RATNA RAVIKUMAR B.
Chartered Accountant

INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF MOVEMENT FOR ALTERNATIVES AND YOUTH AWARENESS (MAYA)

Opinion

I have audited the accompanying financial statements of **MOVEMENT FOR ALTERNATIVES AND YOUTH AWARENESS (MAYA)** ("the Society"), which comprise the Balance Sheet as at 31st March 2026, the Income and Expenditure Account, and the Receipts and Payments Account for the year then ended, and a summary of significant accounting policies and other explanatory information.
In my opinion and to the best of my information and according to the explanations given to me, the aforesaid financial statements give a true and fair view in conformity with the accounting principles generally accepted in India:

1. In the case of the Balance Sheet, of the state of affairs of the Society as at March 31, 2026;
2. In the case of the Income and Expenditure Account, of deficit or surplus for the year ended on that date; and
3. In the case of the Receipts and Payments Account, of the cash flows for the year ended on that date.

Basis for Opinion

I conducted my audit in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India (ICAI). My responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Society in accordance with the Code of Ethics issued by the ICAI together with the ethical requirements that are relevant to my audit of the financial statements, and I have fulfilled my other ethical responsibilities in accordance with these requirements and the Code of Ethics. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Responsibilities of Management for the Financial Statements

The Society's management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance, and receipts & payments of the Society in accordance with the accounting principles generally accepted in India. This responsibility also includes the maintenance of adequate accounting records for safeguarding the assets of the Society and 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 control 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.

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In preparing the financial statements, management is responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are also responsible for overseeing the Society's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

My 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 my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs 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 part of an audit in accordance with SAs, I exercise professional judgment and maintain professional skepticism throughout the audit. I 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 my 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 control 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 the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's 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's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Society to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I 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 I identify during my audit.

Place: Bangalore
Date: 22nd August 2026

Ratna Ravikumar B.
Chartered Accountant
Membership No. 023785

UDIN: 26023785YSJRUP1041

MOVEMENT FOR ALTERNATIVES AND YOUTH AWARENESS (MAYA)

Consolidated Balance Sheet as at 31st Mar 2026

Particulars	Note No	Local As at Mar 31, 2026	FCRA As at Mar 31, 2026	Total As at Mar 31, 2026
Liabilities				
General Fund				
Opening balance		6,06,41,118	61,46,324	6,67,87,442
Less : Excess of Expenditure over Income		28,28,142	9,84,523	38,12,665
Add : Excess of income over expenditure		-	-	-
		5,78,12,976	**51,61,801**	**6,29,74,777**
Current Liabilities				
Statutory payables	1	5,051	200	5,251
Other payables	1A	-	7,48,110	7,48,110
		5,051	**7,48,310**	**7,53,361**
Total		**5,78,18,028**	**59,10,111**	**6,37,28,138**
Assets				
Fixed Assets	2	1,24,66,924	16,80,682	1,41,47,606
Current Assets, Loans and Advances				
Rental & Other Deposits	3	1,43,212	3,57,270	5,00,482
Cash in Hand	4	1,326	462	1,788
Cash at Bank including Fixed Deposits	4	4,32,90,890	31,52,172	4,64,43,062
Other Current Assets	6	18,80,050	7,19,525	25,99,575
Loans & Advances	5	35,626	-	35,626
				-
Total		**5,78,18,028**	**59,10,111**	**6,37,28,138**

Notes annexed hereto form an integral part of the financial statements

Place: Bangalore
Date: 22/08/2026

For Movement for Alternatives & Youth Awareness (MAYA)

CHIEF FUNCTIONARY & SECRETARY

as per my report of even date

Ratna Ravikumar B.
Chartered Accountant
M. No. 023785

FOR MOVEMENT FOR ALTERNATIVES & YOUTH AWARENESS (MAYA)

PRESIDENT

FOR MOVEMENT FOR ALTERNATIVES & YOUTH AWARENESS (MAYA)

TREASURER

Movement for Alternatives and Youth Awareness
25/1-4, 9th Cross, MarenahalliPalya, J.P. Nagar 2nd Phase, Ph: 26594547
BANGALORE-78

MOVEMENT FOR ALTERNATIVES AND YOUTH AWARENESS (MAYA)

