National Film and Fine Arts Co-op. Ltd.
3, Sin Institutional Area, August Kranti Marg, New Delhi -110 016 (INDIA)
Email: naffacoffice@gmail.com Mobile: +91 98110 22398, 98103 49702, 9871824334

No. NAFFAC/AGM/45/2026 08/09/2026

To

All members of the General body of NAFFAC

Sub : 45th Meeting of the Annual General Body of National Film & Fine Arts Cooperative Limited – Meeting Notice & Agenda Notes

Dear Sir(s),

The 45th Annual General Body Meeting of the National Film and Fine Arts Cooperative Ltd. will be held on Friday, **September 25, 2026 at 12.15 P.M. in Hotel Shyama International, C-5/32, IIT Flyover, Block C-5, Safdarjung Development Area, New Delhi-110016 (above HDFC Bank) followed by lunch.**

As per Section 29(d), it is also requested to please clear your annual contribution outstanding before AGM.

In case you are not able to attend the meeting, please send letter for leave of absence so that you will be eligible for next election for contesting or voting.

We are enclosing herewith Agenda notes for the meeting. Kindly make it convenient to attend the meeting. A line in confirmation of your attendance will be highly appreciated.

It is again requested to please send the name of your authorize representative who will represent in the AGM, if not already sent

Thanking you,

Yours faithfully,

(VINAY KUMAR)
MANAGING DIRECTOR

Encl. : as above

PS : Please bring copy of Agenda alongwith you for the meeting

NATIONAL FILM AND FINE ARTS COOPERATIVE LTD.
NEW DELHI – 110 016

45TH ANNUAL GENERAL MEETING

AGENDA & NOTES FOR CONSIDERATION

DATE	**:**	**FRIDAY, SEPTEMBER 25, 2026**
TIME	**:**	**12.15 P.M.**
VENUE	**:**	**HOTEL SHYAMA INTERNATIONAL, C-5/32, IIT FLYOVER, BLOCK-C-5 SAFDARJUNG DEVELOPMENT AREA, NEW DELHI -110016**

NATIONAL FILM AND FINE ARTS COOPERATIVE LTD. (NAFFAC)

AGENDA FOR THE 45TH ANNUAL GENERAL BODY MEETING OF NAFFAC TO BE HELD ON FRIDAY, SEPTEMBEER 25, 2026 AT 12.15 P.M. IN HOTEL SHYAMA INTERNATIONAL, C- 5/32, IIT FLYOVER, BLOC C-5, SAFDARJUNG DEVELOPMENT AREA, NEWDELHI – 110016

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NATIONAL FILM AND FINE ARTS COOPERATIVE LTD. (NAFFAC)

45TH ANNUAL GENERAL BODY MEETING, 2026	DATE :	SEPTEMBER 25, 2026
	TIME :	12.15 P.M.
	VENUE :	HOTEL SHYAMA INTERNATIONAL, C-5/32 IIT FLYOVER, BLOCK-C-5 SAFDARJUNG DEVELOPMENT AREA, NEW DELHI -110016

ITEM NO. 1: CONFIRMATION OF THE MINUTES OF THE 44TH ANNUAL GENERAL BODY MEETING OF NAFFAC HELD ON SEPTEMBER 20, 2025

1.0 The Minutes of the 44th Annual General Body (AGM) Meeting of NAFFAC held on September 20, 2025 as approved by the Chairman, were circulated to all the members of the General Body for information and comments, if any.

2.0 No comments have been received from any member. The minutes are, therefore, placed herewith before the General Body for confirmation.

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NATIONAL FILM AND FINE ARTS COOPERATIVE LIMITED (NAFFAC)

MINUTES OF THE 44TH ANNUAL GENERAL BODY MEETING OF NATIONAL FILM AND FINE ARTS COOPERATIVE LTD. HELD ON SEPTEMBER 20, 2025 AT 04.00 P.M. HOTEL SHYAMA INTERNATIONAL, C-5/32, IIT FLYOVER, BLOCK-C-5, SAFDARJUNG DEVELOPMENT AREA, NEW DELHI -110016

The following members were present :

1.	Shri Ranjit Singh	Chairman
2.	Shri Sanjay Jain	Vice-Chairman
3.	Shri Jagadish Kavatagimath	Member
4.	Shri Dileep Sanghanni	Member
5.	Shri G.H. Amin	Member
6.	Shri Anand Kishore Diwedi	Member
7.	Shri S.J. Hanumantharaya	Member
8.	Shri Rajeev Singh	Member
9.	Dr. V.K. Dubey	Member
10.	Shri Ram Iqbal Singh	Member
11.	Smt. Malti Singh	Member
12.	Shri Vishal Singh	Member
13.	Shri Ranjit Kumar Chawla	Member
14.	Shri Sanjeev Ratan Singh	Member
15.	Shri Suresh Gangwar	Member
16.	Dr. Chandra Pal Singh	Member
17.	Shri Surjeet Singh	Member
18.	Shri Ramesh Bhardwaj	Member
19.	Smt. Sadhana Jadhav	Member
20.	Dr. Kala Iyer	Member
21.	Shri Rishiraj Singh Sisodia	Member
21.	Shri Vinay Kumar	Managing Director

Leave of absence was granted to :

1. Shri K.K. Ravindran
2. Smt. Shanthala B.
3. Shri B.D. Bhookanth

At the outset, Shri Ranjit Singh, Chairman welcomed all the members to the 44th Annual General Body Meeting. The item-wise agenda was taken up for consideration.

