



INDEPENDENT AUDITOR'S REPORT

To

The Members of

"M/S. RURAL WORKERS DEVELOPMENT SOCIETY"

RAMANATHAPURAM - 623501.

Report on the Financial Statements

We have audited the accompanying **Foreign Contribution financial statement** of **"M/S. RURAL WORKERS DEVELOPMENT SOCIETY"** which comprise the Balance Sheet as at March 31, 2026, and the Statement of Income and Expenditure and Receipts and Payments Statement 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, financial performance and cash flows of the Society in accordance with the Accounting Standards applicable in India.

This responsibility also includes maintenance of adequate accounting records in accordance with the relevant applicable provisions for safeguarding the assets of the Society; for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the 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.

We conducted our audit in accordance with the applicable Standards on Auditing. 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 the disclosures in 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 financial control relevant to the Society's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Society has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Society's 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 on the financial statements

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and 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 March 31, 2026, and its Statement of Income and Expenditure for the year.



- i. In the case of the Balance Sheet, of the state of affairs of the Society as at March 31, 2026;
- ii. In the case of the Income and Expenditure Account, Excess of Income Over Expenditure for the year ended on that date; and
- iii. In the case of the Receipts and Payments Account, of the cash flow for the year ended on that date.

Report on Other Legal & Statutory Requirements

- i. 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;
- ii. In our opinion proper books of account as required by law have been kept by the Society so far as appears from our examination of those books
- iii. The Balance Sheet, Income and Expenditure Account, and Receipts and Payments Account dealt with by this Report are in agreement with the books of account.
- iv. The accompanying financial statements for the year ended 31st March 2025 have been prepared by the management in the earlier format that was customarily followed in prior years. This is in deviation from the revised format recommended under the Guidance Note on the Revised Format of Financial Statements for Non-Corporate Entities issued by the Institute of Chartered Accountants of India (ICAI), which is applicable from 1st April 2025. Such financial statements, as reported by the management, have been the basis for our audit and expression of opinion. While the financial data presented is materially correct and auditable, the format of presentation does not conform to the revised structure prescribed under the ICAI Guidance Note. Accordingly, our opinion is expressed subject to the continued use of the earlier format of financial statements.

Place: Madurai

Date: 23.06.2026

UDIN: 26026619EUEVTJ7192

"As per my report of even date"

For Charles Fernando & Co

Firm Registration Number : 000604S

Chartered Accountants

CA.N.Charles Fernando

Proprietor

Membership No:026619



RURAL WORKERS DEVELOPMENT SOCIETY

12/2732-4 RKV Illam 1st Floor, Mahatma Gandhi Nagar 1st Street, Pattinamkaththan Post,
Ramanathapuram - 623503

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2025 TO 31-03-2026

(Amount in Rs.)

S.No	Particulars	Note	For the Year Ended 31/03/2026	For the Year Ended 31/03/2025
I	Receipts			
1	Cash and Bank - Opening Balance	1	17,02,666	70,860
2	Donations	2	49,52,428	69,74,960
3	Other Income	3	23,302	24,224
4	Other Current Liabilities	4	3,11,750	4,32,600
	Total		69,90,146	75,02,644
II	Payments			
1	Programme Expenses	5	39,54,830	48,06,620
2	Other Expenses	6	7,74,530	6,54,658
3	Other Current Liabilities	7	3,82,200	3,38,700
4	Property, Plant and Equipment & Intangible Assets	8	26,500	-
5	Cash and Bank - Closing Balance	9	18,52,087	17,02,666
	Total		69,90,146	75,02,644

Notes 1 to 9 annexed hereto form part of the Receipt & Payment A/c

"As per my report of even date"

Place:Madurai

Date: 23.06.2026

UDIN:26026619EUEVTJ7192

For Charles Fernando & Co

Firm Registration Number : 000604S

Chartered Accountants



CA.N.Charles Fernando
Proprietor

Membership No:026619

President

Secretary

Treasurer

RURAL WORKERS DEVELOPMENT SOCIETY

12/2732-4 RKV Illam 1st Floor, Mahatma Gandhi Nagar 1st Street, Pattinamkaththan Post,
Ramanathapuram - 623503

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2026

(Amount in Rs.)

