SCV & ASSOCIATES
Chartered Accountants

Flat No.s 103 & 104, H.No.11-27-196
"SATYAM", Vasavi Colony,
WARANGAL - 506 002. Telangana.
Mobile : 9848962091
email : scvandassociates@gmail.com

AUDITOR'S REPORT

Report on the financial statements

We have audited the accompanying financial statements of the **RAITHU VIKASA SANGHAM SIDDARTHANAGAR, KAZIPET, Warangal District, Telangana** which comprise the Balance Sheet as at **31st March, 2025** and the Income and Expenditure Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India. This responsibility includes the design, implementation and maintenance of internal control relevant to preparation and presentation of the 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 responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures on the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to Institution's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, an audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

M/s. SCV & ASSOCIATES
Chartered Accountants
A. VAMSEEDHAR
M.No: 217047
WARANGAL

Contd..2nd

SCV & ASSOCIATES
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Opinion

In our opinion and to the best of our information and according to the explanations given to us, the said accounts read together with the schedules and notes thereon give the information in the manner so required and give a true and fair view:

a) In the case of the Balance Sheet of **RAITHU VIKASA SANGHAM** state of affairs as at **31st March, 2025.**

b) In the case of the Income and Expenditure account, of the **deficit** for the year ended on that date; and

Report on Other Legal and Regulatory Requirements

We report that:

a) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit;

b) In our opinion, proper books of accounts have been kept by **RAITHU VIKASA SANGHAM,** so far as it appears from our examination of those books;

c) The Balance sheet and the Income and Expenditure account **RAITHU VIKASA SANGHAM,** dealt with by this report are in agreement with the books of accounts;

for **SCV & ASSOCIATES**
Chartered Accountants
Firm's Registration No :003666S

M/s. SCV & ASSOCIATES Chartered Accountants A. VAMSEEDHAR M.No: 217047 WARANGAL

A. VAMSEEDHAR
Partner.
Membership No. 217047

Place: Warangal
Date: 23.10.2025

Ref.No. R - 103 PANo. AAAAR1374H

Name and Address of the Assessee : Raithu Vikasa Sangam,
1-1-867, Siddarthanagar,
Kazipet,
Warangal.

Date of Creation : 18.12.1997

Status : A.O.P

Assessment Year : 2025-26

Accounting Year : 01.04.2024 to 31.03.2025

Sources of Income : Other Sources

STATEMENT OF TOTAL INCOME

I. TOTAL RECEIPTS DURING THE YEAR:			
Donations Received			
Foreign Donations		83,42,638.00	
General Donations		2,37,990.00	
Interest on IT Refund		4,658.00	
Interest on Savings A/c		42,256.00	
Bank Interest Accrued & Received		5,09,654.00	91,37,196.00
Less:			
Exemption U/S 11 of Income tax Act:			
a. 15% of Gross Receipts		-	
b. Amount applied towards Charitable purpose			
i. Revenue Expenses	1,03,32,674.00		
ii. Capital Expenses	-		
	1,03,32,674.00		
Less: Amount not Paid inrespect of above Exp	1,31,039.00		
	1,02,01,635.00		
Add: Expenses accrued in earlier years but not claimed as application, paid in CY	57,410.00		
	1,02,59,045.00		
Out of above			
- Earlier years' income up to 15% accumulated	11,21,849.00		
Net Application during the year		91,37,196.00	91,37,196.00
	Total Income		-
	Tax There on		-
	Less:TDS		48,319.00
	Refundable		48,320.00

RAITHU VIKSAS SANGAM

1-1-867, SIDDARTHA NAGAR, KAZIET, WARANGAL

RECEIPTS AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2024 TO 31.03.2025

