

HUMANA PEOPLE TO PEOPLE INDIA

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

Balance Sheet as at 31st March, 2022

PARTICULARS	Note No.	As at 31st March, 2022		As at 31st March, 2021	
I. EQUITY, FUNDS AND LIABILITIES					
Shareholders' Fund					
Share Capital	2	0.04		0.04	
Reserve and Surplus	3	284.59		250.08	
Capital Fund	4	244.10	528.73	300.73	550.85
Other Funds					
Specific Purpose Fund	5	1,773.30	1,773.30	1,784.10	1,784.10
Non-Current Liabilities					
Long Term Provision	6	82.01	82.01	130.68	130.68
Current Liabilities					
Short - Term Borrowings	7	-		127.39	
Trade Payables	8	99.90		68.87	
Other Current Liabilities	9	708.16		513.96	
Short-Term Provisions	10	146.53	954.59	392.58	1,102.80
TOTAL			3,338.63		3,568.43
II. ASSETS					
Non-Current Assets					
Property, Plant & Equipment and Intangible Assets					
Tangible Assets	11	217.73		266.64	
Intangible assets	11	26.37	244.10	34.09	300.73
Long-Term Loans & Advances	12	291.07	291.07	370.18	370.18
Current Assets					
Cash and Cash Equivalents	13	1,363.45		998.11	
Short-Term Loan & Advances	14	1,440.01	2,803.46	1,899.41	2,897.52
TOTAL			3,338.63		3,568.43

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

Karthik Srinivasan

Karthik Srinivasan

Partner (M.No 514998)

Date: 30/06/2022

Place: New Delhi

For and on behalf of the Board

A. Padmavathi
Akula Padmavathi

Director

DIN:01998033

Sanjeev Bhatt
Sanjeev Bhatt

Director

DIN:02122250

Neeraj Sharma
Neeraj Sharma

Finance Controller



HUMANA PEOPLE TO PEOPLE INDIA

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

Statement of Income & Expenditure for the year ended 31st March, 2022

PARTICULARS	Note No.	For the year ended 31st March, 2022	For the year ended 31st March, 2021
Income			
Grants and Donations	15	5,939.14	4,795.41
Other Income	16	102.49	77.35
Less: Transferred to Specific Purpose Fund		(5,782.30)	(4,640.74)
Total Revenue		259.33	232.02
Expenditure :			
Employee Benefits Expense	17	2,439.34	2,237.58
Finance Costs		0.46	4.57
Program Expense	18	2,223.13	2,722.26
Rent		323.03	333.49
Other Expenses	19	571.31	510.14
Less: Transferred To Specific Purpose Fund		(5,043.61)	(5,626.42)
Less: Transferred To Appropriation/Adjustment		(292.14)	(3.76)
Capital Expenditure		105.62	176.45
Less: Transferred to Specific Purpose Fund		(102.32)	(157.44)
Total Expenditure		224.82	196.87
Excess of Income over expenditure		34.51	35.15

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

Karthik Srinivasan

Karthik Srinivasan

Partner (M.No 514998)

Date: 30/06/2022

Place: New Delhi

A. Padmanavathi

Akula Padmavathi

Director

DIN:01998033

Sanjeev Bhatt

Sanjeev Bhatt

Director

DIN:02122250

Neeraj Sharma

Neeraj Sharma

Finance Controller



HUMANA PEOPLE TO PEOPLE INDIA

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

Cash Flow Statement for the year ended 31st March, 2022

PARTICULARS	For the year ended 31st March, 2022	For the year ended 31st March, 2021
A. CASH FLOW FROM OPERATING ACTIVITIES		
Excess of Income over Expenditure	34.51	35.15
Add: Capital Expenditure	3.30	19.00
Less: Unutilized Fund Paid Back	-	-
Add: Interest Expense	0.46	4.57
Less: Interest on Income Tax Refund	-	(1.27)
Less: Proceeds from sale of fixed assets	(64.68)	(0.19)
Operating Profit/(loss) before Working Capital Changes	(26.41)	57.26
 Movement in Working Capital:		
Increase/ (Decrease) in Trade Payables and Provisions	(196.88)	(184.70)
Increase/ (Decrease) in Specific Purpose Fund	446.55	(993.20)
Decrease/ (Increase) in Trade Receivables	-	1.58
Decrease/ (Increase) in Loans and Advances	183.48	24.62
	433.15	(1,151.70)
 Cash Generated from/ (used in) Operations	406.74	(1,094.44)
Direct Taxes Paid (Net of Refunds)	-	(20.29)
Net cash flow from/ (used in) Operating Activities (A)	406.74	(1,114.73)
 B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	(105.62)	(176.45)
Proceeds from sale of Fixed Assets	64.68	0.19
Net Cash Flow from/ (used in) Investing Activities (B)	(40.94)	(176.26)
 C. CASH FLOW FROM FINANCING ACTIVITIES		
(Repayment)/ Proceeds of Long-term Borrowings	-	88.11
Interest Expense	(0.46)	(4.57)
Net Cash Flow from/ (used in) Financing Activities (C)	(0.46)	83.55
 Net Increase/ (Decrease) in Cash and Cash Equivalents	365.34	(1,207.44)
Cash and Cash Equivalents at the beginning of the year	998.11	2,205.55
Cash and Cash Equivalents at the end of the year	1,363.45	998.11
 Components of Cash and Cash Equivalents:		
Cash in Hand	7.95	5.75
In Current/ Savings Accounts/ Term Deposit	1,355.50	992.36
Total	1,363.45	998.11

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
See accompanying Notes to Financial Statements

1
2 to 32

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: 30/06/2022
Place: New Delhi



A. Padmavathi

Akula Padmavathi
Director
DIN:01998033

Sanjeev Bhatt

Sanjeev Bhatt
Director
DIN:02122250

Neeraj Sharma

Neeraj Sharma
Finance Controller

