

ACTION FOR FOOD PRODUCTION : NEW DELHI (FC)
BALANCE SHEET AS AT 31st MARCH 2026

(Amount in Rs.)			
Particulars	Note No.	As at 31st March, 2026	As at 31st March, 2025
<u>SOURCES OF FUNDS</u>			
NPO Funds			
Unrestricted Funds	1	7,11,65,097.57	8,22,12,926.39
Restricted Funds	2	2,20,98,458.05	1,60,18,881.35
Current liabilities			
Payables	3	3,91,002.00	2,21,708.20
Short-term provisions	4	3,20,000.00	3,20,000.00
TOTAL		9,39,74,557.62	9,87,73,515.94

APPLICATION OF FUNDS

Non-current assets			
Property, Plant and Equipment	5	58,47,058.86	58,03,400.52
Non-current investments	6	6,80,38,148.79	7,49,66,292.49
Other non-current assets	7	20,08,605.55	27,91,163.19
Current Assets			
Cash and bank balances	8	80,67,665.42	51,66,392.74
Short Term Loans and Advances	9	1,00,13,079.00	1,00,46,267.00
TOTAL		9,39,74,557.62	9,87,73,515.94

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As per report of even date

For V. Sankar Aiyar & Co.

Chartered Accountants

Firm Regn No. : 109208W

Vishal

Vishal Agarwal

Partner

Membership No. 556367

Place: New Delhi

Date: 16.09.2026

Rakesh Kumar Sharma

Rakesh Kumar Sharma

Dy. Manager-Finance

Dr. Jacob John

Dr. Jacob John

Executive Director
and Ex-Officio Secretary



ACTION FOR FOOD PRODUCTION : NEW DELHI (FC)
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2026

		(Amount in Rs.)	
Particulars	Note No.	Year ended 31st March, 2026	Year ended 31st March, 2025
INCOME			
Grant / Donation Received	10	18,04,37,468.46	13,61,67,084.60
Other Income	11	68,89,260.36	77,30,667.93
Total		18,73,26,728.82	14,38,97,752.53
EXPENDITURE			
Project Expenditure			
- Expenditure out of Restricted Funds	12	14,73,71,374.90	12,71,59,991.22
- Expenditure out of Unrestricted Funds	13	48,29,844.11	26,43,838.64
Core Integrated Development Programme	14	1,32,25,752.82	1,07,30,406.43
Administrative Cost	15	2,14,62,037.99	66,71,624.09
Depreciation	5	8,24,806.56	8,05,395.35
Less: Met out of Capital fund		<u>(8,24,806.56)</u>	<u>(8,05,395.35)</u>
Total		18,68,89,009.82	14,72,05,860.38
Excess of Income Over Expenditure		4,37,719.00	(33,08,107.85)
Appropriated to :			
- Programme Fund		-	(21,53,249.21)
- Capital Fund		4,37,719.00	14,88,980.00
- General Reserve		-	(26,43,838.64)
Total		4,37,719.00	(33,08,107.85)

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As per report of even date
For V Sankar Aiyar & Co.,
Chartered Accountants
Firm Regn No. : 109208W


Vishal Agarwal
Partner
Membership No. 556367

Place: New Delhi
Date: 16.09.2026


Rakesh Kumar Sharma
Dy. Manager-Finance


Dr. Jacob John
Executive Director
and Ex-Officio Secretary



ACTION FOR FOOD PRODUCTION : NEW DELHI (FC)
NOTES FORMING PART OF FINANCIAL STATEMENTS

(Amount in Rs.)