Consolidated Income & Expenditure Account for the year ended 31st March 2026

Particulars	Notes	Local For FY 2025-26	FCRA For FY 2025-26	Total For FY 2025-26
Income				
Donations - Domestic	7	12,75,659	-	12,75,659
Donations - FCRA		-	6,97,522	6,97,522
Interest Income	8	29,26,762	1,87,745	31,14,507
Other Income	9	38,805	-	38,805
Total Income		**42,41,226**	**8,85,267**	**51,26,493**
Expenditure				
Program expenses:				
Health Program	11	29,268	-	29,268
NUMUN Fund Project	12	-	6,97,522	6,97,522
Parents for inclusive Development (PID)	13	24,80,501	10,58,561	35,39,062
Livelihood Program - Weaverspride	14	6,09,535	-	6,09,535
Livelihood Program - Artisanpride	15	2,40,000	-	2,40,000
Other Expenses	16	88,000	-	88,000
Administration and other expenses:				
General Administration expenses	10	17,95,429	5,248	18,00,677
Depreciation	2	18,26,635	1,08,459	19,35,094
Total Expenditure		**70,69,368**	**18,69,790**	**89,39,158**
Excess of Income over Expenditure				
Excess of Expenditure over Income		**28,28,142**	**9,84,523**	**38,12,665**

Notes annexed hereto form an integral part of the financial statements

as per my report of even date

Place: Bangalore
Date: 22/08/2026

For Movement for Alternatives & Youth Awareness (MAYA)

CHIEF FUNCTIONARY & SECRETARY

Ratna Ravikumar B
Chartered Accountant
M. No. 023785

FOR MOVEMENT FOR ALTERNATIVES & YOUTH AWARENESS (MAYA)

PRESIDENT

FOR MOVEMENT FOR ALTERNATIVES & YOUTH AWARENESS (MAYA)

TREASURER

Movement for Alternatives and Youth Awareness
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BANGALORE-78

Movement For Alternatives And Youth Awareness (MAYA)

Consolidated Receipts and Payments Account for the year ended March 31, 2026

Particulars	Local March 31, 2026	FCRA March 31, 2026	Total March 31, 2026
Opening Balance			
Cash in Hand	-	962	962
Cash at Bank	10,96,621	10,83,389	21,80,010
Fixed Deposits	4,34,85,642	29,00,000	
Receipts			
CSR Grants	88,000	-	88,000
PID Donations	7,85,144	-	7,85,144
Other donations	3,02,500	-	3,02,500
Interest on SB	38,481	27,881	66,362
Interest on FD	31,66,796	1,72,936	33,39,732
Interest on IT refund	36,207		
Other income	2,805	-	2,805
IT refund received	7,11,903	-	7,11,903
Security and Rental Deposits	55,000	-	55,000
Advances	10,621	7,48,110	7,58,731
Total - A	**4,97,79,721**	**49,33,278**	**82,91,149**
Payments			
General Administration expenses	17,95,429	5,248	18,00,677
Health Program expenses	1,76,263	-	1,76,263
Parents for inclusive Development (PID) expenses	24,80,501	10,58,561	35,39,062
Livelihood Program - Weaverspride expenses	6,09,535	-	6,09,535
Livelihood Program - Artisanpride expenses	2,40,000		2,40,000
CSR Fund -RO Plant	88,000	-	88,000
NUMUN Fund Project expenses	-	6,97,522	6,97,522
Statutory payables	28,549	3,600	32,149
Advances	7,83,736		7,83,736
TDS receivable	2,85,492	15,713	3,01,205
Total - B	**64,87,505**	**17,80,644**	**71,51,059**
Closing Balances (A - B)	**4,32,92,216**	**31,52,634**	**4,64,44,850**
Cash in hand	1,326	12,36,861	12,38,187
Balance with bank	2,53,449	462	2,53,911
Fixed Deposits	4,30,37,441	19,15,311	4,49,52,752
Total	**4,32,92,216**	**31,52,634**	**4,64,44,850**

Notes annexed hereto form an integral part of the financial statements

Place: Bangalore
Date: 22/08/2026

For Movement for Alternatives & Youth Awareness (MAYA)

CHIEF FUNCTIONARY & SECRETARY

as per my report of even date

Ratna Ravikumar B.
Chartered Accountant
M. No. 023785

FOR MOVEMENT FOR ALTERNATIVES & YOUTH AWARENESS (MAYA)

PRESIDENT

FOR MOVEMENT FOR ALTERNATIVES & YOUTH AWARENESS (MAYA)

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