

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF ARGHYAM

Opinion

1. We have audited the financial statements of **Arghyam ('the Trust'), 599, 12th Main, HAL Ind Stage, Indiranagar, Bangalore-560008 (Permanent Account Number: AABTA0028M)**, which comprise the Balance Sheet as at 31 March 2026, the Income & Expenditure Account, the Receipts and Payments Account for the year then ended, and notes to the financial statements including a summary of significant accounting policies.
2. In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Trust as at 31st March 2026, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. 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 Trust in accordance with the ethical requirements that are relevant to our audit of the financial statements and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Responsibilities of the Trustees and Those Charged with Governance for the Financial Statements

4. Trustees are responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.
5. In preparing the financial statements, trustees are responsible for assessing the Trust'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 the trustees either intend to liquidate the Trust or to cease operations, or has no realistic alternative but to do so.
6. Those charged with governance are responsible for overseeing the Trust's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

7. 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 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.

8. To identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error; to design and perform audit procedures responsive to those risks; and to obtain audit evidence that is sufficient and appropriate to provide a basis for the auditor's 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.
9. To 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 trust's internal control.
10. To evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

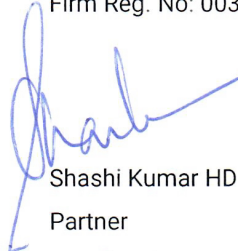


11. To conclude on the appropriateness of the use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Trust's ability to continue as a going concern. If we conclude 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 the opinion. Our conclusions are based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the Trust to cease to continue as a going concern.
12. 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.

for Singhvi Dev & Unni LLP

Chartered Accountants

Firm Reg. No: 003867S/S200358


Shashi Kumar HD
Partner



Membership Number: 235431

Bengaluru

Date: 22.09.2026

UDIN:

26235431AGSIYU9715

Schedule 1 & 2: Notes to Accounts for the year ended March 31, 2026

Schedule 1:

About Arghyam:

Arghyam is a charitable organization set up in 2001 with an endowment from Rohini Nilekani with the vision of Safe Sustainable Water for All. Over the last 25 years, Arghyam has supported Govt and civil society organizations in 231 projects in 28 states across the country in diverse areas of groundwater, springs, water quality and rural sanitation. The work and body of knowledge generated by partnerships has shaped policy narratives, launched national and state level programs while directly impacted the lives of over 10 million people. Arghyam also runs the India Water Portal, an open knowledge bank for the sector with over 8 million readers.

Arghyam's approach for achieving its vision is to work on strengthening government systems using technology to implement participatory water security programs at scale.

We are driving a transformative opportunity to create large-scale societal impact by developing a unified national technology infrastructure for the Government of India's **National Jal Jeevan Mission**. As a recognized Digital Public Infrastructure (DPI) partner in the WASH sector, Arghyam is collaborating with the Government of India to advance digital water governance through participatory, technology-driven solutions.

By adopting a DPI approach—built on common registries, standards, and open, interoperable APIs—this initiative fosters innovation while strengthening state institutions and empowering communities. The focus is on leveraging digital infrastructure to scale participatory models for sustainable water management, ensuring transparency and inclusivity across all stakeholders, from local communities to the central government.

Arghyam is committed to providing access to knowledge and information to achieve its vision and objective of serving vulnerable communities in relation to water security. Arghyam's strategy is to strengthen the ecosystem through a societal platform approach that leverages technology for faster and better transfer of knowledge and data while accommodating diverse stakeholders and pave the way for collaborations that will enable water security.

Currently, Arghyam is focused on achieving **impact at scale** through three key strategic programmes

- **Sustainability of Functional Household Tap Connections (FHTCs):**

Demonstrating holistic, state-level models that strengthen water quality management, operations and maintenance, and source sustainability to ensure long-term functionality of rural water supply systems.

- **Technology and Digital Public Infrastructure (DPI)/Digital Public Goods (DPG):**

Designing and delivering scalable, interoperable tech solutions and DPI components to support the implementation of the Jal Jeevan Mission (JJM) across multiple states.

- **India Water Portal:**

India water portal was started by Arghyam in February 2007 ([url:www.indiawaterportal.org](http://www.indiawaterportal.org)). It is an open-source, rich on-line resource base and supports a virtual community on water & sanitation. It is a collaborative effort with participation from innumerable NGOs, Government institutions, Corporates, Universities and Individuals.

