

Karnataka Urology Association
Balance Sheet as at 31 March 2026

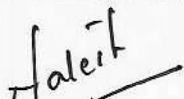
(In Rs)

Particulars	Note	31 March 2026	31 March 2025
I. CAPITAL FUND AND LIABILITIES			
(1) Capital Fund			
(a) Members' Capital Account	3	1,10,69,807	90,24,690
Total		1,10,69,807	90,24,690
(2) Current liabilities			
(a) Other Current Liabilities	4	6,10,502	11,16,741
Total		6,10,502	11,16,741
Total Owners' Fund and Liabilities		1,16,80,309	1,01,41,431
II. ASSETS			
(1) Non-current assets			
(a) Long term Loans and Advances	5	5,74,155	2,74,524
Total		5,74,155	2,74,524
(2) Current assets			
(a) Cash and cash equivalents	6	1,02,42,155	98,48,907
(b) Short-term Loans and Advances		-	-
(c) Other Current Assets	7	8,63,999	18,000
Total		1,11,06,154	98,66,907
Total Assets		1,16,80,309	1,01,41,431

See accompanying notes which form part of the financial statements

As per our report of even date
For GRSM & Associates
Chartered Accountants
Firm's Registration No. 000863S

For Karnataka Urology Association


Natesh K N

Partner
Membership No. 231782

Place: Bengaluru
Date: 19-09-2026

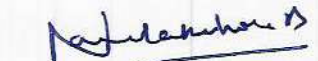



Dr. Shreekant
Meharwade
President




Dr. Sachin Dharwardkar
Hon. Secretary




Dr. Nandakishore B

Treasurer

Treasurer
KUA

Place: Bengaluru
Date: 19-09-2026

Karnataka Urology Association

Statement of Profit and loss for the year ended 31 March 2026

(In Rs)

Particulars	Note	31 March 2026	31 March 2025
Revenue from Operations	8	1,38,19,500	1,16,32,266
Other Income	9	5,20,220	5,67,722
Total Income		1,43,39,720	1,21,99,988
Expenses			
Other Expenses	10	1,24,09,783	1,23,16,293
Total expenses		1,24,09,783	1,23,16,293
Profit/(Loss) before Exceptional and Extraordinary Item and Tax		19,29,937	(1,16,305)
Exceptional Item		-	-
Profit/(Loss) before Extraordinary Item and Tax		19,29,937	(1,16,305)
Extraordinary Item		-	-
Profit/(Loss) before Tax		19,29,937	(1,16,305)
Tax Expenses			
Profit/(Loss) for the period		19,29,937	(1,16,305)

See accompanying notes which form part of the financial statements

As per our report of even date
For GRSM & Associates
Chartered Accountants
Firm's Registration No. 0008635

Natish K N
Natish K N

Partner
Membership No. 283782

Place: Bengaluru
Date: 19-09-2026



Dr. Shreekant Meharwade
Dr. Shreekant Meharwade
President



Dr. Sachin Dharwardkar
Dr. Sachin Dharwardkar
Hon. Secretary



For Karnataka Urology Association

Dr. Nandakishore B
Dr. Nandakishore B

Treasurer
KUA

Place: Bengaluru
Date: 19-09-2026

Karnataka Urology Association

Notes forming part of the Financial Statements

1 ENTITY INFORMATION

Karnataka Urology Association ("the Association") is a professional non-profit organization registered under the relevant provisions of the Karnataka Societies Registration Act. The Association's principal objective is to promote and advance the knowledge, practice, and research in the field of urology and to organize conferences, seminars, and academic activities for its members.

2 SIGNIFICANT ACCOUNTING POLICIES

a Basis of Preparation

These financial statements have been prepared in accordance with Generally Accepted Accounting Principles in India ("Indian GAAP") and the Guidance Note on Financial Statements of Non-Corporate Entities issued by the Institute of Chartered Accountants of India (ICAI), as applicable to non-profit organizations.

The financial statements have been prepared under the historical cost convention on the accrual basis of accounting

b Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of income, expenditure, assets, and liabilities as on the date of the financial statements. Actual results could differ from those estimates. Any revision to accounting estimates is recognized prospectively.

c Income Recognition

Membership subscription, registration fees, sponsorship income, and other receipts are recognized on an accrual basis when the right to receive the same is established and the amount can be measured reliably.

Interest income is recognized on a time-proportion basis

d Expenditure Recognition

Expenditure is accounted for on an accrual basis. Expenses directly related to events, conferences, and educational activities are recognized in the period in which the related event is held. Administrative and general expenses are recognized in the period in which they are incurred.

e Cash and Cash Equivalents

Cash and cash equivalents include cash in hand, balances with banks, and short-term deposits with an original maturity of three months or less from the date of acquisition, which are subject to an insignificant risk of change in value

f Investment

Long-term investments and current maturities of long-term investments are stated at cost, less provision for other than temporary diminution in value. Current investments, except for current maturities of long-term investments, comprising investments in mutual funds, government securities and bonds are stated at the lower of cost and fair value.

g Provisions and Contingent Liabilities

A provision is recognized when the Association has a present obligation as a result of a past event, it is probable that an outflow of resources will be required to settle the obligation, and a reliable estimate can be made.