ITEM NO. 1 .

Confirmation of the Minutes of the 43rd Annual General Body Meeting of NAFFAC held on August 19, 2024.	Confirmed.

ITEM NO 2

Review of action taken on the Resolutions of 43rd Annual General Body Meeting of NAFFAC held on August 19, 2024.	Noted.

ITEM NO 3

Consideration of the Audited Statement of Accounts for the year 2024-25 ending March 31, 2025	The Audited Accounts of NAFFAC for the year 2024-25 as recommended by the Board were considered and following resolution was passed **"RESOLVED that the Audited accounts of NAFFAC for the year 2024-25 be and are hereby adopted."**

TEM NO 4

Consideration of the Audit Report and Annual Report for the year 2024-25 ending March 31, 2025	The Audit Report and Annual Report of NAFFAC for the year 2024-25 ending March 31, 2025 as recommended by the Board of Directors was considered and the following resolution was passed : **"RESOLVED that the Audit Report and Annual Report of NAFFAC for the year 2024-25 as approved by the Board of Directors be and is hereby adopted."**

ITEM NO. 5

Consideration of Audit compliance report for the year 2024-25 ending March 31, 2025	No compliance is called for in Audit Report for the year 2024-25 ending March 31, 2025. The Board appreciated the same and as recommended by the Board of Directors was considered.

ITEM NO. 6

Disposal of net profit for the year ending, if any, for the year ending March 31, 2025 including declaration of dividend	The General Body approved the Board's recommendations and resolved as under :-

RESOLVED that the surplus of Rs.7,02,168/- earned by NAFFAC during the year 2024-25 will be appropriated as follows :-

i) 25% amounting to Rs.1,75,542/- to the Statutory Reserve Fund.

ii) One percent amounting to Rs.7,021/- to the Education Fund maintained by the Ministry of Cooperation, GOI.

iii) One percent amounting to Rs.7,021/- to the Cooperative Rehabilitation Fund maintained by the Ministry of Cooperation, GOI.

iv) 10% amounting to Rs.70,216/- to the Reserve Fund for meeting unforeseen losses.

As per recommendations of the Board, General Body approved and declared the 4% dividend for the year 2024-25 of Rs.1,22,200/-. It was also decided that dividend amount should be added to the Dividend Share Capital Adjustment account.

After allocating all the above mentioned statutory reserves and payment to the Ministry of Cooperation, GOI and dividend, the net surplus of Rs.3,20,168/- has been transferred to General Reserve.

ITEM NO 7.

Review of actual utilization of reserve and other funds for the year 2024-25 ending March 31, 2025

The total reserve has been invested in Fixed Deposits with Delhi State Cooperative Bank.

ITEM NO. 8

Consideration of appointment of Auditor and fixation of remuneration to be paid to the auditor for the year 2025-26

The General Body considered the proposal of the Board of Directors for the appointment of M/s. Chakraborty Debashis, Chartered Accountants, New Delhi as Auditors and accordingly passed the following resolution :

"RESOLVED that "M/s. Chakraborty Debashis, Chartered Accountants, New Delhi" are appointed as Auditors for auditing the accounts of NAFFAC, and hold the office from September, 2025 till the conclusion of the 45th Annual General Body Meeting of NAFFAC on a total remuneration of Rs.10,000/- plus GST."

ITEM NO.9

Consideration of the Long Term Perspective Plan and annual operational plan of NAFFAC for Year 2025-26

The General Body approved the Long Term Perspective Plan and the Annual Operational Plan of NAFFAC for the Year 2025-26. Chairman, NAFFAC suggested that efforts should be made to increase the membership of NAFFAC.

ITEM NO.10

Consideration of Annual Budget of NAFFAC for the year 2025-26

The Annual Budget of NAFFAC for the year 2025-26 as proposed by the Board of Directors was considered and the following resolution was passed

"RESOLVED that the Annual Budget of NAFFAC for the year 2025-26 as recommended by the Board of Directors is hereby approved and the Board of Directors is authorized to sanction the expenditure in conformity with the Budget provision under various heads."

The meeting was concluded with vote of thanks to the Chair at 05.00 P.M.

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NATIONAL FILM AND FINE ARTS COOPERATIVE LTD. (NAFFAC)

45TH ANNUAL GENERAL BODY MEETING, 2026	DATE :	SEPTEMBER 25, 2026
	TIME :	12.15 P.M.
	VENUE :	HOTEL SHYAMA INTERNATIONAL, C-5/32 IIT FLYOVER, BLOCK-C-5 SAFDARJUNG DEVELOPMENT AREA, NEW DELHI -110016

ITEM NO. 2: REVIEW OF ACTION TAKEN ON THE RESOLUTIONS OF 44TH ANNUAL GENERAL BODY MEETING OF NAFFAC HELD ON SEPTEMBER 20, 2025

ITEM NO. 6

CONSIDERATION OF APPOINEMNT OF AUDITOR AND FIXATION OF REMUNERATION TO BE PAID TO THE AUDITOR FOR THE YEAR 2024-25	:	NAFFAC appointed M/s. Chakraborty Debashis, Chartered Accountants, New Delhi as Statutory Auditor for auditing the accounts of NAFFAC for the year financial year 2024-25 on a total remuneration of Rs10,000/- plus tax.

