



RESILIENCE

— ANNUAL REPORT 2021-22 —



Resilience

Our service ignites hope. And this hope fuels our 'Resilience.'

This remarkable journey we embarked on 21 years ago, echoes the Foundation's unshaken commitment, determination and resilience fuelled by the efforts of those involved. For the children and communities we serve, it is not 'just a meal' anymore. It is a plateful of hope—a fact that adds to our resilience as an organisation. We have faced our fair share of challenges and obstacles, and yet, we stand strong and ready to see our endeavours through, even in the most turbulent times.



A Story of Compassion

One day, while looking out of a window in Mayapur, a small hamlet near Calcutta, HDG Srila Prabhupada saw a group of children fighting with stray dogs over scraps of food. Deeply moved by the incident, he directed his followers to ensure that no one within a ten-mile radius of his centre goes hungry. His resolve inspired the genesis of The Akshaya Patra Foundation and its vision, 'No child in India shall be deprived of education because of hunger.'

His Divine Grace
A.C. Bhaktivedanta Swami Prabhupada



— Chairman's Message —

Another year and the world continues to rally against the COVID-19 pandemic.

The outbreak continues to affect people's access to safe, nutritious and sufficient food; food assistance continues to be a crucial component of the ongoing humanitarian efforts.

Ever mindful of the role of food assistance in humanitarian relief, The Akshaya Patra Foundation is working with the government and donors to feed people most vulnerable to hunger. Amidst the uncertainty about the safe reopening of schools due to the pandemic, we are mobilising our resources and leveraging partnerships to shift from 'Food for Education' to 'Food for Relief'.

The synergetic efforts of all the stakeholders in our resourceful public-private partnership to implement the government's flagship PM POSHAN Abhiyaan has helped us deliver food and nutrition to people. We are grateful to the Government of India, state governments, UT administrations and civic bodies for their continued support and encouragement. We are also thankful to our corporate partners, individual donors and well-wishers for placing trust in us in these difficult times.

Together, we have served more than 11.6 Crore (116 million) meals as a part of our humanitarian relief efforts in FY 2021-22, taking our overall meal servings—since we started the initiative on 25 March 2020—to over 23.8 Crore (238 million) meals in 22 states and 5 union territories.

At Akshaya Patra, we have always strived to invest in continuous innovation to drive efficiency and sustainability of our efforts. We adopted the same approach in our food assistance endeavour. While we were already providing cooked meals and essential grocery kits to vulnerable populations, and Happiness Kits to mid-day meal beneficiaries, we felt that there was a need to reach out to specific groups. So we designed and distributed kits meant to fulfil the needs of specific target groups.

Shakti Kits designed to meet the nutritional needs of pregnant women and nursing mothers were distributed in aspirational districts of Yadgir and Raichur as well as Bengaluru. Similarly, we worked with the administration and our donors to conduct incentivised vaccination drives, providing people Raksha Kits as an incentive to come forward to get vaccinated.

While the focus was largely on food assistance as per the need of the hour, we were also preparing ourselves for the resumption of schools and the school feeding programme with a renewed vigour and an eye on the challenges ahead. So finally, when schools started after the pandemic-induced interruption, we resumed implementing PM POSHAN with enhanced safety protocols in place as necessary. It felt good to see that the chaos typical of the school environment—solely missed for quite a while—was back once again.

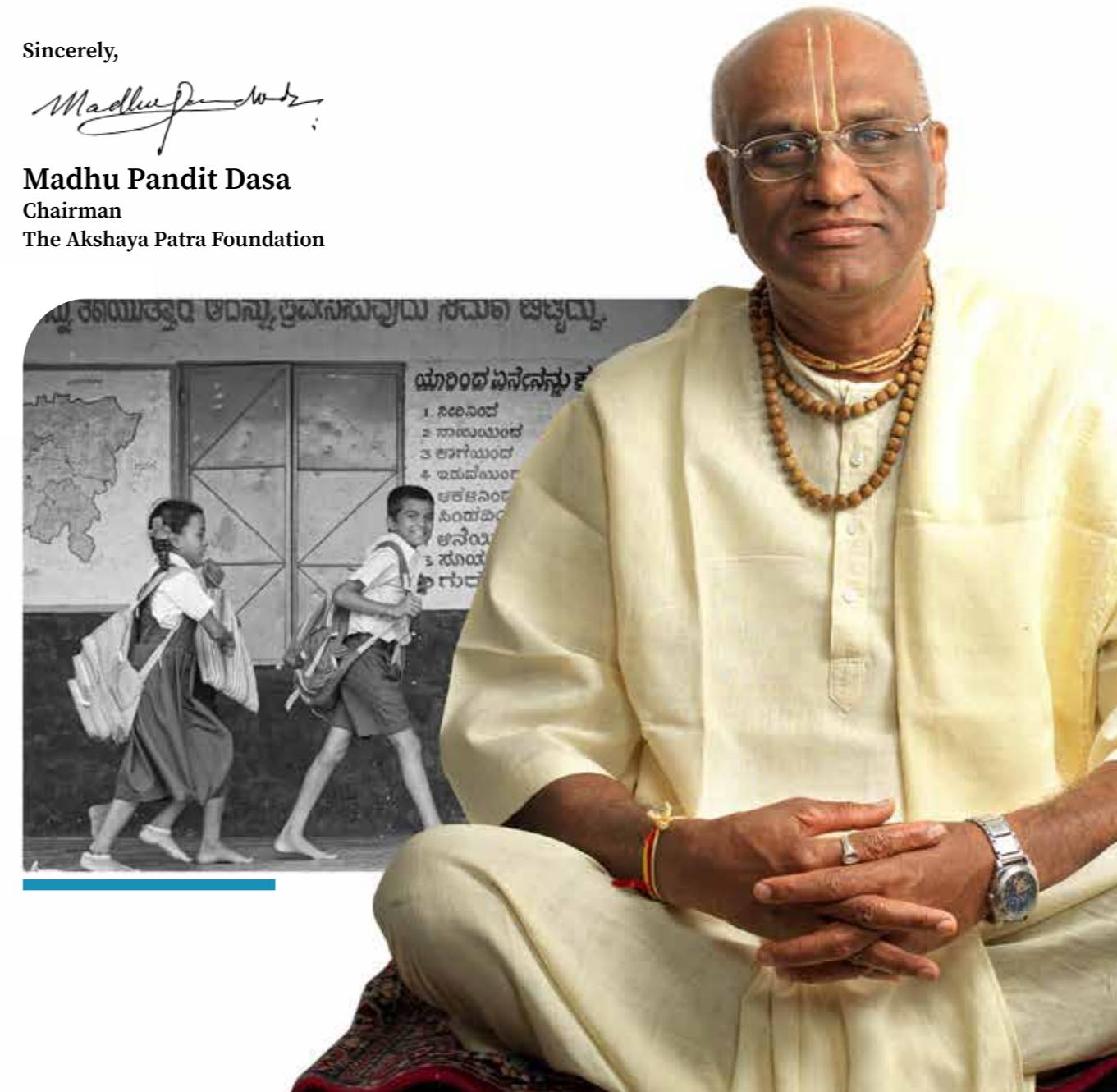
With the nutrition gap widening due to the pandemic, nutrition welfare programmes, such as the PM POSHAN, will play a crucial role in the post-COVID world. As a stakeholder in the nation's efforts to address hunger and malnutrition, we will continue to do our bit towards this common goal by upgrading our feeding initiatives and partnering with various organisations and agencies to contribute to children's food and nutrition security. At the end of the day, children are and will always be central to all our efforts.

The last two years have only added to our resilience as an organisation. In the most testing times, when mankind is confronted by uncertainty, the light of resilience illuminates the path to a better tomorrow.

Sincerely,



Madhu Pandit Dasa
Chairman
The Akshaya Patra Foundation



— Index —

01 Organisational Overview

Essence of Akshaya Patra	3
Government and Akshaya Patra	5
Governance Model	9
Our Identity	10
Abridged Financials 2021-22	11
Food Assistance During the COVID-19 Pandemic	15

02 The Foundation

Organisation Structure	19
Board of Trustees	20
Audit Committee	20
Advisory Board	21
Consultative Council	21
Management Council	22
Boards of USA and UK	23
Our Stakeholders	25



03 Initiatives

Strategic Improvisation to Serve During COVID-19	29
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04 Performance

Trustees' Report 2021-22	39
Human Resource and Management	51
Significant Events	52
Awards and Recognition	53
Our Collaborations	55

05 Financials

Auditor's Report 2021-22	63
--------------------------	----

06 Our Network

Management Message	95
Our Leadership	96
Our Units	97



01 Organisational Overview

Essence of Akshaya Patra	3
Government and Akshaya Patra	5
Governance Model	9
Our Identity	10
Abridged Financials 2021-22	11
Food Assistance During the COVID-19 Pandemic	15

— Essence of Akshaya Patra —

Our Vision

'No child in India shall be deprived of education because of hunger'

Our Mission

'To feed 3 million children by 2025'

Whom We Serve

We serve the children of government and government-aided schools across India. We also serve vulnerable groups during emergencies

Our Values

- Compassion
- Integrity
- Quality
- Synergy
- Trustworthiness
- Devotion

Social Initiatives

- Digital education
- Scholarship programme
- School rejuvenation
- Remedial classes (Abhay)

A Successful Public-Private Partnership

Akshaya Patra implements the PM POSHAN initiative (formerly the Mid-Day Meal Scheme) in partnership with the Government of India, state governments and UT administrations. In addition, corporate houses and individual donors extend their generous support to our cause, helping us achieve the full potential of this programme. A synergy of various entities coming together for a common goal has made our public-private partnership an effective model

Our Programme

Akshaya Patra started implementing the school lunch initiative in June 2000. What started with 1,500 children in 5 government schools of Bengaluru, Karnataka, has now evolved into an efficient programme with over 18 lakh (1.8 million) beneficiaries across 14 states and 2 UTs

Our Purpose

To provide a wholesome and nutritious meal every school day to children, thereby contributing to eliminate classroom hunger, promote education and develop confident citizens for the nation

Other Feeding Initiatives

- Anganwadi feeding
- Feeding expecting and lactating mothers
- Feeding programmes in special schools
- Feeding programmes for old-age homes
- Feeding the homeless during COVID-19
- Night shelter feeding
- Other food assistance



— Government & Akshaya Patra —

The much-appreciated public-private partnership in the mid-day meal space between the government and The Akshaya Patra Foundation formed the underpinning of our COVID-19 food assistance endeavour, enabling us to serve over 23.8 Crore (238 million) meals to vulnerable populations during the COVID-19 pandemic. Our pivot from Food for Education to Food for Relief during the pandemic would not have been possible without the steadfast support from the government.

Our food assistance endeavour was a product of collective efforts for social good, the groundwork for which was laid back in 2000 when we started feeding 1,500 children in Bengaluru, Karnataka. Since then, we have come a long way. Today, as the implementing partner for the PM POSHAN Abhiyaan or Mid-Day Meal (MDM) Programme, we work with the Government of India, state governments, Union Territory (UT) administration and civic bodies to support children's nutrition and education.

While the school feeding initiative has been our anchor programme for the last 21 years, we have always endeavoured to work with the government during humanitarian crises and used our infrastructure to undertake food assistance. Going beyond serving nutritious mid-day meals to over 18 lakh (1.8 million) children across the country, if we were able to support people's food and nutrition during the pandemic, it was because of the trust placed on us by the government and their generous support to our efforts.

The government has always been supportive and encouraging towards our implementation of the school feeding programme; be it grants and subsidies, necessary authorisations, timely procurement of food grains through Food Corporation of India (FCI) and the Food and Civil Supplies Corporations or the permission to collect funds from within the country and abroad. During the COVID-19 pandemic, necessary permits from concerned authorities for the movement

of delivery vehicles were crucial for our food assistance efforts. Their support also enabled us to reach out to specific populations with kits designed to meet their nutritional needs. Shakti Kits, for instance, were designed and distributed to support pregnant women in Raichur and Yadgir districts of Karnataka, which fall in the ambit of the government's Aspirational Districts Programme to transform districts that have shown relatively lesser progress in key social areas.

We will always be grateful to the government for giving us the opportunity to serve the children and communities of our country.

We currently implement PM POSHAN in Karnataka, Uttar Pradesh, Rajasthan, Odisha, Gujarat, Andhra Pradesh, Chhattisgarh, Assam, Telangana, Maharashtra, Tripura, NCT of Delhi, Tamil Nadu, Dadra & Nagar Haveli and Daman & Diu, Puducherry and Uttarakhand. We carried out food assistance in these states and UTs with the help of the respective state governments and UT administrations. We also extended food assistance in Madhya Pradesh, Punjab, West Bengal, Himachal Pradesh, Kerala and Andaman & Nicobar Islands. While we are in the process of setting up a kitchen in Madhya Pradesh, in other states, the endeavour was undertaken from the neighbouring states where we have kitchen infrastructure. We coordinated with the administration to identify areas that needed urgent care and ensured that cooked meals and essential grocery kits reached people in need to sustain them through the pandemic.

With the schools either closed across the country or recording staggered opening due to the pandemic and containment measures to curb the outbreak, we worked with the government to provide food relief to the people affected by the pandemic. We also initiated an incentivised vaccination drive to address vaccine hesitancy among marginalised populations, providing people an essential grocery kit as an incentive to come forward to get vaccinated.



We will always be grateful to the government for giving us the opportunity to serve the children and communities of our country.

In the year 2021-22, the contribution from the government towards Akshaya Patra's PM POSHAN programme was ₹20,569.06 lakhs vis-à-vis the total income of ₹62,946.42 lakhs.



We are grateful to the Government of India and all the state governments and UT administrations for their support and encouragement to our feeding and non-feeding endeavours. We want to thank the Ministry of Education under the able leadership of Shri. Dharmendra Pradhan and the Ministry of Women and Child Development under the able leadership of Smt. Smriti Zubin Irani for their consistent support to our efforts.

At Akshaya Patra, we have always strived to work with the government for various developmental programmes and initiatives aimed at the welfare of children and communities. With the nutrition gap widening due to the pandemic, we understand that it is now even more urgent and important to work together to address the situation that has been compounded by the pandemic.

Partnerships with State Governments and UT Administrations

Akshaya Patra extends its gratitude to the Ministry of Education, Government of India, and the following state governments and UT administrations.



Government of Andhra Pradesh



Government of Assam



Government of Chhattisgarh



UT Administration of Dadra & Nagar Haveli and Daman & Diu



Government of Madhya Pradesh



Government of NCT of Delhi



Government of Gujarat



Government of Jharkhand



Government of Karnataka



MINISTRY OF EDUCATION
GOVERNMENT OF INDIA



Government of Maharashtra



Government of Odisha



Government of Puducherry



Government of Rajasthan



Government of Tamil Nadu



Government of Telangana



Government of Tripura



Government of Uttar Pradesh



Government of Uttarakhand



The Foundation hopes to continue its endeavours and build efficient partnerships with the government to serve more people.

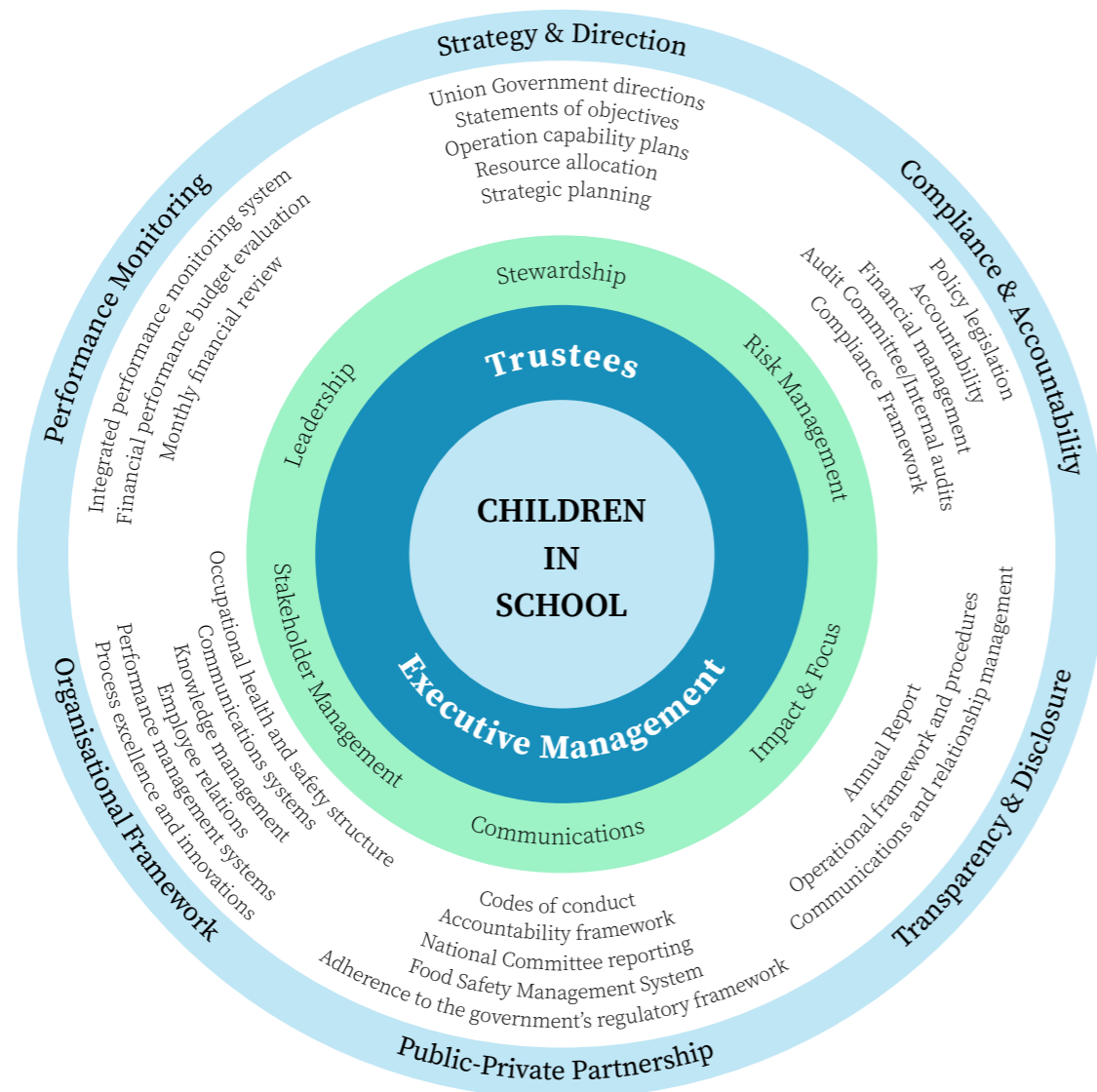
*Note - The list of states is in an alphabetical order

— Governance Model —

The Akshaya Patra Foundation believes that a well-thought governance policy is key to an organisation's success, as adherence to it helps the organisation perform efficiently and ethically while creating value for its stakeholders.

Akshaya Patra strives for excellence through the adoption of laws, regulations and best practices. We believe that transparency, in the context of financials and operations in particular, adds to the accountability of our initiatives and the organisation as a whole.

Our governance practices also reflect the culture of trusteeship, which is an important component of our value system.



Hunger Alleviation for Enabling Education

— Our Identity —

The Akshaya Patra Foundation is registered as an NGO under the Indian Trusts Act, 1882 (Reg. No. 154). The Trust Deed will be made available upon request.

The Akshaya Patra Foundation is registered under Section 12A (a) of the Income Tax Act, 1961.

The Akshaya Patra Foundation is registered under Section 6 (1) (a) of the Foreign Contribution (Regulation) Act, 2010 (FCRA Reg. No. 094421037).

