

THE AGRI-HORTICULTURAL SOCIETY OF INDIA

1, ALIPORE ROAD, KOLKATA - 700 027



ANNUAL REPORT 2024-25



THE AGRI-HORTICULTURAL SOCIETY OF INDIA

President

Mr. Anoop Kumar

Sr. Vice President

Mr. Atul Churiwal

Vice President

Ms. Nayantara Pal Choudhury

Council Members

Ms. Sunita Kanoria
Ms. Ramesh Kumar Maheshwari
Mr. Suresh Kumar Agarwal
Mr. Sourav Ghosh

Mr. Vivek Gupta
Mr. Ashok Saraf
Mr. Girdhari Lal Goenka
Mr. Ranjit Singh Kothari

Mr. Suresh Kumar Bansal
Mr. Hari Shankar Halwasiya
Mr. Sanjay Sureka
Mr. I. P. Poddar

Secretary

Mr Durgadas Sarcar

Assistant Secretary

Dr. Koushik Datta

Patrons

Mr Sudarshan Kumar Birla
Mr Mahendra Kumar Jalan
Mr Sanjiv Goenka
Mr. Bharat Bajoria



THE AGRI-HORTICULTURAL SOCIETY OF INDIA

CHIEF PATRONS

Year	Name of the Chief Patron	Year	Name of the Chief Patron
1820-23	The Marquis of Hastings - Governor General	1910-16	Lord Hardinge
1823-28	Lord Amherst	1916-21	Lord Chiemsford
1828-36	Lord William Bentinck	1921-26	Lord Reeding
1836-42	Lord Auckland	1926-31	Lord Irwin
1842-44	Lord Ellenborough	1931-35	Earl of Wellington
1844-48	Lord Hardinge	1935-43	Marquis of Linlithgow
1848-56	Lord Dalhousie	1946-48	Rear Admiral The Earl Mounbatten of Burma, Viceroy & Governor - General
1856-58	Earl Canning - Viceroy & Governor General	1948-50	Shri Rajagopalachari
1858-62	Earl Canning	1950-62	Dr. Rajendra Prasad
1862-63	Earl of Elgin	1962-67	Dr. S. Radhakrishnan
1863-69	Lord Lawrence	1968-69	Dr. Zakir Hussain
1869-72	Earl of Mayo	1970-72	Shri V. V. Giri
1872-76	Earl of Northbrook	1973-75	Shri Fakhruddin Ali Ahmed
1876-80	Earl of Lytton	1976-80	Shri N. Sanjeeva Reddy
1880-84	Marquis of Rippon	1981-86	Giani Zail Singh
1884-88	Marquis of Duffrin	1987-91	Shri R. Venkataraman
1888-94	Marquis of Lansdowne	1992-97	Dr. Shankar Dayal Sharma
1894-1899	Second Earl of Elgin	1997-2002	Dr. K. P. Narayanan
1899-1905	Lord Curzon	2002-04	Dr. A. P. J. Abdul Kalam, President of India visited the Society on 27.02.2004
1905-10	Lord Minto		

Past Patrons

Shri L. N. Birla
Shri Sunil Singh Roy
Shri S. G. Khaitan
Shri R. P. Goenka
Shri B. M. Khaitan