- **Studies & Research and Communications**

Studies and Research is a horizontal function at Arghyam. The horizontal facilitates for all Arghyam's interventions through analysis that identify best practices that can be replicated by others. The Studies and Research function also identifies gaps in knowledge that may need to be researched and commissions such work through partners and vendors. Monitoring & Evaluation to ensure that our strategic goals are being addressed through our programs and projects is a vital function going forward. Communication for an external audience at all levels is a central strategic function that will raise the profile of our work in the public domain. The India Water Portal, which is also being managed under this function, will enable Arghyam's initiatives including joint activities that would benefit the sector through our partners.

Schedule 2

2. Significant Accounting Policies and Notes on Accounts

Technical Guide:

The Institute of Chartered Accountants of India (ICAI) issued a Technical Guide on Accounting for Not-for-Profit Organizations (NPOs) revised in June 2023. This guide aims to promote consistent and effective application of accounting standards, thereby standardizing the financial reporting system for Not-for-Profit Organizations (NPOs).

While the Technical Guide is **recommendatory and not mandatory**, **Arghyam has adopted and implemented the guide** in the preparation of its financial statements for the year, in the interest of greater transparency, consistency, and alignment with best accounting practices.

Significant Accounting Policies:

i. General:

Accounts are prepared on an accrual basis following the historical cost convention as a going concern.

ii. Fixed Assets and depreciation:

Fixed assets are stated at their written down value (WDV) at the commencement of the year together with the additions/deletions made during the year.

Depreciation on fixed assets is charged on WDV basis at the rates specified under the Income Tax Act, 1961 and the rules framed there under.

In the case of discarded assets, WDV of the same has been reduced from the respective block of Assets.

iii. Provisions:

Provisions are reviewed regularly and are adjusted where necessary to reflect the current best estimates of the obligation. When Arghyam expects a provision to be reimbursed, the reimbursement is recognized as a separate asset, only when such reimbursement is virtually certain.

iv. Investments: Investments are valued at cost.

v. Income: Interest on fixed term deposits are accounted on an accrual basis.

vi. Grants:

Accounting for grants given are based on the terms provided in the Grant Agreement and is reflected as application to the charitable purposes. Any refund of unutilized grant provided is accounted as other income in the year in which it is received. However, if the refund relates to a grant provided during the same financial year, it is netted off with the grants provided.

vii. Programme Expenditure

Programme Expenditure comprises all direct costs incurred in carrying out programme activities.

This includes personnel costs that are directly attributable to specific programmes and are charged accordingly. Personnel costs relating to the Core Team and Administration Team, which provide common support across programmes, are allocated to individual programmes based on the proportion of the total programme costs. Such allocations are made in addition to the direct personnel costs attributable to each programme.

viii. Retirement and Other Benefits

- Provident Fund:

Contribution to Provident Fund is provided for and payments in respect thereof are made to the relevant authorities on actual basis for all eligible employees. The trust has no further obligations under this plan beyond its monthly contributions.

- Gratuity:

Gratuity is a defined benefit, and Arghyam accounts for its gratuity liability based on an actuarial valuation carried out by an independent actuary as of the balance sheet date. The organisation has invested 100% of its gratuity liability with ICICI Prudential Life Insurance Company under its Group Gratuity Scheme. Gratuity is paid to eligible employees upon retirement, death, incapacitation, or termination of employment.

- Leave Encashment:

Leave encashment costs, which is a defined benefit and Arghaym accrues the liability for Earned Leaves (EL) and Compensatory Off Leaves (CO) are based on actuarial valuation made by an independent actuary as at the balance sheet date. The employees can carry-forward a portion of the unutilised accrued Earned Leaves and Compensatory Off Leaves and utilise it in future periods or receive cash compensation at retirement or termination of employment.

I. Notes to accounts:

1. Previous year's figures have been regrouped/reclassified wherever necessary.
2. Figures have been rounded off to the nearest Rupee.
3. The mutual fund investments in the following funds are stated in the books of account at their historical cost of Rs.4,45,95,149 and had a market value of Rs.4,65,85,708 as of 31 March 2026. The details of the investments are as follows

Mutual Fund Investments	Cost Value	Market Value
Debt Mutual Funds (A)	95,89,900	1,35,23,032
HDFC Cash Management Fund Growth	15,89,900	55,39,488
Nippon India Nivesh Lakshya – Growth	80,00,000	79,83,544
Equity Mutual Funds (B)	3,50,05,249	3,30,62,676
Axis Mid cap Fund -Regular Plan - Growth	7,50,000	7,06,199
HDFC Mid-Cap Opportunities Fund - Regular Plan – Growth	15,05,249	14,34,555
HDFC Large-Cap Opportunities Fund - Regular Plan – Growth	30,00,000	28,67,867