Main Bankers

Axis Bank
No. 10/116, 1st Block,
Dr. Rajkumar Road, Rajajinagar,
Bengaluru - 560010

Yes Bank
Plot No. 93, 2nd Sampige Main Road,
7th Cross, Malleshwaram,
Bengaluru - 560003

Kotak Mahindra Bank
63/1, Makam Plaza, Margosa Road,
Opp. 18th Cross Bus Stand, Malleshwaram,
Bengaluru - 560003

IndusInd Bank
Sri Ganesh Towers, No. 124, 3rd Main Road,
Margosa Road, Malleshwaram,
Bengaluru - 560003

Auditors

Walker Chandiook & Co LLP
#65/2, Bagmane Tridib, Block A, 5th Floor,
Bagmane Tech Park, CV Raman Nagar,
Bengaluru - 560093



— Abridged Financials —

2021-22

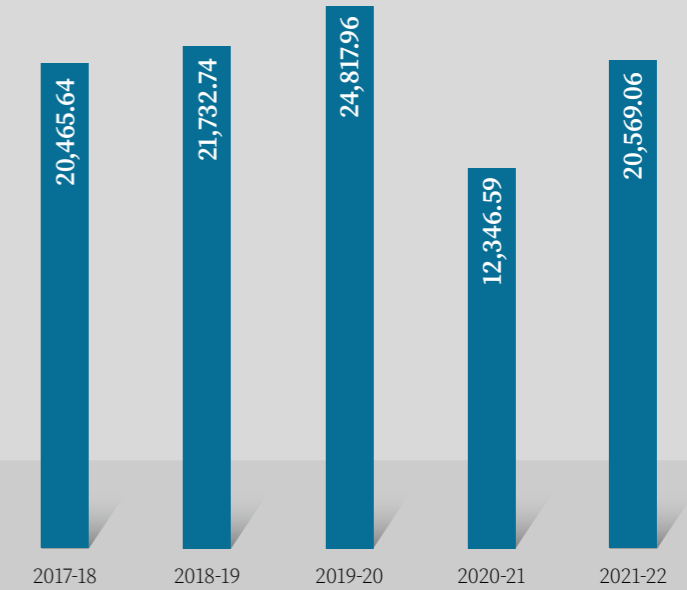
Abridged Income and Expenditure Statement ₹(in lakhs)	
	2021-22
Total Income	62,946.42
Total Expenditure	65,518.72
Excess of Income Over Expenditure	(2,572.30)

Abridged Balance Sheet ₹(in lakhs)	
	2021-22
Fixed Assets	25,316.93
Net Non-Current Assets	23,458.52
Net Current Assets	12,084.47
Total Assets	60,859.92
Trust Funds, Designated Funds and Excess of Income Over Expenditure	42,821.89



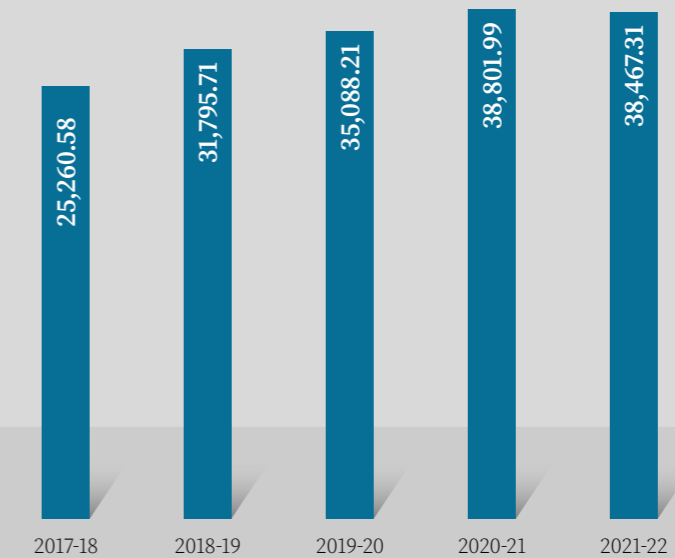
Government Support ₹(in lakhs)

Source: Income and Expenditure Account



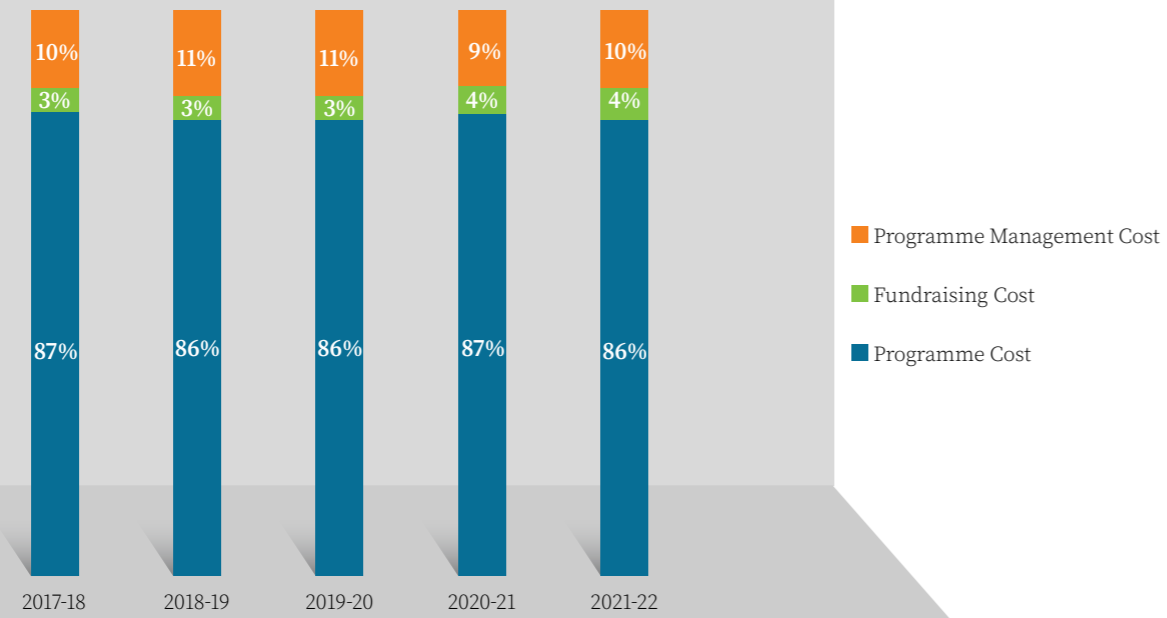
Donations Received ₹(in lakhs)

Source: Income and Expenditure Account



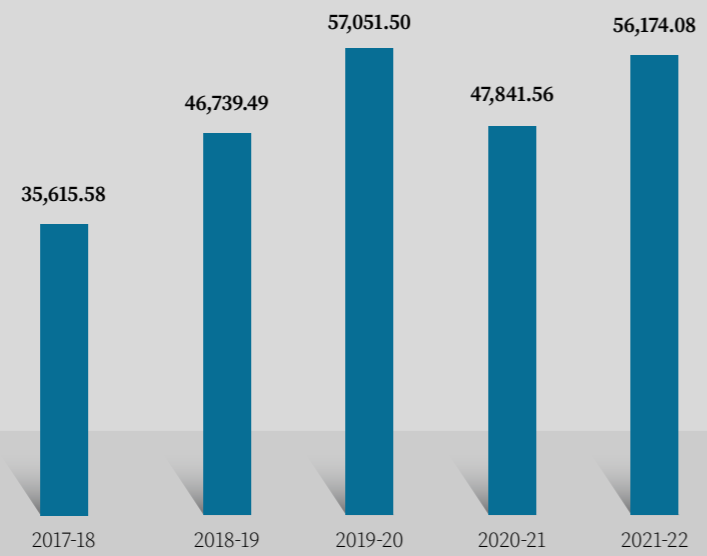
Year-Wise % Cost Break-Up

Source: Income and Expenditure Account



Asset Value ₹(in lakhs)

Source: Balance Sheet



Food Assistance COVID-19 Pandemic



Food Assistance in Numbers

11.6 Crore Meals

Served in FY 2021-22

23.8 Crore Meals

Since March 2020 in 22 states and 5 UTs

Cooked Meals	10,22,35,506
Dry Grocery Kits	16,45,841
Happiness Kits	19,65,408
Family Happiness Kits	2,13,390
Raksha Kits	98,617
Shakti Kits	17,984

As on 31 March, 2022

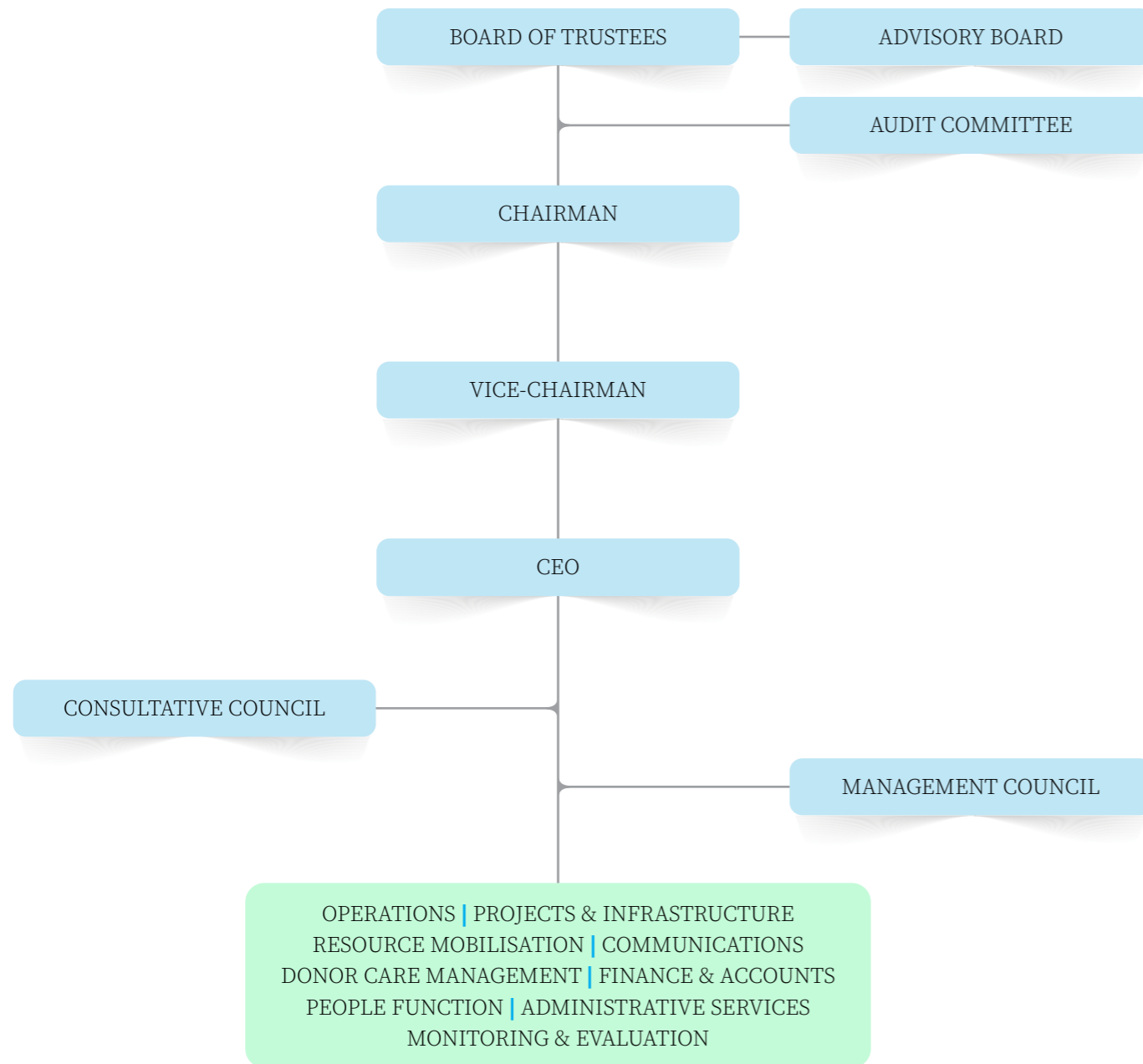
- 1 Essential Grocery Kit = 28/42 meal servings
- 1 Happiness Kit = 20 meal servings
- 1 Family Happiness Kit = 120 meal servings
- 1 Raksha Kit = 21 meal servings
- 1 Shakti Kit = 42 meal servings



02 The Foundation

Organisation Structure	19
Board of Trustees	20
Audit Committee	20
Advisory Board	21
Consultative Council	21
Management Council	22
Boards of USA and UK	23
Our Stakeholders	25

— Organisation Structure —



— Board of Trustees —

- | | |
|---|--|
| <p>Madhu Pandit Dasa
Chairman, The Akshaya Patra Foundation</p> <p>Chanchalapathi Dasa
Vice-Chairman, The Akshaya Patra Foundation</p> <p>Bharatarshabha Dasa
Trustee, The Akshaya Patra Foundation</p> <p>Satya Gaura Chandra Dasa
Trustee, The Akshaya Patra Foundation</p> <p>Vidya Shah
Chairperson and CEO, EdelGive Foundation
Former CFO, Edelweiss Group</p> | <p>K.V. Chowdary, IRS (Retd.)
Former Chairman, Central Vigilance Commission (CVC)
Former Chairman, Central Board of Direct Taxes (CBDT)</p> <p>Anil Swarup, IAS (Retd.)
Former Secretary,
Ministry of Human Resource Department (MHRD)
Former Secretary, Ministry of Coal</p> <p>M.S. Unnikrishnan
CEO, IITB - Monash Research Academy, Mumbai
Former Managing Director & CEO, Thermax</p> <p>G. Raghuram
Principal Academic Advisor, National Rail &
Transportation Institute (NRTI)
Former Director, IIM-Bangalore</p> |
|---|--|

— Audit Committee —

- | | |
|---|--|
| <p>K.V. Chowdary, IRS (Retd.)
Former Chairman,
Central Vigilance Commission (CVC)
Former Chairman, Central Board of Direct Taxes (CBDT)</p> <p>Noshir H. Dadrawala
CEO, Centre for Advancement of Philanthropy (CAP)
Former Director, Board of International Centre for
Not-for-profit Law (ICNL)</p> | <p>Kaushik Dutta
Director,
Thought Arbitrage Research Institute (TARI)
Former Partner, PricewaterhouseCoopers (PWC)</p> |
|---|--|

— Advisory Board —

Rajendra Babu S.

Chairman - Advisory Board,
The Akshaya Patra Foundation
Former Chief Justice of India,
Former Chairperson of National Human Rights
Commission of India (NHRC),
Chair Professor, NLSIU

Sangita Jindal

Chairperson,
JSW Foundation

Dr Devi Shetty

Chairman and Executive Director,
Narayana Health

Ramesh Ramanathan

Co-Founder,
Janaagraha

Ravindra Chamaria

Vice-Chairman - Advisory Board,
The Akshaya Patra Foundation
Chairman and Managing Director,
Infinity Infotech Parks Ltd.

Rajendra J. Hinduja

Former Managing Director,
Gokaldas Exports Ltd.

Shannu Kaw

Director - Operations,
Cisco Systems

Pankaj Chaddah

Co-Founder and COO, Zomato

Vinita Bali

Former CEO/Managing Director,
Britannia Industries Ltd.

G.V. Gopala Rao, IRS (Retd.)

Former Chief Commissioner of Income Tax

Avani Davda

Strategic Advisor, Bain Advisory Network
Former CEO, Starbucks

Sanjeev Shishoo

Ex-Corp VP - Global Service Center, Novo
Nordisk

Divya Balagopal

Co-Founder and Senior Partner, Mundkur Law Partners

Lathika Pai

Country Head, Venture Capital and Private Equity
Partnerships, Microsoft India

Meghana Narayan

Co-Founder, Slurrrp Farm

Lakshmi Sampath Goyal

CEO, Centre for Civil Society (CCS)

— Consultative Council —

Srivatsan Rajan

Partner, Cota Capital (San Francisco)
Former Partner, Bain & Co (San Francisco)
Former Chairman, Bain & Co (India)

Dr Subba Rao M. Gavaravarapu

Head, NICHE Division - ICMR-NIN

Sandeep Banerjee

Former Managing Director,
Compass Group (India)

Nazeeb Arif

Executive VP and Chief of Corporate
Communications, ITC Ltd.

Sanjeev Kapoor

Celebrity Chef

Sahil Barua

Co-Founder & CEO, Delhivery

Chanchalpathi Dasa

Vice-Chairman

Bharatarshabha Dasa

Trustee, President - Delhi NCR and Uttar Pradesh

Suvyakta Narasimha Dasa

President - Uttarakhand

Janardhana Dasa

President - Assam and Tripura

Satya Gaura Chandra Dasa

Trustee, President - Andhra Pradesh and
Telangana

Vyomapada Dasa

President - Chhattisgarh and Jharkhand

Jaganmohan Krishna Dasa

President - Gujarat

Shridhar Venkat

CEO

— Management Council —

— Board of USA & UK —

BOARD OF DIRECTORS (USA)

Gururaj “Desh” Deshpande
Chairman Emeritus,
The Akshaya Patra Foundation USA

Madhu Pandit Dasa
Chairman,
The Akshaya Patra Foundation - India

Chanchalapathi Dasa
Vice-Chairman,
The Akshaya Patra Foundation - India

Siva Sivaram
Board Chairman,
The Akshaya Patra Foundation USA

B.V. Jagadeesh
Managing Partner, KAAJ Ventures

Roopa Gandhi
President and Founder, GEP

Dr Rachana Kulkarni, MD
Cardiologist, New Jersey

Raghu Raghuram
CEO, VMware

Srivatsan Rajan
Vice-Chairman,
The Akshaya Patra Foundation USA
Partner, Bain & Company

ADVISORY BOARD (USA)

N.R. Narayana Murthy
Founder, Infosys

Dr Deepak Chopra
Founder, The Chopra Center

Sanjeev Kapoor
Celebrity Chef

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The Akshaya Patra Foundation, USA
92 Montvale Avenue, Suite 2500, Stoneham, MA 02180 – USA
Office: +1-781-438-3090 Ext. 1 | Fax: 781-481-9155 | Email: contact@apusa.org

BOARD OF TRUSTEES (UK)

Ravindra Chamaria
Chairman, The Akshaya Patra Foundation, UK
Vice-Chairman - Advisory Board,
The Akshaya Patra Foundation - India
Chairman and Managing Director,
Infinity Infotech Parks Ltd.

Chanchalapathi Dasa
Vice-Chairman,
The Akshaya Patra Foundation, India

Monica Sah
Partner, Clifford Chance LLP

Peter Marano
Founder and Chairman,
Broadgate West Ltd.

Wayne McArdle
Former Senior Partner,
Gibson, Dunn & Crutcher LLP

ADVISORY BOARD (UK)

Prashant Jhawar
Vice-Chairman,
Usha Martin Ltd.

Mihir Kapadia
CEO, Sun Global Investments

Yogesh Mehta
Group Managing Director, TEAM Group

Kris Murali
Group Director of Finance & Resources, Sense

Rashmi Chatwani
Director Davis & Dann Ltd.

Sanjay Sharma
Managing Director, Interiors With Art

Nitin Singhal
Partner, Fresco Global

Vikrant Bhargava
Founder, Veddis Capital

Bhawani Singh Shekhawat
CEO, The Akshaya Patra Foundation UK

Dr Ruchi Dass
Entrepreneur & Angel Investor

Address
The Akshaya Patra Foundation, UK
1 Snowden Street, London, EC2A 2DQ,
UK Charity No: 1117756
Phone: +44-20-7422-6612 | Email: info@akshayapatra.co.uk

— Our Stakeholders —

When we pursue a cause together, the possibility to realise our vision becomes much stronger. Over 21 years, the continued support of our stakeholders has enabled Akshaya Patra's sustainable growth.

