

HUMANA PEOPLE TO PEOPLE INDIA

(All amounts are in Indian rupees, unless and otherwise stated)

Balance Sheet as at 31st March, 2021

PARTICULARS	Note No.	As at 31st March, 2021		As at 31st March, 2020	
I. EQUITY, FUNDS AND LIABILITIES					
Shareholders' Fund					
Share Capital	2	3,520		3,520	
Reserve and Surplus	3	2,50,07,693		2,14,92,627	
Capital Fund	4	<u>3,00,72,608</u>	5,50,83,821	<u>2,46,29,156</u>	4,61,25,303
Other Funds					
Specific Purpose Fund	5	<u>17,84,10,788</u>	17,84,10,788	<u>17,36,13,025</u>	17,36,13,025
Non-Current Liabilities					
Long - Term Borrowings	6	-		17,86,000	
Long Term Provision	7	<u>1,30,67,476</u>	1,30,67,476	<u>1,42,43,003</u>	1,60,29,003
Current Liabilities					
Short - Term Borrowings	8	1,27,39,449		-	
Trade Payables	9	77,55,575		54,28,960	
Other Current Liabilities	10	5,13,96,042		7,06,07,127	
Short-Term Provisions	11	<u>3,83,90,162</u>	11,02,81,228	<u>4,09,41,994</u>	11,69,78,081
TOTAL			<u><u>35,68,43,313</u></u>		<u><u>35,27,45,412</u></u>
II. ASSETS					
Non-Current Assets					
Fixed Assets	12				
Tangible Assets		2,66,63,752		2,15,41,889	
Intangible assets		34,08,856		-	
Intangible assets under development		-		30,87,267	
Long-Term Loans & Advances	13	<u>3,70,18,120</u>	6,70,90,728	<u>3,50,48,985</u>	5,96,78,141
Current Assets					
Cash and Cash Equivalents	14	9,98,11,361		22,05,55,187	
Trade Receivable	15	-		1,57,504	
Short-Term Loan & Advances	16	<u>18,99,41,224</u>	28,97,52,585	<u>7,23,54,580</u>	29,30,67,271
TOTAL			<u><u>35,68,43,313</u></u>		<u><u>35,27,45,412</u></u>

Significant Accounting Policies 1

See accompanying Notes to Financial Statements 2 to 32

Annexure to our report of even date

For V.Sankar Aiyar & Co.

Chartered Accountants

ICAI Firm Registration No. 109208W

For and on behalf of the Board

Karthik Srinivasan

Karthik Srinivasan

Partner (M.No 514998)

Date: 16/08/2021

Place: New Delhi

A. Padmavathi

Akula Padmavathi

Director

DIN:01998033

Kailash Khandelwal

Kailash Khandelwal

Director

DIN:03617258

Neeraj Sharma

Neeraj Sharma

Finance Controller



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Statement of Income & Expenditure for the year ended 31st March, 2021

PARTICULARS	Note No.	For the year ended 31st March, 2021	For the year ended 31st March, 2020
Income			
Grants and Donations	17	47,95,41,184	50,93,63,682
Income from Micro Finance Activities	18	-	7,52,89,621
Other Income	19	77,34,830	1,34,98,469
Less: Transferred to Specific Purpose Fund		(46,40,73,574)	(51,33,53,470)
Total Revenue		2,32,02,440	8,47,98,302
Expenditure :			
Employee Benefits Expense	20	22,13,62,760	29,00,17,460
Finance Costs		4,56,631	14,60,247
Program Expense	21	27,46,23,953	12,44,10,631
Rent		3,33,48,976	4,00,87,544
Other Expenses	22	5,10,12,871	5,70,87,307
Less: Transferred To Specific Purpose Fund		(56,30,18,006)	(44,74,90,438)
Capital Expenditure		1,76,44,677	1,33,45,214
Less: Transferred to Specific Purpose Fund		(1,57,44,488)	(1,28,51,512)
Total Expenditure		1,96,87,374	6,60,66,453
Excess of Income over expenditure		35,15,066	1,87,31,849
Significant Accounting Policies	1		
See accompanying Notes to Financial Statements	2 to 32		

For V.Sankar Aiyar & Co.
Chartered Accountants

For and on behalf of the Board

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Partner (M.No 514998)
Date: 16/08/2021
Place: New Delhi

A. Padmavathi

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Director
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Cash Flow Statement for the year ended 31st March, 2021

PARTICULARS	For the year ended 31st March, 2021	For the year ended 31st March, 2020
A. CASH FLOW FROM OPERATING ACTIVITIES		
Excess of Income over Expenditure	35,15,066	2,60,24,733
Add: Capital Expenditure	19,00,189	-
Less: Corpus Donation	-	(7,30,00,000)
Add: Interest Expense	4,56,631	14,60,247
Less: Interest on Income Tax Refund	(1,27,243)	(6,02,318)
Less: Proceeds from sale of fixed assets	(18,600)	(13,06,007)
Operating Profit/(loss) before Working Capital Changes	57,26,043	(4,74,23,345)
Movement in Working Capital:		
Increase/ (Decrease) in Trade Payables and Provisions	(1,84,69,828)	2,48,46,708
Increase/ (Decrease) in Specific Purpose Fund	(9,93,19,724)	5,90,63,850
Decrease/ (Increase) in Trade Receivables	1,57,504	1,01,16,266
Decrease/ (Increase) in Loans and Advances	24,62,292	7,65,43,989
	(11,51,69,756)	17,05,70,813
Cash Generated from/ (used in) Operations	(10,94,43,713)	12,31,47,468
Direct Taxes Paid (Net of Refunds)	(20,28,854)	(20,38,503)
Net cash flow from/ (used in) Operating Activities (A)	(11,14,72,567)	12,11,08,965
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	(1,76,44,677)	(1,32,45,214)
Proceeds from sale of Fixed Assets	18,600	13,06,007
Net Cash Flow from/ (used in) Investing Activities (B)	(1,76,26,077)	(1,19,39,207)
C. CASH FLOW FROM FINANCING ACTIVITIES		
(Repayment)/ Proceeds of Long-term Borrowings	88,11,449	(3,94,52,026)
Interest Expense	(4,56,631)	(18,27,172)
Net Cash Flow from/ (used in) Financing Activities (C)	83,54,818	(4,12,79,198)
Net Increase/ (Decrease) in Cash and Cash Equivalents	(12,07,43,826)	6,78,90,560
Cash and Cash Equivalents at the beginning of the year	22,05,55,187	15,33,68,316
Cash and Cash Equivalents at the end of the year (Refer Note No.13)	9,98,11,361	22,12,58,876
Components of Cash and Cash Equivalents:		
Cash in Hand	5,75,100	10,15,314
In Current/ Savings Accounts/ Term Deposit	9,92,36,261	21,95,39,873
Total	9,98,11,361	22,05,55,187

Note: The Cash Flow Statement has been prepared in accordance with the 'Indirect Method' specified in Accounting Standard 3 Cash Flow Statement, as per Accounting Standard specified under section 133 of the Companies Act 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014.

Significant Accounting Policies

1

See accompanying Notes to Financial Statements

2 to 32

For V.Sankar Aiyar & Co.

For and on behalf of the Board

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