

Form FC-4
[See rule 17]

Darpan ID : AP/2017/0167464

The Secretary to the Government of India,
Ministry of Home Affairs,
Foreigners Division (FCRA Wing)
Major Dhyan Chand National Stadium, India Gate
New Delhi - 110002

Subject: Account of Foreign Contribution (FC) for the year ending on the 31st March, 2025

1. (a) Name and address of person/association: Accion Fraterna Trust
Accion Fraterna , Banglore High Way, Anantpur-515001

(b) FCRA registration/prior permission number and date: 010120029

2. Details of receipt of foreign contribution :

(i) Foreign Contribution received in cash/kind(value):

(a) Brought forward foreign contribution at the beginning of the year(Rs.) 232746064.93

(b) Income During the year*:

(i) Interest: 31901547.00

(ii) Other receipts from projects/activities:

Sl. No	Name and location of project/activity	Year of commencement of the project / activity	Income during the year (Rs.)
1	Sale of Asset AF Ecology Centre Upparapalli Road Anantapur Ananthapur Andhra Pradesh 515002 Ananthapur Andhra Pradesh 515002	2024	185711.00
2	Income from Training Centre Fees AF Ecology Centre Bangalore Highway Anantapur Ananthapur Andhra Pradesh 515002 Ananthapur Andhra Pradesh 515002	2024	4725305.00
3	Interest on IT refund AF Ecology Centre Bangalore Highway Anantapur Ananthapur Andhra Pradesh 515002	2024	127541.00
Total			5038557.00

(iii) Transfer of Foreign Contribution part of income-tax refund from non-FCRA bank account: 0.00

(c) Foreign contribution received from foreign source during the financial year (Rs.):

(i) Directly from a foreign source: 45046501.00

(ii) as transfer from a local source: 0.00

(d) Total Foreign Contribution (a+b+c) (Rs.): 314732669.93

*i.e. interest accrued on foreign contribution, or any other income derived from foreign contribution,
e.g. sale proceeds from assets created from foreign contribution, or interest thereon during the year, income from projects/activities.

Under Section 18, FCRA 2010 read with Rule 17 FCRA 2011, submission of AR is mandatory. However, after cancellation/expiry of registration certificate, it is optional and does not entitle for any claim whatsoever.

(ii) (a). Donor wise detail of foreign contribution received:

Sl.No	Name of donors	Institutional/Individual	Detail of the donor: official address; email address; website address:	Purposes for which received (social,cultural,educational,economic,religious)	Specific activity / project	Amount Rs
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Cooperatieve RaboBank U.A.	Institutional	Croeselaan 18, 3521CB Utrecht The Netherlands , Netherlands, Email Id: , Website Address : https://www.rabobank.com/	Social	Promoting Alternative Additional Livelihoods for women from the families of Rainfed and Farm Labours in Anantapur District of Andhra Pradesh through Carbon Sequestration and Sustainable agriculture	2670000.00
2	BftW Protestant Agency for Diakonia and Bread for the World Protestant Development Service	Institutional	EVANGELISCHE ZENTRALSTELLE F, UER ENTWICKLUNGS HILFE E.V CAROLINE MICHAELIS STR.1, DE/10115 , BERLIN , Germany , Email Id: , Website Address : http://www.brot-fur-die-welt.de	Social	Promotion of Sustainable Agriculture and Diversified Livelihoods and Promoting Alternative Additional Livelihoods for women from the families of Rainfed and Farm Labours in Anantapur District of Andhra Pradesh	41826501.00
3	Anupama V Nadella	Individual	W/o. Mr.Satya Nadella Chief Executive Officer Microsoft Corporation, Redmond WA 98052 , USA , United States of America, Email Id: , Website Address :	Social	Financial and Medical Assistance	550000.00

(b) Cumulative purpose-wise (social, cultural, educational, economic, religious) amount of all foreign contribution donations received:

Sl.No	Purpose	Amount
1	Social	45046501.00

3. Details of Utilisation of foreign contribution:

(a) Details of activities/projects for which foreign contribution has been received and utilised (in rupees)

Sl. No.	Name of project/activity	Address/Location	Previous Balance		Receipt during the year		Utilised		Balance	
			In cash	In Kind	In cash	In Kind	In cash	In Kind	In cash	In Kind
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

Under Section 18, FCRA 2010 read with Rule 17 FCRA 2011, submission of AR is mandatory. However,after cancellation/expiry of registration certificate, it is optional and does not entitle for any claim whatsoever.