The Foundation's diverse stakeholder community includes people from all walks of life, ranging from governments, corporate donors and employees to beneficiaries, parents, teachers, individuals, mentors and volunteers. Their selfless dedication has helped us utilise resources and skills that foster the dreams of our beneficiaries and provide food assistance to vulnerable communities affected by the COVID-19 pandemic.

The Changemakers

To create change, our stakeholders have continuously championed the growth of our cause.

The Akshaya Patra Foundation has been privileged to be associated with these changemakers for the past two decades. Their generosity has empowered us to focus on enhancing the effectiveness of the school feeding programme and providing humanitarian relief aid to scores of citizens in times of duress.

We wholeheartedly thank our stakeholders and partners for the vital role that they have played in maximising the impact of our mission to serve children and the larger society for a better tomorrow.

Policy and Grant Makers

- [Government of India](#)
- [Government of Karnataka](#)
- [Government of Uttar Pradesh](#)
- [Government of Rajasthan](#)
- [Government of Odisha](#)
- [Government of Gujarat](#)
- [Government of Andhra Pradesh](#)
- [Government of Chhattisgarh](#)
- [Government of Assam](#)
- [Government of Telangana](#)
- [Government of Tamil Nadu](#)
- [Government of Maharashtra](#)
- [Government of Tripura](#)
- [Government of Uttarakhand](#)
- [Government of Jharkhand](#)
- [Government of Puducherry](#)
- [Government of NCT of Delhi](#)
- [Government of Madhya Pradesh](#)
- U T Administration of Dadra & Nagar Haveli and Daman & Diu

Our stakeholders
have continuously
championed
the growth of
our cause





03 Initiatives

| Strategic Improvisation to Serve During COVID-19

Strategic Improvisation to Serve During COVID-19

Mitigating the impact of the pandemic on food and nutrition security of vulnerable communities

The COVID-19 pandemic outbreak affected people from all walks of life—the vulnerable populations in particular. In these difficult times, food assistance became a crucial component of humanitarian efforts.

With food insecurity compounding due to the COVID-19 pandemic, many people found themselves in a precarious situation wherein they didn't know where their next meal would come from. Some were forced to reduce consumption, while some tapped into their savings. As things worsened, several NGOs stepped up to support the communities, using their network, resources and knowledge of the grassroots to create an efficient service delivery system; The Akshaya Patra Foundation was one of them.

In March, 2020, Akshaya Patra pivoted from Food for Education to Food for Relief to support the people affected by the COVID-19 pandemic. With the schools closed due to the pandemic, the Foundation worked with the government and donors, using its kitchen infrastructure to provide cooked meals and essential groceries to people who were finding it difficult to arrange food for themselves and their families. Akshaya Patra's ability to enhance its execution capabilities for humanitarian efforts and strategically improvise on the move through need-based approaches played a crucial role in this endeavour.

In the first year, Akshaya Patra served over 11.6 Crore (116 million) meals whilst working with the Government of India, state governments, corporate partners, individual donors and volunteers. As the pandemic spilled into the second year, these efforts continued as per the need of the hour. All along, the focus was on improvising the food assistance efforts by modifying the kits as necessary. This led to the designing and distribution of Family Happiness Kits, a combination of an essential grocery kit and a Happiness Kit, and the Shakti Kit, designed keeping in mind the needs of pregnant women and nursing mothers.

Family Happiness Kits

The family happiness kit was for a family of four (two adults and two children). It contained ration for 120 meal servings and educational supplies to help ensure that children's learning continues unabated during the school closure. Apurva, a student of class X in Bengaluru, expressed her gratitude for the kit. "There are eight people in my house," she said. "Our monthly grocery expense comes to around ₹10,000. This kit will last for more than a week for my family. It will be very helpful, especially in the current pandemic situation."



Shakti Kits

Shakti Kits contained a malt-based protein mix, *dhatri loha*, pulses, peanuts, green *moong*, turmeric, Double Fortified Salt (DFS) and masks. The goal was to boost the immunity of pregnant mothers and nursing women. Bhujamma, a resident of Raichur, was a beneficiary of Akshaya Patra's Shakti Kits distribution endeavour. "I am receiving this kit for the second time. Receiving it during this phase of pregnancy has helped me a lot," she said. "I am grateful to Akshaya Patra for providing us these groceries and masks in these times." Other women in Raichur, Yadgir and Bengaluru, who received Shakti Kits, echoed similar thoughts.



Relief Feeding Centres

In Bengaluru, the relief feeding centre setup by Akshaya Patra in KR Market provided relief to several people, including Anjannama, Gauramma and other BBMP workers who work in this area. “We are very grateful to Akshaya Patra for helping us in these difficult times when no one else came forward. Those of us working the first shift collect food packets on their way home, while those working the second shift come to the centre, have lunch and then go to work. They would give us how many ever packets we wanted, and at times, even walk up to the place where we were working and hand over the food packets to us,” they recollected.

Yet another beneficiary of this relief feeding centre was Vishnu, who worked as a data entry operator at a nearby hospital. He said, “The second wave of the COVID-19 pandemic and the lockdown to contain the outbreak has made it difficult for us to

find food. Most eateries only sell parcelled food. The food is already cost and now we have to pay the parcel charges as well. We end up spending over ₹50 for lunch if we eat out. It just makes it even more difficult for us financially. Every day, I come here and collect food for myself and one of my aged colleagues. The quality of food served by Akshaya Patra is excellent. I like the *anna-sambar* served by them.”



at times, [they would] even walk up to the place where we were working and hand over the food packets to us



Supporting the Transgender Community

In Bengaluru, essential grocery kits were provided to the transgender community for whom things had worsened during the pandemic as they were unable to step out due to the lockdown. A beneficiary of this endeavour, Meena said, “Last year, when the pandemic began, many people and organisations, including Akshaya Patra, came forward to help us with clothes, medicines, food, etc. This year life has become even more difficult. We have to step out for work, even if it is begging, but we are unable to do that due to the lockdown. They [Akshaya Patra] has been providing us cooked food since the last two months [i.e., the second wave of the pandemic]. They have also provided us essential grocery kits. In these times, they are taking care of our needs. We are grateful to them.”





Vaccination Drive and Raksha Kits

Akshaya Patra also used its resources and leveraged partnerships to conduct vaccination drive for the marginalised. Marginalised populations seemed hesitant to get vaccinated either because they were misinformed and scared or worried about losing a day's pay if they took the day off. The incentivised vaccination drive was aimed at addressing vaccine hesitancy by spreading awareness. The incentive was a customised ration kit, the Raksha Kit, which covered for the wages lost.

Ramkrishna Mondal had come to Bengaluru all the way from West Bengal in search of work.

However, he had to forfeit all the opportunities that came his way because he was not vaccinated. He benefited from Akshaya Patra's incentivised vaccination drive. He remembers, "It was difficult to find work in that situation. I thought if I take the vaccine, maybe I'll find work. The whole programme was organised very well. Before the vaccine, they gave us juice and banana, and after the vaccine, they provided us a ration kit (Raksha Kit)." Many others like Ramkrishna Mondal benefited from the initiative. On the one hand, they were vaccinated and therefore, eligible to work, and on the other, they received a Raksha Kit, which took care of their nutritional needs during the lean period.

Crematoria Feeding

Akshaya Patra also provided packets of cooked meals to the staff, ambulance drivers and general public at various crematoriums and graveyards in Bengaluru during the pandemic. "Earlier, we used to cremate around 7-8 bodies per day, but during the pandemic, we were receiving 20-30 bodies daily," Anthony Swamy, an ambulance driver, recalls.

"It was especially difficult during the second lockdown. As we were spending our entire day working here, we were unable to buy groceries. By the time we got free, grocery shops would close. They were only operating during specific hours of the day. We were unable to buy essentials. In such hectic times, Akshaya Patra's service helped us a lot. They served food to all the families here

as well as the ambulance drivers who used to ferry the deceased."

Sathya, the registrar at Kallahalli Cemetery Graveyard, remembers, "During the COVID-19 outbreak, it was hectic. The death rate increased and too many bodies were being brought for burial. There was no time to even drink water. We worked from early in the morning to late in the evening. It was a very bad situation. As it is the families of gravediggers live in a bad condition and the lockdown made it even more difficult. We were overworked but it was difficult to source food with everything shut. In this difficult phase, Akshaya Patra helped the families of gravediggers. We are very grateful to Akshaya Patra for their help."



Night Shelter Feeding

In September 2021, Akshaya Patra started serving lunch and dinner at 209 shelters in Delhi. These night shelters or Rain Baseras—run by the Delhi Urban Shelter Improvement Board (DUSIB) in collaboration with various NGOs—functioned year-round to provide homeless people basic facilities, including a bed and blanket and basic

medical care. The Foundation collaborated with the Government of NCT of Delhi to serve nearly 12,000 meals to the homeless people daily. These included families, old aged persons, widow/single women, people battling addiction, those needing medical care, etc.

For these people, the night shelters served as protection from the harsh winters typical to North

India. However, for people like Raju, a native of Kanpur, who drives cycle rickshaw in the national capital, they served as free accommodation, helping them save a portion of their meagre earnings to send it to their families back home. “Many daily-wage labourers live in these shelter homes,” Raju mentioned. “Due to the pandemic and cold weather, people do not step out as they used to earlier. That means there is less work for us. Luckily, we have a place to sleep and good food to eat. With the food taken care of, I can save enough money to take care of my family.”

Similar thoughts were echoed by Meena, a resident of a shelter for women in Dwarka. She moved into this facility about a month ago due to some personal problems. “Even if we are working somewhere, we need two things: proper sleep and good food. We no doubt need money because there are other expenses. However, if we can sleep properly at night and have good food to eat, then we can be content and lead our life. The good thing about this place [rain basera] is that we get both. We can come back to this place we call our place without worry. We get food in the evening that we can eat peacefully. When people who are going through a difficult phase come to a place like this, they get that much-needed peace.” Raju and Meena were among the thousands of people living in shelter homes in Delhi who were comforted by Akshaya Patra through its food relief efforts.

In FY 2021-22, Akshaya Patra served 11.6 Crore (116 million) meals, taking the total number of meals served during the COVID-19 pandemic to 23.8 Crore (238 million) in 22 states and 5 UTs. These included nearly 10.22 Crore (102 million) freshly cooked meals, 16.45 lakh essential grocery kits and 2.13 lakh Family Happiness Kits (amounting to over 9.38 crore meal servings), over 19.65 lakh Happiness Kit (3.93 crore meal servings), nearly a lakh Raksha Kits (20.70 lakh servings) and 17,984 Shakti Kits (7.55 lakh servings) were distributed among pregnant women and nursing mothers.

If Akshaya Patra was able to actively contribute to the food and nutrition security of millions of people across varied geographies during the COVID-19 pandemic, it was because of its strategic investment in infrastructure and resource mobilisation over the years. This investment has not just added to the Foundation’s efficiency and effectiveness as the implementer of the school feeding programme, but also put it in the strong position wherein it can effectively pivot from Food for Education to Food for Relief when needed.





04 Performance

Trustees' Report 2021-22	39
Human Resource and Management	51
Significant Events	52
Awards and Recognition	53
Our Collaborations	55

— Trustees' Report —

2021-22

To the stakeholders,

Your Foundation's trustees are pleased to present the joint Annual Report of the 22nd year of the Foundation along with audited accounts for the financial years that ended on 31 March, 2022.

FINANCIAL PERFORMANCE					
Income & Expenditure Account	For the year ended		For the year ended		Fiscal 2021 Vs 2022
	31 March 22		31 March 21		
	₹ (In lakhs)	% of Income	₹ (In lakhs)	% of Income	% Increase/(Decrease)
Income from:					
Donations	36,715.76	62.32%	27,579.02	66.17%	33.13%
Subsidies	20,569.06	34.91%	12,346.59	29.62%	66.60%
Others	1,632.38	2.77%	1,755.66	4.21%	-7.02%
Total Income	58,917.20	100.00%	41,681.27	100.00%	41.35%
Expenditure towards:					
Materials and Utilities Consumed	39,540.86	67.11%	25,137.61	60.31%	57.30%
Personnel Cost	11,966.86	20.31%	10,725.07	25.73%	11.58%
Other Operating Expenses	8,340.45	14.16%	7,005.36	16.81%	19.06%
Total Operating Expenses Expenditure	59,848.17	101.58%	42,868.04	102.85%	39.61%
Operating Results	(930.97)	-1.58%	(1,186.77)	-2.85%	-21.55%
Non-cash Income from Capital Donations	4,029.22	6.84%	4,970.76	11.93%	-18.94%
Depreciation	5,670.55	9.62%	7,130.58	17.11%	-20.48%
(Excess of Expenditure over Income)	(2,572.30)	-4.37%	(3,346.60)	-8.03%	-23.14%

FINANCIAL PERFORMANCE					
Receipts & Payments Account	For the year ended		For the year ended		Fiscal 2021 Vs 2022
	31 March 22		31 March 21		
	₹ (In lakhs)	% of Receipts	₹ (In lakhs)	% of Receipts	% Increase/(Decrease)
Opening Balance	30,995.80		25,018.79		5,977.01
Receipts from:					
Donations	38,467.31	72.61%	38,801.99	72%	(334.68)
Capital Expenditure Grant from State Governments	-	0.00%	-	0%	-
Support from State Governments	13,035.06	24.60%	12,175.81	23%	859.25
Others	1,476.43	2.79%	2,580.45	5%	(1,104.02)
Total Receipts (A)	52,978.80	100.00%	53,558.25	100.00%	(579.45)
Payments towards:					
Investment in Mutual Funds	400.00	0.76%	-	0.00%	400.00
Revenue Expenditure	52,509.87	99.11%	41,291.11	77.10%	11,218.76
Capital Expenditure	6,427.70	12.13%	6,143.69	11.47%	284.01
Others	137.54	0.26%	146.44	0.27%	(8.90)
Total Payments (B)	59,475.11	112.26%	47,581.24	88.84%	11,893.87
Excess of Receipts over Payments (A - B)	(6,496.31)	-12.26%	5,977.01	11.16%	
Closing Balance	24,499.49		30,995.80		(6,496.31)

Result of Operations

The organisation was engaged in mid-day meals (MDM) and COVID relief activities throughout the FY 2021-22.

During the FY, the Foundation incurred an excess expenditure over its income of ₹2,572.30 lakhs from operations.

The income from donations increased by 33.13% and government support, including grain grants, increased by 66.60%. With respect to the material, personnel and other operative costs, there was an increase of 39.61%. This led to a reduction in excess expenditure over income by 23.14%.

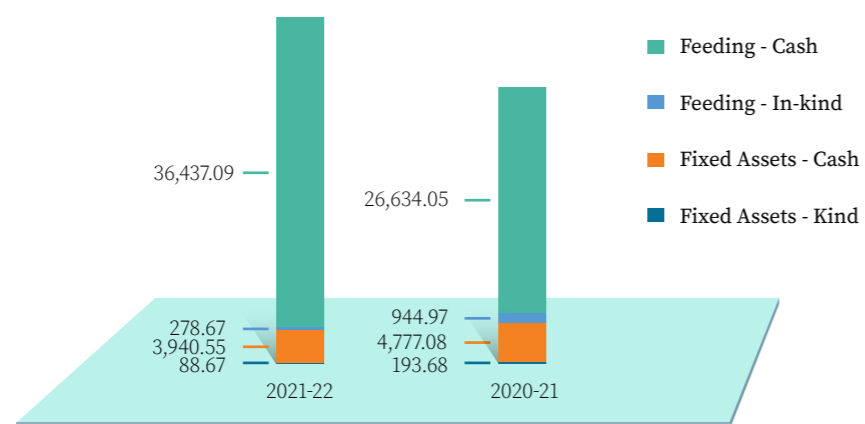
Income

The total operating income recognised to ₹58,917.20 lakhs representing a growth of 41.35%. The growth in income is analysed below.

Income from Donations

The donation income is based on the Revenue Recognition policy of the Foundation, mentioned in Schedule 1 (viii) of the Financial Statements.

Donation Income (₹ in lakhs)

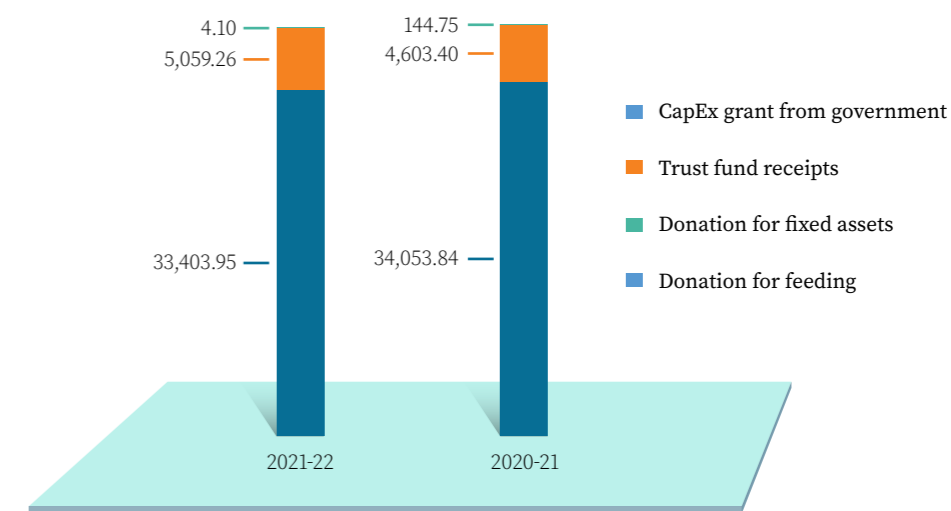


Source: Income & Expenditure Account

Donations Received

The below chart displays the total donations collected by the Foundation during the respective years. The overall donations collected for Revenue Expenditure during the year to conduct COVID relief and partial MDM programmes increased to ₹38,467.31 lakhs, thanks to the generous contributions from individuals, corporates, trusts and other foundations.

Donations, Govt. CapEx Grant Received (₹ in lakhs)



Source: Income & Expenditure Account

The details of in-kind donations received during the year are as follows.

In-kind Donations	Amount in ₹ lakhs	
	2021-22	2020-21
Fixed Assets	88.67	193.68
Provisions & Groceries	116.99	627.80
Educational/Hygiene Items for Kits	93.00	250.68
Services	68.65	66.49
Total	367.32	1,138.65

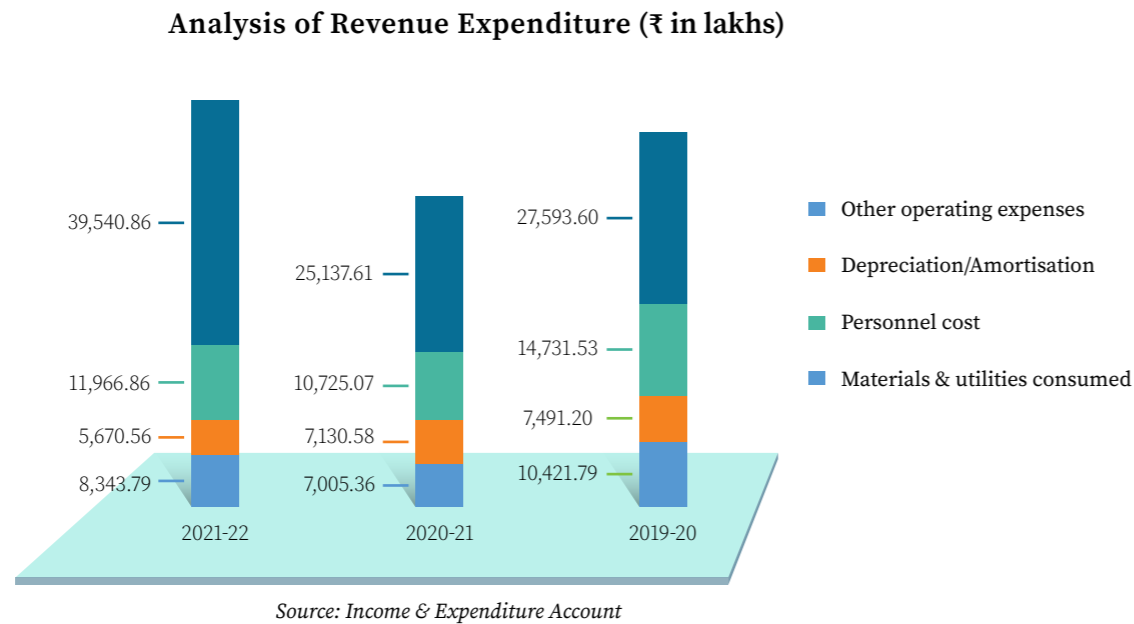
Table 1: In-kind donations

Other Income

Other income of the Foundation comprises largely of rental income for the passive usage of assets, interest earnings and other sources amounting to ₹1,632.38 lakhs during the year as against ₹1,755.66 lakhs the previous year.