ICICI Prudential Large Cap Fund - Growth	70,00,000	64,21,811
ICICI Prudential Multi Asset Fund - Growth	50,00,000	47,47,354
Kotak Large & Midcap Fund - Growth	80,00,000	74,86,294
Kotak Flexicap Fund - Growth	17,50,000	16,16,164
Nippon India Large Cap Fund - Growth Plan – Growth	80,00,000	77,82,432
Total MF Investments (A+B)	4,45,95,149	4,65,85,708

4. The following projects are ongoing during the year:

Sl. No.	Organisation Name	Project Details
i	Water, Environment, Land and Livelihoods Labs (WELL Labs)	Learning-focused study to bring out the best practices in the implementation of Atal Bhujal Yojana (May 2025 – March 2026)
ii	Kalike Trust	Strengthening Drinking Water Sources under JJM through Demand Management: Pilot Study in Yadgir for Reducing Water Use in Paddy (Apr 25 – Mar 26)
iii	Aga Khan Rural Support Program, India (AKRSPI)	Strengthening capacities of WIMCs for uninterrupted water supply through community-led planning, operation, and maintenance of drinking water scheme (April 2024 to March 2025)

for Arghyam

Sd/-
Sunita Nadhamuni
Trustee

Sd/-
Nandita Chandavarkar
Trustee

Sd/-
Kiran M Anandampillai
Trustee

Place: Bengaluru

Date: 19.09.2026

Arghyam
599, 12th Main Road, HAL II Stage, Indiranagar, Bangalore - 560008

Balance Sheet as at March 31, 2026

Particulars	Sch No.	As at March 31, 2026 Amount (Rs.)	As at March 31, 2025 Amount (Rs.)
I. SOURCES OF FUNDS			
1. NPO Funds			
a. Unrestricted Funds	3	1,41,55,21,165	1,41,11,62,269
b. Restricted Funds	4	64,31,381	-
2. Non-Current Liabilities	5	1,03,60,029	1,04,38,758
3. Current Liabilities			
a. Other Current Liabilities	6	12,99,784	9,23,730
b. Short-term Provisions	7	8,432	13,78,789
TOTAL		1,43,36,20,791	1,42,39,03,546
II. APPLICATION OF FUNDS			
1. Non-Current Assets			
a. Fixed Assets	8	16,42,795	13,84,800
b. Non-Current Investments	9	1,40,31,80,244	1,40,19,75,776
2. Current Assets			
a. Cash and Bank Balances	10	1,69,90,268	99,41,558
b. Other Current Assets	11	1,02,89,729	86,47,744
c. Short-term Loans and Advances	12	15,17,755	19,53,668
TOTAL		1,43,36,20,791	1,42,39,03,546
Brief about the Entity	1		
Significant Accounting Policies and Notes on Accounts	2		