ITEM NO. 7

CONSIDERATION OF THE DISPOSAL OF THE NET PROFIT FOR THE YEAR ENDING MARCH 31, 2025

Board decided to recommend the following resolution :

As per the resolution of the Board, the surplus amount of Rs.7,02,168/- earned by NAFFAC during the year 2024-25 was appropriated as follows :-

i) Transfer 25% amounting to Rs.1,75,542/- to the Statutory Reserve Fund.

ii) Transfer One percent amounting to Rs.7,021/- to the Education Fund maintained by the Ministry of Cooperation, GOI.

iii) Transfer One percent amounting to Rs. 7,021/- to the Cooperative Rehabilitation Fund maintained by the Ministry of Cooperation, GOI.

iv) Transfer 10% amounting to Rs.70,216/- to the Reserve Fund for meeting unforeseen losses.

iv) Transfer 4% amounting to Rs.1,22,200/- to the Members' dividend share capital adjustment account towards dividend.

The General Body also recommended that the balance surplus of Rs.3,20168/- left after making the statutory transfers and distributing 4% to the dividend share capital adjustment account as dividend may be retained in the General Reserve.

ITEM NO. 8

SUGGESTIONS PERTAINING TO THE LONG TERM PERSPECTIVE PLAN AND ANNUAL OPERATION PLAN OF NAFFAC.	:	Noted

This is for information of the General Body.

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NATIONAL FILM AND FINE ARTS COOPERATIVE LTD. (NAFFAC)

45TH ANNUAL GENERAL BODY MEETING, 2026	DATE :	SEPTEMBER 25, 2026
	TIME :	12.15 P.M.
	VENUE :	HOTEL SHYAMA INTERNATIONAL, C-5/32 IIT FLYOVER, BLOCK-C-5 SAFDARJUNG DEVELOPMENT AREA, NEW DELHI -110016

ITEM NO. 3 : CONSIDERATION OF THE AUDIT STAEMENT OF ACCOUNTS FOR THE YEAR 2025-26 ENDING MARCH 31, 2026

1.0 In accordance with Section 109 (a) of the Multi-State Cooperative Societies Act (Amended), 2023, the audited Statement of Accounts and Audit Report of every Multi-State Cooperative Society are required to be considered and approved by the Board before being placed before the Annual General Body Meeting.

2.0 The Accounts of NAFFAC for the year 2025-26, have been audited by M/s. Chakraborty Debashis, Chartered Accountants, E-935, Chittranjan Park, New Delhi-110019, appointed under Section 70(2) of the Multi-State Cooperative Societies Act (Amended), 2023. A copy of the audited accounts is enclosed.

3.0 The Board of Directors at its 145st meeting held on August 26, 2026 considered the Statement of Accounts and approved the same. The General Body may kindly adopt the same.

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NATIONAL FILM AND FINE ARTS COOPERATIVE LIMITED
3-SIRT INSTITUTIONAL AREA, AUGUST KRANTI MARG,
NEW DELHI, DELHI, 110016
BALANCE SHEET AS ON 31ST MARCH, 2026

(Amount in Rs.)

	Particulars	Note	31 March 2026	31 March 2025
I.	EQUITY AND LIABILITIES			
1	Member's Funds			
(a)	Share Capital	3	3,125,000.00	3,055,000.00
(b)	Reserves and surplus	4	3,342,070.00	3,146,201.00
			6,467,070.00	6,201,201.00
	Total		**6,467,070.00**	**6,201,201.00**
II	ASSETS			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets			
	Property, Plant and Equipment	5	16,182.00	16,438.00
			16,182.00	16,438.00
2	Current assets			
(a)	Investments	6	5,993,775.00	5,945,700.00
(b)	Cash and bank balances	7	416,218.00	182,579.00
(c)	Other current assets	8	40,895.00	56,484.00
			6,450,888.00	6,184,763.00
	Total		**6,467,070.00**	**6,201,201.00**
	The accompanying notes are an integral part of the financial statements			

Auditors' Report
As per our report of even date attached.

For Chakraborty Debashis
Chartered Accountants
UDIN : 026092039KXWCZW7575

(Chakraborty Debashis, FCA)
(Proprietor)
M No:- 092039

CHAKRABORTY DEBASHIS ★ New Delhi ★ Chartered Accountant

FOR NATIONAL FILM AND FINE ARTS CO.LTD

Managing Director — (Vinay Kumar)

Deputy Director Finance — (N.S Rao)

Place : New Delhi
Dated: 08.08.2026

NATIONAL FILM AND FINE ARTS COOPERATIVE LIMITED
3-SIRT INSTITUTIONAL AREA, AUGUST KRANTI MARG,
NEW DELHI, DELHI, 110016
Statement of Profit and Loss for the year ended 31ST MARCH, 2026

(Amount in Rs.)

	Particulars	Note	31 March 2026	31 March 2025
I	Revenue from Services	9	265,000	855,000
II	Other Income	10	937,680	703,388
III	**Total Income**		1,202,680	1,558,388
IV	**Expenses:**			
(a)	Employee benefits expense	11	256,000	218,000
(b)	Depreciation and amortization expense	12	4,756	6,758
(c)	Other expenses	13	686,055	631,462
	Total expenses		**946,811**	**856,220**
V	**Profit/(loss) before exceptional and extraordinary items, and tax**		**255,869**	**702,168**
VI	Extraordinary Items (specify nature & provide note/delete if none)		-	-
VII	**Profit/(loss) before extraordinary items and tax**		**255,869**	**702,168**
VIII	Extraordinary Items (specify nature & provide note/delete if none)		-	
IX	**Profit before tax**		**255,869**	**702,168**
X	Tax expense:		-	-
(a)	Current tax		-	-
(b)	Excess/ Short provision of tax relating to earlier years		-	
			-	-
XI	**Profit/(Loss) for the period from continuing operations**		255,869	702,168
XII	Profit/(loss) from discontinuing operations		-	-
XIII	Tax expense of discontinuing operations		-	-
XIV	**Profit/(loss) from discontinuing operations (after tax)**		255,869	702,168
XV	**Profit/(Loss) for the year**		**255,869**	**702,168**
	The accompanying notes are an integral part of the financial statements			

<u>Auditors' Report</u>
As per our report of even date attached.