Revenue Expenditure

The total Revenue Expenditure, including depreciation, during the year was ₹65,518.72 lakhs as compared to ₹49,998.63 the previous year. The break-up of the same is represented below.



During the FY 2021-22, the organisation resumed the MDM feeding programme and continued the COVID relief activities. Therefore, there is an increase in the material cost, which includes the dry ration distribution supported by the government.

Capital Expenditure

During the financial year, the Foundation spent ₹6,524 lakhs on Capital Expenditure across all the branches, including for new kitchens that commenced operations and kitchens in the construction phase.

The following table illustrates the branch-wise Capital Expenditure incurred during the year.

Branch Name	2021-22
Mangalagiri	621.43
Jorhat	447.73
Varanasi	447.70
Chennai (Greams Road)	441.21
Hyderabad	425.01
Other Kitchens*	4,141.00
Total	6,524.07

Table 2: Branch-wise Capital Expenditure spends

*Individually less than ₹5 Crore in each branch (97 branches)

The following table highlights the category-wise Capital Expenditure incurred during the year in various kitchens.

2021-22							
Asset Group	Mangalagiri	Jorhat	Varanasi	Chennai (Greams Road)	Hyderabad	Other Kitchens	Total
Buildings & Civil Works	187.43	162.97	259.19	171.96	14.70	1,060.69	1,856.93
Kitchen & Related Equipment	327.68	188.61	152.26	172.22	154.40	1,441.16	2,436.33
Vehicles	63.11	44.54	-	66.45	180.06	1,002.07	1,356.22
Distribution Vessels	26.53	40.81	30.94	15.80	61.28	339.57	514.93
Other Assets	16.68	10.80	5.31	14.77	14.58	297.53	359.67
Grand Total	621.43	447.73	447.70	441.21	425.01	4,141.00	6,524.07

The Foundation continued investing in fixed assets to improve the infrastructure required to support growth in the coming years. These investments were due to the unstinted support from generous donors.

Cash and Bank Balances

The Foundation had a total cash and bank balance of ₹24,499.49 lakhs as on 31 March, 2022, including ₹3,696.53 lakhs in Fixed Deposits with banks and housing financial institutions with an original maturity of more than 12 months. The same has been disclosed in the financial statements under 'other non-current assets' (Ref Schedule 2.11). Of the total cash and bank balances, the amounts held in the form of Fixed Deposits with banks and housing financial institutions with an original maturity of fewer than 12 months is ₹2,394.31 lakhs.

Receivables

The total receivable from the government as on 31 March, 2022, is ₹5,557.40 lakhs (previous year: ₹2,750.92 lakhs), including the unbilled cash contribution of ₹210.49 lakhs (previous year: ₹721.65 lakhs).

As per the financial policy, for the above, a provision for doubtful receivables as on March 2022 is ₹462.36 lakhs (previous year: ₹489.39 lakhs).

Awards and Accolades

During the year, the Foundation received recognition from various quarters. These have been separately covered in a section which forms a part of this Annual Report. (Refer Page Number 53).

Transparency

The Foundation strives to ensure transparency in all spheres of the organisation.

Auditors and Auditors' Report

As further explained in Note 2.27 (a) of financial statements, pursuant to the resignations of the three trustees and an Audit Committee (AC) member, the Board of Trustees and AC were reconstituted by appointing new independent trustees and audit committee members during the 3rd quarter of 2020.

The outgoing persons raised certain concerns regarding certain operations of the Foundation.

A two-member committee comprising of the newly inducted independent directors was formed to examine the concerns/allegations raised by the erstwhile AC members/trustees.

In addition, the Board of Trustees and AC appointed an independent firm to conduct a special audit of the Trust for the period from 1 April, 2017 to 31 March, 2020, which included a detailed review and forensic analysis of the books and records covering significant kitchens at various locations to examine and report on the concerns/allegations and other issues, if any. We also engaged other experts including cost accountants, lawyers, chartered engineers, etc., to review our processes and positions in order to have evidence-based assertions.

Due to the onset of the COVID pandemic and the related restrictions, the audit took considerably longer time to conclude.

We are glad to report that our inferences based on the reports of the two member committee and special auditors, that there has been no fraud or misappropriation or abusive diversion of funds from TAPF.

Further, as a proactive organisation, we have taken adequate and concrete steps to strengthen the monitoring and controls relating to the transactions with others.

Given our objective of hunger mitigation, the Trust does collaborate with certain trusts with similar objectives and activities to complement their efforts and supplement our efforts.

All the branches and Corporate Office are subjected to periodic internal audits. During the year 2021, your Foundation re-appointed a chartered accountant firm to carry out internal audits.

M/s Walker Chandiok & Co LLP, Chartered Accountants, (Registration No. 001076N/N500013), are the statutory auditors of the Foundation. They have audited the financial statements attached to the Annual Report and qualified their report on maintenance of adequate records as mentioned in the special audit report.

The qualifications relate to certain limitations expressed by Special Auditors at some locations, cross charges made to related parties, legal opinions obtained to confirm the applicability of law of limitation and any violations of applicable laws and regulations due to the observations by special auditors. In addition to the explanations provided in Note 2.27 of Financial Statements, we have also strengthened our finance and internal audit department by including experienced members, including a partner from Big 4 accounting firms and industry.

The framework of controls and audit adopted creates effective risk management through comprehensive risk-based audits to enhance the efficiency and effectiveness of the processes.

The reports issued by the internal auditors are reviewed by the Audit Committee through the audit department of the Foundation.

Trust Governance

The details of Governance Philosophy and Governance Model of the Foundation have been covered in a separate section of this Annual Report (refer page 9).

BOARD OF TRUSTEES

(A) Composition of the Board

As on date, the Foundation's Board comprises of nine trustees; all having considerable experience in their respective fields.

Name of the Trustee	Age **	Gender	Position on the Board	Occupation
Madhu Pandit Dasa	66	Male	Chairman	Missionary Volunteer, TAPF
Chanchalpathi Dasa	59	Male	Vice - Chairman	Missionary Volunteer, TAPF
Bharatarshabha Dasa	48	Male	Trustee	Missionary Volunteer, TAPF
Satya Gaura Chandra Dasa	51	Male	Trustee	Missionary Volunteer, TAPF
K.V. Chowdary	68	Male	Trustee	Retd. Government Official
M. Unnikrishnan	62	Male	Trustee	Trustee CEO, IITB
Anil Swarup	64	Male	Trustee	Retd. Government Official
Dr Raghuram	67	Male	Trustee	Former Director, IIM Bangalore
Vidya Shah	56	Female	Trustee	Chairperson and CEO, EdelGive Foundation

Table 3: Composition of the Board
** Age as of April 2022

(B) Profile of the Board Members

The details of the new board members are included separately in the section 'Board of Trustees' of this Annual Report. (Refer page number 20)

(C) Other Information Regarding Board

Your Foundation's Board of Trustees plays a primary role in ensuring good governance and functioning of the Foundation. The Board's roles, functions, responsibilities and accountabilities are defined.

The Agenda and Notes are circulated to the trustees in advance of each meeting of the Board of Trustees. Where it is not practical to attach or send the relevant information as part of the agenda papers, the same are tabled at the meeting with presentations to the Board. The Members of the Board have the complete freedom to express their opinion and decisions are taken after detailed discussions.

The Board periodically reviews the operations of the Foundation. The Foundation follows the discipline of submitting the monthly financials to the Board of Trustees, providing them with updates on the performance of the Foundation and other important matters. The Board also reviews the same and advises the management from time to time with their feedbacks/inputs. Apart from the above, additional board

meetings are convened by providing appropriate notice to address the specific needs of the Foundation. The members do not take any sitting fees from the Foundation.

AUDIT COMMITTEE

(A) Composition of the Audit Committee

Your Foundation has an Audit Committee at the Board level, which acts as a link between the management, Statutory and Branch Auditors and the Board of Trustees, and oversees the financial reporting process.

THE COMPOSITION OF THE AUDIT COMMITTEE IS AS FOLLOWS:

1. K.V. Chowdary, IRS (Retd.), Chairman
2. Kaushik Dutta
3. Noshir Dadrawala

Chief Executive Officer, Chief Financial Officer, Director – Internal Audit and other senior officers of the Foundation are permanent invitees to the Audit Committee meetings. The internal auditors of the Foundation are also invited to the Audit Committee meetings as necessary.

K.V. Chowdary (Retd.) – K.V. Chowdary is an officer of the 1978 batch of Indian Revenue Service (IRS) who has served as the Chairman of the Central Vigilance Commission (CVC) and the Chairman of Central Board of Direct Taxes (CBDT). He has worked in the Department of Revenue as an Under Secretary and the Department of Company Affairs as a Deputy Secretary. A graduate in Mathematics from Loyola College, Chennai, and Post-Graduate in Mathematics from IIT Madras, he has held several executive positions in the Income Tax Department. An eloquent orator, he regularly addresses trade associations and chambers of commerce, including FICCI, CII and Indo American Chamber of Commerce, delivering talks on issues relating to integrity, anti-corruption, transparency and governance, etc. Currently, he holds directorship in CCL Products (India) Limited and Reliance Industries Limited.

Kaushik Dutta – Kaushik Dutta is the founder of Thought Arbitrage Research Institute, a not-for-profit research organisation doing evidence-based research in public policy, economics and governance for the Government of India, trade bodies, multilateral agencies, businesses, etc. He is a former Partner at the PricewaterhouseCoopers, author of books on corporate governance, ethics and business (published by Oxford University Press, Lexis Nexis) and many thought papers. He has also been an expert corporate governance specialist with the IICA of Ministry of Corporate Affairs (MCA) and a senior expert with the Serious Fraud Investigation Office (SFIO). He has been a member of MCA's Steering Committee for early detection of fraud and a member of the Aatre Committee of the Defence Ministry commissioned for setting up criteria for private sectors participating in defence production in India.

Noshir H. Dadrawala – Noshir H. Dadrawala is the CEO of Centre for Advancement of Philanthropy (CAP), a not-for-profit company established in the year 1986. He also serves as trustee on several boards including The Forbes Marshall Foundation, Everest Industries Foundation, Bombay Community Trust, Happy Home and School for the Blind and Bharatiya Samaj Seva Kendra. He is a member on the advisory board of the International Center for Not-for-profit Law (ICNL). He is a legal advisor, author and blogger with a keen interest in research too. Formerly, he has been a member of the Planning Commission - Government of India. Noshir specialises in laws such as the Trusts Act, Societies Registration Act, Indian Companies Act, tax exemptions and deductions and the very complex Foreign Contribution Regulation Act (FCRA) 2010.

(B) Meetings of the Audit Committee

During the period under review, the Audit Committee met twice in 2021-22 to deliberate on various matters.

The Committee members do not take any sitting fees from the Foundation.

(C) Charter of the Audit Committee

The detailed charter of the Audit Committee can be availed from the Foundation's website www.akshayapatra.org

DISCLOSURES

(A) Matters Related to Governance and Administration of the Related Party Transactions

The Foundation places all the relevant details before the Audit Committee periodically. Considering the nature of the organisation, as a Foundation, it has specifically identified the related parties which are trusts or societies having one or more common trustees.

A comprehensive list of related parties and the transactions held with them forms part of the Note 2.26 (a) of Schedule 2 - Notes to the Accounts under Indian GAAP. These transactions are not likely to have any conflict with the interests of the Foundation at large and have been valued as per the methods consistently followed in the earlier years and validated by chartered engineer and cost accountant.

In November 2020, an Audit Committee (AC) member of the Trust raised certain concerns over governance and administration of the Trust vide an e-mail to all the trustees. Some of the AC members and trustees resigned citing these concerns. Some e-mails were also received from whistleblowers alleging that, at certain locations, there were irregularities in the functioning of the Trust.

The concerns/allegations inter-alia included operational conflict of interest with related party trusts (RPTs), absence of formal accountability and responsibilities for involvement of employees of RPTs in operations of the trust, sharing and usage of resources with RPTs without appropriate audit trail, absence of arm's length assessment for certain transactions with RPTs, vulnerability to diversion of funds as the collection of donations is carried out by the missionaries for both RPTs and the Trust, etc.

The Board of Trustees and the AC of the Trust was reconstituted by appointing new independent trustees by December 2020. The reconstituted Board of Trustees and AC independently evaluated the concerns/allegations raised by the AC members/Trustees and the whistleblowers.

The Trust appointed an independent firm to conduct a special audit of the Trust, covering the significant kitchens at various locations, for the period from 1 April, 2017, to 31 March, 2020, (3 year period) to examine and report on the concerns raised by the AC members/trustees and the whistleblowers, which inter-alia included a detailed review and forensic analysis of the books and records at those locations.

(B) Disclosure of Accounting Treatment

In the absence of any authoritative established/prescribed accounting principles for the specialised aspects related to charitable trusts which do not carry out any commercial activity, the Foundation has prepared the financial statements in accordance with the significant accounting policies described in Note 1.2 to Schedule 1 to the financial statements prepared.

(C) Trustees' Responsibility

Your Trustees, based on the representations from the operating management, confirm that:

- a. In the preparation of annual accounts, accounting policies described in Note 1.2 to Schedule 1 to the financial statements prepared have been followed and there are no material departures.
- b. They have, in selection of the accounting policies, consulted the statutory auditors and applied these policies consistently, making judgments and estimates that are reasonable and prudent, so as to give a true and fair view of the state of affairs of the Foundation as at 31 March, 2020, and of the income and expenditure of the Foundation for the year ended 31 March, 2022.
- c. They have taken proper and sufficient care, to the best of their knowledge and ability, for the maintenance of adequate accounting records for safeguarding the assets of the Foundation and for preventing and detecting fraud and other irregularities.
- d. They have prepared the annual accounts on an on-going concern basis.

(D) Remuneration of Trustees

The trustees of the Foundation declare that they have not received any remuneration from the Foundation for the year end 2022. They have not received any sitting fees from the Foundation for the Board meetings and Audit Committee meetings attended by them during the year.

(E) Management

No material transaction has been entered into by the Foundation with the trustees or the management, their relatives, etc., that may have a potential conflict with the interest of the Foundation.



ACKNOWLEDGEMENT

Donors, other stakeholders, outgoing trustees and auditors,

Your trustees express their deep appreciation for all the support and co-operation received from the Ministry of Education, Government of India, and all the state governments and UT administrations during the year under review.

We are deeply indebted and grateful to all our donors (corporates, trusts, foundations and individuals) who have generously contributed to the causes of education and hunger mitigation. Your good wishes and contributions are the beacons with which we move from strength to strength. Your encouragement, incessant support gives us impetus to ameliorate the cause of food for education with renewed dedication and motivation. Your trustees also wish to place on record their appreciation for the committed services done by the volunteers and employees of the Foundation.

Your trustees thank the bankers, all organisations, departments, agencies and people who facilitate the Trust in discharge of its objects.

We will continue to be inspired by the vision that has been so far outlined and discussed and we pray that we be given multiple opportunities and avenues to serve the society at large and the stakeholders in specific.

For and on behalf of the Board of Trustees,

Madhu Pandit Dasa
Chairman
Date: 03-05-2022

Chanchalpathi Dasa
Vice-Chairman

K.V. Chowdary
Trustee

— Human Resource & Management —

Head count in the Foundation as at 31 March, 2022

STAFF DETAILS			
Head Count	Male	Female	Total
Regular Staff	1,120	120	1,240
Regular Workforce	3,410	960	4,370
Contract	1,361	321	1,682
Consultants	45	38	83
Self-Help Groups (SHGs)	8	42	50
Grand Total	5,944	1,481	7,425

Remuneration of the lowest paid employees for the year ended 31 March, 2022

₹7,353 (As per the then Minimum Wages in the respective state government minimum wage notification. Apart from this, the Foundation also adheres to the social security regulations.)

Average Salary - ₹18,890.00
Median Salary - ₹13,358.00

Salary Range	Male Staff	Female Staff	Total
5000 - 10000	698	238	936
10001 - 25000	3,212	750	3,962
25001 - 50000	454	42	496
50001 - 100000	113	34	147
> than 100000	55	14	69
Grand Total	4,532	1,078	5,610

Remuneration of top five highest paid employees for the year ended 31 March, 2022

2021-22		
Name	Designation	Gross Earning
Shridhar Venkat	CEO	98,53,542
Sundeep Talwar	CMO	1,41,40,401
Saanil K.B.	CPO	45,41,362
Ganesh R.	CFO	41,90,411
Vijay Kumar D.	Director Information Technology	21,21,902

— Significant Events —

26 JUN 2021

Akshaya Patra goes beyond food relief efforts and conducts an incentivised vaccination drive in Bengaluru to help overcome vaccine hesitancy



08 AUG 2021

The Foundation starts Night Shelter Feeding Initiative in Delhi, serving lunch and dinner to over 6,000 homeless in 209 night shelters run by the Delhi Urban Slum Improvement Board (DUSIB)

16 AUG 2021

As schools reopen after a year-long COVID-induced closure comes to an end, mid-day meals resume in some states

18 NOV 2021

Akshaya Patra completes the serving of 20 Crore (200 million) cumulative meals

03 JAN 2022

Akshaya Patra partners with the United Nations' World Food Programme (WFP) in India to explore avenues to enhance the effectiveness of PM POSHAN

17 FEB 2022

Akshaya Patra collaborates with BYJU'S to launch a Digital Education Programme to support children from economically weaker sections of society



Awards & Recognition

Bangalore University confers Honorary Doctorate to Madhu Pandit Dasa for his contributions in the field of food security and community welfare

Business World Social Impact Award at BW Disrupt Social Impact Summit & Awards 2022 for being a Social Impact Leader and Change-Maker of 2021

Sri Chandrasekarendra Saraswathi National Eminence Award 2021 in the category of Community Leadership (Institution)

NGO that brought the Most Happiness award at the India Today-RPG Happiness Awards

Poshak Anaaj Award 2022 for efforts towards millet promotion at the National Nutri-Cereal Convention (NNCC) 4.0

Mahatma Award 2021 in the COVID-19 Humanitarian Efforts category

CSR COVID Relief Project in the Gold category at the CSR Health Awards 2022

Best NGO of the Year at the International Achievers Award 2021 honouring those who are pushing the boundaries to bring glory in their respective fields

CSR Times Award in the COVID category – COVID Food Relief Feeding Programme at the 8th National CSR E-summit

Silver in the NGO Segment (institution category) at the CSR Health Impact Awards 2021 initiated by the IHW Council



Mahatma Award for Social Good and Impact 2022 for making a social impact and leading the way to a just, equitable and sustainable future

CSR Universe COVID Response Impact Awards 2021 for massive food assistance programme for distressed families, poor and migrant labourers during the pandemic

— Our Collaborations —

FY 2021-22

The second year of the pandemic saw the Foundation augment food assistance efforts across the country—from Ladakh in the North to the Andaman and Nicobar Islands in the South East—reaching 22 states and 5 UTs in India. Over two years, through its longest-running humanitarian efforts, the Foundation served 23.8 Crore (238 million) meals by 31 March, 2022.