	RECEIPTS	AMOUNT		PAYMENTS	AMOUNT
To	Opening Balance			Philip Morris Products SA	
	Cash on Hand	575.00		Water & Watershed Program	77,36,248.00
	Cash at Bank		By	General Administration	2,52,440.00
	KMB A/c No. 747010010337	23,219.63	By	Farmer's Development Programs	9,82,387.00
	SBI A/c No.40282455130	651.00	By	Plantation Program	1,04,375.00
	UBI A/c No.009410011014021	2,71,053.44	By	CII Foundation-Water Conservat	99,710.00
	Fixed Deposits	82,11,064.00	By	Bank Charges	17,613.60
			By	General Administration	7,71,257.00
To	Interest on Savings Bank A/c	42,256.00	By	Audit Fee	2,36,000.00
To	Interset on FDR's	4,61,335.00	By	Tally Software	5,310.00
To	Philip Morris Products SA		By	Advances	30,966.00
	Water & Watershed Program	83,42,637.50	By	Payables Paid	
To	Interest on IT refund	4,658.00		Audit Fee Payable	17,820.00
To	CII Foundation-Water Conserv	1,22,000.00		PT	3,050.00
To	Community Contributions-Wat	1,15,990.00		TDS Payable	13,575.00
To	IT Refund -Fy 2022-23	33,616.00		Payables Paid	22,965.00
To	IT Refund -Fy 2023-24	53,266.00		Closing Balance	
				Cash on Hand	15,815.00
				Cash at Bank	
				KMB A/c No. 747010010337	33,949.09
				SBI A/c No.40282455130	3,664.56
				UBI A/c No.009410011014021	6,10,459.32
				Fixed Deposits	67,24,717.00
		1,76,82,321.57			1,76,82,321.57

for SCV & ASSOCIATES
CHARTERED ACCOUNTANTS

M/s. SCV & ASSOCIATES Chartered Accountants A. VAMSEEDHAR M.No: 217047 WARANGAL

(A VAMSEEDHAR)
PARTNER

RAITHU VIKASA SANGAM

(K RAJA MOULI)
PRESIDENT

President
Raithu Vikasa Sangam
H. No. 1-1-867, Siddarthanagar
NIT, Warangal-506004, T.S. India

RAITHU VIKASA SANGAM
1-1-867, SIDDARTHA NAGAR, KAZIET, WARANGAL
BALANCE SHEET As At 31st March, 2025

	PARTICULARS	Note No	As at 31st March, 2025	As at 31st March, 2024
I.	SOURCES OF FUNDS			
	1 NPO Funds			
	a. Unrestricted Funds	3	23,77,288.97	35,79,465.07
	b. Restricted Funds		56,11,521.00	56,11,521.00
	2 Current Liabilities			
	a. Payables	4	12,816.00	22,965.00
	b. Short-term Provisions	5	1,18,223.00	34,445.00
	Total		81,19,848.97	92,48,396.07
II.	APPLICATION OF FUNDS			
	1 Non Current Assets			
	a. Property, Plant and Equipment and Intangible Assets			
	i. Property, Plant and Equipment	6	12,344.00	19,042.00
	b. Other Long Term Assets	7	5,00,000.00	5,00,000.00
	2 Current Assets			
	a. Cash and Bank balances	8	73,88,604.97	85,06,563.07
	b. Short Term Loans and Advances	9	30,966.00	-
	c. Other Current Assets	10	1,87,934.00	2,22,791.00
	Total		81,19,848.97	92,48,396.07

Brief about the Entity 1
Summary of Significant Accounting Policies 2
The Accompanying notes are an integral part of the financial statements

for SCV & ASSOCIATES
CHARTERED ACCOUNTANTS

M/s. SCV & ASSOCIATES Chartered Accountants A. VAMSEEDHAR M.No: 217047 WARANGAL

(A VAMSEEDHAR)
PARTNER

for RAITHU VIKASA SANGAM

(K RAJA MOULI)
PRESIDENT
President
Raithu Vikasa Sangam
H. No. 1-1-867, Siddarthanagar
NIT, Warangal-506004, T.S. India