1	Promotion of Sustainable Agriculture and Diversified Livelihoods in Anantapur District Andhra Pradesh - SADL	Anantapur Andhra Pradesh 515002 Ananthapur Andhra Pradesh 515002 Ananthapur Andhra Pradesh515002	196668164.92	0.00	43192126.49	0.00	44960651.08	0.00	194899640.33	0.00
2	Staff Welfare Fund Account	Anantapur Andhra Pradesh 515002 Ananthapur Andhra Pradesh 515002 Ananthapur Andhra Pradesh515002	30436398.11	0.00	570657.00	0.00	89891.00	0.00	30917164.11	0.00
3	FC other Project of Trust	Anantapur Andhra Pradesh 515002 Ananthapur Andhra Pradesh 515002 Ananthapur Andhra Pradesh515002	5571642.90	0.00	22292261.54	0.00	457021.00	0.00	27406883.44	0.00
4	Promoting Alternative Additional Livelihoods for women from the families of Rainfed and Farm Labourers in Ananthapur District of Andrapradesh	Ananthapur Andrapradesh 515002 Ananthapur Andhra Pradesh515002	69859.00	0.00	0.00	0.00	0.00	0.00	69859.00	0.00
Total			232746064.93	0.00	66055045.03	0.00	45507563.08	0.00	253293546.88	0.00

(i) Utilisation** for projects as per aims and objectives of the person/association(Rs.): 45507563.08

(ii) Total administrative expenses as provided in rule 5 of the Foreign Contribution (Regulation) Rules, 2011 (Rs.) :15931559.51

(iii) Total utilisation of foreign contribution (Rs.) (i+ii):61439122.59

** It is affirmed that the utilisation of foreign contribution is not in contravention of the provisions contained in the Foreign Contribution(Regulation) Act, 2010 (42 of 2010) and more particularly in section 9 and section 12 of the Act which, inter-alia, states that the acceptance of foreign contribution is not likely to affect prejudicially:

(A) the sovereignty and integrity of india; or.

Under Section 18, FCRA 2010 read with Rule 17 FCRA 2011, submission of AR is mandatory. However, after cancellation/expiry of registration certificate, it is optional and does not entitle for any claim whatsoever.

- (B) the security, strategic, scientific or economic interest of the state; or
- (C) the public interest; or
- (D) freedom or fairness of election to any Legislature; or
- (E) friendly relations with any foreign state; or
- (F) harmony between religious, racial, social, linguistic or regional groups, castes or communities.

(b) Details of purchase of fresh assets included in Para3(a) above:

Sl. No.	Name of project/activity	Details of fresh assets	Address/location	Objective of acquiring fresh assets	Cost of fresh assets (In Rs.)
(i)	Creation of movable assests	Computer and Peripherals	AF Ecology Centre Upparapalli Road Anantapur and other Field offices of AF Ananthapur 515002 Andhra Pradesh	Program implementation	837000.00
(ii)	Creation of movable assests	Furniture	AF Ecology Centre Upparapalli Road Anantapur and other Field offices of AF Ananthapur 515002 Andhra Pradesh	Program implementation	283600.00
(iii)	Creation of movable assests	Electrical and Electronic	AF Ecology Centre Upparapalli Road Anantapur and other Field offices of AF Ananthapur 515002 Andhra Pradesh	Program implementation	229191.00
	Total				1349791.00

(ba) Details of movable assets created out of foreign Contribution (as on 31st March of Financial Year):

Sl. No.	Description of the assets	Address/Location where the asset is kept	Value as on beginning of the Financial Year (in Rs.)	Value of assets acquired during the Financial Year (in Rs.)	Value of assets disposed during the Financial Year (in Rs.)	Value as per the balance sheet at the end of the Financial Year (in Rs.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
i	Electric and Electronics	AF Ecology Centre Upparapalli Road Anantapur and other Field offices of AF Ananthapur 515002 Andhra Pradesh	878263.00	229191.00	152188.00	955266.00
ii	Vehicles	AF Ecology Centre Upparapalli Road Anantapur and other Field offices of AF Ananthapur 515002 Andhra Pradesh	1334290.00	0.00	353290.00	980370.00
iii	Furniture and Fixtures	AF Ecology Centre Upparapalli Road Anantapur and other Field offices of AF Ananthapur 515002 Andhra Pradesh	1099311.00	283600.00	136558.00	1246353.00
iv	Computers and Peripherals	AF Ecology Centre Upparapalli Road Anantapur and other Field offices of AF Ananthapur 515002 Andhra Pradesh	124416.00	837000.00	345900.00	615516.00
v	Plant and Machinery	AF Ecology Centre Upparapalli Road Anantapur and other Field offices of AF Ananthapur 515002 Andhra Pradesh	1075220.00	0.00	161283.00	913937.00

(bb) Details of immovable properties acquired out of of foreign contribution (as on 31st March of Financial Year):

Under Section 18, FCRA 2010 read with Rule 17 FCRA 2011, submission of AR is mandatory. However,after cancellation/expiry of registration certificate, it is optional and does not entitle for any claim whatsoever.