In FY 2021-22, four new kitchens were inaugurated: Mangalagiri in Andhra Pradesh, sponsored by the Airports Authority of India, Puducherry in the UT of Puducherry sponsored by The New India Assurance Co. Ltd. and General Insurance Corporation of India, Jalahalli in Karnataka, sponsored by Hindustan Aeronautics Ltd. (HAL) and Gadarpur in Uttarakhand, sponsored by Concentrix.

Key Highlights

In April, the Foundation collaborated with Salesforce to impart ‘Digital Upskilling’ training to government school teachers in Sangareddy, Hyderabad (Telangana). These sessions were curated to empower teachers by training them to conduct online classes for students during school closures. Over 145 teachers were upskilled through this initiative.

At peak of the second wave of the pandemic, Amazon India reached out and proposed scaling up Akshaya Patra’s crematoria feeding initiative. On 24 May, the Foundation began serving pre-packaged meals with water across 14 crematoria in Bengaluru. Between May and June, Amazon and Akshaya Patra served 1,450 meals a day, with the distribution process aided by four vehicles from Amazon and supported by Civil Defence volunteers.

With the support of Citibank India, HSBC Group, IndusInd Bank, Western Digital, Wells Fargo International Solutions Private Ltd., United Way of Hyderabad (UWH) and NetApp among others, Akshaya Patra conducted incentivised vaccination drives to help the most vulnerable communities. These drives were conducted across Delhi NCR, Bengaluru, Hyderabad, Alibaug (Maharashtra) and Mumbai between September and March. Every inoculated individual received a Raksha Kit, a dry ration kit to encourage them to get vaccinated and/or make up for their lost work day.

In March, AstraZeneca contributed towards enhancing the nutritional status of pregnant and lactating women and their babies through the Foundation’s Shakti Kit initiative. Five thousand kits were distributed to women from two aspirational districts in Karnataka - Yadgir and Raichur. At the distribution event, Alex Chandy (Head – Legal, Sustainability and Company Secretary), Haridas Vattekadathu (Global IT Strategy) and the team were given a virtual kitchen tour and interacted with beneficiaries.

Between April and May, Akshaya Patra rolled out the Yatri Sewa initiative supported by Crompton Foundation. Over 45 days, 50,000 food kits and 75,000 bottles of water were distributed to 1.25 lakh yatri and migrant workers at Chatrapati Shivaji Maharaj Terminus (CSMT) and Lokmanya Tilak Terminus (LTT).



American Tower Corporation (ATC), in co-ordination with ATC CSR Foundation India, curated medical kits that comprised a pulse oximeter and a digital thermometer and distributed them among socio-economically disadvantaged communities. Between 12-28 August, 80 distribution drives were conducted at 21 locations across the country with the on-ground aid of ATC employee volunteers. Over 9,000 medical kits were distributed through this initiative.

In the effort to bridge the digital divide for government school students, the Foundation launched the Digital Education Programme in February. BYJU’s, the education partner for the programme, provided keys to pre-install its learning app on tablets to be distributed to high school and pre-university students by technology partners including Amazon India, Hexagon AB, MCKS Trust Fund, NTT India, Technicolor, Toshiba India and VMware Software India Pvt. Ltd.

In FY 2021-22, 192 volunteer events were organised, supported by 16,000 volunteers from 64 corporate entities clocking over 20,000 cumulative volunteer hours.

Special thanks go to Adobe India, Deutsche Bank India, HSBC India, IndusInd Bank, Nestlé India Ltd. and Wells Fargo International Solutions Pvt. Ltd. for being our top donors in FY 2021-22.

Akshaya Patra is extremely grateful to all the donors for their continued support to its efforts to serve the children and communities. The Foundation acknowledges that it is their support that empowers it in the pursuit of its vision: ‘No child in India shall be deprived of education because of hunger’.



GRATITUDE

ADCOCK INGRAM LTD
ADITYA HOUSING FINANCE PVT LTD
AET TANKERS PTE LTD
ALTI SOURCE BUSINESS SOLUTIONS PVT LTD
AMEYA LOGISTICS PRIVATE LIMITED
APRAAVA ENERGY PVT LTD (FORMERLY KNOWN AS CLP INDIA PVT LTD)
ASHISH RAMESHCHANDRA KACHOLIA
ASTRAZENECA INDIA PRIVATE LIMITED
BLACK KNIGHT INDIA SOLUTIONS PVT LTD
BROADRIDGE FINANCIAL SOLUTIONS (INDIA) PVT LTD
CANARA BANK
CITICORP SERVICES IPL
CME INDIA TECHNOLOGY AND SUPPORT SERVICES PVT LTD
CONVERGYS INDIA SERVICES PRIVATE LIMITED
COTIVITI INDIA PRIVATE LIMITED
DISTRICT COLLECTOR OFFICE
ELI RESEARCH INDIA PRIVATE LIMITED
FUJITSU CONSULTING INDIA PVT LTD
GACL EDUCATION SOCIETY
GIVE2ASIA
GLAND-FOSUN FOUNDATION
GLOBAL ALLIANCE FOR IMPROVED NUTRITION
GURU KRUPA FOUNDATION
HIMEDIA LABORATORIES
HINDUSTAN ZINC LIMITED
HONEYCOMB LOGISTICS PRIVATE LIMITED
HSBC SOFTWARE DEVELOPMENT (INDIA) PRIVATE LIMITED
INDIA MEDTRONIC PVT LTD
INDIA IDEAS COM LTD
INDITEX TRENT RETAIL INDIA PVT LTD
INTERNATIONAL ASSOCIATION FOR HUMAN VALUES
KONICA MINOLTA BUSINESS SOLUTIONS INDIA PVT LTD
LSI INDIA RESEARCH AND DEVELOPMENT PVT LTD
M/S CONCENTRIX DAKSH SERVICES INDIA PRIVATE LIMITED
MAMATA TRUST
MARVELL INDIA PVT LTD
MCKINSEY KNOWLEDGE CENTRE INDIA PVT LTD
MCKS FOOD FOR HUNGRY FOUNDATION

MEDICO ELECTRODES INTERNATIONAL LIMITED
MEWA WELFARE TRUST
MYLAN LABORATORIES LTD
NASSCOM FOUNDATION
NATIONAL MINERAL DEVELOPMENT CORPORATION LTD
NEW HORIZON EDUCATIONAL AND CULTURAL TRUST
NIPPON KOEI INDIA PVT LTD
OLA FOUNDATION
ORINETAL CONSULTANTS INDIA PVT LTD
PARKER HANNIFIN INDIA PVT LTD
RAZORPAY SOFTWARE PRIVATE LIMITED
REFINITIV
RELIANCE FOUNDATION
SANDISK INDIA DEVICE DESIGN CENTRE PVT LTD
SHARADHA MAHALINGAM
SHOP LC PLUS OTHER
SICPA INDIA PRIVATE LIMITED
SMALL INDUSTRIES DEVELOPMENT BANK OF INDIA
SMART MEDIA 4U TECHNOLOGY PTE LTD
STATE BANK OF INDIA
TEKNI PLEX INDIA PVT LTD
THE COMMISSIONER BBMP WELFARE
THE FEDERAL BANK LIMITED
UNITED BREWERIES LIMITED
UTI INFRASTRUCTURE TECHNOLOGY AND SERVICES LIMITED
VAIBHAV GLOBAL LTD
VENKATA VAMSI MOHAN THATI
VERTIAFORE INDIA PRIVATE LIMITED
VIVO MOBILE INDIA PVT LTD
VOLTAS LIMITED
WAGH BAKRI FOUNDATION
WEIR MINERALS INDIA PVT LTD
WELLINGTON MANAGEMENT COMPANY LLP
WIPRO GE HEALTHCARE PVT LTD
WNS GLOBAL SERVICES PVT LTD
WORLD GOLD COUNCIL INDIA PVT LTD
WORLD PRANIC HEALING FOUNDATION INDIA
XIAOMI TECHNOLOGY INDIA PRIVATE LIMITED
ZANMAI LABS PRIVATE LIMITED



05 Financials

| Auditor's Report 2021-22



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Independent Auditor's Report

To the Board of Trustees of The Akshaya Patra Foundation

Report on the Audit of the Financial Statements

Qualified Opinion

1. We have audited the accompanying financial statements of The Akshaya Patra Foundation ('the Trust'), which comprise the Balance Sheet as at 31 March 2022, the Income and expenditure account and the Receipts and Payments Accounts for the year then ended, and a summary of the significant accounting policies and other explanatory information (together hereinafter referred to as 'financial statements'), which have been prepared by the Board of Trustees of the Trust in accordance with basis of preparation described in note 1.2(i) to the Financial Statements.

2. In our opinion and to the best of our information and according to the explanations given to us, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the aforesaid financial statements for the year ended 31 March 2022 have been prepared in all material aspects, in accordance with the basis of preparation described in Note 1.2(i) of these financial statements.

Basis for Qualified Opinion

3. As stated in note 2.27 (b) to the financial statements, the Trust did not maintain adequate records for usage of the Trust's resources by related parties, primarily with respect to usage of assets, manpower and vehicles in order to compute the amount to be cross charged to such related parties. Owing to the nature of the Trust's records maintained towards usage of its resource by related parties and in the absence of other significant appropriate audit evidences, we are unable to comment upon the completeness of cross charges made to related parties during the year ended 31 March 2022 and for the period from 1 April 2017 to 31 March 2021 and the adjustments that may be required and the consequential impact, if any, on the accompanying financial statements. Our audit opinion on the financial statements for the previous year ended 31 March 2021 dated 06 March 2023 was also qualified in respect of this matter.

4. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India ('the 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 Code of Ethics issued by ICAI and we have fulfilled our ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.



Chartered Accountants

Offices in Bengaluru, Chandigarh, Chennai, Gurugram, Hyderabad, Kochi, Kolkata, Mumbai, New Delhi, Noida and Pune

Walker Chandiook & Co LLP is registered with limited liability with identification number AAC-2085 and its registered office at L-41 Connaught Circus, New Delhi, 110001, India

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Emphasis of Matters

5. We draw attention to note 2.27 (a) to the financial statements, which details certain concerns raised with respect to the governance and administration of the Trust, by the erstwhile Audit Committee members and Independent Trustees and other whistleblower allegations received at certain locations. In this regard, the Audit Committee (AC) had appointed an independent firm ("Special auditors") to conduct an audit ("Special audit") of the books and records of the Trust for the period from 1 April 2017 to 31 March 2020 to cover all concerns raised by the erstwhile AC members and the whistleblowers. The aforesaid note also describes in detail the Management's assessment of the impact of the concerns raised and the continued actions taken by the management on the findings noted in the said Special audit. Our opinion is not modified in respect of this matter.
6. We draw attention to note 2.27(a)(viii d) to the financial statements with respect to the adequacy of the cross charges to the related parties for the periods prior to 1 April 2017. The management, based on a legal opinion obtained, believes that the said period is barred by laws of limitations and the Trust has entered into 'No Claim Agreements' with the concerned related parties for the period till 31 March 2020 as mentioned in the aforesaid note. Accordingly, no adjustments were considered necessary in the financial statements. Our opinion is not modified in respect of this matter.
7. We draw attention to Note 1.2(i) to the accompanying financial statements which describes the basis of its preparation which is in accordance with the accounting policies adopted by the Board of Trustees which governs the Trust, in the absence of any authoritatively established accounting principles applicable to charitable Trusts which do not carry out any commercial activity. Our opinion is not modified in respect of this matter.

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

8. The accompanying financial statements have been approved by the Board of Trustees. The Board of Trustees are responsible for preparation of these financial statements in accordance with the basis of preparation described in Note 1.2(i) of the financial statements. This Responsibility also includes design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of accounting records, relevant for the preparation of financial statements that are in all material respects, prepared in accordance with basis of preparation as specified in aforementioned Note 1.2(i) and are free from material misstatement, whether due to fraud or error.
9. In preparing the financial statements, the Board of 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 Board of Trustees either intend to liquidate the Trust or to cease operations, or have no realistic alternative but to do so.
10. Board of Trustees are also responsible for overseeing the Trust's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

11. 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 Standards on Auditing 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.
12. As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:



- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not

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detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Trusts internal control;
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Trustees; and
 - Conclude on the appropriateness of Board of Trustees 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 our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Trust to cease to continue as a going concern.
13. 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 **Walker Chandiook & Co LLP**
Chartered Accountants
Firm's Registration No.: 001076N/N500013



Hemant Maheshwari
Partner
Membership No.: 096537
UDIN: 23096537BGVERB8131

Bengaluru
06 April 2023



The Akshaya Patra Foundation		₹ in lakhs	
Balance Sheet as at	Note	31 March 2022	31 March 2021
FUNDS AND LIABILITIES			
FUNDS			
Trust fund receipts	2.1	17,904.43	17,900.33
Excess of expenditure over income	2.2	(4,176.81)	(1,604.51)
Designated funds and capital grants received	2.3	29,094.27	30,475.95
		<u>42,821.89</u>	<u>46,771.77</u>
LIABILITIES			
Non-current Liabilities			
Other long-term liabilities	2.4	885.99	1,150.81
Long-term provisions	2.5	972.42	818.23
		<u>1,858.41</u>	<u>1,969.04</u>
Current liabilities			
Trade payables	2.6	6,350.22	2,841.68
Other current liabilities	2.7	11,452.04	11,735.91
Short-term provisions	2.8	1,602.91	934.09
		<u>18,806.17</u>	<u>15,511.68</u>
		<u>63,486.47</u>	<u>64,252.49</u>
ASSETS			
Non-current assets			
Property, plant and equipment			
- Tangible assets	2.9	18,835.11	16,440.76
- Intangible assets	2.9	27.54	81.64
- Capital work in progress		6,454.28	7,573.57
		<u>25,316.93</u>	<u>24,095.97</u>
Non-current investments	2.12	1,025.00	1,025.00
Long-term loans and advances	2.10	2,512.59	2,752.33
Other non-current assets	2.11	3,741.31	2,464.49
		<u>7,278.90</u>	<u>6,241.82</u>
Current assets			
Current investments	2.12	400.00	-
Inventories	2.13	2,414.99	1,112.15
Cash and bank balances	2.14	20,802.96	28,535.41
Amount receivables from the State Governments	2.15	5,095.04	2,261.53
Short-term loan and advances	2.16	2,133.19	1,941.01
Other current assets	2.17	44.46	64.60
		<u>30,890.64</u>	<u>33,914.70</u>
		<u>63,486.47</u>	<u>64,252.49</u>

Significant accounting policies 1

The notes referred to above form an integral part of the financial statements

As per our report of even date
for **Walker Chandiook & Co LLP**
Chartered Accountants
Firm registration no.: 001076N/N500013



Hemant Maheshwari
Partner
Membership No.: 096537

Place: Bengaluru
Date: 06 April 2023



for and on behalf of the Board of Trustees of
The Akshaya Patra Foundation





Manjunath Das Chairman
Channappa Das Vice Chairman
K V Chowdary Trustee




Shridhar Venkat Chief Executive Officer
Balaji M N Chief Financial Officer

Place: Bengaluru
Date: 06 April 2023



The Akshaya Patra Foundation

Income and expenditure account for the year ended	Note	31 March 2022	₹ in lakhs 31 March 2021
INCOME			
Income from operations			
Income from donations	2.18	36,715.76	27,579.02
Support from State Government	2.19	20,569.06	12,346.59
Income from specific donations towards property plant and equipment	2.20	4,029.22	4,970.76
		<u>61,314.04</u>	<u>44,896.37</u>
Other income	2.21	1,632.38	1,755.66
TOTAL INCOME		<u>62,946.42</u>	<u>46,652.03</u>
EXPENSES			
Materials and utilities consumed	2.22	39,540.86	25,137.61
Personnel cost	2.23	11,966.86	10,725.07
Depreciation and amortization	2.9	5,670.56	7,130.58
Rent [refer note 2.26]		2,026.37	1,091.10
Repairs and maintenance		1,580.83	1,421.57
Security charges		715.51	677.83
Promotion and inauguration expenses		1,387.60	833.11
Professional and consultancy charges		615.22	732.59
Travelling and conveyance		227.92	125.70
Scholarship, training and other program expenses		132.00	165.25
Other operating expenses	2.24	1,654.99	1,958.22
TOTAL EXPENSES		<u>65,518.72</u>	<u>49,998.63</u>
Deficit of expenditure over income		<u>(2,572.30)</u>	<u>(3,346.60)</u>

Significant accounting policies

1

The notes referred to above form an integral part of the financial statements

As per our report of even date
for Walker Chandniok & Co LLP
Chartered Accountants
Firm registration no. (01076N/NS00013)
Hemant Maheshwari
Partner
Membership No. 096537

for and on behalf of the Board of Trustees of
The Akshaya Patra Foundation


Madhu Pandit Dasa Chairman


Chanchalapati Dasa Vice Chairman


K V Chowdary Trustee


Shridhar Venkat
Chief Executive Officer


Balaji M N
Chief Financial Officer

Place: Bengaluru
Date: 06 April 2023

Place: Bengaluru
Date: 06 April 2023



The Akshaya Patra Foundation

Notes to the financial statements for the year ended 31 March 2022

1. Significant accounting policies

1.1 Organisation overview

The Akshaya Patra Foundation ('the Trust' or 'TAPF') is registered under Indian Trust Act 1882 as a Public Charitable Trust. It was formed on 1 July 2000 and was registered on 16 October 2001. The Principle objective of the trust is to provide sustenance and support through provision of free food, meals, refreshment etc. during the school hours so that their continued attendance in schools and prolongation of education are ensured. This is implemented in partnership with the respective central/state governments.

The Trust is also involved in various other charitable activities such as providing food for babies and mothers in Anganwadis and implementing various other programs for the relief of the poor.

1.2 Significant accounting policies

(i) Basis of preparation of financial statements

The balance sheet, the income and expenditure accounts and the receipt and payment accounts are prepared under the historical cost and convention and the accounting is carried out on accrual basis. In the absence of any authoritatively established and mandated accounting principles for the specialized aspects related to charitable trusts which do not carry out any commercial activity, these financial statements have been prepared in accordance with the accounting policies adopted by the Board of Trustees which govern the Trust. There are no other trusts or entities over which TAPF exercises controlling interest, thus there is no requirement of consolidating the financial statements of any entities into the TAPF's financial statements. The financial statements are prepared in Indian Rupees and rounded off to the nearest lakh.

(ii) Use of estimates

The preparation of the financial statements in conformity with the significant accounting policies requires that the Management make estimates and assumptions that affect the reported amounts of income and expenditure of the year and reported balances of assets and liabilities. Actual results could differ from those estimates. Any revision to accounting estimates is recognised prospectively in current and future periods.

(iii) Current versus non-current classification

The Trust presents assets and liabilities in the balance sheet based on current/ non-current classification. An asset is treated as current when it is:

- Intended to be consumed in normal operating cycle
- Held primarily for the purpose of trading
- Expected to be realised within twelve months after the reporting period, or
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period

All other assets are classified as non-current.