RAITHU VIKASA SANGAM

1-1-867, SIDDARTHA NAGAR, KAZIET, WARANGAL

INCOME AND EXPENDITURE STATEMENT AS ON 31.03.2025

	PARTICULARS	Note No	As at 31 March, 2025	As at 31 March, 2024
I.	INCOME			
	a. Donations	11	85,80,627.50	
	b. Other Income	12	5,56,568.00	5,54,918.00
	Total Income		91,37,195.50	5,54,918.00
II.	EXPENSES			
	a. Material Consumed/distributed		-	-
	b. Donations/Contributions paid		-	-
	c. Employee Benefit Expense		10,15,204.00	-
	d. Depreciation and amortization	13	6,698.00	10,894.00
	e. Finance Cost	14	17,613.60	13,284.64
	f. Other Expenses	15		
	i. Charitable Expenses		90,27,199.00	18,11,920.00
	ii. Other Expenses		2,72,657.00	73,730.00
	Total Expenditure		1,03,39,371.60	19,09,828.64
III.	Excess of Expenditure over Income for the year (I-II)		-12,02,176.10	-13,54,910.64
IV.	Appropriation of funds/ reserves			
	a. General Reserve Fund		-12,02,176.10	-13,54,910.64
			-12,02,176.10	-13,54,910.64
	The Accompanying notes are an integral part of the financial statements			

for SCV & ASSOCIATES
CHARTERED ACCOUNTANTS

M/s. SCV & ASSOCIATES * Chartered Accountants A. VAMSEEDHAR M.No: 217047 * WARANGAL

(A VAMSEEDHAR)
PARTNER

for RAITHU VIKASA SANGAM

(K RAJAMOULI)
PRESIDENT

President
Raithu Vikasa Sangam
H. No. 1-1-867, Siddarthanagar
NIT, Warangal-506004, T.S. India

RAITHU VIKASA SANGAM

1-1-867, SIDDARTHA NAGAR, KAZIET, WARANGAL

Note No.	Particulars	As at 31st March, 2025	As at 31st March, 2024
1	2	3	4
3	Unrestricted Funds		
	a.) Reserves & Surplus		
	General Reserve Fund		
	Opening Balance	35,79,465.07	49,34,376.21
	Add:		
	Appropriation from Statement of I & E	-12,02,176.10	-13,54,911.14
		23,77,288.97	35,79,465.07
	Restricted Funds		
	b. Corpus fund for development of farmers Community		
	Opening Balance	56,11,521.00	56,11,521.00
	Add: Received during the year	-	-
	Less: Utilised during the year	-	-
		56,11,521.00	56,11,521.00
	Total	79,88,809.97	91,90,986.07

for SCV & ASSOCIATES
CHARTERED ACCOUNTANTS

M/s. SCV & ASSOCIATES * Chartered Accountants A. VAMSEEDHAR M.No: 217047 * WARANGAL

(A VAMSEEDHAR)
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RAITHU VIKASA SANGAM

1-1-867, SIDDARTHA NAGAR, KAZIET, WARANGAL

Note No.	Particulars	As at 31st March, 2025	As at 31st March, 2024
1	2	3	4
4	**Payables**		
	a. Total outstanding dues of micro, small and Medium enterprises	-	-
	b. Total outstanding dues of creditors other than micro, small and Medium enterprises	12,816.00	22,965.00
	Total Payables	12,816.00	22,965.00

Disclosure relating to suppliers registered under MSMED Act based on the information available with the entity Society.

Particulars	As at 31st March, 2025	As at 31st March, 2024
a. Amount remaining unpaid to any supplier at the end of each accounting year		
Principal	-	-
Interest	-	-
Total	-	-
b. The amount of interest paid by the buyer in terms of sec.16 of the MSMED Act, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year.	-	-
c. The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding interest specified under the MSMED Act.	-	-
d. The amount of interest accrued and remaining unpaid at the end of each accounting year	-	-
e. The amount of further inerest remaining due and payable even in the succeeding years. Until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of deductible expenditure under section 23 of the MSMED Act.	-	-

for SCV & ASSOCIATES
CHARTERED ACCOUNTANTS

M/s SCV & ASSOCIATES Chartered Accountants A. VAMSEEDHAR M.No: 217047 WARANGAL

(A VAMSEEDHAR)
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for RAITHU VIKASA SANGAM

(K RAJAMOULI)
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RAITHU VIKASA SANGAM