Note No.	Particulars	2025-26	2024-25
1	<u>Unrestricted fund</u>		
	<u>Programme Fund</u>		
	As per last balance sheet	4,32,44,467.34	4,53,97,716.55
	Add: Transfer from Income & Expenditure A/c	-	(21,53,249.21)
	Less: Utilised during the year	(1,95,01,623.91)	
	Closing balance	2,37,42,843.43	4,32,44,467.34
	<u>General Reserve</u>		
	As per last balance sheet	3,31,65,058.53	3,58,08,897.17
	Add: Transfer from Income & Expenditure A/c	-	(26,43,838.64)
	Less: Utilised during the year	(49,96,859.91)	
	Add: Transfer from Restricted fund	1,34,06,996.66	-
	Closing balance	4,15,75,195.28	3,31,65,058.53
	<u>Capital Fund</u>		
	As per last balance sheet	58,03,400.52	48,56,376.06
	Add: Transfer from Income & Expenditure A/c	4,37,719.00	14,88,980.00
	Add: Transfer from programme fund A/c	5,77,518.00	2,74,120.00
	Less: WDV of assets discarded / sold	1,46,772.10	10,680.20
	Less: Depreciation	8,24,806.56	8,05,395.34
	Closing balance	58,47,058.86	58,03,400.52
	<u>SDC Livelihood Chair Fund</u>		
	As per last balance sheet	-	5,96,948.76
	Less: Utilised during the year	-	5,96,948.76
	Closing balance	-	-
	Total unrestricted fund	7,11,65,097.57	8,22,12,926.39
2	<u>Restricted fund</u>		
	As per last balance sheet	1,60,18,881.35	2,79,64,341.95
	Add: Received during the year	17,54,25,558.00	12,42,21,624.00
	Less: Transfer to General Reserve	1,34,06,996.66	-
	Less: Utilised during the year - Revenue	14,67,93,856.90	12,68,85,871.22
	Less: Utilised during the year - Capital	5,77,518.00	2,74,120.00
	Less: Allocation for expenses	85,67,609.74	90,07,093.38
	Closing unutilised restricted fund	2,20,98,458.05	1,60,18,881.35
3	<u>Payables</u>		
	Retention Money	-	50,658.20
	Staff Loans and Advance	-	2,994.00
	Expenses	3,91,002.00	1,68,056.00
	Total	3,91,002.00	2,21,708.20
4	<u>Short-term provisions</u>		
	Contingencies (Property Tax) (Refe Note- 2(iii)(a))	3,20,000.00	3,20,000.00
	Total	3,20,000.00	3,20,000.00
5	<u>Property, Plant and Equipment</u>		
	As per annexure attached	58,47,058.86	58,03,400.52



ACTION FOR FOOD PRODUCTION : NEW DELHI (FC)
NOTES FORMING PART OF FINANCIAL STATEMENTS

(Amount in Rs.)

Note No.	Particulars	2025-26	2024-25
6	<u>Investments</u>		
	Federal Bank	1,22,31,348.00	2,27,84,449.00
	South Indian Bank Ltd	2,61,28,299.00	2,44,24,893.00
	Standard Chartered Bank	2,96,78,501.79	2,77,56,950.49
	Total	6,80,38,148.79	7,49,66,292.49
7	<u>Other non-current assets</u>		
	Accrued Interest on Deposits		
	Federal Bank	2,79,334.00	8,25,858.00
	South Indian Bank Ltd	4,91,080.00	4,68,251.00
	Standard Chartered Bank	7,09,586.21	7,54,706.36
	Security Deposits	-	43,200.00
	TDS Recoverable	5,28,605.34	6,99,147.83
	Total	20,08,605.55	27,91,163.19
8	<u>Cash and bank balances</u>		
	Cash in Hand	6,020.00	6,020.00
	Bank Balance	80,61,365.42	51,60,122.74
	Postage and Other Imprest	280.00	250.00
	Total	80,67,665.42	51,66,392.74
9	<u>Short Term Loans and Advances</u>		
	Advances Others	2,605.00	46,267.00
	Recoverable from Non-FC (Refe Note- 2(iv))	1,00,00,000.00	1,00,00,000.00
	Staff Loans and Advance	10,474.00	-
	Total	1,00,13,079.00	1,00,46,267.00
10	<u>Grant / Donation Received</u> (to the extent utilisation)		
	Transfer from Restricted fund	15,59,38,984.64	13,61,67,084.60
	Transfer from General Reserve	49,96,859.91	
	Transfer from Programme fund	1,95,01,623.91	
	Total	18,04,37,468.46	13,61,67,084.60
11	<u>Other Income</u>		
	Sale / Disposal of Assets / Old Items	3,80,495.00	35,306.00
	Interest income on		
	- TDS Refund from Income Tax Department	38,705.00	-
	- Savings & Deposits	11,84,002.87	8,19,053.59
	- Long Term Deposits	52,86,057.49	68,76,308.34
	Total	68,89,260.36	77,30,667.93
12	<u>Expenditure out of Restricted Funds</u>		
	Agriculture, Food Security and Livelihood	1,98,47,072.00	2,62,88,678.59
	Climate change and renewable energy	1,21,793.00	-
	Trainings and Capacity Building	51,26,252.00	52,83,646.00
	Project staff salary and other related cost	11,18,53,738.50	8,71,57,396.60
	Project Travel Cost	71,02,791.00	66,30,785.03
	Project Office Running Cost	27,42,210.40	15,25,365.00
	Capital Expenditure	5,77,518.00	2,74,120.00
	Total	14,73,71,374.90	12,71,59,991.22
13	<u>Expenditure out of Unrestricted Funds</u>		
	RF-Promotion Of Govt. Prg & Applied Research	35,80,157.91	26,43,838.64
	RF- Climate Resilience of Small Holder Farmers by Enhancing Capacity & knowledge and Promotion of appropriate technologies for management of the ecosystem	12,49,686.20	-
	Total	48,29,844.11	26,43,838.64



ACTION FOR FOOD PRODUCTION : NEW DELHI (FC)
NOTES FORMING PART OF FINANCIAL STATEMENTS

(Amount in Rs.)