S.No	Particulars	Sch.	For the Year Ended 31/03/2026	For the Year Ended 31/03/2025
I	Income			
	Donations and Grants	6	49,52,428	69,74,960
II	Other Income	7	23,302	24,224
III	Total Income (I+II)		49,75,730	69,99,184
IV	Expenses			
(a)	Programme Expenses	8	39,54,830	48,06,620
(b)	Other Expenses	9	7,74,530	6,54,658
(c)	Depreciation and Amortization Expenses	4.1	12,729	4,215
	Total Expenses		47,42,088	54,65,493
V	Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- IV)		2,33,642	15,33,691
VI	Exceptional items		-	-
VII	Excess of Income over Expenditure for the year before extraordinary items (V-VI)		2,33,642	15,33,691
VIII	Extraordinary Items		-	-
IX	Excess of Income over Expenditure for the year (VII-VIII)		2,33,642	15,33,691
	Balance transferred to General Fund		2,33,642	15,33,691

Schedules 6 to 9 annexed hereto form part of the Income & Expenditure A/c

"As per my report of even date"

Place: Madurai

For Charles Fernando & Co

Date: 23.06.2026

Firm Registration Number : 000604S

UDIN:26026619EUEVTJ7192

Chartered Accountants



CA.N.Charles Fernando
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RURAL WORKERS DEVELOPMENT SOCIETY

12/2732-4 RKV Illam 1st Floor, Mahatma Gandhi Nagar 1st Street, Pattinamkaththan Post,
Ramanathapuram - 623503

**Notes Forming Part of the Receipts and Payments Account for the Period
from 01-04-2025 to 31-03-2026**

Note : 1 Cash And Bank - Opening Balance

S.No	Particulars	For the Year Ended 31/03/2026	For the Year Ended 31/03/2025
1	Cash and Cash Equivalents		
1.1	Cash in Hand	1,655	780
	Sub-Total (A)	1,655	780
2	Cash at Bank		
2.01	SBI - 60478 - Designated Account	11,48,364	36,536
2.02	IOB - 35225 - Utilisation Account	5,51,822	32,700
2.03	IOB - 18401 - Utilisation Account	825	843
	Sub-Total (B)	17,01,011	70,080
	Total (A+B)	17,02,666	70,860

Note : 2 Donations

S.No	Particulars	For the Year Ended 31/03/2026	For the Year Ended 31/03/2025
1	Restricted Funds		
	Contribution received from Child Rights & You	49,52,428	69,74,960
	Total	49,52,428	69,74,960

Note : 3 Other Income

S.No	Particulars	For the Year Ended 31/03/2026	For the Year Ended 31/03/2025
1	Interest Income		
1.1	Interest from Savings Bank Account	23,302	24,224
	Total	23,302	24,224

Note : 4 Other Current Liabilities

S.No	Particulars	For the Year Ended 31/03/2026	For the Year Ended 31/03/2025
1	TDS Collected	3,11,750	4,32,600
	Total	3,11,750	4,32,600



RURAL WORKERS DEVELOPMENT SOCIETY

12/2732-4 RKV Illam 1st Floor, Mahatma Gandhi Nagar 1st Street, Pattinamkaththan Post,
Ramanathapuram - 623503