Sl. No.	Details of immovable asset (Land/Building etc.)	Size	Address/Location	Value as on beginning of the Financial	Value of assets acquired during the	Value of assets disposed of during the	Value as per the balance sheet(in Rs.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
i	Buildings	29443.25 Sq Ft	Accion Fraterna Ecology Centre Upparapalli Road Anantapur 515002 Andhra Pradesh Ananthapur 515002 Andhra Pradesh	3928109.85	0.00	196406.00	3731704.00
ii	Land	4.67 Acres	Accion Fraterna Ecology Centre Upparapalli Road Anantapur 515002 Andhra Pradesh Ananthapur 515002 Andhra Pradesh	92378337.00	0.00	0.00	92378337.00
	Total						96110041.00

(c) Foreign contribution transferred to other person/associations before 29.09.2020 (wuth effect from the operation of the Foreign Contribution (Regulation) Amendment Act, 2020):

Sl. No.	Name of the person/association	Date	Purpose	Amount
(1)	(2)	(3)	(4)	(5)

(d) Total utilisation in the year (Rs.)(a+c) 61439122.59

4. Details of unutilised foreign contribution:

(i) Total foreign contribution invested in term Deposits (Rs.):

Sr. No.	Details	Total(in Rs.)
(a)	Opening Balance Of FD	222637237.00
(b)	FD made during the year	229459844.00
(c)	Less: realisation of previous FD	222089033.00
d	Closing balance of FD	230008048.00

(ii) Balance of unutilised foreign contribution, in cash/bank, at the end of the year(Rs):

- (a) Cash in hand: 0.00
- (b) in FC designated bank account: 5858.00
- (c) in utilisation bank account(s): 2910869.00
- (d) total Rs.(a+b+c): 2916727.00

Under Section 18, FCRA 2010 read with Rule 17 FCRA 2011, submission of AR is mandatory. However,after cancellation/expiry of registration certificate, it is optional and does not entitle for any claim whatsoever.

(iv) Carry forward of unspent part of allowable administrative expenses in a financial year.

Sl. No.	Particulars	Amount (in Rs.)
(A)	Brought forward unspent part of allowable administrative expenses	0.00
(B)	Total foreign contribution received during the year	81986605.00
(C)	Allowable administrative expenses of current financial year [20 per cent. of B]	16397321.00
(D)	Total administrative expenses incurred during the current year	15931559.51
(E)	Administrative expenses of current year utilised out of A above.	0.00
(F)	Administrative expenses of current year utilised out of C above.	15931559.51
(G)	Unspent part of C above available to be carried forward.	465761.49
(H)	Out of G above, amount to be carried forward to next financial year.	0.00
(I)	Reason for carry forward of unspent part of allowable administrative expenses to next financial year.	There is no provisions relating to admin expenditure for the year, so there is no carry forward amount to next year.

5. Details of foreigners as Key functionary/working/associated: 0

6. Details of land and building remained unutilised for more than two years:

Sl. No.	Location of land and building	Year of acquisition	Purpose of acquisition	Reason of unutilisation
(1)	(2)	(3)	(4)	(5)

(7) (a) Details of FCRA Account for receipt of foreign contribution (As on 31st March of the year ending):

Name of the Bank	Branch Address(With pincode)	Phone No.	e-mail	IFSC Code	Account number	Date of Opening Account
(1)	(2)	(3).	(4)	(5)	(6)	(7)
STATE BANK OF INDIA	11 Sansad Marg, New Delhi 110 001	011-23374390	fcra.00691@sbi.co.in	SBIN0000691	XXXXXXXX8777	31/03/2021

(b) Details of another FCRA Account(if any,) for keeping or utilising foreign contribution (As on 31st March of the year ending)

Name of the Bank	Branch Address(with Pin code)	Phone No.	e-mail	IFSC Code	Account Number	Date of Opening Account
(1)	(2)	(3)	(4)	(5)	(6)	(7)
CANARA BANK	CANARA BANK SUBASH ROAD, OLD TOWN, ANANTAPUR ANANTAPUR MAIN ANANTAPUR ANDHRA PRADESH 515001	8554274741	cb0659@canarabank.com	CNRB0000659	659101008075	21/06/1982

(c) Details of all utilisation bank accounts (if any) for utilisation of Foreign Contribution (As on 31st March of the year ending):

Name of the Bank	Branch Address(With pincode)	Phone No.	E-mail	IFSC Code	Account No	Date of Opening Account
(1)	(2)	(3).	(4)	(5)	(6)	(7)

Under Section 18, FCRA 2010 read with Rule 17 FCRA 2011, submission of AR is mandatory. However,after cancellation/expiry of registration certificate, it is optional and does not entitle for any claim whatsoever.