The schedules referred to above form an integral part of the Balance Sheet

for Arghyam

As per our report of even date

for Singhvi Dev & Unni LLP
Chartered Accountants
FRN: 003867S/S200358

Sd/-
Sunita Nadhamuni
Trustee

Sd/-
Nandita Chandarvarkar
Trustee

Sd/-
Kiran M Anandampillai
Trustee

Sd/-
Shashi Kumar HD
Partner
Membership No.: 235431

Place: Bengaluru
Date : 19.09.2026

Place: Bengaluru
Date : 22.09.2026
UDIN: 26235431AGSIYU97IS

Arghyam
Schedule to Balance Sheet as at March 31, 2026

Sch No.	Particulars	As at March 31, 2026 Amount (Rs.)	As at March 31, 2025 Amount (Rs.)
3	Unrestricted Funds		
a.	Corpus Fund		
	Opening Balance	1,38,20,48,154	1,38,20,48,154
	Add: Corpus Funds Received during the year	-	-
	Less: Corpus Funds Utilised during the year	-	-
	Total Corpus Fund (a)	1,38,20,48,154	1,38,20,48,154
b.	General Funds		
	Opening Balance	2,91,14,116	1,06,33,438
	Add: Surplus/(Deficit) transferred from Income & Expenditure Account	43,58,896	1,84,80,678
	Total General Funds (b)	3,34,73,012	2,91,14,116
	Total Unrestricted Funds (a+b)	1,41,55,21,165	1,41,11,62,269
4	Restricted Grants		
	Grant Received in Advance from TATA Trust	1,18,44,000	-
	Less: Expenditure incurred to the Extent of TATA Trust Grant (IWP)	54,12,619	-
	Total Restricted Funds	64,31,381	-
5	Non-current liabilities		
	Long-term provisions		
	Provision for leave Encashment	41,37,594	36,61,750
	Provision for Gratuity	62,22,435	67,77,008
	Total Non-current liabilities	1,03,60,029	1,04,38,758
6	Current Liabilities		
	Other Current Liabilities		
	Professional Tax Payable	3,600	3,400
	TDS Payable - Contractors	930	580
	TDS Payable - Professional Fees	41,800	70,502
	Payables		
	Audit Fee Payable	3,78,000	3,78,000
	Vendor Payables	4,02,161	3,83,426
	Professional Fee Payable	1,80,000	-
	Other Payables	2,93,294	87,822
	Other current liabilities	12,99,784	9,23,730
7	Short-term provisions		
	Provision for leave Encashment	-	9,43,341
	Provision for Gratuity	-	4,27,609
	Electricity Charges Payable	5,329	4,901
	Telephone charges Payable	329	1,023
	Water charges Payable	2,774	1,915
	Short-term provisions	8,432	13,78,789
9	Non-Current Investments		
	Term Deposits		
	ICICI Bank Term Deposits	7,66,41,712	9,08,81,259
	Kotak Bank Term Deposits	6,00,00,000	8,00,00,000
	SBI Term Deposits	34,50,00,000	27,94,00,000
	HDFC Bank Deposits	9,00,00,000	12,50,00,000
	YES Bank Deposits	8,20,07,660	8,50,00,000
	Standard Chartered Bank Deposits	3,00,00,000	12,00,00,000
	IDFC Bank Deposits	9,50,00,000	5,99,00,000
	Other Investments		
	Mutual Funds	4,45,89,900	2,25,89,900
	HDFC LIMITED DEPOSITS	2,50,00,000	7,50,00,000
	CUB DEPOSITS	13,00,00,000	9,50,00,000
	DCB DEPOSITS	12,00,00,000	8,50,00,000
	RBL Bank Term Deposits	12,50,00,000	8,50,00,000
	ICICI HF Deposits	17,50,00,000	19,20,00,000
	ICICI Prudential Gratuity Insurance Scheme	49,40,972	72,04,617
	TOTAL	1,40,31,80,244	1,40,19,75,776

Arghyam
Schedule to Balance Sheet as at March 31, 2026

Sch No.	Particulars	As at March 31, 2026 Amount (Rs.)	As at March 31, 2025 Amount (Rs.)
10	Cash & Bank Balances		
	Cash on Hand	603	2,543
	Cash at Bank		
	ICICI Bank Ltd - 6493	63,95,516	15,43,883
	IDFC Bank Ltd - 4428	74,17,654	11,448
	Kotak Mahindra Bank Ltd - 0503	2,429	5,45,237
	State Bank of India - 6314	16,03,442	53,12,867
	HDFC Bank Ltd - 1744	12,43,315	84,440
	YES Bank Ltd - 0087	3,15,800	3,76,311
	Standard Chartered Bank - 3512	11,510	20,64,830
	TOTAL	1,69,90,268	99,41,558
11	Other Current Assets		
	Accrued Interest		
	on Term Deposits	60,05,809	69,74,876
	on Investments	6,079	3,17,093
	Pre-paid Expenses	34,55,066	13,34,119
	Insurance and Other Receivables	8,22,775	21,656
	TOTAL	1,02,89,729	86,47,744
12	Short-term Loans and Advances		
	Rent Deposit	10,00,000	10,00,000
	Tax Deducted at Source (TDS):		
	AY 2021-22	5,700	5,700
	AY 2022-23	2,33,481	2,33,481
	AY 2025-26	18,589	7,11,987
	AY 2026-27	2,57,485	
	Telephone Deposit	2,500	2,500
	TOTAL	15,17,755	19,53,668

Arghyam
Schedule to Balance Sheet as at March 31, 2026
Schedule No. 8 - Fixed Assets and Depreciation

(Amount in Rupees)