**Notes Forming Part of the Receipts and Payments Account for the Period
from 01-04-2025 to 31-03-2026**

Note : 5 Programme Expenses

S.No	Particulars	For the Year Ended 31/03/2026	For the Year Ended 31/03/2025
1	CRY Project		
1.01	Convergence meeting on Anti child labor Day	-	31,429
1.02	Child rights campaign	50,706	91,128
1.03	Consultant charges - Senior programme officer	-	3,96,000
1.04	Consultant charges - programme officer	-	3,12,000
1.05	Consultant - Senior Field Worker	-	14,40,000
1.06	Consultant charges - Junior Field worker	-	3,33,000
1.07	Consultant charges - MIS & Documentation	2,11,500	2,86,500
1.08	Bridge Course Programme	-	6,90,000
1.09	State Level Consultation on RTH	-	3,58,063
1.10	Consultant- Program Management	3,06,000	1,02,000
1.11	Consultant - Program Coordination	2,56,500	85,500
1.12	Consultant- Cluster Coordination	2,11,500	70,500
1.13	Consultant - Field Work	11,88,000	3,96,000
1.14	Consultant - Technical Specialist	1,71,000	57,000
1.15	Children Activity Centres	5,67,000	1,57,500
1.16	Consultant- Thematic expert cum Trainer	1,68,000	-
1.17	Books & Guides	25,749	-
1.18	Knowledge & Capacity Building Training	69,080	-
1.19	Caders Training at Vilathikulam Block	14,286	-
1.20	Data Generation on status of system activation on Health	1,37,600	-
1.21	Leadership Training for Children at Vilathikulam Block	18,134	-
1.22	Project Coordinator	81,000	-
1.23	Cluster Coordinator	66,000	-
1.24	Community Organizers	3,01,548	-
1.25	MIS and Documentation Coordinator	66,000	-
1.26	Junior Consultant- Enagement with Children	38,000	-
1.27	Travel Community Organizers	874	-
1.28	Capacity building of Project Team	6,353	-
	Total	39,54,830	48,06,620

Note : 6 Other Expenses

S.No	Particulars	For the Year Ended 31/03/2026	For the Year Ended 31/03/2025
	Administration Expenses		
1	Salary	3,63,000	3,06,000
2	Office Rent	2,16,090	2,45,820
3	Office Maintenance	26,519	3,600
4	EB Expenses	7,438	7,726
5	Computer Maintenance	11,550	8,100
6	Monthly review Meetings	40,766	39,986
7	Audit Fees	33,500	35,400
8	Bank Charges	5,917	8,026
9	Travel	69,750	-
	Total	7,74,530	6,54,658



RURAL WORKERS DEVELOPMENT SOCIETY

12/2732-4 RKV Illam 1st Floor, Mahatma Gandhi Nagar 1st Street, Pattinamkaththan Post,
Ramanathapuram - 623503

**Notes Forming Part of the Receipts and Payments Account for the Period
from 01-04-2025 to 31-03-2026**

Note : 7 Other Current Liabilities

S.No	Particulars	For the Year Ended 31/03/2026	For the Year Ended 31/03/2025
1	TDS Remitted	3,82,200	3,38,700
	Total	3,82,200	3,38,700

Note : 8 Property, Plant And Equipment & Intangible Assets

S.No	Particulars	For the Year Ended 31/03/2026	For the Year Ended 31/03/2025
1	Tally Software	26,500	-
	Total	26,500	-

Note : 9 Cash And Bank - Closing Balance

S.No	Particulars	For the Year Ended 31/03/2026	For the Year Ended 31/03/2025
1	Cash and Cash Equivalents		
	Cash in Hand		
1.1	Cash in Hand	922	1,655
	Sub-Total (A)	922	1,655
2	Cash at Bank		
2.01	SBI - 60478 - Designated Account	12,83,123	11,48,364
2.02	IOB - 35225 - Utilisation Account	5,68,042	5,51,822
2.03	IOB - 18401 - Utilisation Account	-	825
	Sub-Total (B)	18,51,165	17,01,011
	Total (A+B)	18,52,087	17,02,666



RURAL WORKERS DEVELOPMENT SOCIETY

12/2732-4 RKV Illam 1st Floor, Mahatma Gandhi Nagar 1st Street, Pattinamkaththan Post,
Ramanathapuram - 623503

BALANCE SHEET AS AT 31ST MARCH 2026

(Amount in Rs.)