Name of the Bank	Branch Address(With pincode)	Phone No.	E-mail	IFSC Code	Account No	Date of Opening Account
ANDHRA BANK	D.No. 9E/32, Revenue Colony, Kalyandurg, Anantapur District, KALYANADUR GAM, Andhra Pradesh, Ananthapur	8497220051	bm0337@unionbankofindia.com	ANDB0000337	XXXXXXXXXX3285	02/09/2011
CANARA BANK	Main Branch, Subash Road, Anantapur-515001, ANANTAPUR, Andhra Pradesh, Ananthapur	8554274741	cb0659@canarabank.com	CNRB0000659	XXXXXXXXXX0801	16/05/2012
CANARA BANK	Manju Complex, Dharmavaram-515671, Anantapur District, DHARMAVAR AM, Andhra Pradesh, Ananthapur	08554286752	cb1581@canarabank.com	CNRB0000851	XXXXXXXXXX4224	30/08/2011
CANARA BANK	3/17, Rapthadu Via Kandukuru, Rapthadu Mandalam-515721, Anantapur District, RAPTHADU, Andhra Pradesh, Ananthapur	8554274741	cb1581@canarabank.com	CNRB0001851	XXXXXXXXXX6188	30/08/2011
ANDHRA PRAGATHI GRAMEENA BANK	Andhra Pragathi Grameena Bank, Kudair branch - 515711, Anantapur District, KUDAIR, Andhra Pradesh, Ananthapur	8562244169	0159@apgb.in	APGB0001059	XXXXXXXX5372	07/09/2011
ANDHRA PRAGATHI GRAMEENA BANK	Mudigal Road, Kalyandurgam-515761, Anantapur District, KALYANADUR GAM, Andhra Pradesh, Ananthapur	8497258557	1030@apgb.in	APGB0001030	XXXXXXXX9296	16/05/2012

8 *Whether during the period under report:

- | | | |
|-------|---|----|
| (i) | any foreign contribution was transferred to any FCRA registered association? | No |
| (ii) | any foreign contribution was transferred to any Non FCRA registered association? | No |
| (iii) | any functionary of the Association has been prosecuted or convicted under the law of the land? | No |
| (iv) | any asset created out of foreign contribution is registered in names other than the name of Association? | No |
| (v) | any domestic contribution has been created in any FCRA Account? | No |
| (vi) | the Association has received any foreign Contribution in an account other than the designated FCRA receipt Account? | No |

Under Section 18, FCRA 2010 read with Rule 17 FCRA 2011, submission of AR is mandatory. However, after cancellation/expiry of registration certificate, it is optional and does not entitle for any claim whatsoever.

- | | | |
|--------|--|-----|
| (vii) | the Association has utilised foreign contribution for any purpose other than the defined purposes in the FCRA certificate of registration or prior permission? | No |
| (viii) | the Association has invested any foreign contribution in any speculative activity as defined in rule 4 of the Foreign Contribution (Regulation) Rules, 2011? | No |
| (ix) | the Association or any of its functionary/office bearer has violated any of the conditions as enumerated under sub-section (4) of section 12 of the Act? | No |
| (x) | the Association has made expenditure on Administrative expenses exceeding 20 per cent of the foreign contribution received? | No |
| (xi) | any fixed asset acquired out of foreign contribution has been sold out? | Yes |

Details: Sale of Two wheeler vehicles in AF Ecology Centre for Rs 185711

- | | | |
|--------|---|----|
| (xii) | sale proceed of above fixed asset has been diverted / has not been deposited in FCRA Account? | No |
| (xiii) | any FD proceeds has been credited in any account other than FCRA Account? | No |
| (xiv) | any organization/entity not belonging to the Association is being managed/financially supported by the Association? | No |
| (xv) | the Association has utilised any foreign contribution outside India? | No |

*Note: Wherever the answer of above question is in 'yes', brief details must be provided.

9. Details of Chartered Accountant issuing the certificate under sub-rule (5) of rule 17:

- | | | |
|-------|---|---|
| (i) | name of the Chartered Accountant: | K Subbulakshmi |
| (ii) | address: | Phaniraja
niwas, Begumpet, Hyderabad/Secunderabad, Telangana |
| (iii) | Member Registration number: | 205983 |
| (iv) | e-mail Address: | ksubbulakshmi97@gmail.com |
| (v) | date of issue of certificate: | 27/12/2025 |
| (vi) | Whether any violation of the Act has been pointed out in certificate, and if so, details thereof: | |

Declaration

I/We Dr Y V Malla Reddy hereby declare that the above particulars furnished by me are true and correct

I also affirm that the receipt of foreign contribution and its utilisation have not been violative of any of the provisions of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010), and the rules, notifications or orders issued thereunder from time to time and the foreign contribution was utilised for the purpose(s) for which the person/association was granted registration/prior permission by the Central Government.