A liability is current when:

- It is expected to be settled in normal operating cycle
- It is held primarily for the purpose of trading
- It is due to be settled within twelve months after the reporting period, or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period

The Trust classifies all other liabilities as non-current.



1. Significant accounting policies (continued)

(iv) Property, plant and equipment (PPE)

Tangible assets:

PPE are stated at cost of acquisition or construction, less accumulated depreciation. The cost of PPE includes the purchase cost and any other directly attributable costs of bringing the assets to their working condition for the intended use. Borrowing costs, if any, directly attributable to acquisition or construction of those assets which necessarily take a substantial period of time to get ready for their intended use are capitalised.

PPE received as donation in kind are measured and recognised at fair value on the date of being ready for their intended use, except for Land and Buildings allocated to the Trust on Right to use basis without transfer of ownership/title without consideration, which are not recognised separately in the financial statements.

Advances paid towards the acquisition of assets as at the balance sheet date are disclosed under long-term loans and advances.

Intangible assets:

Intangible assets are recorded at the consideration paid for acquisition of such assets and are carried at cost less accumulated amortization

iv) Impairment of property plant and equipment

The Trust periodically assesses whether there is any indication that any PPE may be impaired. If any such indication exists, the Trust estimates the recoverable amount of the asset. If such recoverable amount of the PPE is less than its carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognised in the income and expenditure account. If at the Balance Sheet date there is an indication that if a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the asset is reflected at the recoverable amount subject to a maximum of depreciable historical cost.

v) Depreciation and amortisation

Depreciation on property plant and equipment and amortisation on intangible assets is provided on a straight-line method basis over the estimated useful life as follows:

Class of assets	Estimated useful life in years
<i>Tangible assets:</i>	
Buildings	15
Plant and equipments	3
Office equipments	3
Computer equipments	3
Furniture and fixtures	5
Vehicles	3
Distribution vessels	2
<i>Intangible assets:</i>	
Computer Software	3

Land is not depreciated. Depreciation on leasehold improvements is provided over the primary lease term or the useful life of assets, whichever is lower. Depreciation is charged on a proportionate basis



1. Significant accounting policies (continued)

for all assets purchased and sold during the year. Individually low cost assets, acquired for less than Rs 5,000 (other than distribution vessels), are depreciated fully in the year of acquisition.

vi) Inventory

Inventory comprises provisions and groceries which include food grains, dhal and pulses, oils and ghee and other items like spares and fuel. Inventory is valued at cost, determined under the first in first out method.

In case of Government grants of rice and wheat in kind, the inventory cost is determined at the lower of the market price or government regulated price.

Cost of inventory, other than those received as government grants, comprises purchase cost and all expenses incurred in bringing the inventory to its present location and condition.

Inventories received as donation in kind are measured at fair value on the date of receipt.

vii) Investments

Investments are either classified as current or non-current based on management's intention as on date of purchase. Current Investments are carried at the lower of cost and fair value determined separately for each individual investment. Non-current investments are carried at cost less diminution, other than temporary, in value, determined separately for each individual investment. Profit or loss on sale of investments is determined separately for each investment.

viii) Donations and Receipt of Grants

Grants and Donation received in cash:

Donations received in cash, other than those received for depreciable property plant and equipment, are recognised as income when the donation is received, except where the terms and conditions require the donations to be utilised over a certain period. Such donations are accordingly recognised ratably over the period of usage or on utilisation. The deferred income is disclosed as "Deferred donation – feeding" under other current liabilities in the balance sheet.

Donation received in cash towards depreciable assets, the ownership of which lies with the Trust, are treated as deferred donation income and recognized as donation income on a straight-line basis over the useful life of the asset.

The deferred donations towards depreciable assets received in cash being identified as funds which provide long term benefits to the Trust, are disclosed under Designated Funds in the balance Sheet.

Donation received in cash towards non-depreciable assets, the ownership of which lies with the trust, are treated as earmarked donation and not recognised as income.

Grants and Donations received in kind:

Donations received in kind from non-government entities, other than those received for depreciable assets, are measured at fair value on the date of receipt and recognised as income only upon their utilisation. Unutilised donations are deferred and disclosed as kind donations or grain grants received in advance under other current liabilities in the balance sheet.

Donations received in kind towards depreciable fixed assets, the ownership of which lies with the Trust is treated as deferred donation income and recognized as donation income on a straight-line basis over the useful life of the asset.

The deferred donations towards depreciable assets received in kind being identified as funds which provide long term benefits to the Trust, are disclosed under the Designated Funds in the Balance Sheet.



1. Significant accounting policies (continued)

Donations and Receipt of Grants (continued)

Donation received with specific direction:

Donations made with a specific direction that they shall form part of the corpus fund or endowment fund of the Trust are classified as such, and are directly reflected as trust fund receipts in the balance sheet.

Government grants received:

Government grants related to subsidy received in cash or in kind are recognised as income when the obligation associated with the grant is performed and right to receive money is established and reflected as receivables in the balance sheet. Income earned in excess of amounts billed is disclosed as Unbilled cash subsidy to the State Governments under Current assets. The value of government grants received in kind is determined based on the government regulated price of those goods at the time of receipt.

Income from receipts for other programs is recognised when the associated obligation is performed and right to receive money is established.

Interest on deployment of funds is recognised using the time-proportion method, based on underlying interest rates.

ix) *Income tax*

The Trust is registered under Section 12A of the Income tax Act, 1961 ('the Act'). Under the provisions of the Act, the income of the Trust is exempt from tax, subject to the compliance of terms and conditions specified in the Act. A provision is recorded in case the Trust fails to comply with the relevant terms and conditions of the Act.

Consequent to the insertion of tax liability on anonymous donations vide Finance Act 2006, the Trust provides for the tax liability in accordance with the provisions of Section 115 BBC of the Act, if at all there are any such anonymous donations.

x) *Foreign exchange transactions*

Transaction: Foreign exchange transactions are recorded at a rate that approximates the exchange rate prevailing on the date of the transaction. The difference between the rate at which foreign currency transactions are accounted and the rate at which they are realized is recognized in the income and expenditure account.

xi) *Provisions and contingent liabilities*

Provisions are recognised when, as a result of obligating events, there is a present obligation that probably requires an outflow of resources and a reliable estimate can be made of the amount of obligation.

Contingent liability disclosure is made when, as a result of obligating events, there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources.

No provision or disclosure is made when, as a result of obligating events, there is a possible obligation or a present obligation where the likelihood of an outflow of resources is remote.



1. Significant accounting policies (continued)

xii) *Retirement benefits*

Provident fund

All eligible employees receive benefits from provident fund, which is a defined contribution plan. Both the employee and the Trust make monthly contribution to the fund, which is equal to a specified percentage of the covered employee's basic salary. The Trust has no further obligations under this plan beyond its monthly contributions. Monthly contributions made by the Trust are charged to income and expenditure account.

Gratuity

The Trust provides gratuity, a defined benefit retirement plan, to its eligible employees. In accordance with the Payment of Gratuity Act, 1972, the gratuity plan provides a lump sum payment to the eligible employees at retirement, death, incapacitation or termination of employment, of an amount based on the respective employee's basic salary and tenure of employment with the Trust. The gratuity liability is accrued based on an actuarial valuation at the balance sheet date, carried out by an independent actuary.

Compensated absences

The employees of the Trust are entitled to compensated absences which are both accumulating and non-accumulating in nature. The expected cost of accumulating compensated absences is determined by actuarial valuation based on the additional amount expected to be paid as a result of the unused entitlement that has accumulated as at the Balance Sheet date. Expense on non-accumulating compensated absences is recognized in the period in which the absences occur.

The Trust treats accumulated leave expected to be carried forward beyond twelve months, as long-term employee benefit for measurement purposes. Such long-term compensated absences are provided based on the actuarial valuation. The Trust presents the entire leave as a current liability in the balance sheet, since it does not have an unconditional right to defer its settlement for 12 months after the reporting date.

xiii) *Leases*

Assets acquired under lease where the significant portion of risks and rewards of ownership are retained by the lessor are classified as operating lease. Lease rentals are charged to income and expenditure account on a straight line basis over a non-cancellable period.

xiv) *Related party transactions*

The Trust has identified the entities as related parties which are trusts or societies having one or more common Trustees. The value for the related party transactions is computed based on the methodology agreed with the related parties and as agreed and adopted by the Board of Trustees. The methodology was also examined by a Chartered engineer and a Cost auditor. The Trust has a framework to cross charge at a marginal cost-plus mark up, for the use of facilities by the related parties. All the transactions with the related party are recorded in books of accounts.

The Trust identifies Key managerial personnel (KMPs) having significant influence as related parties. The KMPs of the Trust include Chief Executive Officer and Chief Financial Officer.

xv) *Cash and cash equivalents*

Cash and cash equivalents comprise cash and balances with banks. The Trust considers all highly liquid investments with a remaining maturity at the date of purchase of three months or less and that are readily convertible to known amounts of cash to be cash equivalents.



The Akshaya Patra Foundation
Notes to the financial statements for the year ended 31st March 2022

	₹ in lakhs	
	As at 31 March 2022	As at 31 March 2021
2.1 Trust fund receipts		
Corpus donations		
Opening balance	17,588.57	17,517.57
Add: Corpus donations received during the year	0.10	71.00
	<u>17,588.67</u>	<u>17,588.57</u>
Endowment fund		
Opening balance	311.76	238.01
Add: Endowment fund received during the year	4.00	73.75
	<u>315.76</u>	<u>311.76</u>
	<u>17,904.43</u>	<u>17,900.33</u>
2.2 Excess of expenditure over income		
Opening balance	(1,604.51)	1,742.09
Add: Excess of expenditure over income	(2,572.30)	(3,346.60)
	<u>(4,176.81)</u>	<u>(1,604.51)</u>
2.3 Designated funds and capital grants received		
Donations related to depreciable assets		
- Donation received in cash	26,216.69	25,097.98
- Donation in kind	146.53	182.35
Donations related to non depreciable assets	361.55	361.55
Donations related to ear marked donations - others	2,369.50	4,834.07
	<u>29,094.27</u>	<u>30,475.95</u>
2.4 Other long-term liabilities		
Advance received from the State Government for construction of kitchen	766.15	1,031.71
Retention money payable to capital creditors	119.84	119.10
	<u>885.99</u>	<u>1,150.81</u>
2.5 Long-term provisions		
Provision for employee benefits		
Gratuity [refer note 2.28 (b)]	972.42	818.23
	<u>972.42</u>	<u>818.23</u>

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The Akshaya Patra Foundation
Notes to the financial statements for the year ended 31st March 2022

	₹ in lakhs	
	As at 31 March 2022	As at 31 March 2021
2.6 Trade payables		
Creditors for expenses [refer note 2.26]	6,350.23	2,841.68
	<u>6,350.23</u>	<u>2,841.68</u>
2.7 Other current liabilities		
Grain assistance received in advance from State Governments	434.10	225.16
Cash assistance received in advance from State Governments	271.92	439.27
Advance received from the State Government for construction of kitchen	265.56	61.93
Deferred donation feeding - in cash	7,538.47	8,107.04
Deferred donation feeding - in kind	4.17	97.60
Creditors for capital goods	726.60	740.50
Other payables		
Accrued salaries	370.67	656.72
Contribution to provident and other funds	177.08	129.77
Other liabilities	1,551.27	1,094.11
Withholding and other tax payable	113.20	183.81
	<u>11,453.04</u>	<u>11,735.91</u>
2.8 Short-term provisions		
Provision for employee benefits		
Gratuity [refer note 2.28 (b)]	540.10	482.77
Compensated absences [refer note 2.28 (c)]	462.81	451.32
	<u>1,002.91</u>	<u>934.09</u>

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Particulars	Gross Book				Accumulated depreciation/amortisation				Net Book	
	As at 1 April 2021	Additions during the year	Disposals during the year	As at 31 March 2022	As at 1 April 2021	Charge for the year	Deletions during the year	As at 31 March 2022	As at 31 March 2022	As at 31 March 2021
Tangible assets, Owned										
Land	1,007.02	-	-	1,007.02	-	-	-	-	1,007.02	1,007.02
Buildings	8,110.47	1,237.97	0.30	9,348.14	3,461.79	516.86	0.22	3,998.43	5,349.71	4,648.68
Leasehold improvements:										
Plant and equipment	11,697.63	2,593.20	-	14,290.83	6,149.02	1,074.86	-	7,223.88	7,066.92	5,548.61
Furniture and fixtures	17,087.80	2,270.49	220.83	19,137.46	14,298.65	2,167.95	211.51	16,255.09	2,882.37	2,789.15
Vehicles	8,835.54	1,152.92	413	9,576.10	7,375.20	1,020.74	432.40	7,963.54	1,592.56	1,460.34
Office equipment	1,160.15	96.03	4.13	1,252.05	874.87	128.83	4.13	999.59	252.46	285.28
Computer equipment	771.39	54.24	9.19	816.44	683.04	79.12	9.19	752.97	63.47	88.35
Distribution vessels	1,050.91	166.12	14.99	1,202.04	879.41	155.62	14.92	1,020.11	181.93	171.50
Total - Tangible Fixed Assets	54,727.13	8,015.85	802.91	61,039.77	38,286.37	5,611.77	793.48	43,104.66	18,835.11	16,440.76
Intangible assets, owned										
Computer software	688.00	4.69	4.10	688.59	606.36	58.79	4.10	661.05	27.54	81.64
Total - Intangible Fixed Assets	688.00	4.69	4.10	688.59	606.36	58.79	4.10	661.05	27.54	81.64
Grand Total	55,415.13	8,020.54	807.01	62,628.36	38,892.73	5,670.56	797.58	43,765.71	18,862.65	16,522.40

2.9 Property, plant and equipment
The Akshaya Patra Foundation
Notes to the financial statements for the year ended 31st March 2022

2 in lakhs

The Akshaya Patra Foundation
Notes to the financial statements for the year ended 31st March 2022

2.10 Long-term loans and advances

Unsecured, considered good

	As at 31 March 2022	As at 31 March 2021
Capital advances for purchase of property, plant and equipment	1,434.23	1,811.11
Tax deducted at source	238.97	184.37
Prepaid expenses	38.26	25.30
Rental deposits	349.21	226.19
Security deposits	171.22	299.40
Tender deposits	280.70	205.96
	2,512.59	2,752.33

2.11 Other non-current assets

	As at 31 March 2022	As at 31 March 2021
Deposits with original maturity more than 12 months		
- with banks *	153.82	860.16
- with financial institutions	3,542.71	1,600.24
Interest accrued	44.78	4.09
	3,741.31	2,464.49

* The Trust has created a charge over the deposits of ₹ 59.6 lakhs (31 March 2021 : ₹ 20.24 lakhs) as a security against the performance bank guarantees issued by the Trust in the favour of beneficiaries.

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The Akshaya Patra Foundation
Notes to the financial statements for the year ended 31st March 2022

	₹ in lakhs	
	As at 31 March 2022	As at 31 March 2021
2.12 Investments		
Current:		
Investment in mutual funds – quoted		
69,054 units (PY : Nil units) of Aditya Birla Sun Life Money Managers Fund	200.00	-
5,80,152 units (PY : Nil units) of SBI Savings Fund	200.00	-
	<u>400.00</u>	<u>-</u>
Non current:		
Others (unquoted)		
Investment in Government of India bonds	1,025.00	1,025.00
	<u>1,425.00</u>	<u>1,025.00</u>
2.13 Inventories		
Provisions and groceries		
Rice and wheat	305.15	260.83
Dhal and pulses	645.98	233.83
Oils and ghee	487.66	81.19
Other groceries	705.20	353.45
	<u>2,143.99</u>	<u>929.30</u>
Fuel	87.65	54.14
Stores and spares	183.35	128.71
	<u>271.00</u>	<u>182.85</u>
	<u>2,414.99</u>	<u>1,112.15</u>
2.14 Cash and bank balances		
Cash and cash equivalents		
Cash in hand	-	0.14
Balances with :		
Banks - current accounts	580.94	104.42
Banks - savings accounts	17,818.46	24,784.92
Banks - deposit accounts (with original maturity within 3 months)	9.25	-
	<u>18,408.65</u>	<u>24,889.48</u>
Other bank balances		
Deposits with maturity less than 12 months		
- with banks	1,781.31	1,210.41
- with financial institutions	613.00	2,435.52
	<u>20,802.96</u>	<u>28,535.41</u>
2.15 Amount receivables from the State Governments		
<i>Unsecured, considered good</i>		
Support from State Governments	4,884.55	1,539.88
<i>Unsecured, considered doubtful</i>		
Doubtful support receivable from State Governments	462.36	489.39
	<u>5,346.91</u>	<u>2,029.27</u>
Less: Provision for doubtful receivables from State Governments	462.36	489.39
	<u>4,884.55</u>	<u>1,539.88</u>
Unbilled		
Unbilled support from the State Governments	210.49	721.65
	<u>210.49</u>	<u>721.65</u>
	<u>5,095.04</u>	<u>2,261.53</u>
* Movement of provision for doubtful receivables from State Governments		
Opening balance	489.39	325.57
Write off during the year	(81.82)	(3.42)
Provision made during the year	54.79	167.24
Closing balance	<u>462.36</u>	<u>489.39</u>



The Akshaya Patra Foundation
Notes to the financial statements for the year ended 31st March 2022

	₹ in lakhs	
	As at 31 March 2022	As at 31 March 2021
2.16 Short-term loan and advances		
<i>Unsecured, considered good</i>		
Other receivables* [refer note 2.26]	1,509.38	1,421.22
	<u>1,509.38</u>	<u>1,421.22</u>
Others		
Prepaid expenses	168.60	162.16
Advance to suppliers	429.70	345.48
Staff advance	25.51	12.15
	<u>623.81</u>	<u>519.79</u>
	<u>2,133.19</u>	<u>1,941.01</u>
2.17 Other current assets		
Interest accrued	44.46	64.60
	<u>44.46</u>	<u>64.60</u>

* This mainly includes amount receivable from related parties with respect to lease rental income

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The Akshaya Patra Foundation
Notes to the financial statements for the year ended 31st March 2022

	₹ in lakhs	
	For the year ended 31 March 2022	For the year ended 31 March 2021
2.18 Income from donations		
Recognised towards mid day meal program *	10,666.59	4,514.68
Donations in kind	278.67	944.97
Other relief programs **	25,770.50	22,119.37
	<u>36,715.76</u>	<u>27,579.02</u>
2.19 Supper: from State Government		
Towards food grains	4,498.24	1,446.64
Towards cooking cost and dry ration	16,070.82	10,899.55
	<u>20,569.06</u>	<u>12,346.59</u>
2.20 Income from specific donations towards property, plant and equipment		
Depreciable assets	3,940.55	4,777.08
Donations in kind towards depreciable assets	88.67	193.68
	<u>4,029.22</u>	<u>4,970.76</u>
2.21 Other income		
Interest income	1,055.87	1,092.05
Profit on sale of property plant and equipment	86.68	48.90
Liabilities no longer required written back	56.67	198.59
Lease rental income [refer note 2.26]	177.79	301.03
Miscellaneous income	255.37	115.09
	<u>1,622.38</u>	<u>1,755.66</u>

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The Akshaya Patra Foundation
Notes to the financial statements for the year ended 31st March 2022

	₹ in lakhs	
	For the year ended 31 March 2022	For the year ended 31 March 2021
2.22 Materials and utilities consumed		
Provisions, groceries and spares	36,915.16	23,908.66
Fuel	1,972.17	764.48
Power and lighting	655.53	464.47
	<u>39,540.86</u>	<u>25,137.61</u>
2.23 Personnel cost		
Salaries, wages and bonus	9,438.05	8,954.57
Contributions to provident and other funds	826.63	768.97
Contract staff	1,270.54	678.63
Staff welfare	242.15	165.66
Employee medical expenses	189.49	157.24
	<u>11,966.86</u>	<u>10,725.07</u>
2.24 Other operating expenses		
Communication expenses	125.08	174.35
Insurance	130.35	135.76
Honorarium/reimbursement of expenses to volunteers	445.16	453.43
Printing and stationery	130.43	124.80
Rates and taxes	164.48	52.47
License and renewal fees	162.24	153.14
Office expenses	62.73	42.90
Courier and postage	7.55	7.27
Fees for audit of special purpose financial statements	67.02	59.00
Other audit fees	97.65	338.12
Bank charges	138.05	141.27
Provision for doubtful receivables from Government	54.79	167.24
Write off - Government receivables	-	2.08
Miscellaneous expenses	69.46	106.39
	<u>1,654.99</u>	<u>1,958.22</u>

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The Akshaya Patra Foundation
Notes to the financial statements for the year ended 31 March 2022

2.25 Capital commitments and contingencies

	Amount in ₹ lakhs	
	For the year ended 31 March 2022	For the year ended 31 March 2021
Estimated amount of contracts remaining to be executed on capital account and not provided for, net of advances	2,166.07	2,943.97
Performance Bank guarantee		
- with YES Bank	209.00	202.46
- with Indusind Bank	30.48	-

The Trust has been sanctioned non fund based facility of ₹ 750 lakhs from YES Bank against an exclusive charge on current assets and movable fixed assets of the Trust to the extent of the sanctioned amount. The bank guarantee issued by the Trust in favour of beneficiaries is secured by amount of fixed deposit with bank which amounts to ₹ 23.10 lakhs in the current year and ₹ 20.24 lakhs in the previous year.