Block of Assets	Rate in %	Opening Balance as on 01.04.2025	Additions		Deletions	Gross W.D.V. as on 31.03.2026	Depreciation for the year	Assets Written off/Scrapped	W.D.V as on 31.03.2026
			> 180 Days	< 180 Days					
Block I									
Furniture & Fixture	10%	2,33,117			-	2,33,117	23,312	-	2,09,805
Block II									
Telephone Equipments	15%	20,827			-	20,827	3,124	-	17,703
UPS System	15%	61,078	-		-	61,078	9,162	-	51,916
Projector	15%	35,487	-		-	35,487	5,323	-	30,164
Office Equipments	15%	4,49,607	48,899	1,29,400	-	6,27,906	84,481	-	5,43,425
Vehicles	15%	4,916			-	4,916	737	-	4,179
Block III									
Computer	40%	5,78,788	5,08,849	1,65,541	-	12,53,178	4,68,163		7,85,015
Printer	40%	18			-	18	7		11
Software & Licenses	40%	961			-	961	385		577
Current year Total		13,84,800	5,57,748	2,94,941	-	22,37,489	5,94,694	-	16,42,795
<i>Previous year Total</i>		<i>7,56,764</i>	<i>8,30,399</i>	<i>2,48,267</i>	-	<i>18,35,430</i>	<i>4,50,630</i>	-	<i>13,84,800</i>

Note: Fridge, Microwave oven, Digital Camera, GPS, Voice Recorder & Equipments are combined under Office Equipments

Arghyam
599, 12th Main Road, HAL II Stage, Indiranagar, Bangalore - 560008

Income and Expenditure Account for the year ended March 31, 2026

Particulars	Sch No.	Year ended March 31, 2026 Amount (Rs.)	Year ended March 31, 2025 Amount (Rs.)
Income			
Interest Earned	12	10,22,90,836	10,26,91,009
Grant Income - TATA Trust	13	54,12,619	-
Other Income	14	3,47,994	1,47,536
TOTAL (A)		10,80,51,449	10,28,38,545
Expenditure			
Functional Household Tap Connections (FHTC)	15	2,20,67,707	4,14,26,183
DPI / DPG - Technology Cost	16	4,14,00,527	1,13,83,665
India Water Portal	17	1,86,64,797	2,11,16,680
Communication and Resource Mobilization	18	1,12,17,019	10,78,181
Administrative Expenses	19	97,47,809	89,02,528
Depreciation and write off	8	5,94,694	4,50,630
TOTAL (B)		10,36,92,553	8,43,57,867
SURPLUS / (DEFICIT) (A-B)		43,58,896	1,84,80,678
Significant Accounting Policies and Notes on Accounts	2		

The schedules referred to above form an integral part of the Income and Expenditure Account

As per our report of even date

for Arghyam

for Singhvi Dev & Unni LLP
Chartered Accountants
FRN: 003867S/S200358

Sd/-
Sunita Nadhamuni
Trustee

Sd/-
Nandita Chandarvarkar
Trustee

Sd/-
Kiran M Anandampillai
Trustee

Sd/-
Shashi Kumar HD
Partner
Membership No.: 235431

Place: Bengaluru
Date : 19.09.2026

Place: Bengaluru
Date : 22.09.2026
UDIN: 26235431AGSIYU97IS

Arghyam
Schedules To Income and Expenditure Account for the year ended March 31, 2026

Sch No.	Particulars	Year ended March 31, 2026 Amount (Rs.)	Year ended March 31, 2025 Amount (Rs.)
12	Interest Earned		
	Interest Received - ICICI Fixed Deposits	40,06,860	1,15,69,065
	Interest Received - ICICI SB A/c	2,64,100	2,63,114
	Interest Received - Kotak Fixed Deposits	48,60,411	68,26,912
	Interest Received - SBI Deposits	2,27,84,530	2,65,34,258
	Interest Received - SBI SB A/c	1,99,603	1,95,119
	Interest Received - YES Bank Deposits	74,35,616	64,21,269
	Interest Received - YES Bank SB A/c	46,810	52,620
	Interest Received - HDFC Bank Fixed Deposits	82,47,656	55,25,635
	Interest Received - HDFC Bank SB A/c	48,649	18,421
	Interest Received - CUB Deposits	69,15,892	30,40,982
	Interest Received - DCB Deposits	92,77,422	56,79,410
	Interest Received - RBL Deposits	83,69,286	57,06,507
	Interest Received - HDFC_HF Deposits	20,24,116	76,43,121
	Interest Received - ICICI HF Deposits	1,34,51,069	90,93,543
	Interest Received - SCB Fixed Deposits	72,94,725	98,25,001
	Interest Received - SCB SB A/c	71,954	47,969
	Interest Received - IDFC Fixed Deposits	65,57,240	42,25,601
	Interest Received - IDFC SB A/c	4,34,897	22,462
	TOTAL	10,22,90,836	10,26,91,009
13	Grant Income		
	TATA Trust (C)	54,12,619	-
	TOTAL	54,12,619	-
14	Other Income		
	Interest on Income-tax refund and Other Incomes - General	38,132	1,47,536
	Unused Funds received from Grantees	3,09,862	-
	TOTAL	3,47,994	1,47,536
15	Administrative Expenses		
	Annual Maintenance Contract	69,160	59,689
	Asset Insurance	5,932	6,887
	Bank Charges	6,825	5,485
	Board Meeting Expenses	1,04,355	63,126
	Books and Periodicals	28,912	24,066
	Computer Maintenance	5,76,264	5,47,796
	Conveyance Charges	18,301	9,665
	Electricity Charges	95,527	1,00,415
	Expenses - Utilities	1,08,346	64,345
	Internet & Website Charges	1,16,800	1,15,498
	Office Rent	34,41,204	34,27,548
	Office Repairs and Maintenance	16,09,939	14,52,377
	Postage and Courier	5,243	3,888
	Printing and Stationery	43,240	29,134
	Professional Services - Audit & Legal	9,09,565	7,71,569
	Rates and Taxes	2,130	4,040
	Admn Staff Welfare	3,97,361	-
	Admn Meeting Expenses	5,143	8,435
	Telephone Expenses	34,488	51,104
	Travelling Expenses	-	35,977
	Institutional Communication Expenses	3,48,999	4,21,367
	Vehicle Maintenance Expenses	5,647	-
	Water Charges	33,409	24,182
	Administration HR cost	17,80,997	16,75,858
	Interest on TDS	23	76
	TOTAL	97,47,809	89,02,528