THE AGRI-HORTICULTURAL SOCIETY OF INDIA

PRESIDENTS & SECRETARIES

Year	Name of the President	Year	Name of the President	Year	Name of the Secretaries
Presidents		Honorary Secretaries		Secretaries	
1820-24	Mr. W. Leycester, C.S.	1963-65	Mr. C. I. Turcan	1820-22	Rev. W. Carey
1824-26	Rev. W. Carey D.D.	1966-67	Mr. I. P. Goenka	1822-28	Dr. N. Wallich
1826-28	Mr. W. Leycester C.S.	1968-69	Mr. S. K. Mitter	1828-34	Mr. C. K. Robinson
1829-41	Sir Edward Ryan	1970-72	Mr. K. C. Basu	1835-38	Mr. John Bell
1842-48	Sir John Peter Grant	1973-74	Mr. S. G. Khaitan	1839-42	Dr. Harpur Spry
1848-54	Sir Arthur Buller	1975-76	Mr. S. Singh Roy	1843-51	Mr. James Hume, Governor - General
1859-61	Dr. Thomas Thomson	1976-77	Mr. B. K. Dalmiya		
1861-67	Mr. Arthur Grote, C.S.	1977-79	Mr. U. Mukherjee		
1868-74	Mr. J. A. Grawford, C.S.	1980-82	Mr. J. P. Kanoi		
1874-75	Dr. Geroage King	1882-83	Mrs. R. Acharya		
1876-80	Sir Louis Jackson	1983-84	Mr. M. K. Mukherjee		
1881-87	Mr. W. H. Cogswell	1984-85	Mr. R. S. Chitlangia	1851-83	Mr. H. Blechyden
1887-88	Mr. D. Cruickshank	1986-87	Mr. K. L. Hira	1883-92	Mr. H. Blechynden, (Retired in 1883, Permitted to retain title till 1892)
1888-89	Lt. Col. M. C. Perreau	1987-88	Mr. S. K. Ganguli		
1889-93	Mr. C. B. Garrett, C.S.	1988-89	Mr. R. Mody	1893-1904	Mr. P. Lancaster
1893-97	Mr. C. S. Stevens, C.S.	1990-91	Mr. I. C. Sancheti	1904-14	Mr. F. H. Abbott, Viceroy & Governor General
1897-98	Mr. W. B. Oldham, C.S., C.I.E.	1991-92	Mr. S. K. Dutta		
1898-1909	Mr. H. C. Eggar, M.V.O.	1992-94	Mr. S. G. Khaitan	1914-53	Mr. S. Percy - Lancaster
1909-12	Sir Bijoy Chand Mahatab, Maharajadhiraj Bahadur of Burdwan K.C.S.I., K.C.I.E., I.O.M.	1995-96	Mr. M. K. Saharia	1953-58	Mr. Dinsha B. Surti
		1996-97	Mr. P. D. Chitlangia	1959-61	Mr. S. Chowdhury
1912-14	Mr. Justice Beachcroft, I.C.S.	1997-98	Mr. S. Guha Niyogi	1962-71	Prof. T. K. Bose
1914-21	Mr. Geo Girard, I.S.O.	1998-99	Mr. S. K. Birla	1972-73	Mr. Subrata Roy
1921-22	Mr. G. B. McNair	1999-2000	Mr. S. K. Birla	1974-84	Dr. D. Mukherjee
1922-23	Mr. F. G. Clarke	2000-02	Mr. M. K. Jalan	1985-88	Mr. B. N. Mazumder
1924-35	Mr. Justice Walmsley, I.C.S.	2002-03	Mr. Sujit Chakravorti	1989-93	Col. P. Andrews
1935-39	Mr. T. Lamb	2003-04	Mr. H. P. Kanoria	1993-94	Dr. S. K. Basu
1939-41	Mr. J. H. Burder	2004-05	Mrs. Alka Bangur	1994-95	Wing Commander P. Bhaduri
1941-45	Mr. J. S. Graham	2005-06	Mrs. Alka Bangur		
1945-48	Mr. A. P. Benthall	2006-07	Mr. B. D. Bose	1995	Mr. S. N. Banerjee
1948-49	Mr. N. Brodie	2007-08	Mr. B. K. Nahata	1996	Mr. S. N. Banerjee
1949-59	Sir U.C. Mahatab, K.C.I.E. Maharajadhiraj Bahadur of Burdwan	2008-09	Mr. Gaurav Swarup	1997	Prof. T. K. Bose
		2009-10	Mr. Sharad Khaitan	1997	Dr. P. K. Das
1959-60	Mr. L. N. Birla	2010-11	Mr. S. B. Ganguly	1997-2006	Mr. D. S. Erasmus
1960-61	Mr. A. T. Montgomery	2011-12	Dr. S. K. Basu	2007	Dr. N. Ghosh Hazra
1961-62	Raja B. N. Roychowdhury of Sontosh	2012-13	Mr. R.S. Jhawar	2007	Mr. Dipen Banerjee
		2013-15	Mr. Pradeep Sancheti	2007-18	Mr. N. Sen
		2015-16	Mr. N. G. Khaitan	2018	Col. Pratul Pandit (Retd.)
		2016-17	Mr. Sumit Mazumder	2020-23	Mr. Sandip Saha
		2017-18	Mr. Dulal Mukherjee	2023 onwards	Mr. Durgadas Sarcar
		2018-19	Mr. Sunil Kanoria	Present	
		2019-23	Mr. Bharat Bajoria		
		2023-2025	Mr. Raghvendra Mohta		
		2025 onwards			
		Present	Mr. Anoop Kumar		



