DEVENDRA U & CO
Chartered Accountants
Address: 1-2-234/13/53 To 56, F. No: G-8, Reliance Residency, Indira Park Road, Domalguda, Hyderabad, Telangana - 500029. Ph: 040-668 44 969 Mob: 998 55 82676 Email: devenderca@gmail.com

INDEPENDENT AUDITOR'S REPORT

To
The Members,
Modern Architects for Rural India,
Hyderabad.

REPORT ON THE FINANCIAL STATEMENTS :

I have audited the accompanying Financial Statements of **MODERN ARCHITECTS FOR RURAL INDIA** { Society – Charitable Institution, having its registered office at premises bearing No.2-17-61, situated at S.B.H. Colony, Uppal, Hyderabad - 500039 and Field offices at various places in Telangana State }, which comprise of Balance Sheet as at **31st March, 2026**, Income and Expenditure Account, Receipts and Payments Accounts, for the year ended on that date and other explanatory information appended to the above Financial Statements, wherever applicable.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS :

The Institution's Management is responsible for the preparation of these Financial Statements in accordance with the accounting standards and principles and the provisions of the Governing Act/s. This responsibility includes the design, implementation and maintenance of adequate internal financial controls, 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 :

My responsibility is to express an opinion on these financial statements based on audit. I have conducted audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those standards require that I comply with the 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 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 Institution'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. An audit also includes evaluating the appropriateness and the reasonableness of accounting policies, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion on these financial statements.

DEVENDRA U & CO
FRN: 022812S
M.No: 224988
Chartered Accountants

OPINION:

In my opinion and to the best of my information and according to the explanations given to me, the financial statements (read with the Notes wherever appearing and forming part of the Accounts and having regard to Schedule - II of the Consolidated Receipts and Payments Account) give the information required by the Governing Act/s, in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

(a) In the case of the Balance Sheet, of the state of affairs of the above-named Institution, as at **31st March, 2026**

(b) In the case of the Income & Expenditure Account, of the **Excess of INCOME over EXPENDITURE (APPLIED)** for the year ended on that date

(c) In the case of the Consolidated as well as Individual Receipts and Payments Accounts of various Projects, the transactions effected thereat (prepared on Day Book basis) during the year under consideration.

For Devendra U & Co.
Chartered Accountants
Firm No. 022812S

DEVENDRA U & CO. FRN: 022812S M.No: 224988 Chartered Accountants

Hyderabad
17th day of September, 2026

U. Devendra
SOLE PROPRIETOR
Membership No.224988
UDIN : 26224988FXULJX9923

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MODERN ARCHITECTS FOR RURAL INDIA (MARI)

Regd. Off. : No.2-17-91, Uppal, Hyderabad-500 039 <<< >>> Admin. Office :No.12-13-677/66, Street No.1, Kimtee Colony, Tarnaka, Secunderabad-500 017

CONSOLIDATED BALANCE SHEET OF FOREIGN + INDIAN FUNDS AS AT 31st MARCH, 2026

F. Y. 2024-2025	DESCRIPTION OF LIABILITIES	F. Y. 2025-2026	F. Y. 2024-2025	DESCRIPTION OF ASSETS	F. Y. 2025-2026
82,464,772.75	NON-CORPUS / GENERAL FUND :		45,901,769.90	FIXED ASSETS { Net of Depreciation }	42,180,362.82
	{ Excess of Income over Expenditure }	89,973,130.91		(Vide Schedule - IV)	
	Opening Balance >> Rs.8,24,64,772.75			NON - CURRENT ASSETS	
	Add : Current Year's Excess of Income over Expenditure : Rs.66,05,178.16 + Rs.10,20,700 { Previous Year's Provisions / Payables Paid - application } - Rs.1,17,520 (Provisions made / Payables) = Rs.75,08,358.16		2,273,286.41	CURRENT ASSETS	742,056.04
				(Vide Schedule - VII)	
1,175,009.00	NON - CURRENT LIABILITIES	972,495.00			
	(Vide Schedule - V)		761,093.50	DEPOSITS : (RENT & TELEPHONE)	936,229.50
				Op. Bal. Rs. 7,61,093.50 + C.Y.Rs.1,75,136.00	
36,235,712.00	CURRENT LIABILITIES	17,612,931.00			
	(Vide Schedule - VI)			CLOSING BALANCES ::	
				Cash on Hand (All Projects)	
	NOTES ON ACCOUNTS (Vide SCHEDULE - VIII)		59,004,288.94	Cash at Bank (All Projects)	50,829,414.55
			11,935,055.00	Fixed Deposits (All Projects)	13,870,494.00
				(FC : Rs.69,61,228 + IF : Rs.56,63,313 + W.S. : Rs.12,45,953)	
119,875,493.75	TOTAL	108,558,556.91	119,875,493.75	TOTAL	108,558,556.91