DR Y V MALLA REDDY
[Name of the Chief Functionary
(Chief Functionary)]

(Seal of the Association)



Under Section 18, FCRA 2010 read with Rule 17 FCRA 2011, submission of AR is mandatory. However,after cancellation/expiry of registration certificate, it is optional and does not entitle for any claim whatsoever.

Ministry of Home Affairs

Certificate to be given by Chartered Accountant

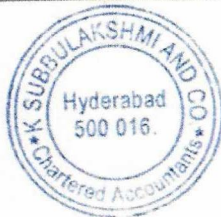
I have audited the account of Accion Fraterna, Upparapalli Road, Ananthapuram - 515002, Andhra Pradesh, Registration Number 010120029 of Andhra Pradesh for the financial year ending the 31st March, 2025 and examined all relevant books and vouchers and certify that according to the audited account:

- (i) The brought forward foreign contribution at the beginning of the financial year (01.04.2024) year was Rs. 23,27,46,064.93/-;
- (ii) Foreign contribution of / worth Rs. 4,50,46,501/- was received by the person/association during the financial year;
- (iii) interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of/worth Rs. 3,19,01,547.00/- was received by the person/association during the financial year;
- (iv) the balance of unutilised foreign contribution with the person/association at the end of the financial year 2024 -25 was Rs. 25,32,93,546.88/-;
- (v) Certified that the association has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011;
- (vi) the information in this certificate and in the enclosed balance sheet and statement of receipt and payment is correct as checked by me;
- (vii) the association has utilised the foreign contribution received for the purpose(s) it is registered/ granted prior permission under the Foreign Contribution (Regulation) Act, 2010 (42 of 2010).

I have examined all relevant books and records, and I hereby certify the following activities/project wise and location wise details of receipt and utilisation of foreign contribution: -

Sl. No.	Name of project/ activity	Address/ location	Previous balance		Receipt during the year		Utilised		Balance	
			in cash	in kind	in cash	in kind	in cash	in kind	in cash	in kind
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1	Promotion of Sustainable Agriculture and Diversified Livelihoods in Anantapur District Andhra Pradesh - SADL	Anantapur Andhra Pradesh 515002	19,66,68,164.92		4,31,92,126.49		4,49,60,651.08		19,48,99,640.33	
2	Staff Welfare Fund Account	Anantapur Andhra Pradesh 515002	3,04,36,398.11		5,70,657.00		89,891.00		3,09,17,164.11	
3	Promoting Alternative	Anantapur Andhra	69,859.00						69,859.00	

Handwritten signature/initials.



	Additional Livelihoods for women from the families of Rainfed and Farm Labours in Anantapur District of Andhra Pradesh	Pradesh 515002						
4	FC other Project of Trust	Anantapur Andhra Pradesh 515002	55,71,642.90		2,22,92,261.54		4,57,021.00	2,74,06,883.44
			23,27,46,064.93		6,60,55,045.03		4,55,07,563.08	25,32,93,546.88

I have examined all relevant books and records, including the items mentioned in column 8 of FC-4, and to the best of my knowledge and belief Accion Fraterna has

- (i) not violated any provisions of the Foreign Contribution (Regulation) Act, 2010 or rules made thereunder or notifications issued thereunder;
- (ii) ~~violated the provisions of Foreign Contribution (Regulation) Act, 2010 or rules made thereunder or notifications issued thereunder. The details of the violations are as under:~~

Place : Hyderabad

Date : 27.12.2025

For K Subbulakshmi and Co

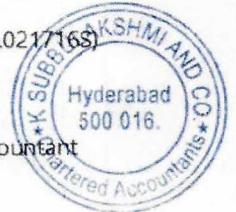
Chartered Accountants (Reg. No.021716S)

Signature of the Chartered Accountant

(Subbulakshmi K)

M.No. 205983

UDIN - 25205983WVBVPD 7900



Annexure to the Certificate in Form FC-4 under FCRA

The balance of unutilised Foreign Contribution with the Association (Accion Fraterna Trust, Ananthapuramu) as at the end of the Financial Year 2024-25 of Rs. INR **25,32,93,546.88** Ps. as reported in the Certificate is as follows :