S K AGRAWAL AND CO CHARTERED ACCOUNTANTS LLP

(FORMERLY S K AGRAWAL AND CO)
CHARTERED ACCOUNTANTS
LLPIN - AAV-2926
FRN - 306033E/E300272

SUITE NOS : 606-608
THE CHAMBERS, OPP. GITANJALI STADIUM
1865, RAJDANGA MAIN ROAD, KASBA
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Independent Auditors' Report

To the Members of The Agri-Horticultural Society of India

We have audited the accompanying financial statements of **THE AGRI-HORTICULTURAL SOCIETY OF INDIA** ("the society"), which comprise the Balance Sheet as at 31st March, 2025 and the Income & Expenditure Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

Council's Responsibility for the Financial Statements

The Council of the society is responsible for the preparation of these financial statements that give a true and fair view of the financial position & financial performance of the society in accordance with the generally accepted accounting practises in India. This responsibility includes the design, implementation and maintenance of 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the society's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the council as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Basis of Qualified Opinion

- i. The Society has placed one dispute regarding Kanoi Hall to arbitration and claimed Rs. 14,54,00,000 as compensation against which the final order was passed on 24th December, 2019 awarding the society for the net amount of Rs. 1,98,00,000 after deducting the Deposit received for the Security of Rs. 80,00,000 and another on account receipt of Rs. 36,00,000 as detailed in note no. "2 (B)-iv". Though the award was mainly for rent for 22 months from March 2018 to December 2019 but no adjustment was made in the accounts for crediting the rental income





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and the said Security Deposit of Rs. 80,00,000 received is appearing in the Accounts as liability. The Society has also a receivable of Rs. 18,39,707 from the same party which also remains unadjusted. Had the adjustments are carried out during this year the income would have been increased by Rs. 61,60,293. Further there is no trace in the accounts of the second advance of Rs. 36,00,000 on which we are unable to comment. As informed, the Society has handed over the papers to their Solicitors and newspaper publications were made on 21st November'2021 for execution of the order. Till such time status quo has been maintained and no adjustment of the awarded amount was made in the accounts from FY 2019-20 till date

Emphasis of Matter

We draw your attention to the following notes:

The closing stock of inventory has been taken on the basis of physical verification for the reasons stated in Note No. "2 (B) -iii". The impact of the same is not ascertainable.

Our opinion on the above said issue is not modified.

Qualified Opinion

1. In our opinion and to the best of our information and according to the explanations given to us, *except for the effects of the matter described* and fair view in conformity with the accounting principles generally accepted in India:

- a) in the case of the Balance Sheet, of the state of affairs of the society as at 31st March, 2025;
- b) in the case of the Income & Expenditure account, of the **excess of income over expenses** for the year ended on that date;



Place: Kolkata

Date: 23rd October 2025

For S K Agrawal and Co Chartered
Accountants LLP
Chartered Accountants
Registration No. 306033E/E300272

Kaushal Kejriwal

Kaushal Kejriwal
Partner

Membership No. -308606
UDIN-25308606BMISRL3806

The Agri-Horticultural Society of India
Notes forming part of the Financial Statements for the year ended 31st March, 2025

Note

1 Brief about the Entity

The Agri-Horticultural Society of India is a non profit trust registered under section 12A(b) of the Income tax Act, 1961 (Registration No: AAATT3228KE20213, dated 24-09-2021). Further, the trust holds approval under Section 80G(5) of the Income Tax Act, 1961 (vide registration no. AAATT3228KF20104 dated 24-09-2021), allowing donors to claim deductions on eligible donations.
The objects of the trust are the improvement of the agriculture and Horticulture of India.

