O/C

Charles Prabakar & Co
Chartered Accountants

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INDEPENDENT AUDITOR'S REPORT

To,

The Members /Trustees,
COMMUNITY AND RURAL DEVELOPMENT SOCIETY
(Consolidation Account)
Guntur.

Opinion

We have audited the financial statements of Trust/Society which comprise the Balance Sheet as at 31st March 2026, the Statement of Income and Expenditure for the year ended on that date, 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 read with the schedules and notes there to, are prepared in all material respects, and give a true and fair view of the State of Affairs of the NPO as at 31st March 2026 and its Surplus for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with 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 for the Audit of the Financial Statements section of our report. We are independent of the Society/Trust in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements.

Responsibilities of Management and Those Charged with Governance for the Financial Statements Trust/Society.

The Executive Committee Members / Trustees is responsible for the preparation of these financial statements that give a true and fair view in accordance with requirements of Non-Profit Organisation applicable accounting standards and generally accepted accounting principles and to provide for such internal controls as the Executive Committee / Trustees determines it 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, the Executive Committee /Trustees is responsible for assessing the Society/Trust ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Executive Committee/Trustees either intends to liquidate the Society / Trustee or to cease operations, or has no realistic alternative but to do so.

Those Charged with Governance are responsible for overseeing the Association'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 the Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India 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.

As per an audit in accordance with SAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

* Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

* Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on effectiveness of the Society / Trust internal controls.

* Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Executive Committee/ Trustees.

* Conclude on the appropriateness of the Executive Committee's/Trustees use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society /Trustees ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or if such disclosures are inadequate to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Society /Trust to cease to continue as a going concern



* Evaluate the overall presentation, structure and content of the financial statement, including the disclosures, and whether the financial statements represent the underlying transactions and events in a matter that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Other Matter

* We have also issued our audit report as per Form10B/10BB pursuant to the requirement of section 12AB of Income Tax Act 1961. On the financial statements prepared by the management as required by the provisions of the Income Tax Act 1961 covering the period as these accompanying financial statements.

* We have also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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 account have been kept by the Society/Trust so far as appears from our examination of those books.

c) The Society / Trust Balance Sheet and Statement of Income and Expenditure dealt with by this Report are in agreement with the books of accounts.

Date: 07.09.2026
Place: Hyderabad.

For CHARLES PRABAKAR & CO,
Chartered Accountants
F.R.NO-000606S

(V. RAGHAVAN)
Partner
M.No:027297
UDIN: 26027297FMYLOA3089

CHARLES PRABAKAR & CO. * CHARTERED ACCOUNTANTS * HYDERABAD

COMMUNITY AND RURAL DEVELOPMENT SOCIETY

BALANCE SHEET AS AT 31st MARCH 2026
CONSOLIDATION ACCOUNT

PARTICULARS	Schedules	As on 31.03.2026	As on 31.03.2025
LIABILITIES			
General Fund	1	9,90,80,712	9,18,85,364
Current Liabilities	2	3,71,630	3,71,630
TOTAL		**9,94,52,342**	**9,22,56,994**
ASSETS:			
Fixed Assets	3	7,18,34,778	6,51,81,311
Fixed Deposits	4	1,93,54,505	1,78,29,189
Current Assets	5	29,48,160	27,75,029
Cash & Bank Balances	6	53,14,901	64,71,465
Significant accounting policies	14		
TOTAL		**9,94,52,342**	**9,22,56,994**

For Community and Rural Development Society

Director

COMMUNITY AND RURAL DEVELOPMENT SOCIETY GUNTUR

Place : Hyderabad
Date :07.09.2026

As per our Audit Report Annexed.,
For Charles Prabakar & Co.,
Chartered Accountants
F.R.No: 000606S

(V.Raghavan)
Partner
M.No: 027297
UDIN:: 26027297FMYLOA3089

CHARLES PRABAKAR & CO. HYDERABAD CHARTERED ACCOUNTANTS

COMMUNITY AND RURAL DEVELOPMENT SOCIETY

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2026
CONSOLIDATION ACCOUNT

PARTICULARS	Schedules	As on 31.03.2026	As on 31.03.2025
RECEIPTS:			
Cash & Bank Balances	6	64,71,465	11,03,173
Donations Received			
Foreign Contribution	7	3,93,75,447	3,22,63,501
Local Contribution/Receipts	8	21,03,919	22,13,824
Incomes /Receipts	9	4,30,23,144	3,93,76,612
Interest	10	13,47,032	13,98,067
Rental Income		2,59,500	2,19,000
Current Liabilities	2	-	(6,66,200)
TOTAL		**9,25,80,507**	**7,59,07,975**
PAYMENTS:			
Programme Expenses			
1. Relief of Poor	11		
KIA - Project Expenses			
a. KIA - DRR Project Expenses - I		-	23,08,919
b. KIA - CL DRR Project		4,26,389	-
c. KIA - DRR Project Expenses - II		25,16,760	6,40,529
d. KIA - Emergency Relief		-	11,95,268
e. Other Expenses		21,50,322	14,44,960
f. Elli Garden		5,88,669	5,31,084
2. EDUCATION	12		
a.Balabata		1,60,86,771	1,37,94,204
b. LSF		21,47,336	11,22,604
c. BB - KIA & Photo Documentation Project		43,02,388	41,16,152
d.RANDI			
i. Bala Bata		1,04,333	1,07,562
ii. Crac (RBTPS)		8,10,681	6,29,612
iii. Girl Project		7,59,917	8,68,809
iv. Crac (Special School)		2,32,470	2,34,045
e. Colleges & Hostels Expenses			
i. St. Xavier		3,45,41,990	2,91,37,118
ii. Cw.Voc Jr College		22,46,625	26,56,718
iii. Cw Degree College		4,52,560	5,95,101
iv. Rajan Babu Community Jr. College		28,26,087	21,84,363
Administrative Expenses	13	54,51,450	51,45,859
Fixed Assets	3	99,22,411	33,40,924
Fixed Deposits	4	15,25,316	(5,58,135)
Current Assets	5	1,73,131	(59,185)
Cash and Bank Balances	6	53,14,901	64,71,465
TOTAL		**9,25,80,507**	**7,59,07,975**

For Community and Rural Development Society

Director

COMMUNITY AND RURAL DEVELOPMENT SOCIETY GUNTUR

Place : Hyderabad
Date :07.09.2026

As per our Audit Report Annexed.,
For Charles Prabakar & Co.,
Chartered Accountants
F.R.No: 000006S .

(V.Raghavan)
Partner
M.No: 027297
UDIN:: 26027297FMYLOA3089

CHARLES PRABAKAR & CO. HYDERABAD CHARTERED ACCOUNTANTS