

HUMANA PEOPLE TO PEOPLE INDIA

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

Balance Sheet as at 31st March, 2023

PARTICULARS	Note No.	As at 31st March, 2023		As at 31st March, 2022	
I. EQUITY, FUNDS AND LIABILITIES					
Shareholders' Fund					
Share Capital	2	0.04		0.04	
Reserve and Surplus	3	290.27		284.59	
Capital Fund	4	<u>265.19</u>	555.50	<u>244.10</u>	528.73
Other Funds					
Specific Purpose Fund	5	<u>1,083.71</u>	1,083.71	<u>1,773.30</u>	1,773.30
Non-Current Liabilities					
Long Term Provision	6	<u>47.20</u>	47.20	<u>82.01</u>	82.01
Current Liabilities					
Trade Payables	7	92.58		99.90	
Other Current Liabilities	8	539.84		708.16	
Short-Term Provisions	9	<u>221.19</u>	853.61	<u>146.53</u>	954.59
TOTAL			<u><u>2,540.02</u></u>		<u><u>3,338.63</u></u>
II. ASSETS					
Non-Current Assets					
Property, Plant & Equipment and Intangible Assets					
Tangible Assets	10	245.84		217.73	
Intangible assets	10	<u>19.33</u>	265.17	<u>26.37</u>	244.10
Long-Term Loans & Advances	11	<u>310.91</u>	310.91	<u>291.07</u>	291.07
Current Assets					
Cash and Cash Equivalents	12	1,199.14		1,363.45	
Short-Term Loan & Advances	13	<u>764.80</u>	1,963.94	<u>1,440.01</u>	2,803.46
TOTAL			<u><u>2,540.02</u></u>		<u><u>3,338.63</u></u>

Significant Accounting Policies
See accompanying Notes to Financial Statements

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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: 01/08/2023
Place: New Delhi

A. Padmavathi
Akula Padmavathi
Director
DIN:01998033

Sanjeev Bhatt
Sanjeev Bhatt
Director
DIN:02122250

Neeraj Sharma
Neeraj Sharma
Finance Controller



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Statement of Income & Expenditure for the year ended 31st March, 2023

PARTICULARS	Note No.	For the year ended 31st March, 2023	For the year ended 31st March, 2022
Income			
Grants and Donations	14	5,746.96	5,939.14
Other Income	15	82.23	102.49
Less: Transferred to Specific Purpose Fund		(5,579.47)	(5,782.30)
Total Revenue		249.72	259.33
Expenditure :			
Employee Benefits Expense	16	2,641.96	2,439.34
Finance Costs		-	0.46
Program Expense	17	2,003.06	2,223.13
Rent		334.87	323.03
Other Expenses	18	739.88	571.31
Less: Transferred To Specific Purpose Fund		(5,520.36)	(5,043.61)
Less: Transferred To Appropriation/Adjustment		42.85	(292.14)
Capital Expenditure		161.91	105.62
Less: Transferred to Specific Purpose Fund		(160.13)	(102.32)
Total Expenditure		244.04	224.82
Excess of Income over expenditure		5.68	34.51

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Cash Flow Statement for the year ended 31st March, 2023

PARTICULARS	For the year ended 31st March, 2023	For the year ended 31st March, 2022
A. CASH FLOW FROM OPERATING ACTIVITIES		
Excess of Income over Expenditure	5.68	34.51
Add: Capital Expenditure	1.78	3.30
Add: Interest Expense	-	0.46
Less: Interest on Income Tax Refund	(2.04)	-
Less: Proceeds from sale of fixed assets	(2.67)	(64.68)
Operating Profit/(loss) before Working Capital Changes	2.75	(26.41)
Movement in Working Capital:		
Increase/ (Decrease) in Trade Payables and Provisions	(135.79)	(196.88)
Increase/ (Decrease) in Specific Purpose Fund	101.97	446.55
Decrease/ (Increase) in Trade Receivables	-	-
Decrease/ (Increase) in Loans and Advances	23.95	183.48
	(9.87)	433.15
Cash Generated from/ (used in) Operations	(7.10)	406.74
Direct Taxes Paid (Net of Refunds)	2.04	-
Net cash flow from/ (used in) Operating Activities (A)	(5.06)	406.74
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	(161.91)	(105.62)
Proceeds from sale of Fixed Assets	2.67	64.68
Net Cash Flow from/ (used in) Investing Activities (B)	(159.24)	(40.94)
C. CASH FLOW FROM FINANCING ACTIVITIES		
(Repayment)/ Proceeds of Long-term Borrowings	-	-
Interest Expense	-	(0.46)
Net Cash Flow from/ (used in) Financing Activities (C)	-	(0.46)
Net Increase/ (Decrease) in Cash and Cash Equivalents	(164.30)	365.34
Cash and Cash Equivalents at the beginning of the year	1,363.44	998.11
Cash and Cash Equivalents at the end of the year	1,199.14	1,363.45
Components of Cash and Cash Equivalents:		
Cash in Hand	7.18	7.95
In Current/ Savings Accounts/ Term Deposit	1,191.96	1,355.50
Total	1,199.14	1,363.45

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.

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