2 (A) Significant Accounting Policies

i) Basis of preparation of Financial Statements

The financial statements comprising the Balance Sheet and the Income and Expenditure account are prepared under the accrual basis of accounting except for Outstanding subscriptions and Certification courses.

ii) Property, Plant and Equipment and Depreciation

Property, Plant and Equipments are stated at cost of acquisition, including any attributable cost for bringing the asset to its working condition for its intended use, less accumulated depreciation.

Depreciation is charged on Property, Plant and Equipment using Written Down Value Basis at the rates decided by management and on addition on prorate basis.

iii) Inventories

Stock of stores, Plants & Garden Implement are valued at cost.

iv) Donations and Grants

Corpus donation is directly credited to General Fund at the time of receipt of the same. The donation received in relation to CSR is a part of Income and recognized in Income and Expenditure account.

v) Employee Benefits:

Employee benefits are accounted on accrual basis except in relation to leave salary which is accounted on cash basis.

vi) Investments

Investments are stated at cost.

vii) Garden contract bills are drawn based on progress and / or completion of works.

(B) Notes to Account

i) Contingent liabilities not provided in respect of: Balance amount payable for Arbitration fees of Rs. 14,50,000 on realisation of the awarded amount.

ii) "The Hon'ble Supreme Court of India (SC) by their order dated February 28, 2019 set out the principles based on which allowances paid to the employees should be identified for inclusion in basic wages for the purposes of computation of Provident Fund contribution. There are interpretative challenges and considerable uncertainty, including estimating the amount retrospectively. Pending the directions from the EFO, the impact for past and current periods, if any, is not ascertainable reliably and consequently no financial effect has been provided for in the books of account."

iii) The Society has maintained stock record on manual basis for plant & computerized basis for all other items. For the purpose of finalization of the Accounts, physical stock confirmed by the Management has been taken. Also, the records of production of own plant has not been maintained by the Society

iv) P.R. Foods without approval of the Society and without taking necessary statutory permissions had demolished a portion of the Kanzi Hall and started new construction. The statutory authorities have initiated proceeding against the Society along with issuance of stop work notice. Though P.R. Foods has stopped further work since 5th March, 2018 but no further steps were taken by them to resolve the impasse nor they have paid monthly charges in terms of the Agreement. Thereafter, the Society had sought for arbitration whose award was passed on 24th December, 2019 owing to which the P.R. Foods was directed to pay the gross sum of Rs. 3,14,00,000/- (net sum of Rs. 1,98,00,000/- after adjusting the Security Deposits Rs. 80,00,000/- and another receipt of Rs. 36,00,000/-) to the society within a period of one month from the date of receipt of Award. This award of Rs. 3,14,00,000/- comprises of rent for 22 months @ Rs. 12,00,000/- per month from March 2018 to December 2019 plus compensation for damage for Rs. 50,00,0

Further to above, the Society has also another receivable from P.R. Foods for Rs.18,39,707/- under Sundry Debtors.

The Society has handed over the papers to their Solicitors and newspaper publications were made on 21st November 2022 for execution of the order. Till such time status quo has been maintained and no adjustment of the awarded amount (including Rs. 36,00,000/- stated in the Award as advanced for the awarded interest) as well as receivable amount of sundry debtors of Rs. 18,39,707/- from P R Foods was made in the accounts.

v) An area within the society premises was leased out few years back to Bharat Petroleum Company Limited (BPCL) for operating one food store. Though no right was given to the lessee to sub lease the property but some other party was actually running the food store. On the basis of information, BPCL had instituted a civil case against that said other party which was decided in favour of BPCL with a direction that the other party would vacate the place and also give compensation for unauthorized occupation. Against this verdict the other party has filed an appeal in the Court of District Judge, Alipore (PP Appeal No 7 of 2022). The matter is sub-judice

vi) Figures appearing under "for Garden Sub-Contractor & Goods & Expenses" under Sundry liabilities and also for Sundry debtors are subject to confirmation by the respective parties. Appropriate adjustments for short/excess thereof would be made in the financial statements as and when such confirmations are received subsequently. Also, no review was made whether such figures remaining over 3 years are actually to be carried forward.

vii) The previous year figures have also been reclassified and regrouped to conform to this year's classification. The reclassification and regrouping for previous year figures do not impact recognition and measurement principles followed for preparation of financial statements. Figures have been rounded off to the nearest rupee

For S K Agrawal And Co Chartered Accountants LLP
Chartered Accountants
FRN - 306033E/E300272

Kaushal Kejriwal

Kaushal Kejriwal
Partner
Membership No: 308606
UDIN:-

Place: Kolkata
Date: 23.10.2025



The Agri Horticultural Society of India
Balance Sheet as at 31.03.2025

(Amount in Rs.)