The amounts represented by the provisions made during the Current Year and the payment of Previous Year's Provisions with respect to certain projects as indicated under the head "Non-Corpus / General Fund" as above, is the corresponding effect given to the Project Expenditure incurred for such Projects, vide Schedule - III supra

For MODERN ARCHITECTS FOR RURAL INDIA

Ramisetty Murali
EXE. DIRECTOR

Malladi Sree Nagesh
TREASURER

Kosaraju Suresh
SECRETARY

MODERN ARCHITECTS FOR RURAL INDIA MARI HYDERABAD

For Devendra U & Co.
Chartered Accountants
Firm No.022812S

U.DEVENDRA
SOLE PROPRIETOR
Membership No.224988
UDIN : 26224988FXULJX9923

DEVENDRA U & CO. FRN: C22812S M.No: 224988 Chartered Accountants

Dated at Hyderabad, this the 17th day of September, 2026

MODERN ARCHITECTS FOR RURAL INDIA (MARI)

Regd. Off. : No.2-17-91, Uppal, Hyderabad - 500 039 <<< >>> Admin. Office :No.12-13-677/66, Street No.1, Kimtee Colony, Tanaka, Secunderabad - 500 017

CONSOLIDATED INCOME & EXPENDITURE { APPLICATION OF INCOME } ACCOUNT (FOREIGN + INDIAN FUNDS) FOR THE FINANCIAL YEAR ENDED 31st MARCH, 2026

F.Y. 2024-2025 AMOUNT	EXPENDITURE	F.Y. 2025-2026 AMOUNT	F.Y. 2024-2025 AMOUNT	INCOME	F.Y. 2025-2026 AMOUNT
147,833,461.70	To Project { REVENUE } Expenditure (adjusted) { Application of Income (FC + IF) }	153,222,985.64	180,409,229.86	By Grants Received { FC+ IF }	162,623,689.88
	(Vide Schedule - III)			(Vide Schedule - I)	
			615,221.00	By Professional Receipts	50,000.00
15,820,609.75	To Depreciation on Fixed Assets (FC + IF)	5,782,242.08		(Vide Schedule - II)	
	(Vide Schedule - IV)				
			1,788,695.00	By Interest on Savings Accounts	1,820,658.00
20,087,947.41	To Excess of INCOME over EXPENDITURE carried over to the Balance Sheet	6,605,178.16	803,644.00	By Interest on Fixed Deposits	865,727.00
			10,229.00	By Interest on Income-tax Refund	22,777.00
	NOTES ON ACCOUNTS (Vide SCHEDULE - VIII)		115,000.00	By Agricultural Income	57,500.00
				By Miscellaneous Receipts ::	
				Rapidue Solutions Sec.194 I (a)	169,984.00
				Haqdarshak Sec.194 C	70.00
183,742,018.86	TOTAL	165,610,405.88	183,742,018.86	TOTAL	165,610,405.88

FOR MODERN ARCHITECTS FOR RURAL INDIA

RAMISETTY MURALI
EXE. DIRECTOR

MALLADI SREE NAGESH
TREASURER

KOSARAJU SURESH
SECRETARY

DEVENDRA U & CO. FRN: 022812S M.No: 224988 Chartered Accountants

For Devendra U & Co.
Chartered Accountants
Firm No.022812S

U.DEVENDRA
SOLE PROPRIETOR
Membership No.224988
UDIN : 26224988FXULJX9923

Dated at Hyderabad, this the 17th day of September, 2026

MODERN ARCHITECTS FOR RURAL INDIA (MARI) MARI HYDERABAD

MODERN ARCHITECTS FOR RURAL INDIA (MARI)

Regd. Off. : No.2-17-91, Uppal, Hyderabad - 500 039 <<< >>> Admin. Office :No.12-13-677/66, Street No.1, Kimtee Colony, Tarnaka, Secunderabad - 500 017