For Chakraborty Debashis
Chartered Accountants
UDIN: 026092039KXWCZW7575

(Chakraborty Debashis, FCA)
(Partner)
M No:- 092039

CHAKRABORTY DEBASHIS
New Delhi
Chartered Accountants

FOR NATIONAL FILM AND FINE ARTS CO.LTD

Place : New Delhi
Dated: 08.08.2026

Sekhar

Managing Director	Deputy Director Finance
(Vinay Kumar)	(N.S Rao)

NATIONAL FILM AND FINE ARTS COOPERATIVE LIMITED
Notes forming part of the Financial Statements for the year ended, 31st March, 2026

1. Brief abount the entity:- As Per Annexure-A

2. Significant Accounting Policies:- As Per Annexure-B

3. Notes
3

(Amount in Rs.)

Sr. No.	Name of Members	Share of profit/ (loss) (%)	As at 1st April 2025 (Opening Balance)	Capital Introduced/contributed during the year	Withdrawals during the year	Share of Profit / Loss for the year	As at 31st March 2026 (Closing Balance)
(i)	Members	0	3055000.00	70000	0	0	3,125,000.00
			3055000.00	70,000	-	-	3,125,000.00

CHAKRABORTY DEBASHIS
New Delhi
Chartered Accountant

(Amount in Rs.)

4	Reserves and surplus		31 March 2026	31 March 2025
(i)	**RESERVE & SURPLUS**	1,662,566.00		
	Less: Transferred to Statury Reserve	175,542.00		
	Less: Transfer to Contingency Reserve	70,216.00		
	Less: Transfer to Dividend Share Capital Adjustment A/C	122,200.00		
	Add: Excess of Income Over Expenditure	255,869.00	1,550,477.00	1,662,566.00
(ii)	**STATUTORY RESERVE**	989,141.00		
	Add: Transferred from Reserve & Surplus	175,542.00	1,164,683.00	989,141.00
(iii)	**CONTINGENCY RESERVE**			
	Balance as per Last Year	370,207.00		370,207.00
	Add: Transferred from Reserve & Surplus	70,216.00	440,423.00	
(iv)	**DIVIDEND SHARE CAPITAL ADJUSTMENT ACCOUNT**			
	Balance as per Last Year	124,287.00	186,487.00	124,287.00
	Add: Transferred from Reserve & Surplus	122,200.00		
	Less:Transferred to Share Capital	60,000.00		
	Total Reserves and surplus		**3,342,070.00**	**3,146,201.00**

CHAKRABORTY DEBASHIS
New Delhi
Chartered Accountant

(Amount in Rs.)

6	Investments	31 March 2026		31 March 2025
(i)	FDR With D.S.C Bank	5,960,000.00		5,910,000.00
(ii)	Accrued Interest	33,775.00		35,700.00
	Total Investments	**5,993,775.00**		**5,945,700.00**

The Investments in FDRs earmarked against reserves.

a) Contingency Reserve Investment	**440,423.00**
b) Dividend Share Capital Adjustment Investment	**186,487.00**
c) Share Capital Investment	**3,125,000.00**
d) Statutory Reserve Investment	**1,164,683.00**
	4,916,593.00

(Amount in Rs.)

7	Cash and Bank Balances	31 March 2026		31 March 2025
(i)	D.S.Co-op.Bank (HK)	257,812.18		111,127.00
(ii)	State Bank Of India	155,255.47		51,314.00
(iii)	Cash on hand	3,150.00		20,138.00
	Total Cash & Bank Balances	**416,218.00**		**182,579.00**

(Amount in Rs.)

8	Other Current Assets	31 March 2026		31 March 2025
(i)	T.D.S.	40,895.00		56,484.00
	Total Other Current Assets	**40,895.00**		**56,484.00**

CHAKRABORTY DEBASHIS
CA
New Delhi
Chartered Accountant

NATIONAL FILM AND FINE ARTS COOPERATIVE LIMITED

Notes forming part of the Financial Statements for the year ended, 31st March, 2026

(Amount in Rs.)

