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 (Foreign Contribution Account) 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.

Contd..2nd

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

SCV & ASSOCIATES
Chartered Accountants

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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 (Foreign Contribution Account) state** of affairs as at **31st March, 2025.**

b) In the case of the Income and Expenditure account, of the **Surplus** 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 (Foreign Contribution Account),** so far as it appears from our examination of those books;

c) The Balance sheet and the Income and Expenditure account **RAITHU VIKASA SANGHAM (Foreign Contribution Account),** 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

RAITHU VIKASA SANGAM

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

FOREIGN CONTRIBUTION ACCOUNT

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2024 TO 31.03.2025

	RECEIPTS	AMOUNT		PAYMENTS	AMOUNT
To	Opening Balance		By	Philip Morris Products SA	
	Cash on Hand	-		Water & Watershed Progra	77,36,248.00
	Cash at Bank		By	General Administration	
	State Bank of India			Salaries	2,47,200.00
	A/c No. 40282455130	651.00		Printing & Stationery	3,240.00
	Union Bank of India			Staff TA & DA	2,000.00
	A/c No. 009410011014021	2,71,053.44		Bank Charges	16,489.06
			By	Advances	15,022.00
To	Interest on SB A/c	31,690.00	By	Payables Paid	22,965.00
To	Interest on FDR	26,466.00	By	Closing Balances	
To	Philip Morris Products SA			Cash on Hand	15,210.00
	Water & Watershed Program	83,42,637.50		Cash at Bank	
				State Bank of India	
				A/c No. 40282455130	3,664.56
				Union Bank of India	
				A/c No. 009410011014021	6,10,459.32
		86,72,497.94			86,72,497.94

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
FOREIGN CONTRIBUTION
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	1	6,02,469.88	2,52,414.44
	b. Restricted Funds		-	-
	2 Current Liabilities			
	a. Payables	2	4,976.00	22,965.00
	b. Short term Provisions	3	40,034.00	-
	Total		6,47,479.88	2,75,379.44
II.	APPLICATION OF FUNDS			
	1 Non Current Assets			
	a. Property, Plant and Equipment	4	3,124.00	3,675.00
	2 Current Assets			
	a. Cash and Bank balances	5	6,29,333.88	2,71,704.44
	b. Short term Loans & Advances	6	15,022.00	-
	Total		6,47,479.88	2,75,379.44

The Accompanying notes are an integral part of the financial statements

for SCV & ASSOCIATES
CHARTERED ACCOUNTANTS

(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

FOREIGN CONTRIBUTION

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 and Grants	7	83,42,637.50	-
	b) Other Income	8	58,156.00	7,722.00
	Total Income		84,00,793.50	7,722.00
II.	EXPENSES			
	a) Material Consumed/distributed		-	-
	b) Donations/Contributions paid		-	-
	c) Employee Benefit Expense	9	2,54,090.00	-
	d) Depreciation and amortization	10	551.00	649.00
	e) Finance Cost	11	16,489.06	0.30
	f) Other Expenses	12	77,79,608.00	22,965.00
	Total Expenditure		80,50,738.06	23,614.30
III.	Excess of Income over Expenditure for the year (I-II)		3,50,055.44	-15,892.30
IV.	Appropriation of funds/ reserves			
	a) General Reserve Fund		3,50,055.44	-15,892.30
	Total		3,50,055.44	-15,892.30
	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
1	Unrestricted Funds		
	a.) Reserves & Surplus		
	General Reserve Fund		
	Opening Balance	2,52,414.44	2,68,306.74
	Add:		
	Appropriation from Statement of Income & Expendit	3,50,055.44	-15,892.30
	Total	6,02,469.88	2,52,414.44

for SCV & ASSOCIATES
CHARTERED ACCOUNTANTS

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

(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
2	**Payables**		
	a. Total outstanding dues of micro, small and Medium enterprises	-	-
	b. Total outstanding dues of creditors other than micro, small and Medium enterprises	4,976.00	22,965.00
	Total Payables	4,976.00	22,965.00

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

Particulars	31st March, 2025	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 of the MSMED Act, along with the amount of the payr made to the supplier beyond the appointed day during accounting year.	-	-
c. The amount of interest due and payable for the perio delay in making payment (which have been paid but be the appointed day during the year) but without adding i specified under the MSMED Act.	-	-
d. The amount of interest accrued and remaining unpaid a end of each accounting year	-	-
e. The amount of further inerest remaining due and payab in the succeeding years. Until such date when the intere above are actually paid to the small enterprise, for the p of disallowance of deductible expenditure under section 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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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	**Short Term Provisions**		
	ESI Payable	1,626.00	-
	PF Payable	24,818.00	-
	Professional Tax Payable	1,000.00	-
	TDS Payable	405.00	-
	Salaries Payable	12,185.00	-
		40,034.00	-

Note No.	Particulars	As at 31st March, 2025	As at 31st March, 2024
1	2	3	4
5	**Cash and Bank Balances**		
	A. Cash and Cash Equivalents		
	Cash on Hand	15,210.00	-
	Cash at Bank		
	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
		6,29,333.88	2,71,704.44

Note No.	Particulars	As at 31st March, 2025	As at 31st March, 2024
1	2	3	4
6	**Short Term Loans & Advances**		
	Advances	15,022.00	-
		15,022.00	-

for SCV & ASSOCIATES
CHARTERED ACCOUNTANTS

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

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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	**Donations & Grants**		
	Philip Morris Products SA	83,42,637.50	-
		83,42,637.50	-
8	**Other Income**		
	Interest on Savings Bank A/c	31,690.00	7,722.00
	Interest on FDR's	26,466.00	-
		58,156.00	7,722.00
9	**Employee Benefit Expense**		
	Staff Salaries	2,39,000.00	-
	Staff PF	15,090.00	-
		2,54,090.00	-
10	**Depreciation and amortization**		
	On Tangible Assets	551.00	649.00
	On Intangible Assets		
		551.00	649.00
11	**Finance Cost**		
	Bank Charges	16,489.06	0.30
		16,489.06	0.30
12	**Other Expenses**		
	a. Charitable Expenses		
	Philips Morris Products SA		
	Water & Watershed Program	77,74,368.00	22,965.00
	b. Other Expenses		
	Printing & Stationery	3,240.00	-
	Staff TA & DA	2,000.00	-
	Total	77,79,608.00	22,965.00

for SCV & ASSOCIATES
CHARTERED ACCOUNTANTS

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

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

Note No.4 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
Current Year Total	3,675.00	-	-	-	3,675.00		551.00	3,124.00
Previous Year Total	4,324.00	-	-	-	4,324.00		649.00	3,675.00

for SCV & ASSOCIATES
CHARTERED ACCOUNTANTS

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

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