Arghyam
Schedules To Income and Expenditure Account for the year ended March 31, 2026

Sch No.	Particulars	Year ended March 31, 2026 Amount (Rs.)	Year ended March 31, 2025 Amount (Rs.)
16	Functional Household Tap Connections (FHTC)		
	FHTC_Partner Programme Grants	31,73,695	1,23,63,630
	FHTC_Programme Meetings and Other Events	2,42,645	12,472
	FHTC_Programme MLEs	-	7,93,415
	FHTC_Travel And Field Facilitation	14,22,340	15,29,547
	FHTC_Programme Management & Administration	1,72,29,027	2,67,27,120
	TOTAL	2,20,67,707	4,14,26,183
17	Digital Public Infrastructure (DPI)		
	DPI_Technology Solutions	1,25,06,947	22,19,572
	DPI_Meeting and Other Events	16,220	71,197
	DPI_Travel And Field Facilitation	28,16,528	17,48,445
	DPI_Programme Management & Administration	2,60,60,832	73,44,451
	TOTAL	4,14,00,527	1,13,83,665
18	India Water Portal		
	IWP Programme Salary	25,99,192	-
	IWP_Hosting Charges	16,26,045	45,30,754
	IWP_Content Creation	29,61,173	29,48,688
	IWP - Fellowship	10,64,392	-
	IWP_Events and Outreach	13,58,834	-
	IWP_Field Travel	1,44,539	13,293
	IWP - Programme Management	89,10,623	1,36,23,945
	TOTAL	1,86,64,797	2,11,16,680
19	Communication and Resource Mobilization		
	Resource Mobilisation / Fund Raising	21,75,380	3,42,000
	CRM Travel Expenses	3,30,856	40,566
	25 Years Event Cost	1,66,439	
	CRM_Programme Management & Administration	85,44,345	6,95,615
	TOTAL	1,12,17,019	10,78,181

Arghyam
599, 12th Main Road, HAL II Stage, Indiranagar, Bangalore - 560008
Receipts and Payments Account for the year ended March 31, 2026

Receipts	Sch No.	Year ended March 31, 2026 Amount (Rs.)	Year ended March 31, 2025 Amount (Rs.)
Balance brought forward:			
Cash & Bank Balances			
Cash on Hand		2,543	4,224
ICICI Bank Ltd - 6493		15,43,883	45,84,082
IDFC Bank Ltd - 4428		11,448	-
Kotak Mahindra Bank Ltd - 0503		5,45,237	14,24,308
State Bank of India - 6314		53,12,867	57,40,923
HDFC Bank Ltd - 1744		84,440	6,16,406
YES Bank Ltd - 0087		3,76,311	9,94,721
Standard Chartered Bank - 3512		20,64,830	10,451
Linked Deposit with Bank		1,99,006	2,27,621
Receipts from Investments (Matured during the year)	26	85,30,32,633	57,57,60,000
Grant Recd from TATA Trust		1,18,44,000	-
Interest Earned	19	10,33,13,431	10,06,02,215
Other Income	20	10,41,392	33,13,990
TOTAL		97,93,72,021	69,32,78,941