9	Revenue from Services	31 March 2026	31 March 2025
(i)	Documentary Film Receipts	-	400,000.00
(ii)	Contribution from Members	264,000.00	437,000.00
(iii)	Admission Fees	1,000.00	18,000.00
	Total Revenue	**265,000.00**	**855,000.00**

10	Other income	31 March 2026	31 March 2025
(i)	Interest on FDR's & SB A/C	408,962.00	392,869.00
(ii)	Donation	500,000.00	100,000.00
(iii)	Interest on SB Account & IT refund	8,718.00	10,519.00
(iv)	Receipts from Advts, & Publicity & Other Promotional Activity	20,000.00	200,000.00
	Total other income	**937,680.00**	**703,388.00**

11	Employee benefits expense	31 March 2026	31 March 2025
(i)	Salaries, wages, bonus and other allowances	256,000.00	218,000.00
	Total Employee benefits expense	**256,000.00**	**218,000.00**

12	Depreciation and amortization expense	31 March 2026	31 March 2025
(i)	tangible assets	4,756.00	6,758.00
	Total Depreciation and amortization expense	**4,756.00**	**6,758.00**

CHAKRABORTY DEBASHIS * New Delhi * Chartered Accountant

NATIONAL FILM AND FINE ARTS COOPERATIVE LIMITED
Notes forming part of the Financial Statements for the year ended, 31st March, 2026

13	Other Expenses	31 March 2026	31 March 2025
(i)	Office Expenses	51,897.00	35,089.00
(ii)	Printing & Stationery	7,506.00	19,477.00
(iii)	Postage	2,614.00	8,857.00
(iv)	Conveyance	119,750.00	112,602.00
(v)	Documentery Film Payments	-	278,000.00
(vi)	Meeting Expenses	41,600.00	19,400.00
(vii)	Audit Fee	10,000.00	9,440.00
(viii)	Festival Expenses	9,873.00	6,914.00
(ix)	Office Rent	30,000.00	30,000.00
(x)	Membership Fee	20,000.00	20,000.00
(xi)	Bank charges	725.90	891.00
(xii)	Cooperative Education Fund NCUI	7,021.00	573.00
(xiii)	CRRD Fund	7,021.00	573.00
(xiv)	Travelling Expenses	5,760.00	5,779.00
(xv)	Conversion CDS Pendries	-	1,750.00
(xvi)	Election Charges	-	36,060.00
(xvii)	Internet Charges	7,788.00	7,857.00
(xviii)	Office Repairs	54,000.00	20,000.00
(xix)	Website Expenses	5,700.00	18,200.00
(xx)	Honorarium	2,000.00	-
(xxi)	E-Filling Expenses	1,249.00	-
(xxii)	Software Expenses	26,550.00	-
(xxiii)	YouTube Channel Expenses	275,000.00	-
	Total Other Expenses	**686,055.00**	**631,462.00**

Auditors' Report
As per our report of even date attached.

For Chakraborty Debashis
Chartered Accountants
UDIN : 02609203 9KNCZNT57

(Chakraborty Debashis, FCA)
(Partner)
M No:- 092039

FOR NATIONAL FILM AND FINE ARTS CO.LTD

Place : New Delhi
Dated: 08.08.2026

Managing Director
(Vinay Kumar)

Deputy Director Finance
(N.S Rao)

CHAKRABORTY DEBASHIS
New Delhi
Chartered Accountant

NATIONAL FILM AND FINE ARTS COOPERATIVE LIMITED
Notes forming part of the Financial Statements for the year ended 31st March, 2026

5 **Property, Plant and Equipment and Intangible Assets (owned assets)** **(Amount in Rs.)**

Particulars /Assets	Office Equipment	Furniture & Fixtures	Total
Gross Block			
1st April 2024 to 31st March 2025	14,794.00	8,402.00	23,196.00
Additions upto 30th-Sept	-.00	-.00	-.00
Additions after 30th-Sept	-.00	-.00	-.00
Deductions/Adjustments	-.00	-.00	-.00
1st April 2025 to 31st March 2026	8,876.00	7,562.00	16,438.00
Additions upto 30th-Sept	-.00	4,500.00	4,500.00
Additions after 30th-Sept	-.00	-.00	-.00
Deductions/Adjustments	-.00	-.00	-.00
At 31 March 2025	**14,794.00**	**8,402.00**	**23,196.00**
At 31 March 2026	**8,876.00**	**12,062.00**	**20,938.00**
Depreciation/Adjustments			
1st April 2024 to 31st March 2025	5,918.00	840.00	6,758.00
Additions	-.00	-.00	-.00
Deductions/Adjustments	-.00	-.00	-.00
1st April 2025 to 31st March 2026	3,550.00	1,206.00	4,756.00
Additions	-.00	-.00	-.00
Deductions/Adjustments	-.00	-.00	-.00
At 31 March 2025	**5,918.00**	**840.00**	**6,758.00**
At 31 March 2026	**3,550.00**	**1,206.00**	**4,756.00**
Net Block			
At 31 March 2025	8,876.00	7,562.00	16,438.00
At 31 March 2026	**5,326.00**	**10,856.00**	**16,182.00**

CHAKRABORTY DEBASHIS
CA
New Delhi
Chartered Accountant

ANNEXURE-A
BRIEF SUMMARY OF THE SOCIETY

Audit Period to 2025-2026

Name of the Society : NATIONAL FILM AND FINE ARTS COOPERATIVE LIMITED
Address of the Society : 3-SIRT INSTITUTIONAL AREA, AUGUST KRANTI MARG, NEW DELHI-110016
About the Society This is a Cooperative Society Registered under Multi State Cooperative Society Act.
Regn No. : CR 14/ Dated 27/08/1981
Details of Bank A/c : D.S.CO-OP. BANK A/c No. 006007000012
State Bank Of India A/c No. 39220787338
Details of Financial Assistance Cla : NIL
Details of Loan From DCHFC/D.S.(: NIL
Pending enquiries : NIL
No.of pending Arbitration cases/Suits : NIL
Any irregularity of misapporiation mismanagement/Fraud: NIL

CHAKRABORTY DEBASHIS
New Delhi
Chartered Accountant

ANNEXURE-B

NATIONAL FILM AND FINE ARTS COOPERATIVE LIMITED

Accounting Policies & Notes To Accounts for the year ended 31.03.2026

ACCOUNTING POLICIES.