Note No.	Particulars	2025-26	2024-25
14	<u>Core Integrated Development Programme</u>		
	Socio - Technical Personnel Cost		
	Salary	71,77,264.92	91,82,358.15
	Provident Fund	10,83,169.33	6,93,385.25
	Transport Allowance	6,42,886.00	4,54,500.03
	Insurance	16,06,611.19	3,94,325.00
	Gratuity	27,08,600.38	-
	Employees State Insurance (ESI)	7,221.00	5,838.00
	Sub Total	1,32,25,752.82	1,07,30,406.43
	Total	1,32,25,752.82	1,07,30,406.43
15	<u>Administrative Cost</u>		
	Administration - Personnel Cost		
	Salary	1,53,03,849.35	51,48,501.00
	Provident Fund	7,62,332.70	1,96,728.00
	Overtime	28,755.00	16,852.50
	Transport Allowance	24,61,041.90	9,08,559.00
	Sub Total	1,85,55,978.95	62,70,640.50
	Office Expenses		
	Electricity Expenses	7,00,000.00	-
	Maintenance of Office	5,16,272.52	77,480.00
	Computer Maintenance	-	2,71,081.40
	Printing & Stationery	1,13,691.00	-
	Postage	-	3,245.00
	Bank Charges	61,097.35	49,177.19
	Sub Total	13,91,060.87	4,00,983.59
	Hired Services		
	Audit Expenses	28,221.17	-
	Audit Fees	4,10,900.00	-
	Legal and Professional Expenses	2,89,323.00	-
	Security & Other Purchased Services	7,86,554.00	-
	Sub Total	15,14,998.17	-
	Total	2,14,62,037.99	66,71,624.09



ACTION FOR FOOD PRODUCTION : NEW DELHI
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2026

(Amount in Rs.)

Particulars	Year ended 31st March, 2026	Year ended 31st March, 2025
Opening Balance		
Cash in Hand & Bank	51,66,392.74	81,21,723.46
Invesments & Deposits	7,49,66,292.49	8,46,29,623.99
Accrued Interest	20,48,815.36	27,53,107.73
Advances (Net)	1,02,46,906.63	1,42,63,449.25
Sub-Total	9,24,28,407.22	10,97,67,904.43
Receipts		
Rural Development	17,58,06,053.00	12,42,56,930.00
Interest and Others	65,08,765.36	76,95,361.93
Sub-Total	18,23,14,818.36	13,19,52,291.93
TOTAL	27,47,43,225.58	24,17,20,196.36
Payment		
Rural Development	18,73,26,728.82	14,92,91,789.14
Sub-Total	18,73,26,728.82	14,92,91,789.14
Closing Balance		
Cash in Hand & Bank	80,67,665.42	51,66,392.74
Investments & Deposits	6,80,38,148.79	7,49,66,292.49
Accrued Interest	14,80,000.21	20,48,815.36
Advances (Net)	98,30,682.34	1,02,46,906.63
Sub-Total	8,74,16,496.76	9,24,28,407.22
TOTAL	27,47,43,225.58	24,17,20,196.36

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As per report of even date

For V. Sankar Aiyar & Co.