Payments	Sch No.	Year ended March 31, 2026 Amount (Rs.)	Year ended March 31, 2025 Amount (Rs.)
Functional Household Tap Connections (FHTC)	21	2,21,07,919	4,13,92,513
Digital Public Infrastructure (DPI)	22	4,11,94,735	1,13,83,665
India Water Portal (IWP)	23	1,83,90,857	2,07,38,496
Communication and Resource Mobilization (CRM)	24	1,12,17,019	10,78,181
Administrative Expenses	25	1,41,82,427	72,87,625
Fixed assets	8	8,52,689	10,78,666
Payments for Investments made	26	85,42,22,801	60,01,79,230
Balance carried forward:			
Cash on Hand		603	2,543
ICICI Bank Ltd - 6493		63,95,516	15,43,883
IDFC Bank Ltd - 4428		74,17,654	11,448
Kotak Mahindra Bank Ltd - 0503		2,429	5,45,237
State Bank of India - 6314		16,03,442	53,12,867
HDFC Bank Ltd - 1744		12,43,315	84,440
YES Bank Ltd - 0087		3,15,800	3,76,311
Standard Chartered Bank - 3512		11,510	20,64,830
Linked Deposit with Bank	27	2,13,306	1,99,006
TOTAL		97,93,72,021	69,32,78,941
Significant Accounting Policies and Notes on Accounts	2		

The schedules referred to above form an integral part of the Receipts and Payments Account

Sd/-

for Arghyam

for Singhvi Dev & Unni LLP
Chartered Accountants
FRN: 003867S/S200358

Sd/-
Sunita Nadhamuni
Trustee

Sd/-
Nandita Chandarvarkar
Trustee

Sd/-
Kiran M Anandampillai
Trustee

Sd/-
Shashi Kumar HD
Partner
Membership No.: 235431

Place: Bengaluru
Date : 19.09.2026

Place: Bengaluru
Date : 22.09.2026
UDIN: 26235431AGSIYU97IS

Arghyam
Schedules to Receipts and Payments Account for the year ended March 31, 2026

Sch No.	Particulars	Year ended March 31, 2026 Amount (Rs.)	Year ended March 31, 2025 Amount (Rs.)
19	Interest Earned		
	Total interest earned as per Income and Expenditure account	10,22,90,836	10,26,91,009
	Less: Interest accrued but not credited at the end of the year	(60,11,888)	(72,91,968)
	Add: Accrued interest at the beginning of the year	72,91,968	59,43,776
	Add: Interest from FD No 3184 accrued but not received	-	31,385.00
	Less : Utilisation from ICICI FD No 3184 & YBL FD No.55143/1	-	(60,000)
	Less: TDS Receivable	(2,57,485)	(7,11,987)
	TOTAL	10,33,13,431	10,06,02,215
20	Other Income		
	Total other income earned as per Income and Expenditure account	3,47,994	1,47,536
	Add: TDS received from IT during the year	6,93,398	31,66,454
	TOTAL	10,41,392	33,13,990
21	Functional Household Tap Connections (FHTC)		
	Total Water Security Prog expense as per Income and Expenditure account as per Sch 15	2,20,67,707	4,14,26,183
	<i>Add: Previous year paid during the year</i>		
	Other Liabilities - Water Security Programme	39,816	6,146
	<i>Less: Current year accrued but not paid</i>		
	Other Liabilities - Water Security Programme	396	(39,816)
	TOTAL	2,21,07,919	4,13,92,513
22	DPI / DPG - Technology Cost		
	Total Digital Public Infrastructure expense as per Income and Expenditure account as per Sch 16	4,14,00,527	1,13,83,665
	<i>Add: Previous year paid during the year</i>		
	Other Liabilities - Digital Public Infrastructure		
	<i>Less: Current year accrued but not paid</i>		
	Other Liabilities - Digital Public Infrastructure	(2,05,792)	-
	TOTAL	4,11,94,735	1,13,83,665
23	India Water Portal expenses		
	Total India Water Portal expense as per Income and Expenditure account as per Sch 17	1,86,64,797	2,11,16,680
	<i>Add: Previous year paid during the year</i>		
	Other Liabilities - India Water Portal	3,83,426	5,242
	<i>Less: Current year accrued but not paid</i>		
	Other Liabilities - India Water Portal	(6,57,366)	(3,83,426)
	TOTAL	1,83,90,857	2,07,38,496
24	Communication and Resource Mobilization		
	Total Communication and Resource Mobilization expense as per Income and Expenditure account as per Sch 18	1,12,17,019	10,78,181
	<i>Add: Previous year paid during the year</i>		
	Other Liabilities - Advocacy, Research And Communication	-	-
	<i>Less: Current year accrued but not paid</i>		
	Other Liabilities - Advocacy, Research And Communication	-	-
	TOTAL	1,12,17,019	10,78,181