CONSOLIDATED RECEIPTS & PAYMENTS ACCOUNT (FOREIGN + INDIAN FUNDS) FOR THE FINANCIAL YEAR 2025-2026

RECEIPTS		PAYMENTS	
DESCRIPTION OF RECEIPTS	AMOUNT	DESCRIPTION OF PAYMENTS	AMOUNT
To Opening Balances ::		By PROJECT EXPENDITURE (Foreign + Indian) ::	172,798,140.64
Cash on Hand (All Projects)	-	(Vide Schedule - III)	
Cash at Bank (All Projects)	59,004,288.94		
Fixed Deposits (All Projects)	11,935,055.00	By Cr.Yr.ADVANCES MADE / Pr.Yr.PROVISIONS PAID::	
(FC Rs.54,29,264 + IF Rs.53,35,179 + W.S. Rs.11,70,612)			
		FC MAIN PROJECT	23,063.00
To Grants Receipts (Foreign + Indian)	162,623,689.88	HUAIROU COMM.WOMEN HOMES & COMM.(FANSA	75,787.00
(Vide Schedule - I)		DIGITAL GREEN FOUNDATION PROJECT	130,532.00
To Professional / Consultancy Receipts	50,000.00	IF MAIN PROJECT	368,027.00
Vide Schedule - II)		Azim Premji Philanthropic Initiatives Private Limited - (APPI- I Project)	35,166.00
		Azim Premji Philanthropic Initiatives Private Limited - (APPI- II Project)	93,967.80
To Interest Income ::		ITC LIMITED (WOW Project)	177,725.00
Savings Account	1,820,658.00	United Nations High Commissioner for Refugees (UNHCR) - I I Project	133.00
Fixed Deposits	865,727.00	Telangana State AIDS Control Society (TSACS) - Warangal Project	368,891.00
Income-tax Refund (Interest) Rs.17,217.00 + Rs.5,560.00)	22,777.00	Telangana State AIDS Control Society (TSACS) - Bhupalapally Project	317,715.00
		CHILDLINE INDIA PROJECT	199,000.00
To Agricultural Income	57,500.00	GVN BC - NABARD PROJECT	147,925.00
To Misc. Income (Rapedue Tech.) - 194-H	169,984.00	NABARD - FSPF PROJET	76.00
To Misc. Income (Rapedue Tech.) - 194-C	70.00	NABARD - MC PROJECT	9,000.00
		STATUTORY PAYMENTS	201,312.00
<<<<<< >>>>>>			
To Pre (Prior) Period Grant (I & E) Prev. Yr. - F.C.		By Pre (Prior) Period Grants (B.S.Cur. Liab.) Pr.Yr.-F.C.	-
To Pre (Prior) Period Grant (I & E) Prev. Yr. - I.F.	34,610,500.00	By Pre (Prior) Period Grants (B.S.Cur. Liab.) Pr.Yr.-I.F.	34,610,500.00
To Pre (Prior) Period Grants (B.S.Cur.Liab.) Cur Yr.-F.C.	-	By Pre (Prior) Period Grant (I & E) Cur. Yr. - F.C.	-
To Pre (Prior) Period Grants (B.S.Cur.Liab.) Cur Yr. - I.F.	16,193,000.00	By Pre (Prior) Period Grant (I & E) Cur. Yr. - I.F.	16,193,000.00
To I.T.Refund (Asst. Year 2024-2025) Gross : Rs.1,81,240.00	164,023.00	By Rent Deposits { Rs2,71,700 - Rs.96,564 }	175,136.00
To I.T.Refund (Asst. Year 2025-2026) Gross : Rs. 98,230.00	92,670.00		
		By TDS / TCS Receivable (Asst. Year 2026-2027)	90,975.00
To Revolving Fund Receipts - BCI (Two Wheelers)	453,954.00	(FC 40,768 + IF 1,000 + 36,460 +3,400 + 2 + 9,345)	
To Revolving Fund Receipts - ITC (Earth Box)	15,840.00		
To Pr.Yr.ADVANCES RECOVERED / A.I.I.FRUIT MADE!		By Closing Balances ::	
FC MAIN PROJECT	148,340.17		
CARE TO ACTION PROJECT	13,900.00	Cash on Hand (All Projects)	
HUAIROU COMM.WOMEN HOMES & COMM.(FANSA)	245,308.00	Cash at Bank (All Projects)	50,829,414.55
IF MAIN PROJECT	27,890.00	Fixed Deposits (All Projects)	13,870,494.00
Azim Premji Philanthropic Initiatives P.Ltd- APF-I Project	82,879.00	(FC:Rs.69,61,228+IF:Rs.56,63,313+W.S. : Rs.12,45,953)	
Azim Premji Philanthropic Initiatives P.Ltd- APF-II Project	12,829.00		
ITC LIMITED (WOW Project)	549,507.00		
United Nations High Comm. for Ref. (UNHCR)-I Project	965,852.00		
United Nations High Comm. for Ref. (UNHCR)-II Project	21,825.00		
Telangana State AIDS Control Society (TSACS) - Bhupalapally	4,390.00		
GVN BC - NABARD PROJECT	159,375.00		
STATUTORY PAYMENTS	404,148.00		
TOTAL	290,715,979.99	TOTAL	290,715,979.99

NOTE : The amounts / accruals received by the organization from few projects { vide Payments side of the Receipts & Payments Account of the FC-Main Account and IF-MAIN relating to the implementation of such Projects } towards the absorption of the cost of Core Expenditure of the Organization, is duly accounted against such individual Project Expenditure and reflected in FC-4 and ITR-7 respectively.