	Particulars	Note	31 March 2025	31 March 2024
I	Sources of Funds			
1	NPO Funds	3		
(a)	Unrestricted Funds		5,13,28,748	4,92,31,462
(b)	Restricted Funds		3,72,556	3,72,556
			5,17,01,304	4,96,04,018
2	Non-current liabilities			
(a)	Other long-term liabilities	4	99,14,828	95,70,000
(b)	Long-term provisions	5	1,11,67,119	98,46,547
			2,10,81,947	1,94,16,547
3	Current liabilities			
(a)	Short-term borrowings		-	2,07,163
(b)	Payables	6	12,48,583	53,45,119
(c)	Other current liabilities	7	1,30,63,530	1,89,403
(d)	Short-term provisions	8	-	7,35,054
			1,43,12,113	64,76,739
	Total		8,70,95,365	7,54,97,304
II	Application of Funds			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets			
(i)	Property, Plant and Equipment		2,52,60,399	2,43,55,336
(b)	Non-current investments		300	300
(c)	Long Term Loans and Advances	9	33,74,351	15,70,628
(d)	Other non-current assets	10	2,69,83,213	2,55,22,041
			5,56,18,263	5,14,48,305
2	Current assets			
(a)	Current investments		-	-
(b)	Inventories		4,16,618	3,91,769
(c)	Receivables	11	1,04,71,399	1,19,09,413
(d)	Cash and bank balances	12	1,51,90,612	73,52,600
(e)	Short Term Loans and Advances	13	6,49,632	6,54,419
(f)	Other current assets	14	47,48,841	37,40,798
			3,14,77,102	2,40,49,000
	Total		8,70,95,365	7,54,97,304

Brief about the Entity 1
Summary of significant accounting policies 2
The accompanying notes are an integral part of the financial statements 3-21

For S K Agrawal And Co Chartered Accountants LLP
Chartered Accountants
FRN - 306033E/E300272

Kaushal Kejriwal
Kaushal Kejriwal
Partner
Membership No: 308606
UDIN-

Raghvendra Mohita
Raghvendra Mohita
President

Anoop Kumar
Anoop Kumar
SR Vice President

Durgadas Sareen
Durgadas Sareen
Secretary

Place: Kolkata
Date: 23.10.2025



The Agri Horticultural Society of India
Income and Expenditure for the year ended 31st March 2025

(Amount in Rs.)

	Particulars	Note	31 March 2025			31 March 2024		
			Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
I	Income							
(a)	Donations and Grants	15	75,23,677	-	75,23,677	2,82,84,880	-	2,82,84,880
(b)	Fees from Rendering of Services	16	2,24,82,951	-	2,24,82,951	1,59,48,079	-	1,59,48,079
(c)	Sale of Goods		5,18,045	-	5,18,045	10,81,066	-	10,81,066
II	Other Income	17	83,08,251	-	83,08,251	61,17,762	-	61,17,762
III	Total Income (I+II)		3,88,32,924	-	3,88,32,924	5,14,31,787	-	5,14,31,787
IV	Expenses:							
(a)	Employee benefits expense	18	1,60,12,828	-	1,60,12,828	2,19,73,987	-	2,19,73,987
(b)	Depreciation and amortization expense	19	21,10,191	-	21,10,191	17,36,141	-	17,36,141
(c)	Finance costs	20	89,812	-	89,812	66,541	-	66,541
(d)	Other expenses	21	1,98,61,482	-	1,98,61,482	3,71,27,545	-	3,71,27,545
	Total expenses		3,80,74,312	-	3,80,74,312	5,09,04,215	-	5,09,04,215
V	Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- IV)		7,58,612	-	7,58,612	5,27,572	-	5,27,572
VI	Exceptional items (specify nature & provide note/delete if none)							
VII	Excess of Income over Expenditure for the year before extraordinary items (V-VI)		7,58,612	-	7,58,612	5,27,572	-	5,27,572
VIII	Extraordinary items (specify nature & provide note/delete if none)							
IX	Excess of Income over Expenditure for the year (VII-VIII)		7,58,612	-	7,58,612	5,27,572	-	5,27,572
	Appropriations/Transfer to funds, e.g., Building fund							
	Transfer from funds							
	Balance transferred to General Fund		7,58,612	-	7,58,612	5,27,572	-	5,27,572
	The accompanying notes are an integral part of the financial statements							