S.No	Particulars	Sch.	As At 31/03/2026	As At 31/03/2025
I	Liabilities (Sources of Funds)			
1	NPO Funds			
(a)	Unrestricted Funds	1	20,093	6,322
(b)	Restricted Funds	2	18,28,636	16,08,766
	Sub Total		18,48,729	16,15,088
2	Non-Current Liabilities			
(a)	Long-Term Borrowings		-	-
(b)	Other Long Term Liabilities		-	-
(c)	Long-Term Provisions		-	-
	Sub Total		-	-
3	Current Liabilities			
(a)	Short-Term Borrowings		-	-
(b)	Payables		-	-
(c)	Other Current Liabilities	3	23,450	93,900
(d)	Short-Term Provisions		-	-
	Sub Total		23,450	93,900
	Total		18,72,179	17,08,988
II	Assets (Application of Funds)			
1	Non-Current Assets			
(a)	Property, Plant and Equipment and Intangible Assets (i) Property, Plant and Equipment	4	20,093	6,322
	Sub Total		20,093	6,322
2	Current Assets			
(a)	Current Investments		-	-
(b)	Inventories		-	-
(c)	Receivables		-	-
(d)	Cash and Bank Balances	5	18,52,087	17,02,666
(e)	Short Term Loans and Advances		-	-
(f)	Other Current Assets		-	-
	Sub Total		18,52,087	17,02,666
	Total		18,72,179	17,08,988

Schedules 1 to 5 annexed hereto form part of the Balance Sheet

Place: Madurai

Date: 23.06.2026

UDIN:26026619EUEVTJ7192

"As per my report of even date"

For Charles Fernando & Co

Firm Registration Number : 000604S

Chartered Accountants



CA.N.Charles Fernando

Proprietor

Membership No:026619

President

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RURAL WORKERS DEVELOPMENT SOCIETY

12/2732-4 RKV Illam 1st Floor, Mahatma Gandhi Nagar 1st Street, Pattinamkaththan Post,
Ramanathapuram - 623503

**Schedules Forming Part of the Balance Sheet and Income and Expenditure Account for the Year
Ended 31st March 2026**

Schedule : 6 Donations and Grants

S.No	Particulars	For the Year Ended 31/03/2026	For the Year Ended 31/03/2025
1	Restricted Funds		
	Contribution received from Child Rights & You	49,52,428	69,74,960
	Total	49,52,428	69,74,960

Schedule : 7 Other Income

S.No	Particulars	For the Year Ended 31/03/2026	For the Year Ended 31/03/2025
1	Interest Income		
1.1	Interest from Savings Bank Account	23,302	24,224
	Total	23,302	24,224

Schedule : 8 Programme Expenses

S.No	Particulars	For the Year Ended 31/03/2026	For the Year Ended 31/03/2025
1	Foreign Contribution Account		
	Restricted Funds		
1.01	Convergence meeting on Anti child labor Day	-	31,429
1.02	Child rights campaign	50,706	91,128
1.03	Consultant charges - Senior programme officer	-	3,96,000
1.04	Consultant charges - programme officer	-	3,12,000
1.05	Consultant - Senior Field Worker	-	14,40,000
1.06	Consultant charges - Junior Field worker	-	3,33,000
1.07	Consultant charges - MIS & Documentation	2,11,500	2,86,500
1.08	Bridge Course Programme	-	6,90,000
1.09	State Level Consultation on RTH	-	3,58,063
1.10	Consultant- Program Management	3,06,000	1,02,000
1.11	Consultant - Program Coordination	2,56,500	85,500
1.12	Consultant- Cluster Coordination	2,11,500	70,500
1.13	Consultant - Field Work	11,88,000	3,96,000
1.14	Consultant - Technical Specialist	1,71,000	57,000
1.15	Children Activity Centres	5,67,000	1,57,500
1.16	Consultant- Thematic expert cum Trainer	1,68,000	-
1.17	Books & Guides	25,749	-
1.18	Knowledge & Capacity Building Training	69,080	-
1.19	Caders Training at Vilathikulam Block	14,286	-
1.20	Data Generation on status of system activation on Health	1,37,600	-
1.21	Leadership Training for Children at Vilathikulam Block	18,134	-
1.22	Project Coordinator	81,000	-
	Sub Total C/F	34,76,055	48,06,620



RURAL WORKERS DEVELOPMENT SOCIETY

12/2732-4 RKV Illam 1st Floor, Mahatma Gandhi Nagar 1st Street, Pattinamkaththan Post,
Ramanathapuram - 623503.