FOR MODERN ARCHITECTS FOR RURAL INDIA

RAMISETTY MURALI
EXE. DIRECTOR

MALLADI SREE NAGESH
TREASURER

KOSARAJU SURESH
SECRETARY

For Devendra U & Co.
Chartered Accountants
Firm No.022812S

U.DEVENDRA
SOLE PROPRIETOR
Membership No.224988
UDIN : 26224988FXULJX9923

DEVENDRA U & CO. FRN: 022812S M.No: 224988 Chartered Accountants

MODERN ARCHITECTS FOR RURAL INDIA (MARI) MARI HYDERABAD

Dated at Hyderabad, this the 17th day of September, 2026

MODERN ARCHITECTS FOR RURAL INDIA (M A R I)

Regd. Off. : No.2-17-91, Uppal, Hyderabad - 500 039 <<< >>> Admin. Office :No.12-13-677/66, Street No.1, Kimtee Colony, Tarnaka, Secunderabad - 500 017

SCHEDULES TO CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT (FOREIGN + INDIAN FUNDS) FOR THE FINANCIAL YEAR 2025-2026

SCHEDULE - I	AMOUNT	SCHEDULE - III	AMOUNT
FOREIGN GRANTS RECEIVED		FOREIGN PROJECT EXPENDITURE	
BCI - Growth Innovation Fund (BCI) - A.P.	48,954,944.68	BETTER COTTON INITIATIVE (G.I.F.) - AP	42,333,833.04
BCI - Growth Innovation Fund (BCI) - T.G.	40,944,356.79	BETTER COTTON INITIATIVE (G.I.F.) - TG	38,079,888.79
CARE TO ACTION (OWN - EDUCATE Proj.)	1,223,280.00	SPEED PROJECT (C.R.S.)	1,671,405.35
CARE TO ACTION (through KALSI WE LEARN - EDUCATE Proj.)	1,137,180.00	EDUCATE PROJECT (CARE TO ACTION / KALSI WE LEARN)	2,374,460.80
HUAIROU COMM.WOMEN HOMES & COMM.(FANSA)	1,478,825.60	FANSA PROJECT (HUAIROU COMM. WOMEN HOMES & COMM.)	1,985,466.46
DIGITAL GREEN FOUNDATION	303,243.50	DIGITAL GREEN FOUNDATION	175,592.10
UK ONLINE GIVING FOUNDATION	184,721.81	I.D.R.F. PROJECT	852,486.00
		U K ONLINE GIVING FOUNDATION	115,118.38
		CONTRIBUTIONS FROM FOREIGN PROJECTS (MANAGEMENT COSTS)	-5,392,286.48
		FC MAIN PROJECT EXPENDITURE - ADMIN. & ESTB. EXP (VIDE R & P)	5,315,649.13
A) Total Foreign Grants Received Rs.9,42,26,552.38	94,226,552.38	a) Total Project Expenditure (Foreign Funds) Rs.8,75,11,613.57	87,511,613.57
INDIAN GRANTS RECEIVED		INDIAN PROJECT EXPENDITURE	
Azim Premji Philanthropic Initiatives Private Limited- (APPI- I Project) - Basti Vikas Project	20,631,000.00	Azim Premji Philanthropic Initiatives Private Limited - (APPI- I Project) - Basti Vikas Project	18,574,076.20
Azim Premji Philanthropic Initiatives Private Limited - (APPI- II Project) - Drinking Water Quality Testing	1,439,000.00	Azim Premji Philanthropic Initiatives Private Limited- (APPI- II Project) - Drinking Water Quality Testing	289,450.00
Azim Premji Philanthropic Initiatives Private Limited - (APPI- III Project) - WFC ILL	809,000.00	Azim Premji Philanthropic Initiatives Private Limited - (APPI- III Project) - WFC ILL	326,153.00
ITC LIMITED (WOW Project) (C S R)	18,706,223.00	ITC LIMITED (WOW Project)	19,100,919.51
United Nations High Commissioner for Refugees (UNHCR) - I Project	-	United Nations High Commissioner for Refugees (UNHCR)- I Project	22,458,958.00
United Nations High Commissioner for Refugees (UNHCR) - II Project	4,114,100.00	United Nations High Commissioner for Refugees (UNHCR)- I I Project	2,903,572.00
H.C.L. FOUNDATION (C S R)	3,570,779.00	WASH PROJECT IN HYDERABAD SCHOOLS -- HCL FOUNDATION	3,600,000.00
HDFC BANK LTD (C S R)	110,000.00	HDFC BANK LTD - DISTRIB./INSTALLANTION OF WATER DISPENSORS	110,000.00
CHILDLINE INDIA FOUNDATION (C S R)	199,191.00	Telangana State AIDS Control Society (TSACS) - Warangal Project	3,545,728.00
Telangana State AIDS Control Society (TSACS) - Warangal (G)	4,070,900.00	Telangana State AIDS Control Society (TSACS) - Bhupalapally Project	4,139,003.00
