INDEPENDENT AUDITOR'S REPORT

To
The Members/Governing Body
Institute for Development Support Society
D Block, House No. 26, Lane No. 1, Shastri Nagar, Dehradun, Uttarakhand – 248001

Report on the Audit of the Financial Statements

Opinion
We have audited the financial statements of **Institute for Development Support Society** ("the Society"), which comprise the Balance Sheet as at 31st March 2026, the Income and Expenditure Account and the Receipts and Payments Account for the year then ended, and a summary of 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 a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Society as at 31st March 2026, and of its excess of income over expenditure and its receipts and payments for the year ended on that date.

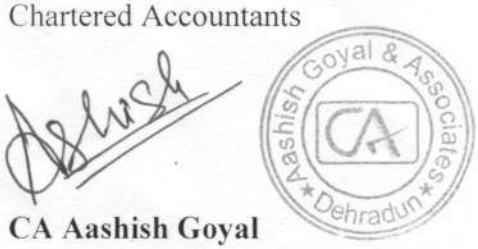
Basis for Opinion
We conducted our audit in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the "Auditor's Responsibilities" section below. We are independent of the Society in accordance with the Code of Ethics issued by ICAI, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibility of Management for the Financial Statements
The Management of the Society is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Society, in accordance with the accounting principles generally accepted in India. This responsibility includes maintenance of adequate accounting records, safeguarding of assets, and design, implementation and maintenance of internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation of financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility
Our objective is 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. As part of an audit, we exercise professional judgment and maintain professional skepticism throughout the audit, obtain an understanding of internal control relevant to the audit, evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by Management, and evaluate the overall presentation, structure and content of the financial statements.

For Aashish Goyal & Associates
Chartered Accountants



CA Aashish Goyal
Membership No. 434174
Place: Dehradun
Date: 09.09.2026
UDIN: 26434174QVKVBL8551