The Trust has also issued bank guarantee from Indusind bank which is secured by fixed deposit which amounts to ₹ 36.50 lakhs.

Note on Goods and Service Tax

The Trust is engaged in Charitable feeding activities against receipt of Government Financial Support and as per the Management, the said activity is "not in the course of business", further the Trust "does not receive any consideration from the beneficiaries" and the Government Financial Support cannot be treated as "a consideration" as it is only a pass-through given that the Trust is under contractual obligations to spend the entire amount without earning any mark-up on specified items of expenditure. Furthermore, the Management emphasizes that the Trust is under the obligation to meet the remaining items of expenditure (mainly manpower, distribution and kitchen running and administration costs) through donations.

However, the Authority of Advance Ruling in Rajasthan under Goods and Services Tax Act has given an Adverse Ruling that serving of food under Government sponsored program, transfer of goods/capital equipment exclusively used for such charitable feeding activities between kitchens situated in different state of the Trust and sale of scrap items generated during such charitable feeding program are "in the course of business and hence are covered under the scope of supply as per Section 7 of the CGST/SGST Act 2017".

The Trust has been advised by their legal consultants during FY 2018-19, that the above ruling is bad in law as it erroneously treats the Government Financial Support as a consideration under GST Laws. The Rajasthan High Court has admitted the Writ Petition filed against the above Ruling and judicial proceedings are under way. During previous year, the Hon'ble court has given a stay on the above Order of Rajasthan Advance Ruling Authority.

The charitable feeding programs provided to education institutions providing services by way of pre-school education and education up to high, secondary school or equivalent are exempt from GST vide Notification Number 12 / 2017 issued under CGST Act.

The Management, based on their independent legal consultant's advice believes that the above principles are applicable for Government Financial Support received towards Charitable Feeding Program as well as Covid Relief Operations and hence there would be no GST implication on the financial support received from Government on such charitable activities of the Trust and accordingly will not have any adverse impact on the financial statements.



The Akshaya Patra Foundation
Notes to the financial statements for the year ended 31 March 2022

2.26 Related parties transactions

a. Related Parties

i. The Trust has identified the following entities/companies as related parties having one or more common trustees/director and transactions with those related parties have been disclosed below:

Trusts and societies with common trustees

- International Society for Krishna Consciousness, Bangalore ("ISKCON");
- The Akshaya Patra Foundation, USA ("TAPF USA");
- The Akshaya Patra Foundation, UK ("TAPF UK");
- Hare Krishna Movement ("HKM");
- Hare Krishna Movement Charitable Foundation ("HKMCF");
- Touchstone Foundation ("TSF");
- Touchstone Charities ("TSC");
- Vrindavan Chandrodaya Mandir Trust ("VCM");
- Goloka Seva Trust ("GST");
- Great India Talent Foundation ("GITF");
- Sankirtan Seva Trust; ("SST")
- Eco Agri Research Foundation; ("EARF")

Private limited companies with common directors

- GoldenAvatar Ventures Private Limited ("GVPL");
- BlueLotus Knowledge Ventures Private Limited ("BKVPL");

ii. The Trust has identified the following personnel as key managerial personnel (KMP) who are holding offices having significant influence:

- Shridhar Venkat – Chief Executive Officer
- Ganesh R – Chief Financial Officer (resigned w.e.f 31 October 2021)
- Balaji M N – Chief Financial Officer (appointed w.e.f 01 November 2021)

b. The following is a summary of related party transactions:

Particulars	Amount in ₹ lakhs	
	For the year ended 31 March 2022	For the year ended 31 March 2021
Income from cash donations received towards mid-day meal feeding programme:		
TAPF USA	7,721.37	3,769.49
TAPF UK	724.87	659.88
ISKCON	4.95	34.87
	8,451.19	4,464.24



The Akshaya Patra Foundation
Notes to the financial statements for the year ended 31 March 2022

2.26 Related parties transactions (continued)

Particulars	Amount in ₹ lakhs	
	For the year ended 31 March 2022	For the year ended 31 March 2021
Income from cash donations received towards fixed assets:		
IAPF USA	565.34	289.25
	565.34	289.25
Lease rental income*		
HKM Jaipur	15.48	13.87
Touchstone Foundation - Mysore	0.38	0.07
Touchstone Foundation - Vadodara	-	1.24
Touchstone Foundation - Bhilai	-	4.19
Touchstone Foundation - Rourkela	-	1.15
Touchstone Foundation - Bhavnagar	-	2.56
Touchstone Foundation - Silvassa	-	4.44
Touchstone Foundation - Surat	-	0.37
Touchstone Foundation - Lucknow	-	0.71
Touchstone Foundation - Mangalagiri	1.77	3.39
Touchstone Foundation - Vizag	-	5.84
Touchstone Foundation - Ahmedabad	-	4.05
Touchstone Foundation - Kuppam	-	1.65
Touchstone Foundation - Guwahati	0.70	5.21
Touchstone Foundation - Jaipur	3.00	-
Touchstone Foundation - HKH	55.32	-
HKMCF- Narsingi	73.04	149.78
HKMCF- Mangalagiri	-	1.44
HKMCF- Nellore	-	0.22
HKMCF - Visakhapatnam	0.10	-
GTF	0.01	0.61
HKMCF- Kothagudem	-	3.89
HKMCF- Warangal	3.56	34.43
HKMCF- Srikakulam	0.11	8.22
HKM - Mumbai	2.56	6.43
HKM - Gurgaon	9.91	22.65
HKM - Hyderabad	-	6.88
HKM - Guwahati	0.85	0.64
HKM - Ahmedabad	1.68	1.40
ISKCON	10.83	8.18
Blue Lotus Knowledge Ventures Pvt Ltd	-	2.80
HKM - Vrindavan	41.50	8.04
HKM - Mangalagiri	0.23	-
HKM - Hubli	0.26	1.10
	221.29	304.65

*This cross-charge has been computed at a marginal cost, the methodology has been agreed with the related parties, adopted by the Board of Trustees. Further, it was examined by a Chartered Engineer and a Cost Auditor



The Akshaya Patra Foundation
Notes to the financial statements for the year ended 31 March 2022
2.26 Related parties transactions (continued)

Particulars	Amount in ₹ lakhs	
	For the year ended 31 March 2022	For the year ended 31 March 2021
Rent and other expenses paid		
ISKCON	16.74	23.34
HKM Vrindavan	18.19	28.10
HKM Ahmedabad	0.07	0.07
HKM Varanasi	3.64	0.99
HKM Hubli	-	0.22
Eco Agri Research Foundation	3.60	8.86
Sankirtan Seva Trust	7.79	23.75
	50.03	85.37
Expenditure incurred on behalf of the Trust:		
ISKCON	10.07	5.95
GTF	36.73	12.63
HKM Vrindavan	1.20	1.29
HKM Hubli	1.22	1.33
HKM Varanasi	-	8.35
Touchstone Foundation - HKH	-	0.04
Touchstone Foundation - Hyderabad	0.08	0.44
Touchstone Foundation - Vrindavan	0.49	0.17
Touchstone Foundation - Narsingi	2.20	5.80
Touchstone Foundation - Bhuj	0.25	-
Touchstone Foundation - Mysore	0.25	-
Touchstone Foundation - Jaipur	0.05	-
Touchstone Foundation - HQ	0.09	-
Touchstone Foundation - Jamnagar	0.11	-
Touchstone Foundation - Vadodara	0.88	-
Touchstone Foundation - Bhavnagar	0.51	-
Touchstone Foundation - Ahmedabad	1.73	-
Touchstone Foundation - Bhilai	0.41	-
Touchstone Foundation - Silvassa	0.39	-
Touchstone Foundation - Surat	1.22	-
Touchstone Foundation - Mangalagiri	1.53	-
HKM Ahmedabad	-	0.48
HKM Jaipur	-	0.08
HKM - Mumbai	0.04	-
Sankirtan Seva Trust	-	32.67
HKMCT Mysore	-	23.96
Golden Avatar Venture Private Limited	5.08	1.29
Eco Agri Research Foundation	2.07	3.91
Goloka Seva Trust	1.38	-
	67.98	97.34



The Akshaya Patra Foundation
Notes to the financial statements for the year ended 31 March 2022
2.26 Related parties transactions (continued)

	Amount in ₹ lakhs	
	For the year ended 31 March 2022	For the year ended 31 March 2021
Expenditure incurred by the Trust on behalf of related parties:		
ISKCON	0.93	2.30
HKM Hubli	0.92	0.72
HKM Jaipur	12.35	6.07
HKM Guwahati	-	0.03
HKM Ahmedabad	-	1.01
Touchstone Foundation - Mysore	0.12	0.26
Touchstone Foundation - Jaipur	-	1.80
Touchstone Foundation - Vizag	0.03	4.14
Touchstone Foundation - Ahmedabad	-	14.45
Touchstone Foundation - Gambheeram	-	1.59
TAPF UK	-	10.41
HKMCF Nellore	-	0.86
HKMCF Narsingi	-	0.67
HKMCF Kuppam	-	0.69
HKMCF Nawabpet	-	3.08
HKMCF Guwahati	0.39	-
Eco Agri Research Foundation	-	1.61
Touchstone Charities	-	9.28
HKMCF Srikakulam	-	1.55
	14.74	60.46
Balances receivable and payable to related parties:		
Trade payable for expenses:		
ISKCON	14.49	6.12
HKM - Varanasi	12.97	9.33
Vrindavan Chandrodaya Mandir	0.03	0.03
Golden Avatar Venture Private Limited	3.53	0.35
Touchstone Foundation - Vrindavan	1.20	0.72
Touchstone Foundation - IO	1.78	1.78
Touchstone Foundation - Narsingi	-	0.66
HKM Bhubli	0.78	0.78
Saakirtana Seva Trust	34.54	26.75
Eco Agri Research Foundation	1.44	0.74
	70.76	47.26
Receivable from related parties:		
HKM Vrindavan	249.61	246.27
HKM Jaipur	24.59	-
HKMCF Narsingi	217.68	104.32
TAPF UK	8.29	0.55
HKMCF - Mangalagiri	138.42	15.18
HKMCF Kakimada	0.10	-
HKMCF - Coimbatore	13.45	0.06
HKMCF Nellore	2.58	3.45



The Akshaya Patra Foundation
Notes to the financial statements for the year ended 31 March 2022

2.26 Related parties transactions (continued)

Particulars	Amount in Rs. lakhs	
	For the year ended 31 March 2022	For the year ended 31 March 2021
HKMCF - Vizag	7.16	-
HKMCF Ongole	9.07	2.88
Touchstone Foundation - Mysore	0.08	0.12
Touchstone Foundation - Gambheeram	-	1.59
Touchstone Foundation - Ahmedabad	258.39	68.00
Touchstone Foundation - Vadodara	54.94	37.75
Touchstone Foundation - Hyderabad	1.79	1.98
Touchstone Foundation - Kuppam	1.95	1.95
Touchstone Foundation - Lucknow	0.84	0.84
Touchstone Foundation - Mangalagiri	5.88	4.16
Touchstone Foundation - Vizag	18.83	24.27
Touchstone Foundation - Rourkela	6.47	8.00
Touchstone Foundation - Bhavnagar	1.90	1.90
Touchstone Foundation - Silvassa	5.24	5.24
Touchstone Foundation - Surat	38.99	31.05
Touchstone Foundation - Bhubaneswar	2.48	2.76
Touchstone Foundation - Guwahati	1.63	5.76
Touchstone Foundation - HKH	67.55	-
TAPF USA	0.14	0.10
HKM - Mumbai	-	7.59
HKM - Ahmedabad	0.14	0.13
HKM - Guwahati	0.44	0.74
HKM - HYD	25.66	-
HKMCF Warangal	15.07	63.33
HKMCF - Hyderabad	3.09	8.26
HKMCF - Kothagudem	18.20	19.18
HKMCF - Nawabpet	-	3.08
HKMCF - Kuppam	-	0.69
Touchstone Charities	17.66	16.17
GTFP	0.16	0.01
HKM Gurgaon	35.59	26.73
HKM Hubli	23.39	23.05
HKM - Mangalagiri	0.42	0.19
HKMCF - Srikakulam	13.10	14.52
	1,290.97	751.95



The Akshaya Patra Foundation
Notes to the financial statements for the year ended 31 March 2022
2.26 Related parties transactions (continued)

Unbilled receivables from related parties		
HKM Jaipur	-	23.15
Touchstone Foundation	-	772.02
HKMCF- Narsingi	-	129.46
HKMCF- Kakinada	-	0.10
HKMCF- Guduvada	-	12.47
HKMCF - Vrakhapatnam	-	7.23
HKMCF- Ongole	-	6.35
HKMCF- Warangal	-	1.54
HKM - Hyderabad	-	21.75
HKM- Mangalagiri	-	130.39
		564.46

Compensation to Key Managerial Personnel:

Sridhar Venkat (appointed as Chief Executive Officer effective April 2014)		
Fixed Pay	69.22	55.68
Performance based variable pay	29.32	73.60
Ganesh A (appointed as Chief Financial Officer effective November 2014) (resigned w.e.f 31 October 2021)		
Fixed Pay	42.07	43.95
Performance based variable pay	9.33	7.73
Balaji M N (appointed as Chief Financial Officer effective November 2021)		
Fixed Pay	34.96	-
Performance based variable pay	-	-

Remuneration of KMP does not include long term benefits by way of gratuity and compensated absences, which are currently not payable and are provided on the basis of actuarial valuation by the Trust.

2.27 Matters related to governance and administration of related party transaction
2.27 (a)

i. In November 2020, an Audit Committee (AC) member of the Trust raised certain concerns over the governance and administration of the Trust vide an e-mail to all the Trustees. Some of the AC members and independent trustees resigned citing these concerns. Some e-mails were also received from whistleblowers alleging that, at certain locations, there were irregularities in the functioning of the Trust.

ii. The concerns/allegations, inter-alia included operational conflict of interest with related party trusts (RPTs), absence of formal accountability and responsibilities for involvement of employees of RPTs in operations of the trust, sharing and usage of resources with RPTs without appropriate audit trail, absence of appropriate length assessment for certain transactions with RPTs, vulnerability to diversion of funds as the collection of donations is carried out by the missionaries for both RPTs and the Trust, etc.

iii. The Board of Trustees and the AC of the Trust was reconstituted by appointing new independent trustees during December 2020. The reconstituted Board of Trustees and AC independently evaluated the concerns/allegations raised by the AC members/Trustees and the whistleblowers.

iv. The Trust appointed an independent firm to conduct a special audit of the Trust, covering the significant kitchens at various locations, for the period from 1 April 2017 to 31 March 2020 (3 year period) to examine and report on the concerns raised by the AC members/Trustees and the whistleblowers, which inter-alia included a detailed review and forensic analysis of the books and records at those locations.



The Akshaya Patra Foundation
Notes to the financial statements for the year ended 31 March 2022

2.27 Matters related to governance and administration of related party transactions (Continued)

v. Key observations of the special audit, inter-alia included, non-declaration of usage of some facilities, assets and manpower in certain kitchens of the Trust by RPTs, donations in cash and assets that may have been sought for the Trust but potentially received by the RPTs, certain findings indicated probable non-compliances with the donor mandates/agreements with the state government/municipal bodies entered by the Trust related to usage of Trust's resources by the related parties, process level gaps identified at some locations in procurement and other processes etc. The Special Auditors also suggested an alternate approach/method, i.e. full cost recovery for the services availed by the RPTs as against the method being followed by the Trust consistently in earlier years.

vi. Further, at few kitchens of the Trust, there were certain observations which were included in the Report as scope limitations and were not quantified, due to unavailability of the underlying records. These primarily include donation registers of the RPTs at a few locations, manpower and vehicle running expenses for few kitchens incurred by the Trust which may have been used by the RPTs.

vii. The special audit report ("the Report") dated 21 January 2022, included an observation on the cross-charge methodology which stated that the amount to be cross charged to RPTs amounting to Rs 2,340 lakhs (for 3 year period). The Report further suggested additional cross charges of Rs 2,860 lakhs based on the new methodology (on a full cost basis), as against the methodology consistently followed by the Trust. However, the management has quantified and cross charged Rs 1,502 lakhs (for 3 year period) based on the methodology followed consistently by the Trust in those respective years, during the year ended 31 March 2020. Out of cross charge amounting to Rs 1,502 lakhs, 902 lakhs pertain to FY 18 and FY 19, against which Rs 353 lakhs billing was already done in the respective financial year and remaining Rs 549 lakhs was recorded as prior period rental income during FY 20.

viii. Management's response to the findings of the special audit, inter-alia included:

a) Providing factual responses to the special auditor for all the observations made in the Report.

b) In relation to cross charges for the services availed by RPTs, the Trust reviewed the methodology consistently followed by involving third party experts such as Chartered Engineer and a Cost Auditor. Based on its review, the Trust continued to cross charge the related parties based on the methodology earlier approved by Audit Committee and the Board of Trustees, which has been subsequently reviewed again by a Chartered Engineer and a Cost Accountant during FY 21. The Trust believes that such cross charge is adequate in the current circumstances and does not result in any non-compliance. The full cost methodology, as suggested by the special auditor is not mandated by the Trust Deed or any Statute or the Board of Trustees. The Management has prepared a detailed explanation for all the cross charges and entered into agreements with RPTs for the overall amount to be cross charged for the 3 year period ended 31 March 2020. Moreover, the Trust has obtained independent opinions from tax experts on compliance with Direct and Indirect tax laws, which confirm that there is no significant impact on the Trust in respect of the transactions with RPTs.

c) The Trust has obtained independent legal opinion on the land donations/grants received by and registered in the name of the RPTs, where the purpose of donation also included mid-day meal program of the Trust. The opinion contained certain recommendations to the Trust, providing protective rights to the Trust for land usage, which has been implemented through agreements/memorandum of understandings with the related parties.

d) The Trust has obtained an independent legal opinion on the period of limitation for the claims to be made on RPTs. Based on the opinion, the Trust has entered into 'No claim agreements' with the RPTs during March 2022 wherein all concerned parties have since agreed that no further claims will be made on this account by either party for the period prior to 1 April 2017 and the amount pertaining to the cross-charge to be made by the Trust to the RPTs for the period 1 April 2017 to 31 March 2020.

e) Based on the independent legal opinion obtained, the Management concluded that the findings in the Report did not result in any violation of the applicable laws and regulations, the donor mandates and agreements including, with the State Government and other Municipal bodies.

f) The Management is in the process of implementing process level controls where gaps have been identified, formalizing its approach towards usage of resources by the RPTs and the roles and responsibilities of the Unit President and Unit Teams and their accountability to the Management of the Trust. The actions, in response to the findings of the Report, are being carried out on a prospective basis.