Telangana State AIDS Control Society (TSACS) - Bhupalapally (G)	4,590,476.00	WATERSHED PROJECT - NABARD	847,548.00
NABARD - WATERSHED (G)	1,124,969.00	GVN BRASS CLUSSTER PROJECT - NABARD	852,623.00
NABARD - GVN BRASS CLUSTER (G)	-	FSPF PROJECT - NABARD	3,305,255.00
NABARD - FSPF PROJECT (G)	867,100.00	MC - FPCL (W. S.)	604,196.00
MC - FPCL (W. S.)	804,689.00	SAFE WATER NETWORK INDIA PROJECT (JAN 2024 - JUNE 2024)	1,740,014.00
IF MAIN ::		SAFE WATER NETWORK INDIA PROJECT (JUL. 2024 - DEC. 2024)	1,579,900.00
SAFE WATER NETWORK INDIA (JAN 2025 - JUNE 2025)	1,134,000.00	SAFE WATER NETWORK INDIA PROJECT (JAN. 2025 - MAR.2025)	1,096,894.00
SAFE WATER NETWORK INDIA (JUL. 2025 - DEC. 2025)	2,164,223.00	LOUIS DRYFUS COMPANY INDIA PVT. LTD. PROJECT	480,297.00
SAFE WATER NETWORK INDIA (JAN. 2026 - JUNE.2026)	1,083,330.00	SOLON INDIA PRIVATE LIMITED	417,716.00
SOLON INDIA PRIVATE LIMITED (C S R)	2,297,012.00	MARI ADMIN & ESTABLISHMENT	1,187,626.36
LOUIS DRYFUS COMPANY INDIA PVT. LTD. (C S R)	480,000.00	MARI IND. (IF) PROJECT EXPENDITURE (VIDE R & P) + Sony TV	186,180.00
ONLINE GIVING FOUNDATION	201,145.50	CONTRIBUTIONS FROM INTERNAL PROJECTS (MANAGEMENT COSTS)	-2,093,770.00
		WORLD WATER DAY (H.M.W.S. & S.B.)	23,540.00
		RAIN HARVESTING PIT RENOVATION (H.M.W.S. & S.B.)	10,000.00
		STATUTORY PAYMENTS	648.00
B)Total Indian Funds Grants Received Rs.6,83,97,137.50	68,397,137.50	b) Total -- Project Expenditure (Indian Funds) Rs.8,52,86,527.07	85,286,527.07
TOTAL GRANTS (FOREIGN + INDIAN) VIDE CONSOLIDATED RECEIPTS & PAYMENTS ACCOUNT (A + B)	162,623,689.88	TOTAL PROJEFCT EXPENDITURE (FOREIGN + INDIAN) VIDE CONSOLIDATED RECEIPTS & PAYMENTS ACCOUNT (A + B)	172,798,140.64
SCHEDULE - II		ADD : Un-Utilized Restricted Grants { received during Current Financial Year } treated as Expenditure Conversely added to Project Expenditure } APPI - I Rs.7,20,000 + APPI - II Rs.1,54,73,000	16,193,000.00
PROFESSIONAL RECEIPTS ::		LESS : Un-Utilized Restricted Grants of Previous Financial Year treated as Grants (Income) of Current { Conversely deducted from Total Project Expenditure } :: IF UNHCR : Rs.1,97,20,000 + APPI Rs.1,48,90,500 vide Prev. Year Schedule - III	-34,610,500.00
HYDERABAD METRO WATER SUPPLY & SEWERAGE BOARD (RHP)	50,000.00	LESS : Total Cost of Fixed Assets excluded from the above Project Expenditure to arrive at W.D.V. of Fixed Assets, ONLY to be CONSIDERED / CLAIMED separately as Application of Income through Total Income Computation Statement	-2,060,835.00
		ADD : Payment of total amount of Payables / Provisions (relating to previous Financial Year 2024-2025) made during the Current Financial Year 2025-2026 Vide R & P Accounts >> { FC Main Rs.10,000 + DGF Rs.1,30,532 + Rs.1,375 + APF - I Rs.35,166 + APF - II Rs.20 + TSACS (W) Rs.3,68,891 + TSACS (B) Rs.3,17,715 + NABARD GVN Cluster Rs.1,47,925 + NABARD FSPF Rs.76 + NABARD MC Rs.9,000 } CONSIDERED as Application of Income	1,020,700.00
		LESS : Amount of Payables / Provisions made during the Current Financial Year 2025-2026 Vide respective individual R & P Accounts >> >> { FC EDUCATE Rs.13,900 + IF MAIN Rs.5,683 + APF-II Rs.93,547 + + TSACS-B Rs.4,390 } NOT CONSIDERED as Application of Income	-117,520.00
TOTAL PROFESSIONAL RECEIPTS VIDE CONSOLIDATED RECEIPTS & PAYMENTS ACCOUNT AND INCOME & EXPENDITURE ACCOUNT	50,000.00	TOTAL PROJECT REVENUE EXPENDITURE { CONSIDERED AS APPLICATION OF INCOME } VIDE CONSOLIDATED INICOME AND EXPENDITURE ACCOUNT	153,222,985.64