Brief about the Entity

1

Summary of significant accounting policies

2

The accompanying notes are an integral part of the financial statements

3-21

For S K Agrawal And Co Chartered Accountants LLP
Chartered Accountants
FRN - 306033E/E300272

Kaushal Kejriwal

Kaushal Kejriwal
Partner
Membership No: 308606
UDIN-

Vaghendra Mohita
Vaghendra Mohita
President

Anoop Kumar
Anoop Kumar
Vice President

Durgadas Sankar
Durgadas Sankar
Secretary

Place: Kolkata
Date: 23.10.2025



The Agri-Horticultural Society of India
Notes forming part of the Financial Statements for the year ended 31st March, 2025

15 Donations and Grants			
Particulars	31-03-2025	31-03-2024	
Corporate Social Responsibility (CSR u/s 80 G)	40,23,677	2,75,84,880	
Membership Fund Tatal	35,00,000	7,00,000	
Total	75,23,677	2,82,84,880	
16 Fees from Rendering of Services			
Particulars	31-03-2025	31-03-2024	
Membership Subscription			
Associate	45,75,000	30,42,649	
Annual	12,96,500	9,35,500	
Corporate	40,000	1,64,000	
Unidentified Subscription	6,42,735	2,75,530	
Special Subscription	11,20,754	-	
Consultancy	40,000	-	
Garden Contract Income	4,31,977	57,10,561	
Other Operating Income	1,24,28,535	54,46,832	
Training Income	21,500	10,600	
Renewal of Pass	18,85,950	3,62,207	
Total	2,24,82,951	1,59,48,079	
17 Other Income			
Particulars	31-03-2025	31-03-2024	
Advertisement	8,40,000	14,40,000	
Electricity	41,549	84,475	
Fixed Deposit	20,42,014	15,77,420	
Rental Income	51,02,912	24,38,544	
Misc Income	2,81,275	4,77,323	
Total	83,08,251	61,17,762	
18 Employee Benefit Expenses			
Particulars	31-03-2025	31-03-2024	
Salaries & Wages	1,14,62,615	1,18,06,027	
Welfare Expenses	97,012	2,38,180	
Garden & Office Establishment	16,27,911	19,36,728	
Contribution to PF	9,47,542	9,15,818	
Contribution to Employee State Insurance Corporation	1,43,017	2,11,577	
Medical Expenses	73,791	-	
Gratuity Expense	16,60,939	69,05,656	
Total	1,60,12,828	2,19,73,987	
19 Depreciation			
Particulars	31-03-2025	31-03-2024	
Depreciation			
	21,10,191	17,36,141	
Total	21,10,191	17,36,141	
20 Finance Cost			
Particulars	31-03-2025	31-03-2024	
Bank Charges	89,812	66,541	
Total	89,812	66,541	
21 Other Expenses			
Particulars	31-03-2025	31-03-2024	
Purchases	1,50,904	5,57,900	
Professional & Consultancy Charges	3,87,000	4,01,000	
Garden new development expense	47,80,472	1,98,42,416	
Garden Expense	37,18,993	-	
Postage	84,747	75,744	
Printing And Stationary	1,31,752	1,11,361	
Rates and Taxes	3,44,852	3,51,889	
Repairs	93,60,149	48,83,075	
General Expenses	5,10,292	3,77,648	
Insurance Expense	22,333	-	
Legal Expense	1,78,000	2,25,532	
Misc Expenses	91,988	2,48,880	
Audit Fees	1,00,000	50,000	
Total	1,98,61,482	2,71,27,545	