1-1-867, SIDDARTHA NAGAR, KAZIET, WARANGAL

Note No.	Particulars	As at 31st March, 2025	As at 31st March, 2024
1	2	3	4
5	**Short Term Provisions**		
	Audit Fee Payable	19,470.00	17,820.00
	Professional Tax Payable	4,150.00	3,050.00
	TDS Payable	405.00	13,575.00
	ESI Payable	4,852.00	
	PF Payable	42,411.00	
	Salaries Payable	46,935.00	
		1,18,223.00	34,445.00

for SCV & ASSOCIATES
CHARTERED ACCOUNTANTS

M/s. SCV & ASSOCIATES Chartered Accountants A. VAMSEEDHAR M.No: 217047 WARANGAL

(A VAMSEEDHAR)
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for RAITHU VIKASA SANGAM

(K RAJAMOULI)
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NIT, Warangal-506004, T.S. India

RAITHU VIKASA SANGAM
1-1-867, SIDDARTHANAGAR, KAZIPET, WARANGAL
DEPRECIATION STATEMENT

Note No.6 Property, Plant and Equipment

Name of the Assets	WDV as on 01.04.2024	Addition		Deletion	Total	Rate of Dep.,	Depreciation	WDV as on 31.03.2025
		Upto 3rd Oct	After 3rd Oct					
Block-I								
Vehicle	3,675.00	-	-	-	3,675.00	15%	551.00	3,124.00
Block-II								
Tally Software	12.00	-	-	-	12.00	40%	5.00	7.00
Computers	218.00	-		-	218.00	40%	87.00	131.00
Computer Software	15,137.00	-	-	-	15,137.00	40%	6,055.00	9,082.00
Total	19,042.00	-	-	-	19,042.00		6,698.00	12,344.00
Previous Figures	29,936.00	-	-	-	29,936.00		10,894.00	19,042.00

for SCV & ASSOCIATES
CHARTERED ACCOUNTANTS

M/s. SCV & ASSOCIATES Chartered Accountants A. VAMSEEDHAR M.No: 217 WARANGAL

(A.VAMSEEDHAR)
PARTNER

for RAITHU VIKASA SANGAM

(K.RAJAMOULI)
PRESIDENT

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Raithu Vikasa Sangam
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RAITHU VIKASA SANGAM

1-1-867, SIDDARTHA NAGAR, KAZIET, WARANGAL

Note No.	Particulars	As at 31st March, 2025	As at 31st March, 2024
1	2	3	4
7	Long Term Loans & Advances		
	a. Loans & Advances (Unsecured)		
	-Other Loans & Advances		
	Raithu Vikasa Sendriya Uthpathi & UT	5,00,000.00	5,00,000.00
		5,00,000.00	5,00,000.00
8	Cash and Bank Balances		
	A. Cash and Bank Balances		
	a. Cash on Hand	15,815.00	575.00
	b. Cash at Bank		
	KMB A/c No. 747010010337	33,949.09	23,219.63
	Union Bank of India A/c No.009410011014021	6,10,459.32	2,71,053.44
	State Bank of India A/c No. 40282455130	3,664.56	651.00
	c. Fixed Deposit	10,30,859.00	5,04,974.00
	(Deposits with original maturity for less than 3 Months)		
	Total Cash and Bank Balances (a+b+c)	16,94,746.97	8,00,473.07
	B. Other Bank Balances		
	(Deposits with original maturity for more than 3 months but less than 12 months from reporting date.)	56,93,858.00	77,06,090.00
	Total (B)	56,93,858.00	77,06,090.00
	Total (A+B)	73,88,604.97	85,06,563.07
9	Short Term Loans and Advances		
	Advances	30,966.00	-
		30,966.00	-

for SCV & ASSOCIATES
CHARTERED ACCOUNTANTS

M/s. SCV & ASSOCIATES Chartered Accountants A. VAMSEEDHAR M.No: 217047 WARANGAL

(A VAMSEEDHAR)
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RAITHU VIKASA SANGAM

1-1-867, SIDDARTHA NAGAR, KAZIET, WARANGAL

Note No.	Particulars	As at 31st March, 2025	As at 31st March, 2024
1	2	3	4
10	Other Current Assets		
	TDS Receivable	1,84,228.00	2,22,791.00
	Prepaid Expenses	3,706.00	
		1,87,934.00	2,22,791.00

for SCV & ASSOCIATES
CHARTERED ACCOUNTANTS

M/s. SCV & ASSOCIATES * Chartered Accountants A. VAMSEEDHAR M.No: 217047 * WARANGAL

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