For MODERN ARCHITECTS FOR RURAL INDIA

RAMISETTY MURALI SRI SRI NAGESH
EXE. DIRECTOR TREASURER

K. Suresh
KOSARAJU SURESH
SECRETARY

MODERN ARCHITECTS FOR RURAL INDIA MARI HYDERABAD

For Devendra U & Co.
Chartered Accountants
Firm No.022812S

U.DEVENDRA
SOLE PROPRIETOR
Membership No.224988
UDIN : 26224988FXULJX9923

DEVENDRA U & CO. FRN: 022812S M.No: 224988 Chartered Accountants

Dated at Hyderabad, this the 17th day of September, 2026

MODERN ARCHITECTS FOR RURAL INDIA (M A R I)

Regd. Office : No.2-17-61, S.B.H. Colony, Uppal, Hyderabad - 500 039 <<< >>> Admin. Office : No.12-13-677/66, Kimtee Colony, Tarnaka, Secunderabad - 500 017

S C H E D U L E - IV

FIXED ASSETS & DEPRECIATION SATATEMENT FOR THE FINANCIAL YEAR ENDED 31st MARCH, 2026

DESCRIPTION OF THE ASSETS	Rate of Dep. on W.D.V.	GROSS BLOCK					DEPRECIATION					NET BLOCK	
		As on 1st April, 2025	Additions during the year	Ded. / Adj. Dur. year	As at 31st March, 2026		As on 1st April, 2025	Additions during the year	Ded. / Adj. Dur. year	As at 31st March, 2026		As at 31st March, 2026	As at 31st March, 2025
B	C	D	E	F	G (D+E-F)	H	I	J	K	L (I+J-K)	M	N (G-L)	O (D-I)
Agricultural land		12,614,000.00		-	12,614,000.00		-	-	-	-		12,614,000.00	12,614,000.00
Training Centre at Veeravalli	10%	4,469,057.00		-	4,469,057.00		1,643,894.00	282,516.00	-	1,926,410.00		2,542,647.00	2,825,163.00
Community Training Centre LH L	10%	1,226,157.35		-	1,226,157.35		1,130,392.00	9,576.35	-	1,139,968.35		86,189.00	95,765.35
Store Room L H L	10%	11,891.50		-	11,891.50		11,359.50	53.50	-	11,413.00		478.50	532.00
Furniture & Fittings	10%	1,849,292.85		-	1,849,292.85		1,038,927.00	81,036.85	-	1,119,963.85		729,329.00	810,365.85
Computers & Allied Equipment	40%	6,393,426.82	1,215,945.00	-	7,609,371.82		5,412,919.82	878,580.78	-	6,291,500.60		1,317,871.22	980,507.00
Tabs	40%	610,869.00	223,500.00	-	834,369.00		244,347.60	209,608.60	-	453,956.20		380,412.80	366,521.40
Copier / Duplicating Machine	15%	88,500.00		-	88,500.00		52,177.00	5,448.00	-	57,625.00		30,875.00	36,323.00
Cameras & Accessories	15%	711,638.00		-	711,638.00		541,800.00	25,476.00	-	567,276.00		144,362.00	169,838.00
LCD & Slide Projectors	15%	676,433.50		-	676,433.50		462,677.50	32,063.00	-	494,740.50		181,693.00	213,756.00
Televisions	15%	412,960.00	296,580.00	-	709,540.00		64,379.00	96,774.00	-	161,153.00		548,387.00	348,581.00
Public Address Systems	15%	200,339.00		-	200,339.00		143,188.00	8,573.00	-	151,761.00		48,578.00	57,151.00
Air Conditioner/Water Coolers / Fridge	15%	459,120.00	324,810.00	-	783,930.00		125,819.50	95,042.00	-	220,861.50		563,068.50	333,300.50
Four Wheeler (Toyota Innova)	15%	2,622,974.00		-	2,622,974.00		1,012,140.00	241,625.00	-	1,253,765.00		1,369,209.00	1,610,834.00
Two Wheelers (STC)	15%	359,800.00		-	359,800.00		261,758.00	14,706.00	-	276,464.00		83,336.00	98,042.00
Ashok Leyland Trucks (15)	15%	11,868,067.00		-	11,868,067.00		2,536,799.00	1,399,690.00	-	3,936,489.00		7,931,578.00	9,331,268.00
Tractor	15%	957,000.00		-	957,000.00		204,559.00	112,866.00	-	317,425.00		639,575.00	752,441.00
Forklift	15%	973,500.00		-	973,500.00		208,086.00	114,812.00	-	322,898.00		650,602.00	765,414.00
Bailing Machines	15%	9,200,000.00		-	9,200,000.00	-	1,883,250.00	1,097,512.00	-	2,980,762.00		6,219,238.00	7,316,750.00
Generators	15%	30,500.00			30,500.00		23,965.50	980.00	-	24,945.50		5,554.50	6,534.50
Motor Pumps	15%	34,246.75			34,246.75		32,472.75	266.00	-	32,738.75		1,508.00	1,774.00
Weighing Machine	15%	30,000.00			30,000.00		26,645.00	503.00	-	27,148.00		2,852.00	3,355.00
Shredding Machines	15%	818,800.00		-	818,800.00		300,888.00	77,687.00	-	378,575.00		440,225.00	517,912.00
F.B.Conveyor Belt	15%	5,651,000.00		-	5,651,000.00		971,362.00	701,946.00	-	1,673,308.00		3,977,692.00	4,679,638.00
Hydraulic Machines	15%	2,457,940.00		-	2,457,940.00		1,020,256.00	215,653.00	-	1,235,909.00		1,222,031.00	1,437,684.00
Shed Construction at Peerzadi D.R.C.C.	100%	9,994,812.00		-	9,994,812.00		9,994,812.00	0.00	-	9,994,812.00		-	0.00
Fire Hydrant System	15%	571,156.00		-	571,156.00		42,836.70	79,248.00	-	122,084.70		449,071.30	528,319.30
GRAND TOTAL		75,293,480.77	2,060,835.00		77,354,315.77		29,391,710.87	5,782,242.08		35,173,952.95		42,180,362.82	45,901,769.90