Chartered Accountants

Firm Regn No. : 109208W



Vishal Agarwal

Partner

Membership No. 556367

Place: New Delhi

Date: 16.09.2026



Rakesh Kumar Sharma

Dy. Manager-Finance



Dr. Jacob John
Executive Director



ACTION FOR FOOD PRODUCTION : NEW DELHI (FC)
NOTES FORMING PART OF FINANCIAL STATEMENTS

Note No. 5 - Property, Plant and Equipment

PARTICULARS	GROSS BLOCK			DEPRECIATION				WRITTEN DOWN VALUE AS ON	
	AS ON 01.04.2025	ADDITIONS	DELETION	AS ON 31.03.2026	UPTO 31.03.2025	FOR THE YEAR	WRITTEN BACK 31.03.2026	UPTO 31.03.2026	31.03.2025 31.03.2026
Freehold Land	-	-	-	-	-	-	-	-	-
Building	27,01,396.32	-	-	27,01,396.32	26,65,187.51	3,620.88	-	26,68,808.39	32,587.93
Furniture & Fixtures	35,48,222.14	65,100.00	1,81,936.53	34,31,385.61	28,73,709.85	72,876.23	1,46,057.24	28,00,528.84	6,30,856.77
Office Equipment	1,80,49,380.09	9,50,137.00	33,55,562.54	1,56,43,954.55	1,50,34,975.34	4,36,955.10	32,44,682.36	1,22,27,248.08	34,16,706.47
Vehicles	33,95,545.83	-	-	33,95,545.83	15,09,986.44	2,82,833.90	-	17,92,820.35	16,02,725.48
Others	59,76,920.09	-	17,745.00	59,59,175.09	57,84,204.81	28,520.45	17,732.37	57,94,992.88	1,64,182.21
Development of Building	77,26,691.16	-	-	77,26,691.16	77,26,691.16	-	-	77,26,691.16	-
TOTAL	4,13,98,155.63	10,15,237.00	35,55,244.07	3,88,58,148.56	3,55,94,755.11	8,24,806.56	34,08,471.97	3,30,11,089.70	58,47,058.86
TOTAL (FY: 2024-25)	4,01,83,227.98	17,63,100.00	5,48,172.35	4,13,98,155.63	3,53,26,851.92	8,05,395.34	5,37,492.15	3,55,94,755.11	48,56,376.06

(Amount in Rs.)



ACTION FOR FOOD PRODUCTION : NEW DELHI (FC)
Schedule Forming Part of Accounts

Programme Balances										(Figures in Rupees)	
Particulars	As at 1st April 2025	Additions		Interest	Total	Deductions		Total	As At 31st March 2026		
		Receipts / Refunds	Transfer / Refunds			Disbursement / Utilisation	Transfer / Refunds			Allocation	
Water Conservation, Sanitation & Women Empowerment - MMBL	2,71,377.40	-	(2,71,377.40)	-	-	-	-	-	-	-	-
Water & Greening Project - Mondelez India Foods Pvt Ltd	5,37,738.43	-	(5,37,738.43)	-	-	-	-	-	-	-	-
BCI Growth & Innovation Foundation-Maharashtra	17,33,364.53	8,46,86,286.00	-	-	8,64,19,650.53	7,19,21,521.82	-	7,59,71,521.82	1,04,48,128.71	40,50,000.00	-
BCI Growth & Innovation Foundation-Gujarat	12,03,659.96	8,58,90,767.00	-	-	8,70,94,426.96	7,22,33,233.62	-	7,63,33,237.62	1,07,61,189.34	41,00,000.00	-
Better Cotton Initiative- Planboo Biochar Project India 2025	-	10,10,933.00	-	-	10,10,933.00	1,21,793.00	-	1,21,793.00	8,89,140.00	-	-
Mozambique Climate Resilience Prog- IDH	10,037.83	-	(10,037.83)	-	-	-	-	-	-	-	-
Water Conservation Project -Pune-Coca-Cola India Foundation	77,15,682.40	-	(77,15,682.40)	-	-	-	-	-	-	-	-
Sustainability and Value Added in Agricultural Supply Chains-GIZ & ALDI	20,81,815.96	-	(20,81,815.96)	-	-	-	-	-	-	-	-
Strengthen food security and resilience among the most vulnerable households in Sagar and Panna districts of Madhya Pradesh (SLIP) WVG	2,16,784.00	-	(2,16,784.00)	-	-	-	-	-	-	-	-
Community Engagement efforts in A.P & TL-MMBL	66,805.00	-	(66,805.00)	-	-	-	-	-	-	-	-
Sustainable Water Resource Management-MMBL	10,12,180.00	-	(10,12,180.00)	-	-	-	-	-	-	-	-
Trust: Tea Programme- IDH Sustainable Trade Initiative	24,271.14	-	(24,271.14)	-	-	-	-	-	-	-	-
IDH-LUL Living Income Project -Stichting IDH	(3,25,139.80)	37,16,217.00	-	-	33,91,077.20	30,71,251.46	-	33,91,077.20	-	3,19,825.74	-
Trust Tea Programme- HUI 2020-21	12,88,671.00	-	(12,88,671.00)	-	-	-	-	-	-	-	-
COVID-19 Smallholder Farmers Insurance-IDH	1,80,633.50	-	(1,80,633.50)	-	-	-	-	-	-	-	-
Misc Programmes-BCI-Programme Partnership Meeting and MEL Workshop	-	1,21,355.00	-	-	1,21,355.00	23,575.00	-	-	-	97,780.00	-
TOTAL	1,60,18,881.35	17,54,25,558.00	(1,34,06,996.66)	-	17,80,37,442.69	14,73,71,374.90	-	15,59,38,984.64	2,20,98,458.05	85,67,609.74	-



Schedule 16

ACTION FOR FOOD PRODUCTION (FC)

SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS

1. Significant Accounting Policies :

(i). Basis of Accounting :

The financial statements have been drawn up under historical cost conventions, on accrual basis of accounting.