The Management believes that the actions taken by it are adequate, appropriate and in consonance with respect to the objective, intent and operations of the Trust and its donors.



The Akshaya Patra Foundation

Notes to the financial statements for the year ended 31 March 2022

2.27 Matters related to governance and administration of related party transaction (Continued)

2.27 (b)

Further to the background given in note 2.27 (a) above and the matter stated in note 2.27 (a)(vi) above there were certain observations which were included in the Special audit report as scope limitations in the absence of necessary underlying records and certain observations suggested that adequate underlying records with respect to usage of TAPF's resources by related parties were not maintained. These primarily include records pertaining to, assets usage details, manpower usage and vehicle running expenses for kitchens incurred by the Trust which may have been used by the RPTs. Based on Management's broad assessment of these incidents and declarations/confirmations obtained from the related parties on this matter, it believes that these findings and non-availability of adequate underlying records are not expected to have a material impact to the financial statements for the year ended 31 March 2022 and for the period from 1 April 2017 to 31 March 2021.

2.28 Employee benefit plans

a. *Provident contribution plans*

Total contribution made by the Trust during the year towards provident fund and employee's state insurance, defined contribution plans is ₹ 826.93 lakhs (Previous year ₹ 768.97 lakhs).

b. *Gratuity - Defined benefit plan*

Particulars	Amount in ₹ lakhs	
	For the year ended 31 March 2022	For the year ended 31 March 2021
Reconciliation of opening and closing balances of the present value of the		
Obligations at year beginning	1,490.61	1,318.55
Service cost	234.40	243.01
Interest cost	92.08	81.24
Benefit settled	(178.33)	(122.03)
Actuarial (gain)/loss	(8.22)	(30.16)
Obligations at year end	1,630.54	1,490.61
Change in plan assets:		
Plan assets at beginning of the year, at fair value	189.61	236.81
Expected return on plan assets	10.39	14.04
Actuarial gain/(loss)	(18.97)	(22.21)
Contributions	115.31	83.00
Benefit settled	(178.33)	(122.03)
Plan assets at end of the year, at fair value	118.01	189.61
Reconciliation of present value of the obligation and the fair value of the plan		
Present value of the defined benefit obligations at the end of the year	1,630.54	1,490.61
Fair value of plan assets at the end of the year	(118.01)	(189.61)
Liability recognised in the balance sheet	1,512.53	1,301.00
Non-current liability	972.43	818.23
Current liability	540.10	482.77
Liability recognised in the balance sheet	1,512.53	1,301.00

Particulars	Amount in ₹ lakhs	
	As at 31 March 2022	As at 31 March 2021
Gratuity cost for the year:		
Service cost	234.40	243.01
Interest cost	92.08	81.24
Expected return on plan assets	(10.39)	(14.04)
Actuarial loss/(gain)	10.75	(7.57)
Net gratuity cost	326.84	302.24



The Akshaya Patra Foundation

Notes to the financial statements for the year ended 31 March 2022

2.28 Employee Benefit plans (continued)

Assumptions	As at	As at
	31 March 2022	31 March 2021
Discount rate	6.95%	6.57%
Estimated rate of return on plan assets	6.57%	6.46%
Salary escalation rate	5.00%	5.00%

100% of plan assets are maintained with Life Insurance Corporation of India.

The estimates of future salary increases, considered in actuarial valuation, take account of inflation, seniority, promotion and other relevant factors such as supply and demand factors in the employment market.

c. *Compensated absences*

The Trust has provided for compensated absences for all employees who have worked for 240 days or more and who continue to be on payroll as at the end of each financial year. The liability has been computed based on actuarial valuation on the gross wages for the annual leave day balance available as on the reporting date. The liability as at 31 March 2022 is ₹ 462.81 lakhs (Previous year ₹ 451.32 lakhs) which has been disclosed entirely as current liability since the Trust does not have an unconditional right to defer its settlement for 12 months after the reporting date.

2.29 Earnings and expenditure in foreign currency (on receipt and payment basis)

Particulars	Amount in ₹ lakhs	
	For the year ended 31 March 2022	For the year ended 31 March 2021
(a) Earnings:		
Donations received towards fixed assets	1,074.97	648.47
Donation received towards meals	6,708.08	3,490.53
Donation received towards other projects	6,645.42	7,796.73
Total earnings	14,428.47	11,935.73

2.30 Subsequent events

The Trust has disclosed the events occurring after the balance sheet date in these financial statements and there are no other significant events to be disclosed.

2.31 Previous year figures have been reclassified/regrouped to conform to current year's classification.

As per our report of even date for Walker Chandlok & Co LLP Chartered Accountants Firm's registration no.: 001076N/NS00013

Hemant Maheshwari
Partner
Membership No.: 096537

for and on behalf of the Board of Trustees of
The Akshaya Patra Foundation

Madhu Pandit Dasa
Chairman

Chandrashekhari Dasa
Vice Chairman

K V Chowdary
Trustee

Shridhar Venkat
Chief Executive Officer

Balaji M N
Chief Financial Officer

Place: Bengaluru
Date: 06 April 2023

Place: Bengaluru
Date: 06 April 2023



The Akshaya Patra Foundation

Schedules to the receipts and payments account

Year ended
31 March 2022

₹ in lakhs
Year ended
31 March 2021

Receipts:

Schedule A - Donations

Donation towards revenue expenditure

- Cash donations	10,666.59	4,514.68
- other relief donations	25,770.50	22,119.37
Changes in deferred income from donations		
- received towards meals & relief programs	(568.27)	3,854.78
- received towards ear marked donations - others	(2,464.57)	3,565.01
Total donation received towards revenue expenditure (i)	33,403.95	34,053.84

Donation towards corpus / endowment funds

Change in corpus fund receipts	0.10	71.60
Change in endowment fund receipts	4.00	73.75
Total donation received towards corpus / endowment funds (ii)	4.10	144.75

Donation towards capital expenditure

- received towards meals & relief programs	3,940.55	4,777.08
Change in deferred income from donations		
- received towards property, plant and equipment	1,118.71	(173.68)
Total donation received towards capital expenditure (iii)	5,059.26	4,603.40

Total donation received (i + ii + iii)

	38,467.31	38,801.99
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Schedule B - Support from State Government

From State Government and Government bodies	16,070.82	10,899.95
Change in amount receivables from State Government and Government bodies	(2,833.51)	1,548.83
Change in amount receivables from State Government and Government bodies received in advance	(167.35)	(109.15)
Movement of Provision for doubtful receivables from State Governments	27.03	(163.82)
Utilization of advance received from Government	(61.93)	-
	13,035.06	12,175.81

Schedule C - Other receipts

Interest received	1,055.87	1,092.05
Miscellaneous income	255.37	115.09
Lease rental income	177.79	301.03
Change in other receivable	(88.16)	421.20
Change in interest accrued and not due	(20.55)	85.30
	1,380.32	2,614.67

Schedule D - Sale of property, plant and equipment

written down value of assets sold, net	9.43	12.16
Profit on sale of plant and equipment, net	86.68	48.90
	96.11	61.06





06 Our Network

- Management Message
- Our Leadership
- Our Units

- 95
- 96
- 97

— Management Message —

We believe that food assistance is a crucial component of humanitarian efforts during emergency. This belief was integral to our COVID-19 food assistance endeavour. Our efforts, which began the previous year, continued into FY 2021-22. We continued to work with the Government of India, state governments, UT administrations, corporate partners, individual donors and our well-wishers to support people's food and nutrition needs during the pandemic. By the end of the year, we had served over 23.8 Crore (238 million) meals to the affected.

FY 2021-22 also witnessed re-opening of schools and consequently, the resumption of school feeding programme. Having witnessed first-hand the power of mid-day meals to bring children to school, we were confident that the programme will play a crucial role in the post-COVID world. Therefore, we channelised our efforts towards the resumption of the programme with necessary precautions.

Akshaya Patra stands committed to proactively participate in the government's welfare efforts on the food and nutrition front. We will continue to work with our stakeholders to support the government's welfare efforts to the best of our ability.

We want to thank each and every one of you for your support and encouragement over the last 21 years. It is your continued support in the most difficult times and your words of encouragement that have added to our resilience, enabling and empowering us to serve children and communities all these years—especially during the pandemic.

— Our Leadership —

Missionary Volunteers

- Chanchalpathi Dasa
- Jai Chaitanya Dasa
- HH Stoka Krishna Swami
- Amitasana Dasa
- Rajiv Lochana Dasa
- Satya Gaura Chandra Dasa
- Suvyakta Narasimha Dasa
- Bharatarshabha Dasa
- Sridham Krishna Dasa
- Vyomapada Dasa
- Achyutha Krishna Dasa
- Jaganmohan Krishna Dasa
- Janardhana Dasa
- Niskinchana Bhakta Dasa

Professionals

- Shridhar Venkat - Chief Executive Officer
- Ganesh R. - Chief Financial Officer (upto Nov 2021)
- Balaji M.N. - Chief Financial Officer (from Sep 2021)
- Sundeep Talwar - Chief Marketing Officer
- Mukesh Malik - Chief Operating Officer
- Saanil K. Bhaskaran - Chief People Officer
- Anant Arora - Chief Sustainability & Communications Officer
- Mukesh Tiwari - Chief Human Resource Officer (from Apr 2022)
- Ramadass Selvaraj - Chief Information Officer (from Apr 2022)
- Manu Mehrotra - Director, Operations
- Harishankar - Director, Internal Audit
- Vijay Kumar D. - Director, Information Technology (upto Aug 2021)

— Our Units —

State	Unit President	Branch	Address
ANDHRA PRADESH	Niskinchana Bhakta Dasa	Visakhapatnam	Next to Kapparda Municipal High School, Kancharapalem Industrial Estate, Kapparda, Visakhapatnam - 530016, Andhra Pradesh
		Kakinada	C/o Josep Primary Muncpal School, Cheedilapura, Rama Rao Peta, Kakinada - 533004, Andhra Pradesh
	Satya Gaura Chandra Dasa	Mangalagiri	D. No. 13-145, Tenali Bypass, Near Coca Cola Factory, Atmakaru Village, Mangalagiri Mandal, Guntur - 522503, Andhra Pradesh
		Nellore	Plot No. 55, Industrial Park, Chemudugunta, Venkatachalam Mandal, Nellore - 524320, Andhra Pradesh
		Ongole	Godown Door No. 45-127-82, Survey No: 395-8, Throvagunta Mandal Revenue, Prakasham Dist., Ongole - 523001, Andhra Pradesh
		Gambhiram	Survey No. 152-2, 152/8A, IIM Road, Near Prema Hospital, Gambhiram, Visakhapatnam - 500171, Andhra Pradesh
		Srikakulam	Survey No. 454, Near Kasturba Gandhi School, Singupuram Village, Srikakulam - 532185, Andhra Pradesh
		Gudivada	C/o Lakshmi Mounika Rice Mill, Matura Road, Chowtapalli, Gudivada - 521323, Andhra Pradesh
		Kuppam	Survey No. 152/2, Opp. Kuppam Engineering College, Pedda Bangarunatham, Kuppam, Chittoor - 517425, Andhra Pradesh
ASSAM	Janardhana Dasa	Guwahati	Village Ghorajan, Mouza - Sila, Siduri Gopha, P.O Amingaon, Opp. GNRC Medical, Guwahati - 781031, Assam
CHHATTISGARH	Vyomapada Dasa	Bhilai	Old Dairy Building, Behind Gurudwara, Sector 6, Bhilai - 490006, Chhattisgarh
DELHI	Bharatarshaba Dasa	Delhi Mohan Co-operative Society	E-17, Blk B-1 Extn., Mohan Co-operative Industrial Area, Badarpur, New Delhi - 110044
		Delhi - Jahangirpuri	D - 27, SMA Industrial Area, Near Jahangirpuri Metro Station, Delhi - 110033
		Gole Market	N.P. Bengali Girls Sr. Secondary School, Gole Market - 110001
		Badli	S-73, Phase 1, Badli Industrial Area, New Delhi - 110033
DADRA & NAGAR HAVELI	Jaganmohan Krishna Dasa	Silvassa	Survey No. 85/P, Besides RTO, Athal Village, Silvassa - 396230, Dadra & Nagar Haveli
GUJARAT	Jaganmohan Krishna Dasa	Vadodara	Plot No. 42, Opp. Sevashram Society, Nr. Dharampura, Harinagar Gotri Road, Vadodara - 390023, Gujarat
		Surat	Plot No. 55, Bhagyodaya Industrial Road, Behind DR World Mall, Near Saptarshi Row House, Aai Mata Chowk, Magob to Dumbhal Road, Surat - 395010, Gujarat
		Ahmedabad	Bhadaj-Santej Road, Opp. Ahmedabad Dental College, Santej Village Kalol, Ahmedabad - 390060, Gujarat
		Kalol	Plot No. 59, G.I.D.C, Gandhinagar Dist., Kalol - 382721, Gujarat
		Bhavnagar	Plot No. 395, Chitra G.I.D.C, Bhavnagar - 364001, Gujarat
		Bhuj	Survey No. 155, Opp. Shiv Paras Temple, Sukhpur Village, Bhuj-Mandvi Highway, Bhuj, Kutch - 370001, Gujarat
		Jamnagar	T.P. 2, Plot No. 64/1, Near Water Tank, Bethak Road, Village: Hapa, Taluk: Jamnagar, Jamnagar Muncpal Corporation, Jamnagar - 361001, Gujarat

State	Unit President	Branch	Address
KARNATAKA	Gunakara Rama Dasa	Bengaluru - H.K. Hill	Hare Krishna Hill, W.O.C Road Rajajinagar, Bengaluru - 560010, Karnataka
		Bengaluru - Vasanthapura	8th Mile, Doddakallasandra Village, Vasanthapura Kanakapura Road, Bengaluru - 560062, Karnataka
		Bengaluru - Jigani	Plot No. 48, Property No. 179, Survey No. 121, 122, 554 & 557, KIADB at Jigani, Anekal Taluk, Bengaluru - 560105, Karnataka
		Bengaluru - Guni Agrahara	Survey No. 19, Guni Agrahara Village, Shivakote Post, Hesaragatta Hobli, Bengaluru - 560089, Karnataka
		Ballari	Sandur Bellary Road, Shankar Gudda Colony, Torongallu, Ballari - 583275, Karnataka
		Mangaluru	C/o ISKCON, Arya Samaj Road, Krishna Kasturi, Balamatta, Mangaluru - 575003, Karnataka
		Rajiv Lochana Dasa	Hubballi
	Stoka Krishna Dasa	Mysuru	18th Cross, Survey No. 31, Jayanagar, Mysuru - 570014, Karnataka
MAHARASHTRA	Vyomapada Dasa	Nagpur	No. 102/1, Anmol Nagar, Ward No. 21, Wathoda Square, Nagpur - 440008, Maharashtra
		Thane	Old TMC School #133 Vasanth Vihar, Near Pawar Nagar Bus Depot Thane (W), Thane - 400607, Maharashtra
	Amitasana Dasa	Pune	Vidyarthi Sahayak Samiti at Lajpat Rai Bhavan, 103/A, Behind Shivaji Housing Society, Off Senapati Bapat Rd, Pune - 411016, Maharashtra
ODISHA	Achyutha Krishna Dasa	Puri	Grand Road, Balagandi, Dist. Puri - 752001, Odisha
		Rourkela	Sector - 7, Ispat High School Building, Rourkela, Dist. Sundergarh - 769003, Odisha
		Nayagarh	Bhapur Block, Nayagarh - 752063, Odisha
		Bhubaneswar	Plot No. 1192/1727, Mouza, Nuahat, Bamphakuda, Phulnakhara, Cuttack District - 754001, Odisha
PUDUCHERRY	Kodanda Rama Dasa	Puducherry	Next to Vallalar Government Girls School, Airport Road, Lawspet, Puducherry - 605008
RAJASTHAN	Jaganmohan Krishna Dasa	Jaipur	C6-C11, Mahal Yojna, Goner Road, Jagatpura, Jaipur - 302025, Rajasthan
		Ajmer	Near GUPS, Frazor Road, Topdara, Ajmer - 305001, Rajasthan
		Jodhpur	Gram Sevak Prashikshan Kendra, Opp. NLU, Near Railway Crossing, Nagour Road, Mandoor, Jodhpur - 303004, Rajasthan
		Baran	Irrigation Colony, Sichai Vibhag, Bhanwargarh, Baran - 325216, Rajasthan
		Nathdwara	Ganesh Tekri Road, Tehsil Nathdwara - 313301, Dist Rajsamand, Rajasthan
		Chittorgarh	Near Vidhya Niketan School, Sector - 5, Gandhi Nagar, Chittorgarh - 312001, Rajasthan
		Bikaner	DIET Bhawan, Bajrang Dhora, Pungal Road, Bikaner - 334001, Rajasthan
		Jhalawar	Teendhar, Rooparel, Tehsil: Jhalarapatan, Dist: Jhalawar - 326021, Rajasthan
		Bhilwara	Near Dev Narayan Circle, New Babu Nagar, Bhilwara - 311001, Rajasthan
		Udaipur	Shyam Nagar, Pulla Bhuwana, Aриhant Nagar, Chitrakoot Nagar, Bhuwana Bypass, Udaipur - 313001, Rajasthan

State	Unit President	Branch	Address
TAMIL NADU	Suvyakta Narasimha Dasa	Chennai	63, Devendra Nagar, 1st Seaward Road, Valmiki Nagar, Thiruvannamiyur, Chennai - 600041, Tamil Nadu
TELANGANA	Satya Gaura Chandra Dasa	Kandi	Survey No. 607182 607/E3 607/U, Kandi (v) Sangareddy (D) - 502285, Telangana
		Narsingi	Survey No. 172, Sri Krishna Goshala, Kokapet, Narsingi, Hyderabad - 500075, Telangana
		Warangal	Old Fire Station Building, Enamamula Market Yard, Warangal - 506002, Telangana
		Nawabpet	Agriculture Market Committee, Nawabpet Market Yard, Mahboobnagar - 509340, Telangana
TRIPURA	Janardhana Dasa	Kashirampara	Village Kashirampara, P.S: Anand Bazar, Sub Division: Kanchanpur, Gachirampara - 799271, Tripura
UTTAR PRADESH	Bharatarshabha Dasa	Lucknow	Khasra No. 2811, Amausi Industrial Area, Sarojininagar, Near Indian Oil Plant, Amausi, Lucknow - 226008, Uttar Pradesh
		Vrindavan	Gopal Garh, Chhatikara Road Vrindavan, Mathura District - 281121, Uttar Pradesh
		Gorakhpur	Rajendra Nagar, Kushth Ashram, Gorakhnath Gorakhpur - 273015, Uttar Pradesh
		Mant	Shri Brij Shiksha Prasar Samiti, Khasra No. 150, Raja Bangar, Mant Mathura - 281202, Uttar Pradesh
UTTARAKHAND	Bharatarshabha Dasa	Gadarpur	Khet No. - 455KA, Village - Barakhera, Tehsil Gadarpur, Udham Singh Nagar - 263152, Uttarakhand

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