Arghyam
Schedules to Receipts and Payments Account for the year ended March 31, 2026

Sch No.	Particulars	Year ended March 31, 2026 Amount (Rs.)	Year ended March 31, 2025 Amount (Rs.)
25	Administrative Expenses		
	Total administrative expense as per Income and Expenditure account as per Sch 19	97,47,809	89,02,528
	<i>Add: Previous year paid during the year</i>		
	Professional Tax Payable	3,400	2,600
	Provident Fund Payable	-	3,54,763
	TDS Payable - Contractors	580	1,006
	TDS Payable - Professional Fees	70,502	582
	Other Liabilities - Administration	1,22,35,714	96,58,968
	Electricity Charges Payable	4,901	5,431
	Telephone charges Payable	1,023	1,624
	Water charges Payable	1,915	1,569
	<i>Less: Previous year advance received during the year</i>		
	Prepaid Expenses	(13,34,119)	(6,78,926)
	Other Advances	(21,656)	(262)
	<i>Less: Current year accrued but not paid</i>		
	Professional Tax Payable	(3,600)	(3,400)
	TDS Payable - Contractors	(930)	(580)
	TDS Payable - Professional Fees	(41,800)	(70,502)
	Other Liabilities- Administration	(1,07,50,197)	(1,22,35,714)
	Electricity Charges Payable	(5,329)	(4,901)
	Telephone charges Payable	(328)	(1,023)
	Water charges Payable	(2,774)	(1,915)
	Internet Charges Payable	(525)	-
	<i>Add: Current year prepaid / Advance receivable</i>		
	Prepaid Expenses	34,55,066	13,34,119
	Other Advances and Receivables	8,22,775	21,656
	TOTAL	1,41,82,427	72,87,625
26	Receipts from Investments (Matured during the year)		
	CUB Deposits	6,50,00,000	4,00,00,000
	DCB Deposits	-	4,00,00,000
	ICICI Bank Term Deposits	7,00,00,000	11,00,60,000
	Kotak Bank Deposits	2,00,00,000	7,92,00,000
	SBI Term Deposits	21,94,00,000	16,00,00,000
	HDFC Deposits	7,50,00,000	7,30,00,000
	RBL Bank Deposits	4,50,00,000	2,00,00,000
	HDFC HF Deposits	8,23,05,978	-
	ICICI HFL Deposits	5,70,00,000	-
	Yes Bank Deposits	3,29,92,340	5,15,00,000
	Standard Chartered Bank Deposits	12,00,00,000.00	
	Mutual Funds	40,00,000.00	20,00,000.00
	IDFC Bank Deposits	5,99,00,000.00	
	ICICI Prudential Gratuity Insurance Scheme	24,34,315.00	
	TOTAL	85,30,32,633	57,57,60,000
	Payment for Investments made		
	CUB Deposits	10,00,00,000	9,50,00,000
	ICICI Bank Term Deposits	5,57,46,153	2,00,74,613
	Kotak Bank Deposits	-	6,00,00,000
	RBL Bank Deposits	8,50,00,000	4,00,00,000
	SBI Term Deposits	28,50,00,000	6,00,00,000
	YES Bank Term Deposits	3,00,00,000	5,50,00,000
	HDFC Deposits	4,00,00,000	5,00,00,000
	ICICI HFL Deposits	4,00,00,000	7,00,00,000
	IDFC Bank Deposits	9,50,00,000	5,99,00,000
	HDFC HF Deposits	3,23,05,978	-
	DCB Deposits	3,50,00,000	6,00,00,000
	Standard Chartered Bank Deposits	3,00,00,000	-
	SCB Bank Deposits	-	-
	Mutual Funds	2,60,00,000	2,30,00,000
	ICICI Prudential Gratuity Insurance Scheme	1,70,670	72,04,617
	TOTAL	85,42,22,801	60,01,79,230
27	Linked Deposits with Bank		
	ICICI Savings A/c Linked Deposit - XXXXXXXX3184	2,13,306	1,99,006
	TOTAL	2,13,306	1,99,006