PARTICULARS	AMOUNT Rs.	TOTAL Rs.
<u>I. REPORTED UNDER FC-4</u>		
Fixed Deposits / Investments	23,00,08,047.63	
Cash in Hand	-	
Cash at Bank [Designated Bank Account SBI - New Delhi]	5,858.35	
Cash at Bank [Another FCRA Bank Account] In FC-4 Balance of Unutilised - this amount we clubbed in Utilisation Bank Accountns S.No. 4 (ii) (c)]	29,10,868.83	
Utilization Bank Balances		23,29,24,774.81
<u>II. UN REPORTED UNDER FC-4 DUE TO LACK OF APPROPRIATE PROVISION :</u>		
<u>ADD : Current Asset :</u>		
Account Receivable TDS FY 2024-25	29,87,573.88	
Income Tax Refund receivable from Local Contribution	17,65,276.00	
Account Receivable Others	26,79,983.12	
Accrued Interest Receivable	1,58,95,335.10	
Security Deposit	4,300.00	2,33,32,468.10
<u>LESS : Current Liabilities :</u>		
Current Liabilities Staff/Creditors		
Current Liabilities - Advances other programs	7,50,000.00	
Current Liabilities_Statutory	22,13,696.03	29,63,696.03
Total Un-Utilized Foreign Contribution as per Certificate : Rs.		25,32,93,546.88

For K Subbulakshmi and Co.

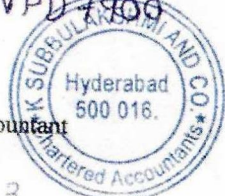
Chartered Accountants (Reg. No. 0217165

UDIN - 25205983WVBVPD7900

Signature of the Chartered Accountant
(K Subbulakshmi)

M.No. 205983

Place : Hyderabad
Date : 27.12.2025



K SUBBULAKSHMI AND CO

CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To,

The Members of Governing Body of

Accion Fraterna Trust

Ananthapuramu

I. Opinion

We have audited the attached Financial Statements (of FCRA Transactions only) of Accion Fraterna, Upparapalli Road Bangalore highway Ananthapuramu, Ananthapuram (Dt), which comprise the Balance Sheet as on 31st March, 2025 and also the statement of Income and Expenditure Account and Receipts and Payments Account for the year ended on that date and notes to the financial statements, including the summary of significant Accounting Policies, in order to certify the transactions and balances of foreign contributions received by the society, maintenance of records relating to foreign contributions and utilization and necessary approval in accordance with Foreign Contributions(Regulations) Act, 2010 ("the Act") read with Foreign Contribution (Regulations) Rules, 2011 ("the Rules") and to certify the annual return in Form FC-4 as per Rule 17 of the rules.

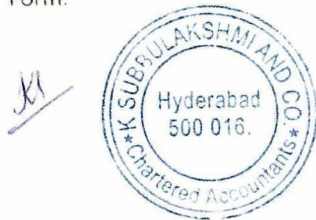
In our opinion, the accompanying financial statements (of FCRA Related Transactions) give a true and Fairview of the Financial position of the society as at 31st March, 2024 and of its excess of Expenditure over Income for the year ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

II. Basis for Opinion:

We had conducted the audit in accordance with the Standards on Auditing (SA's) issued by ICAI. Our responsibilities under those standards are further described in Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the society in accordance with the Code of Ethics issued by ICAI that are relevant to our audit and we have fulfilled our other essential 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.

III. Responsibilities of Management and Those Charges with Governance for the Financial Statements:

Management of the Society is responsible for preparation of these financial statements and Form FC-4. This responsibility also includes design, implementation and maintenance of adequate internal financial controls relevant to the preparation and presentation of the Form.



The Management of the Society is also responsible for compliances of the provisions of the Foreign Contributions (Regulations) Act, 2010 and rules, notifications/orders issued there under from time to time.

IV. Auditor's Responsibilities:

Our objectives are to obtain reasonable assurance whether the financial statements as a whole are free from material misstatements, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Our audit of these financial statements was conducted in accordance with the Standards on Auditing and other applicable authoritative pronouncements and the Guidance Note on Reports or certificates for special purposes, issued by the Institute of Chartered Accountants of India (ICAI). Those standards require that we plan and perform our audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by ICAI.

We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality control for Firms that perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagement issued by ICAI.

We have examined the books of accounts and other relevant records and documents maintained by the Society as a part of our audit as at for the year ended March, 31st, 2025 for the purpose of providing reasonable assurance on the particulars mentioned in the certificate in the annual return in Form FC-4 as per Rule 17 of the Rules.

V. Restrictions on Use of Certificate in the Annual return in Form FC -4:

The certificate is issued solely in the context of the Trust's obligation to submit Form FC-4 as per Rule 17 of the Rules to the Ministry of Home Affairs, New Delhi.

For and on behalf of

K Subbulakshmi and Co

Chartered Accountants,

FRN. 021716S

K. Subbulakshmi
K. Subbulakshmi

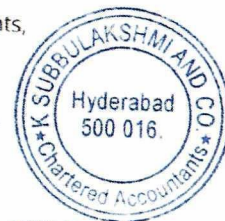
Proprietor

Membership number: 205983

UDIN : 25205983JOUJPV6091.