For S K Agrawal And Co Chartered Accountants LLP
Chartered Accountants
FRN - 306033E/E300272

Kamlesh Kojirwal
Kamlesh Kojirwal
Partner

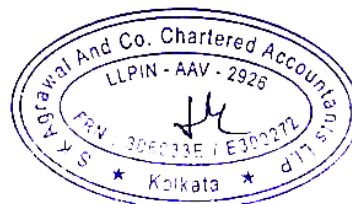
Raghvendra Mohita
Raghvendra Mohita
President

Ankur Kumar
Ankur Kumar
Sec. Vice President

Durgadas Sarker
Durgadas Sarker
Secretary

Membership No: 308606
UDIN-

Place: Kolkata
Date: 23.10.2025



[illegible]

The Agri Horticultural Society of India
Cash Flow Statement for the year ended 31st March, 2025

(Figure in Rs)

Particulars	Year ended 31st March, 2025	Year ended 31st March, 2024
A. Cash flow From Operating Activities		
Profit/(loss) before tax & exceptional item	7,58,612	5,27,572
Adjustment for:		
Life Member Fees Received	14,00,000	54,50,000
Security Deposit Received	3,44,828	(50,000)
Non Cash Provision	13,20,572	43,19,711
Interest Income from FD	(20,42,014)	(16,77,420)
Rental Income	(51,02,912)	(24,38,544)
Finance Cost	89,812	66,541
Depreciation	21,10,191	17,36,141
Operating cash flow before working capital changes & exceptional items:	(11,20,911)	79,34,002
Adjustment for:		
Trade Receivable	14,38,014	(19,51,512)
Inventories	(24,849)	(2,547)
Short Term Loans and Advances	(4,24,642)	(5,73,589)
Other current Assets	(10,14,867)	(19,32,059)
Trade Payables	(40,96,536)	34,11,712
Short Term Borrowings	(2,07,163)	32,425
Other Current Liabilities	1,28,74,127	(1,04,965)
Short Term Provision	(7,35,054)	(7,14,792)
Accrued Interest	(61,172)	(1,07,399)
Cash Generated from Operations before exceptional item	66,26,946	59,91,276
Exceptional gain		
Cash Generated from Operations		
Direct taxes paid		
Net cash from operating activities	66,26,946	59,91,276
B. Cashflow from Investing activities		
Interest on Fixed Deposits	20,42,014	16,77,420
Rental Income	51,02,912	24,38,544
Purchase Of Fixed Assets	(30,69,754)	(21,27,498)
Redemption of Fixed Deposits	2,02,027	16,50,000
Fixed Deposits Made during the year	(29,76,321)	(81,15,000)
Net cash from / (used in) investing activities	13,00,878	(44,76,534)
C. Cash flow from financing activities		
Bank Charges	(89,812)	(66,541)
Net cash from / (used in) financing activities	(89,812)	(66,541)
Net increase in Cash & Cash Equivalent	78,38,012	14,48,200
Cash & Cash Equivalent as at April 1st, 2024	73,52,600	59,04,400
Cash & Cash Equivalent as at March 31st, 2025	1,51,90,612	73,52,600

Notes:-

- Cash flow statement has been prepared under the indirect method as set out in AS 3 specified under section 133 of the Companies Act, 2013
- The figures for the previous year are re-classified/ re-arranged / re -grouped, wherever necessary so as to be in conformity with the figures of the current year's classification/disclosure

As per our report of even date attached

For S K Agrawal and Co Chartered Accountants LLP
Chartered Accountants
Firm Registration. No:306033E/E300272

Kaushal Kejriwal

Kaushal Kejriwal
Partner
Membership No: 308606
UDIN:-
Place: Kolkata
Date: 23.10.2025

Raghvendra Mohita
Raghvendra Mohita
President

Anoop Kumar
Anoop Kumar
SR. Vice President

Durgadas Sarcar
Durgadas Sarcar
Secretary



THE AGRI-HORTICULTURAL SOCIETY OF INDIA

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