(ii). Revenue Recognition

- a) Contribution received are recognized as income to the extent of the expenditure incurred on the programmes. Contributions, grants, donations and receipts received without any specific direction are recognized as income.
- b) Funds received for a particular programme / project (other than the core programme) are recognized as Programme Contributions in the Balance Sheet and expenditure incurred against such funds is reflected in the Income and Expenditure Account to the extent of utilisation. The unutilized portion of such contributions, grants, donations are retained as part of Programme Balances for utilization as per the donors' directions. Where AFPRO meets the stipulations provided for accessing particular funds for its own use, such income is transferred to a Programme Fund forming part of Funds and Reserve in the Balance Sheet.
- c) Interest earned on savings bank accounts is reflected in the income and expenditure account after allocation of such interest derived on unutilised donor funds, which is allocated to the relevant programme balance accounts and in the case of the core contributions it is recognized as income and forms part of such core contributions.
- d) Interest earned on investments allocated for a particular fund is reflected in the income and expenditure account and credited directly to that particular fund. Interest earned on other investments i.e. fixed deposits placed for one year or more, is credited to the general reserve.
- e) Foreign Contributions are accounted for on the basis of the credit advice received from the bank.

(iii) Fixed Assets :

Fixed Assets are stated in the Balance Sheet net of depreciation, with a corresponding credit to the Capital Fund Account. Assets received as donation in kind, are incorporated at a value stated by the donor and adjusted for depreciation.

The cost of assets is charged in full to the relevant programme in the year of acquisition. Cost of acquisition is inclusive of freight, duties, levies and any directly attributable cost of bringing the assets to their working condition for intended use.

(iv) Depreciation :

Depreciation on fixed assets are charged on the Written Down Value (WDV) method at the rates prescribed under the Income Tax Rules with a credit of the assets account and correspondingly reflected in the Capital Fund Account.



(v) Investments :

Investments include long term fixed deposits having a maturity period of one year or more at the time of placing the deposit and reflects principal amount placed as deposit.

(vi) Retirement Benefits :

Contribution to Provident Fund is charged to the relevant programme as attributable to the concerned staff. Gratuity payments are covered under the Group Gratuity Scheme of Life Insurance Corporation of India (LIC). The premium paid during the year is charged to revenue.

2. NOTES TO ACCOUNTS

- (i) Action for Food Production has been notified by the Government of India as an institution of national importance in terms of Section 10(10C) (vii c) of the Income Tax Act 1961.
- (ii) No provision for taxation has been made as the Society is registered under Section 12A of the Income Tax Act 1961 and claims exemption under Section 11 of the Income Tax Act 1961.
- (iii) Contingent Liabilities:
 - a) Contingent Liability in respect of debts not acknowledged by the Society is a demand towards property tax of Rs. 11.45 lacs from the Municipal Corporation of Delhi (MCD) upto the year ended 31st March 2004. No demand has been received since then. AFPRO has filed a Civil Writ before the High Court of Delhi, seeking to inter-alia set aside the order of the Joint Assessor and Collector MCD and obtain exemption from the payment of property tax. The matter has been remanded to the MCD for redetermination of the issue of exemption. The matter remains pending. However, AFPRO has made payment of Rs.82,422/- to Municipal Corporation of Delhi as property tax for the year based on self-assessment.
 - b) Any liability that may arise on receipt of notices from Life Insurance Corporation of India with respect to the Group Gratuity Scheme will be accounted for when such notices are received. The actuary valuation as on 31st March 2026 has yet to be received from LIC. During the year AFPRO has made payments towards the schemes based on estimates.
- (iv) Recoverable from Non-FC:

Rs. 100 lakhs was inadvertently transferred from FCRA Bank account to Non-FCRA account, management has sought clarification from Ministry of Home Affairs (MHA) and based on their advice, Society has paid Rs. 5.00 lakhs as penalty to MHA. Society has not received any clarification from MHA to rectify the error. Accordingly, in FCRA financials the amount of Rs. 100 lakhs is shown as recoverable from NFC.