Date : 27-12-2025

Place : Hyderabad



ACCION FRATERNA
RECEIPTS & PAYMENTS FOR THE PERIOD FROM 01.04.2024 TO 31.03.2025

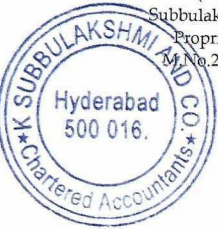
PAYMENTS	SCHEDULES	AMOUNT (In Rs.)	RECEIPTS	SCHEDULES	AMOUNT (In Rs.)
Bv Ecology Programme	SCH-VIII- A	4,41,57,772	To Opening Balance:	SCH- I	-
		-	Cash:		-
Bv Administration	SCH-VIII- B	1,67,07,695	Bank:		90,98,808.48
Bv Capital Expenditure	SCH-VIII- C	13,49,791	Opening Balances Subsidiary accounts :	SCH- I-A	5,858.35
Bv Rev.Exp.-Other Liabilities	SCH-VIII- D	2,27,00,997	To Grants Received : General Grants	SCH- II	-
Gratuity & Welfare Fund		10,88,021	(a) Foreign -Direct :		4,50,46,501.00
Health Subsidy fund		-	To Grants Received : Specific Grants		-
Bv Expenditure related to Consultancy Services	SCH-VIII- E	-			-
Bv Specific Grants - Refunds	SCH VIII F	-			-
Bv Advances:	SCH- VI	-	(a) Foreign -2nd receiptent		-
Advances to other programmes:		2,05,00,000	(b) Local Government / Donor Grants :		-
Tax Deducted at Source (TDS)		17,18,792	Donation		-
Accounts receivable from AF-LC of TDS		17,65,276			-
Provident Fund (PF)		-	To Other Receipts/Income		-
Other Advances		41,33,544	Interest	SCH- IV	3,19,01,547.00
Accounts receivables_ other party		2,69,749	Income from Sale of vehicles		1,53,776.00
Program Advances		71,33,957	Profit on sale of vehicles		31,935.00
Accured interest 2024-2025		1,58,95,335	Income from GH,GR & Other Misc Income		17,54,654.48
Staff Salary Advances		11,52,750	Income from Training centre fees		27,04,231.06
Accounts Receivables- Program Advance-Revolving Fund		-	Interest on IT Refund		1,27,541.00
Bv Fixed Deposits/Investments	SCH- VII	-	Inter Project Transfers	SCH VI A	2,66,419.00
Bank Investments:		21,91,50,397	To Other Receipts/Liabilities	SCH- V	-
Gratuity & Welfare		-	Project Internal Transfers		20,93,07,534.00
Fixed deposits_ Corpus fund		-	Gratuity & Welfare		18,64,156.00
Health Subsidy		1,03,09,447	Current Liabilities_ Statutory Payments		2,15,43,666.54
Driving school Deposits		-	Current Liabilities_ Others		14,30,396.00
Earnest money deposit		-	To Advances:	SCH- VI	-
Other Security Deposits		-	Advances from other programs		2,05,00,000.00
Inter Project Transfers		20,52,62,814	Tax Deducted at Source (TDS)		16,37,735.00
		-	Accounts receivables_ other party		2,68,598.96
Bv Inter Project Transfer	SCH-VI A	-	Program Advances		52,82,427.00
Donation Repayment		-	Staff Salary Advances / Pavables		11,98,246.00
Bv Closing Balances:	SCH- I	-	To Fixed Deposits/Investments	SCH- VII	-
Cash:		-	Bank - Investments :		21,24,11,773.00
Bank:		29,10,868.83	Gratuity & Welfare		-
Closing Balances Subsidiary accounts :	SCH- I A	5,858.35	Health Subsidy		96,77,260.00
			Driving School		-
TOTAL		57,62,13,064	TOTAL		57,62,13,064


Head - Finance
Place: Hyderabad
Date: 27.12.2025


Chief of Operations


Chief Functionary & Director

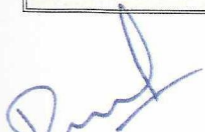


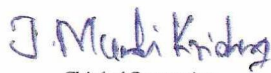

For K Subbulakshmi and Co
Chartered Accountants (Reg.No.021716S)
Subbulakshmi K
Proprietor
M.No.205983


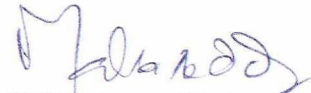
ACCION FRATERNA

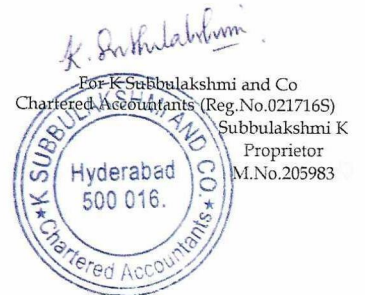
INCOME & EXPENDITURE FOR THE PERIOD FROM 01.04.2024 TO 31.03.2025