Karnataka Urology Association

Notes forming part of the Financial Statements

3 Members Capital Account

Particulars	(In Rs)	
	31 March 2026	31 March 2025
Members' Capital Account	1,10,69,807	90,24,690
Total	1,10,69,807	90,24,690

4 Other current liabilities

Particulars	(In Rs)	
	31 March 2026	31 March 2025
Other payables		
-Expenses Payable	3,94,572	9,45,520
Statutory Liability	2,15,930	1,71,221
Total	6,10,502	11,16,741



Karnataka Urology Association

Notes forming part of the Financial Statements

5 Long term loans and advances

(In Rs)

Particulars	31 March 2026	31 March 2025
Balances with Government Authorities	5,74,155	2,74,524
Total	5,74,155	2,74,524

6 Cash and cash equivalents

(In Rs)

Particulars	31 March 2026	31 March 2025
Balances with banks	21,19,320	11,00,192
Cash on hand	38,560	-
Others		
-Balance in deposit accounts	80,84,275	87,48,715
Total	1,02,42,155	98,48,907

Short term loans and advances

(In Rs)

Particulars	31 March 2026	31 March 2025
Total	-	-

7 Other current assets

(In Rs)

Particulars	31 March 2026	31 March 2025
Accounts Receivable	8,63,999	18,000
Total	8,63,999	18,000

8 Revenue from operations

(In Rs)

Particulars	31 March 2026	31 March 2025
Others		
-Conference Fees	1,36,38,992	1,15,32,266
-Membership Fees	1,80,508	1,00,000
Total	1,38,19,500	1,16,32,266

9 Other Income

(In Rs)

Particulars	31 March 2026	31 March 2025
Interest Income	5,20,220	5,67,722
Total	5,20,220	5,67,722



10 Other expenses

(In Rs)

Particulars	31 March 2026	31 March 2025
Auditors' Remuneration	60,000	35,400
Administrative Expenses	4,83,089	-
Advertisement	35,175	20,000
Consultancy fees	-	1,19,518
Rates and taxes	5,824	4,54,705
Travelling Expenses	21,35,753	12,67,168
Miscellaneous expenses	8,657	50,333
Audio Visual Expenses	9,30,000	8,76,300
Awards and Mementoes	88,730	2,43,974
Bank Charges	826	-
Conference & Banquet	86,34,229	91,88,895
Educational Grants	-	30,000
Maintenance Charges	27,500	30,000
Total	1,24,09,783	1,23,16,293

11 The Financial statement have been prepared in accordance with the 'Guidance Note on Financial Statements of Non-Corporate Entities'

As per our report of even date

For GRSM & Associates

Chartered Accountants

Firm's Registration No. 0008635

Natesh K N
Natesh K N
Partner
Membership No. 231782



Place: Bengaluru
Date: 19-09-2026

For Karnataka Urology Association

Dr. Shreekant Meharwade
Dr. Shreekant Meharwade
President



Dr. Sachin Dharwardkar
Dr. Sachin Dharwardkar
Hon. Secretary



Dr. Nandakishore B
Dr. Nandakishore B
Treasurer

Place: Bengaluru
Date: 19-09-2026

INDEPENDENT AUDITORS' REPORT**To**

The Members of Karnataka Urology Association

Opinion

We have audited the financial statements of Karnataka Urology Association ("the Association"), which comprise the balance sheet as at March 31st 2026, the Income and Expenditure Account, for the year ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Association as at March 31, 2026, and of its financial performance for the year ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

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 of our report. We are independent of the Association in accordance with the ethical requirements that are relevant to our audit of the financial statements 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.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, 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, management is responsible for assessing the entity'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 entity or to cease operations, or has no realistic alternative but to do so.



Those charged with governance are responsible for overseeing the entity'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.

For GRSM & Associates

Chartered Accountants

FRN: 000863S

Natesh K N

Natesh K N

Partner

M. No.: 231782



UDIN: 26931782 RQX KSL 3270

Place: Bangalore

Date: 19/09/2025

INDEPENDENT AUDITORS' REPORT

To

The Members of KUACON

Opinion

We have audited the financial statements of KUACON, which comprise the balance sheet as at August 31st 2026, the Income and Expenditure Account, for the period ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Association as at August 31, 2026, and of its financial performance for the period ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

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 of our report. We are independent of the Association in accordance with the ethical requirements that are relevant to our audit of the financial statements 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.

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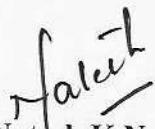
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For GRSM & Associates

Chartered Accountants

FRN: 000863S


Natesh K N

Partner

M. No.: 231782



UDIN: 262317820CXHIM8885

Place: Bangalore

Date: 19/09/2025