For MODERN ARCHITECTS FOR RURAL INDIA

RAMISETTY MURALI
EXE. DIRECTOR

MALLADI SREE NAGESH
TREASURER

KOSARAJU SURESH
SECRETARY

For Devendra U & Co.
Chartered Accountants
Firm No.022812S

U.DEVENDRA
SOLE PROPRIETOR
Membership No.224988
UDIN : 26224988FXULJX9923

Dated at Hyderabad this the 17th day of September, 2026

MODERN ARCHITECTS FOR RURAL INDIA (M A R I)

Regd. Off. : No.2-17-91, Uppal, Hyderabad - 500 039 <<< >>> Admin. Office :No.12-13-677/66, Street No.1, Kimtee Colony, Tarnaka, Secunderabad - 500 017

SACHEDULES TO CONSOLIDATED BALANCE SHEET AS AT 31st MARCH, 2026

SCHEDULE V

NON - CURRENT LIABILITIES

SALARIES PAYABLE - TSACS - Warangal Project	346,098.00
SALARIES PAYABLE - TSACS - Bhupalapally Project	257,960.00
SALARIES PAYABLE - APPI PROJECT (65,724 - 49,931 - CY : 3,494)	12,299.00
Salaries and Expenses Payable (Childline Project) (4,46,957 - C.Y : 1,99,000)	247,957.00
NABARD Project	108,181.00
TOTAL	972,495.00

SCHEDULE - VI CURRENT LIABILITIES		SCHEDULE - VII CURRENT ASSETS	
UNHCR-I Project (Rs.1,448+ Rs.18,231+Rs.1,698+Rs.134+Rs.314)	21,825.00	UNHCR Project : A.B. : C	133.00
Pre (Prior) Period Grants (B,S. - Current Liabilities) Cur. Year - I. F.	16,193,000.00	FC MAIN: Axis Bank Card Rs.269.48 + Y.Raghunath Reddy Rs.25,000 + Sridhar 13,063	38,332.48
APPI - I Project A.B.	131.00	FANSA Project : Exp. Receivable	75,787.00
APPI - II Project (Remuneration P. 80,718 + Salary P. 12,829)	93,547.00	APPI - I Project : Rs.590.40 P.Y.	590.40
TSACS - Bhupalapally (Rs.1,390 + Rs.3,000)	4,390.00	APPI - II Project :	93,947.80
EDUCATE PROJECT : (Rs.8,000 + 5,900)	13,900.00	(Rs.12,980.00 + Rs.80,324.80 + 573.00 + Rs.70.00)	
Internal Funds Project : (Rs.2,374 + Rs.1,811 + Rs.1,297)	5,482.00	IF Project : (Rapidue Rs.1,66,584 + Santosh 2,00,000 + 68 + Venkat Rs.2,655.00 + Sridhar Rs.7,883.36)	377,190.36
REVOLVING FUND RECEIPTS (BCI PROJECT) - AP	453,954.00	WOW Project : P. Sudha	65,100.00
REVOLVING FUND RECEIPTS - EARTH BOX	15,840.00	TDS Receivable (Asst. Year 2026-2027)	90,975.00
Statutory Payments Proj. : Op.Rs.6,08,026 + Rs.4,04,148 - Rs.2,01,312	810,862.00		
T O T A L	17,612,931.00	T O T A L	742,056.04