INCOME	SCHEDULES	AMOUNT	EXPENDITURE	SCHEDULES	AMOUNT
		(In Rs.)			(In Rs.)
By Grants Received :			To Ecology Programme	SCH-VIII- A	4,41,57,772
(a) Foreign :	SCH- II	4,50,46,501	To Administration	SCH-VIII- B	1,67,07,695
(a) Foreign -2nd receipt		-			-
(b) Local Government / Donor Grants :		-	To Specific grant to the extent utilisation during the year - Program	SCH- X-D	-
		-	To Specific grant to the extent utilisation during the year - Administration		-
By Specific grant to the extent utilisation during the year - Program	SCH- X-D	-	Unspent returned		-
By Specific grant to the extent utilisation during the year - Administration		-	To Expenditure related to Consultancy Services	SCH-VIII- E	-
By Consultancy Services	SCH- II-A	-	To Inter project Expenditure	SCH VI A	-
		-			-
By Beneficiary Contributions:	SCH- III	-	To Depreciation	SCH-IX-C	11,92,479
		-			-
By Inter Project Income	SCH-VI A	-	To Excess Expenditure over Income transferred to B/S (General Fund A/c)		1,97,74,883.26
By Other Receipts/Income	SCH- IV	-			
Interest		3,19,01,547			
To Inter project Expenditure		2,66,419			
Income from Training Centre Fees		17,54,654			
Income from GH.GR & TRAINING HALL		27,04,231			
Income from NABARD-CBBO & NCDC		-			
Interest on IT Refund		1,27,541			-
Reimbursement of services from NABARD		-			
Income from sale of Vehicles(Two wheelers)		-			
Profit on sale of vehicles Two wheelers		31,935			
By Excess of Expenditure over Income transferred to B/S (General Fund A/c)	SCH-X-A	-			
TOTAL Rs.		8,18,32,829	TOTAL Rs.		8,18,32,829


Head - Finance


Chief of Opeation


Chief Functionary and Director



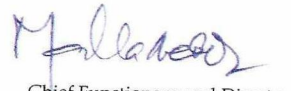
Place: Hyderabad
Date: 27.12.2025

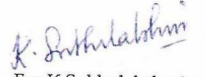
ACCION FRATERNA
BALANCE SHEET AS AT 31.03.2025

ASSETS	SCHEDULES	AMOUNT	LIABILITES	SCHEDULES	AMOUNT
CURRENT ASSETS :		9			9
CLOSING BALANCE:	SCH - I	-	GENERAL & CAPITAL FUND ACCOUNT:	SCH - X - A	
Cash :		-	General Fund :		23,69,74,069
Bank :		29,10,869	Capital Fund :		10,09,75,258
Bank :	SCH - I A	5,858	Driving School Fund:		-
		-	Corpus Fund		-
DEPOSITS / INVESTMENTS :	SCH - IX - A	-	GRATUITY & HEALTH FUND ACCOUNT:	SCH - X - B	-
General Deposits		20,78,47,402	Gratuity & Welfare Fund:		77,73,038
Gratuity Fund Investments		1,18,51,199	Staff Health Subsidy Fund:		83,92,663
Health Subsidy Deposits		1,03,09,447	Staff Performance incentive Fund:		-
Corpus Fund Deposit		-			-
Driving School Deposits		-	CURRENT LIABILITIES / ADVANCES	SCH - X - C	29,63,697
Other Security Deposits		4,300	Control Account		-
Control Account		-			-
SPECIFIC GRANTS RECEIVABLE	SCH - X-D	-	Unspent SPECIFIC GRANTS	SCH - X-D	-
		-			-
ADVANCES :	SCH - IX - B	-			-
Advances to Other Programmes		-			-
Accounts Receivable - TDS		29,87,574			
Accounts Receivable - Provident Fund		-			
Other Parties Advances		26,74,055			
Program Advance-Revolving Fund		-			
Income Tax Refund receivable from Local Contribution		17,65,276			
Accured Interest 2024-2025		1,58,95,335			
Salary Advances		-			
Sundry Debtors/Rec.		5,929			
FIXED ASSETS:	SCH - IX - C	10,08,21,483			
Other Receivbles	SCH-IV	-			
TOTAL		35,70,78,726	TOTAL		35,70,78,726


Head - Finance


Chief of Opeation


Chief Functionary and Director


For K Subbulakshmi and Co
Chartered Accountants (Reg.No.021716S)
Subbulakshmi K
Proprietor
M.No.205983

Place: Hyderabad
Date: 27.12.2025

