses claimed during the year.

17 The trust has made investment in fixed deposits. The consolidated fixed deposits includes deposits made towards corpus and deposits against section 11(2) as per Income Tax act 1961.

18 The Trust has not made any payment or provide any service to specified person as per sec 13(3) of Income tax Act, 1961.

19 Investments in mutual fund has been accounted on historical cost basis. It is not marked to market.

20 The Rent has been paid as per the terms and conditions of the Rent agreement.

21 The Assets which are purchased from the donation are for those particular programs and are utilised for the same

22 Income on Fixed Deposit is recognized at the gross amount inclusive of tax deducted at source (TDS), with TDS recorded as an asset in both FCRA and non-FCRA accounts. Upon receipt of refund from the Income Tax Department, the TDS pertaining to the FCRA account is transferred to the non-FCRA account and adjusted against TDS, if any. As the related income was already recognized at the time of booking, the TDS refund is accordingly transferred to the non-FCRA account.

Srivastava

President
APNALAYA

Suman Srivastava
(President)

Vijaya Balaji

Vijaya Balaji
(Secretary)

SECRETARY
APNALAYA

APNALAYA * MUMBAI 400036 * NEW JAIPHALWADI SRA CHS.

Trustees

Prasad Baji
(Treasurer)

Apnalaya
Treasurer

REPORT OF AN AUDITOR RELATING TO ACCOUNTS AUDITED UNDER SUB-SECTION (2) OF SECTION 33 & 34 AND RULE 19 OF THE BOMBAY PUBLIC TRUSTS ACT

Registration No. **F-2830**
Name of the Public Trust **APNALAYA**
For the year ending **31ST MARCH, 2025**

(a)	Whether accounts are maintained regularly and in accordance with the provisions of the Act and the rules ;	**YES**
(b)	Whether receipts and disbursements are properly and correctly shown in the accounts;	**YES**
(c)	Whether the cash balance and vouchers in the custody of the manager or trustee on the date of audit were in agreement with the accounts ;	**YES**
(d)	Whether all books, deeds, accounts, vouchers or other documents or records required by the auditor were produced before him;	**YES**
(e)	Whether a register of movable and immovable properties is properly maintained, the changes therein are communicated from time to time to the regional office, and the defects and inaccuracies mentioned in the previous audit report have been duly complied with ;	**YES**
(f)	Whether the manager or trustee or any other person required by the auditor to appear before him did so and furnished the necessary information required by him;	**YES**
(g)	Whether any property or funds of the Trust were applied for any object or purpose other than the object or purpose of the Trust ;	**NO**
(h)	The amounts of outstandings for more than one year and the amounts written off, if any ;	**NO**
(i)	Whether tenders were invited for repairs or construction involving expenditure exceeding Rs. 5000/-	**YES**
(j)	Whether any money of the public trust has been invested contrary to the provisions of Section 35 ;	**NO**
(k)	Alienations, if any, of the immovable property contrary to the provisions of Section 36 which have come to the notice of the auditor ;	**N.A.**
(l)	All cases if irregular , illegal or improper expenditure, or failure or omission to recover monies or other property belonging to the public trust or of loss or waste of money or other property thereof, and whether such expenditure, failure, omission, loss or waste was caused in consequence of breach of trust or misapplication or any other misconduct on the part of the trustees or any other person while in the management of the trust ;	**N.A.**
(m)	Whether the budget has been filed in the form provided by rule 16A;	**YES**
(n)	Whether the maximum and minimum number of the trustees is maintained ;	**YES**
(o)	Whether the meetings are held regularly as provided in such instrument ;	**YES**
(p)	Whether the minute books of the proceedings of the meeting is maintained ;	**YES**
(q)	Whether any of the trustees has any interest in the investment of the trust ;	**NO**
(r)	Whether any of the trustees is a debtor or creditor of the trust ;	**NO**
(s)	Whether the irregularities pointed out by the auditors in the accounts of the previous year have been duly complied with by the trustees during the period of audit ;	**YES**
(t)	Any special matter which the auditor may think fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner	**NO**

(*) Pursuant to the Bombay High Court judgment dated 16th July 2025, the State Government and Charity Commissioner are restrained from levying and/or collecting contributions to the Fund under the impugned or earlier orders. The State Government, however, retains liberty to reassess the matter under Section 58 of the Maharashtra Public Trusts Act. Accordingly, in the absence of any further clarity or directions from the Charity Commissioner, the Trust has not made any provision towards contribution under Section 58 of the Act read with Rule 32 of the Bombay Public Trust Rules.

For and on behalf of
Borkar & Muzumdar
Chartered Accountants
FRN:- 101569W

BORKAR & MUZUMDAR MUMBAI F. R. NO. 101569W CHARTERED ACCOUNTANTS

Supriya Bhat
Partner
M.No. 048592
UDIN : 25048592BMMLLN3169
Date : 13-09-2025

Tel. : 66899999 • Email : contact@bnmca.com • Website : www.bnmca.com
21/168, Anand Nagar Om C.H.S., Anand Nagar Lane, Off Nehru Road, Vakola, Santacruz (E), Mumbai - 400 055
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