1 **Basis of Accounting:**
The accounts have been prepared consistantly on cash basis except for accrued interest on FDRs and TDS thereon.

2 **Fixed Assets.**
Fixed Assets have been recorded at cost less depreciation.

3 **Depreciation.**
Depreciation is provided as per the rate specified in the Income Tax Act,1961.

NOTES TO ACCOUNTS.

1 Previous years figures have been regrouped/rearranged wherever necessary.

(Vinay Kumar)
Managing Director

(N.S.Rao)
Deputy Director Finance.

CHAKRABORTY DEBASHIS
CA
New Delhi
Chartered Accountant

NATIONAL FILM AND FINE ARTS COOPERATIVE LTD. (NAFFAC)

45TH ANNUAL GENERAL BODY MEETING, 2026	DATE :	SEPTEMBER 25, 2026
	TIME :	12.15 P.M.
	VENUE :	HOTEL SHYAMA INTERNATIONAL, C-5/32 IIT FLYOVER, BLOCK-C-5 SAFDARJUNG DEVELOPMENT AREA, NEW DELHI -110016

ITEM NO.4 : CONSIDERATION OF THE AUDIT REPORT AND ANNUAL REPORT FOR YEAR YEAR 2025-26 ENDING MARCH 31, 2026

1. As per Section 74, of the Multi-State Cooperative Societies Act (Amended), 2023, The Audit Report for the year 2025-26, year ending on March 31, 2026 has been submitted by the Statutory Auditor. A copy of the Audit Report is enclosed.

2. As required under Sector 49(2)(f) of Multi-State Cooperative Societies Act (Amended), 2023, the Annual Reportof NAFFAC for the year 2025-26 ending on March 31, 2026 is enclosed.

3. The General Body is requested to consider and adopt the Audit Report and the Annual Report for the year 2025-26 ending March 31, 2026

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CHAKRABORTY DEBASHIS
CHARTERED ACCOUNTANTS
RBI-UC-NO-951077

INDEPENDENT AUDITOR'S REPORT

The Members of

NATIONAL FILM AND FINE ARTS COOPERATIVE LIMITED
3-SIRI INSTITUTIONAL AREA, AUGUST KRANTI MARG,
NEW DELHI, DELHI, 110016

Opinion

We have audited the financial statements of National Film and Fine Arts Cooperative Ltd, which comprise the balance sheet at March 31st 2026, and the Income and Expenditure Account, for the year ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31, 2026, and of its financial performance for the year ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI.

Our responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the Code of ethics by ICAI and we have fulfilled our other ethical responsibilities in accordance with those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity'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 management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

CHAKRABORTY DEBASHIS
New Delhi
Chartered Accountant

Address :- E-935, Chittaranjan Park, New Delhi - 110019, Ph.: 011-2627-7975
Mobile No.: +91-99100 99858, E-mail:ca_dchakraborty@yahoo.com, debishc@gmail.com

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of the auditor's responsibilities for the audit of the financial statements is located at of National Film and Fine Arts Cooperative Ltd. This description forms part of our auditor's report.

For CHAKRABORTY DEBASHIS
Chartered Accountants

(Chakraborty Debashis, FCA)

Membership No :092039

Place of Signature: New Delhi

Date: 08.08.2026

UDIN: 26092039KXWCZW7575

NATIONAL FILM AND FINE ARTS COOPERATIVE LTD. (NAFFAC)

ANNUAL REPORT OF NAFFAC FOR THE YEAR ENDED MARCH 31, 2026

INTRODUCTION

The National Film & Fine Arts Cooperative Ltd. (NAFFAC) earlier known as National Film Cooperative Ltd. (NAFC) was registered under the provisions of the Multi-Unit Cooperatives Societies Act, 1942 (6 of 1942) in 1982. In January, 1992, the society has been renamed as National Film & Fine Arts Cooperative Ltd. (NAFFAC) under Multi-State Cooperative Societies Act.

MEMBERSHIP

At the time of registration, NAFFAC comprised 13 members. Now the membership comprises 94 members. The following is the membership profile:

A	National level Cooperative Federations	11
B	State-level Cooperative Federations including State Cooperative Unions	24
C	Film Cooperatives	6
D	District level Cooperatives	25
E	Multi-State Cooperative Societies	5
F	Urban Cooperative Banks	4
G	Others	9
H	New Members	10
	Total	**94**

SHARE CAPITAL

The share capital of NAFFAC as on March 31, 2026 stands at Rs.31,25,000/-

MEETING OF THE GENERAL BODY

In the last year, the 44rd General Body Meeting of NAFFAC was held on September 20, 2025.

BOARD MEETINGS HELD DURING 2025-26

During the year under report, NAFFAC hold four meetings of the Board of Directors as under:-

1) 140th Meeting – June 4, 2025
2) 141st Meeting – August 20, 2025
3) 142nd Meeting – December 22, 2025
4) 143rd Meeting – March 23, 2026

ACTIVITIES UNDERTAKEN BY NAFFAC DURING 2025-26

- Pursue for documentary films from different organisations particularly from cooperatives.
- Pursue cooperative organisations / banks etc. regarding the membership of NAFFAC
- Efforts have been made for getting films from Uttarakhand Cooperative Society & Information Deptt. for production of short films
- Proposal sent to various cooperative organisations for production of films on the achievement of different organisations including NCDC at DAVP rates.
- Request letters were sent to national level cooperative organisations for Rs.2 lakhs and others Rs.20,000/- towards NAFFAC Media & Promotion activities.
- Published new amended NAFFAC Bye-laws upto April, 2025.