**Schedules Forming Part of the Balance Sheet and Income and Expenditure Account for the Year
Ended 31st March 2026**

Schedule : 8 Programme Expenses

S.No	Particulars	For the Year Ended 31/03/2026	For the Year Ended 31/03/2025
	Sub Total B/D	34,76,055	48,06,620
1.23	Cluster Coordinator	66,000	-
1.24	Community Organizers	3,01,548	-
1.25	MIS and Documentation Coordinator	66,000	-
1.26	Junior Consultant- Enagement with Children	38,000	-
1.27	Travel Community Organizers	874	-
1.28	Capacity building of Project Team	6,353	-
	Total	39,54,830	48,06,620

Schedule : 9 Other Expenses

S.No	Particulars	For the Year Ended 31/03/2026	For the Year Ended 31/03/2025
	Administration Expenses		
1	Salary	3,63,000	3,06,000
2	Office Rent	2,16,090	2,45,820
3	Office Maintenance	26,519	3,600
4	EB Expenses	7,438	7,726
5	Computer Maintenance	11,550	8,100
6	Monthly review Meetings	40,766	39,986
7	Audit Fees	33,500	35,400
8	Bank Charges	5,917	8,026
9	Travel	69,750	-
	Total	7,74,530	6,54,658



RURAL WORKERS DEVELOPMENT SOCIETY

12/2732-4 RKV Illam 1st Floor, Mahatma Gandhi Nagar 1st Street, Pattinamkaththan Post,
Ramanathapuram - 623503

**Schedules Forming Part of the Balance Sheet and Income and Expenditure Account for the Year
Ended 31st March 2026**

Schedule : 1 Unrestricted Funds

S.No	Particulars	As At 31/03/2026	As At 31/03/2025
1	General Funds		
1.1	Opening Balance	6,322	10,537
1.2	Add: Excess of Income over Expenditure	2,33,642	15,33,691
	Sub-Total (A)	2,39,963	15,44,228
1.3	Less: Transfer from Unutilised Specific Project Fund	2,19,870	15,37,906
	Sub-Total (B)	2,19,870	15,37,906
		20,093	6,322
	Total (A-B)	20,093	6,322

Schedule : 2 Restricted Funds

S.No	Particulars	As At 31/03/2026	As At 31/03/2025
1	Foreign Contribution Account Programme (refer Schedule 2.1)	18,28,636	16,08,766
	Total	18,28,636	16,08,766

Schedule : 3 Other Current Liabilities

S.No	Particulars	As At 31/03/2026	As At 31/03/2025
1	TDS Payable	23,450	93,900
	Total	23,450	93,900



RURAL WORKERS DEVELOPMENT SOCIETY

12/2732-4 RKV Iliam 1st Floor, Mahatma Gandhi Nagar 1st Street, Pattinamkaththan Post,
Ramanathapuram - 623503

**Schedules Forming Part of the Balance Sheet and Income and Expenditure Account for the Year
Ended 31st March 2026**

Schedule : 4 Property, Plants And Equipments & Intangible Assets

S.No	Particulars	As At 31/03/2026	As At 31/03/2025
1	Property, Plant and Equipment (<i>refer Schedule 4.1</i>)	20,093	6,322
	Total	20,093	6,322