For MODERN ARCHITECTS FOR RURAL INDIA

RAMISETTY MURALI
EXE. DIRECTOR

MALLADI SREE NAGESH
TREASURER

KOSARAJU SURESH
SECRETARY

MODERN ARCHITECTS FOR RURAL INDIA MARI HYDERABAD

For Devendra U & Co.
Chartered Accountants
Firm No.022812S

U.DEVENDRA
SOLE PROPRIETOR
Membership No.224988
UDIN : 26224988FXULJX9923

DEVENDRA U & CO. FRN: 022812S M.No: 224988 Chartered Accountants

Dated at Hyderabad, this the 17th day of September, 2026

MODERN ARCHITECTS FOR RURAL INDIA (MARI)
SCHEDULE – VIII

NOTES ON ACCOUNTS AND SIGNIFICANT ACCOUNTING POLICIES FORMING PART OF THE AUDITED FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR 2025 - 2026

The accounts are prepared on historical cost concept basis and in accordance with the generally accepted accounting principles, policies and standards

INCOME RECOGNITION:

The Institution is recognizing all grants received during the financial year as income { with respect to all such projects which are implemented during the financial year } to the extent such funds are spent during the year and the balance of such grant amounts are treated as Grants received in advance and carried forward to the following financial year for defraying expenditure during such period, even as previous year's Grants are reversed and treated as Grants during the current year, in accordance with the Accounting Standard relating to restricted Grants and having regard to the principle of 'Going Concern', which is followed every year consistently. Further, Interest on Fixed Deposits is recognized for the full financial year (including the interest received and interest accrued up to the financial year ending) in accordance with values certified by the banks as at financial year ending, irrespective of the dates of maturity.

Typically, the Project Expenditure relating to varied Projects (both Foreign plus Indian Projects), is accounted for as per the Budget heads enumerated in the Sanctioned Budgets of the Donors, even as such Expenditure (relating to Foreign Projects only) is classified as per the nature of the activity (in accordance with the sanctioned / approved budget) rather than the nature of expenditure, for the purposes of reporting the same in accordance with the provisions of the FCRA, 2010.

In pursuance of the amended provisions of Sections 11 and 12 of the Income-tax Act, 1961, the project expenditure as in the Consolidated Receipts and Payments Account is duly adjusted for (a) grants { as indicated under the head *"Income Recognition"* supra } ; (b) for expenditure incurred during the year under consideration, but not paid ; (c) for previous year's corresponding provisions paid during the year under consideration and (d) the cost of the Fixed Assets purchased during the year under consideration and included in the Project Expenditure of respective Projects to **arrive at the Net Revenue Project Expenditure (representing income applied) during the year under consideration**, vide Schedule – III to the Consolidated Receipts and Payments Account

FIXED ASSSETS AND DEPRECIATION ACCOUNTING:

As is NGO specific, expenditure relating to Fixed Assets is treated as Project Expenditure in the Receipts and Payments Account/s in accordance with the relevant provisions of the Income-tax Act, 1961, as is applicable to Charitable Institutions, even as the same is excluded for the purposes of preparation of the Income and Expenditure Account (vide Schedule – III), with a view to indicate the assets at their written down values (after calculation of Depreciation thereon), even as such Depreciation is not claimed as application of income, for the reasons stated above. The Assessee being eligible, is claiming **deduction for capital expenditure** (cost of Fixed Deposits) ALONG WITH **Net Revenue Project Expenditure** as determined in the previous para, vide Statement of Total Income and Return of Income

PRESENTATION OF ACCOUNTS:

The Primary Financial Statements, viz., Receipts and Payments Account for varied projects is prepared on Day Book method, reflecting all natures of transactions, with a view to facilitate comprehensive and meaningful presentation and evaluation of Financial Statements, keeping in view the financial requirements of the Donors and the accounting policies.

For Devendra U & Co.
Chartered Accountants
Firm No. 022812S

DEVENDRA U & CO ★ FRN: 022812S M.No: 224988 ★ Chartered Accountants

U.Devendra
SOLE PROPRIETOR
Membership No.224988
UDIN : 26224988FXULJX9923

Hyderabad
17th day of September, 2026

MODERN ARCHITECTS FOR RURAL INDIA (MARI) ★ MARI ★ HYDERABAD ★