NATIONAL FILM AND FINE ARTS COOPERATIVE LTD. (NAFFAC)

45TH ANNUAL GENERAL BODY MEETING, 2026	DATE :	SEPTEMBER 25, 2026
	TIME :	12.15 P.M.
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ITEM NO. 5: CONSIDERATION OF AUDIT COMPLIANCE REPORT FOR THE YEAR 2025-26 ENDING MARCH 31, 2026

1.0 The Statutory Auditors have not made any adverse observations or qualifications in their Audit Report for the financial year 2025–26. Accordingly, no compliance action is required. The Board appreciated the Audit Report and approved the Compliance Report.

2.0 The General Body is requested to adopt the Compliance Report for the year 2025–26.

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NATIONAL FILM AND FINE ARTS COOPERATIVE LTD. (NAFFAC)

45TH ANNUAL GENERAL BODY MEETING, 2026	DATE :	SEPTEMBER 25, 2026
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ITEM NO. 6: CONSIDERATION OF THE DISPOSAL OF NET PROFIT, IF ANY, FOR THE YEAR ENDING MARCH 31, 2026 INCLUDING DECLARATION OF DIVIDEND

1.0 As per Section 63(1) of the Multi-State Cooperative Societies Act (Amended), 2023 shall, out of its net profit in year 2025-26 :-

a) transfer an amount not less than 25% to Statutory Reserve Fund;

b) credit 1% to Cooperative Education Fund maintained by Ministry of Cooperation, GOI;

c) credit 1% to Cooperative Rehabilitation Fund maintained by Ministry of Cooperation, GOI; and

d) transfer an amount not less than 10% to a Reserve Fund for meeting unforeseen losses.

2.0 During the financial year 2025-26, NAFFAC has made a surplus of Rs.2,55,869/-The Board may considerrecommending the following appropriations

* transfer of 25% of surplus amount to Rs.63,967/- to the Statutory Reserve Fund

* credit one percent amounting to Rs.2,558/- to the Education Fund maintained by Ministry ofCooperation, GOI.

* Credit 1% amounting to Rs.2,558/- to Cooperative Rehabilitation Fund maintained by Ministry of Cooperation, GOI; and

* transfer 10% amounting to Rs.25,587/- to the Reserve Fund for meeting unforeseen losses.

After the above appropriations, the balance surplus available of Rs.1,61,199/-.

3.0 Under Section 63 (2) of the Multi-State Cooperative Societies Act, 2002 provides for payment of dividend from the balance of net surplus after the statutory disposals. The net surplus for the year2025-26 works out to Rs.1,61,199/-. The Board may consider 3% dividend (Rs.93,750/) to be declared for the year 2025-26 and also decide that dividend may be added to members Dividendshare capital adjustment account.

4.0 This is for approval of the General Body.

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NATIONAL FILM AND FINE ARTS COOPERATIVE LTD. (NAFFAC)

45TH ANNUAL GENERAL BODY MEETING, 2026	DATE :	SEPTEMBER 25, 2026
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ITEM NO. 7 : REVIEW OF ACTUAL UTILISATION OF RESERVE AND OTHER FUNDS FOR THE YEAR 2025-26 ENDING MARCH 31, 2026

1.0 In accordance with Section 39(1)(h) of the Multi State Cooperative Societies Act, 2002, the Board places before the General Body a review of the utilization of the Society's reserve and other funds.

As on March 31, 2026, the reserves of NAFFAC are as under :-

- General Reserve Rs.15,50,477/-
- Statutory Reserve Rs.11,64,683/- and
- Contingency Reserve Rs.4,40,423/-

The total reserves of NAFFAC stands at Rs.31,55,583/-.

2.0 The above said total Reserve have been invested in Fixed Deposits witht t h e Delhi StateCooperative Bank.

3.0 This is for information and consideration of the General Body.

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NATIONAL FILM AND FINE ARTS COOPERATIVE LTD. (NAFFAC)

45TH ANNUAL GENERAL BODY MEETING, 2026	DATE :	SEPTEMBER 25, 2026
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ITEM NO. 8 : CONSIDERATION OF APPOINTMENT OF AUDITOR AND FIXATION OF REMUNERATION TO BE PAID TO THE AUDITOR FOR THE YEAR 2026-27

1.0 As per Section 70(2) of the Multi-State Cooperative Societies Act (Amended), 2023, the Statutory Auditor shall be appointed at each Annual General Body Meeting to hold office until the conclusion of the next Annual General Meeting. The Auditor can be appointed either from a panel of Auditors approved by the Central Registrar.

2.0 The Board of Directors recommends the appointment of M/s. Chakraborty Debashis, Chartered Accountants, E-935, Chittranjan Park, New Delhi-110019 as Statutory Auditor for auditing the accounts of NAFFAC to hold office from this 45th Annual General Body Meeting until the conclusion of the next 46th Annual General Body Meeting, on a total remuneration of Rs.10,000/- plus applicable taxes.

3.0 The General Body is requested to consider and accordingly pass the following resolution :

> "M/s. Chakraborty Debashis, Chartered Accountants, E-935, Chittranjan Park, New Delhi-110019 be and hereby appointed as the Statutory Auditor of National Film and Fine Arts Cooperative Ltd. to audit the accounts of NAFFAC and to hold office from the conclusion of this present 45th Annual General Meeting until the conclusion of the next Annual General Body Meeting of NAFFAC on a total remuneration of Rs.10,000/- plus applicable tax".