Schedule : 5 Cash And Bank Balances

S.No	Particulars	As At 31/03/2026	As At 31/03/2025
(B)	Cash and Cash Equivalents		
1	Cash in Hand		
1.1	Cash in Hand	922	1,655
	Sub-Total (A)	922	1,655
2	Cash at Bank		
2.01	SBI - 60478 - Designated Account	12,83,123	11,48,364
2.02	IOB - 35225 - Utilisation Account	5,68,042	5,51,822
2.03	IOB - 18401 - Utilisation Account	-	825
	Sub-Total (B)	18,51,165	17,01,011
	Total (A+B)	18,52,087	17,02,666



RURAL WORKERS DEVELOPMENT SOCIETY

12/2732-4 RKV Illam 1st Floor, Mahatma Gandhi Nagar 1st Street, Pattinamkaththan Post, Ramanathapuram - 623503

Schedules Forming Part of the Balance Sheet and Income and Expenditure Account for the Year Ended 31st March 2026

Schedule : 2.1 Programme

Foreign Contribution Account Medical Programme

S.No	Donor Name	Opening Balance as on 01-04-2025	Received During the Year			Utilised During the Year			Closing Balance as on 31-03-2026
			Fund Received	Interest Income	Total	Revenue Expenses	Capital Expenses	Total	
1	CRY Project	16,08,766	49,52,428	23,302	49,75,730	47,29,360	26,500	47,55,860	18,28,636
	Total	16,08,766	49,52,428	23,302	49,75,730	47,29,360	26,500	47,55,860	18,28,636



RURAL WORKERS DEVELOPMENT SOCIETY

12/2732-4 RKV Illam 1st Floor, Mahatma Gandhi Nagar 1st Street, Pattinamkaththan Post, Ramanathapuram - 623503

Schedules Forming Part of the Balance Sheet and Income and Expenditure Account for the Year Ended 31st March 2026

Schedule - 4.1 Property, Plant and Equipment

Foreign Contribution Account Property, Plant and Equipment

S.No	Name of the Assets	Opening W.D.V. as on 01-04-2025	Additions During the Year		Deduction	Total	Depreciation		Closing W.D.V. as on 31-03-2026
			More than 180 days	Less than 180 days			Rate	₹	
(A)	Property, Plant And Equipment BLOCK I 1 1.1 Computer & Accessories 1.2 Computer & Printer 1.3 Modem 1.4 Tablets 1.5 Camera								
		1,688				1,688	40%	675	1,013
		1,159				1,159	40%	464	696
		2,869				2,869	40%	1,147	1,721
		607				607	40%	243	364
		6,322	-	-	-	6,322		2,529	3,793
(B)	Intangible Assets BLOCK II 2 2.1 Software 2.2 Tally Software								
		-	24,500	2,000		26,500	40%	10,200	16,300
		-	24,500	2,000	-	26,500		10,200	16,300
		6,322	24,500	2,000	-	32,822	-	12,729	20,093
	Sub-Total (A)								
	Sub-Total (B)								
	Total (A+B)								



M/S. RURAL WORKERS DEVELOPMENT SOCIETY
19A, R.R SETHUPATHI NAGAR, RAMANATHAPURAM - 623501

FC Significant Accounting Policies and Notes on Account for the year 2025-2026

FC Significant Accounting Policies:

- Cash System is followed for all transactions and are recorded on cash basis as and when effected.
- Grants Received from Donor Agencies were for specific purpose and hence it is shown separately under the head " **Unutilized specific Project Fund** " to reflect the balance left in hand and to be applied to the following year for the purpose for which it was given.
- Fixed Assets were not acquired from the project funds and so it is not written off as expenditure to arrive the unutilized specific project fund.

Notes on Accounts:

- Schedules 1 to 9 forms part of the Receipt and Payments Account and Income and Expenditure Account.
- Schedules 1 to 5 forms part of the Balance Sheet Account.
- Previous year figures have been regrouped wherever it is necessary.

Place: Madurai

Date: 23.06.2026

UDIN: 26026619EUEVTJ7192

"As per our report of even date"

For Charles Fernando & Co

Firm Registration Number : 000604S

Chartered Accountants



CA.N.Charles Fernando

Proprietor

Membership No:026619