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NATIONAL FILM AND FINE ARTS COOPERATIVE LTD. (NAFFAC)

45TH ANNUAL GENERAL BODY MEETING, 2026	DATE :	SEPTEMBER 25, 2026
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ITEM NO.9 : CONSIDERATION OF THE LONG TERM PERSPECTIVE PLAN AND ANNUAL OPERATION PLAN OF NAFFAC FOR THE YEAR 2025-26

1.0 As per Section 39(1)(i) of the Multi-State Cooperative Societies Act, 2002, as amended on 3.8.2023 societies are required approval of the long term perspective plan of NAFFAC would be

1.1 to continue producing documentary films for theCooperative sector and Ministries of the Government of India. Besides this, NAFFAC will continue to promote fine arts and cultural programmes by giving a platform to young and upcoming artistsin keeping with the Bye-laws.

1.2 NAFFAC is also engaged in organizing workshops and seminars for Cooperatives, PublicSector and other organisations, on film making, media, communications, branding, etc.

The annual operation plan is placed herewith for consideration of the Board:

ANNUAL OPERATIONAL PLAN

Part- 1 : FILM PRODUCTION / VIDEOS / YOU TUBE CHANNEL

i) NAFAC started U-Tube Channel for show-casing success stories of various cooperative organisations. It is also proposed to include spiritual programme in the U-Tube Channel.

ii) Production of impact – oriented film with focus on training and education for national, state and district cooperatives/Government of India/Ministries /NGOs /Private sector.

iii) NAFFAC plans to promote and market all its documentary films among the variouscooperative organizations all over the country to be used for training purposes through various ways with focus on social media.

iv) NAFFAC will also produce short reels on various issues of cooperatives.

v) NAFFAC also plan interviews of eminent cooperative leaders in the U-Tube channel.

vi) To request Cooperative Ministry to send direction to leading cooperative organisations for engagement of NAFFAC on priority for film production.

Part-II : WORKSHOPS / SEMINARS

(i) NAFFAC plans to organize workshops / seminars on Writing and Communication / social media for officers of cooperatives, public sector and other organisations.

(ii) NAFFAC intends to organize training programmes on social media for Members / Officials of cooperative organisations.

(iii) NAFFAC also plans to organize workshops pertaining to Fine Arts and culture for the general public.

(iv) NAFFAC also plans to organize cooperative sensitization / workshop for schools, colleges and universities.

Part-III : CULTURAL PROGRAMMES

(i) NAFFAC plans to organize a Cultural Programme during Cooperative Week and also Hindi Kavi Sammelan.

(ii) Also planning to organize cultural programmes for Delhi based Cooperative Organisations.

(iii) Organise Bhajan Sandhya for Cooperators.

The Board may approve the above and recommend the same for adoption by the General Body.

The General Body may approve the above for adoption.

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NATIONAL FILM AND FINE ARTS COOPERATIVE LTD. (NAFFAC)

45TH ANNUAL GENERAL BODY MEETING, 2026	DATE :	SEPTEMBER 25, 2026
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ITEM NO. 10: CONSIDERATION AND ADOPTION OF THE ANNUAL BUDGET OF NAFFAC FOR THE FINANCIAL YEAR 2026–27

1.0 The Board of Directors, at its 143rd Meeting held on March 23, 2026, considered and approved the Budget proposals for the Financial Year 2026–27.

2.0 The Annual Budget for the Financial Year **2026–27**, as approved and recommended by the Board of Directors, is placed before the General Body for its consideration and adoption. A copy of the Budget is enclosed as **enclosed**.

3.0 The General Body is requested to consider and adopt the Budget for the financial year 2026-27.

NATIONAL FILM & FINE ARTS COOPERATIVE LTD.

Income and Expenditure Statement as on 31st March,2026

S.No.	Income	Actuals up to February, 2026 including estimated receipts of March, 2026 (Rs.)	Budget Proposal for 2026-27 (Rs.)	S.No.	**Expenses**	Actuals up to February, 2026 including estimated receipts of March, 2026 (Rs.)	Budget Proposal for 2026-27 (Rs.)
1	Documentary Film & Advt & Publicity	–	500000	1	Documentary Film	-	400000
2	You tube channel Rec.	50000	50000	2	You tube channel Exp.	250000	125000
3	Interest on FDR'S & SB Account	373880	375000	3	Salaries, Conveyance & Office Expenses	395582	450000
4	Contribution from Members	259000	300000	4	Postage	3114	5000
5	Admission Fees	1000	10000	5	Printing & Stationery	8490	22000
6	Contribution for Media & Promotional Activities Receipts	20000	200000	6	Office Rent	30000	30000
				7	Membership Fees - NCUI	20000	25000
				8	Audit Fee	10000	10000
				9	Meeting Expenses	31600	100000
				10	Bank Charges	5	2000
				11	Education Fund	7021	5000
				12	Coop. Rehabilitation fund	7021	5000
				13	Internet Expenses	7788	10000
				14	Office repairs & Maintenance	54000	50000
				15	Website expenses	5700	10000
				16	Tour & Travel Exp.	2880	10000
				17	Misc Expenses	13122	5000
	Deficit	142443			Surplus		171000
		846323	**1435000**			**846323**	**1435000**