

HUMANA PEOPLE TO PEOPLE INDIA
CIN: U85320DL1998NPL093972

Balance Sheet as at 31st March, 2025

		(₹ in lakhs)	
	Note No.	As at 31st March 2025	As at 31st March 2024
EQUITY AND LIABILITIES			
Shareholders' fund			
Share capital	2	0.04	0.04
Capital fund	3	294.27	246.93
Reserve and surplus	4	410.72	337.84
Other funds			
Specific purpose fund	5	1,675.87	1,445.35
Current Liabilities			
Trade payable	6		
- Micro enterprises and small enterprises		-	5.19
- Other than micro enterprises and small enterprises		117.02	114.59
Other current liabilities	7	429.20	261.42
Short-term provisions	8	234.88	256.44
Total		3,162.00	2,667.80
ASSETS			
Non-current assets			
Property, plant & equipment and intangible assets	9		
Tangible assets		283.88	232.76
Intangible assets		10.39	14.17
Long-term loans & advances	10	245.67	181.03
Other non-current assets	11	67.04	2.35
Current assets			
Cash and cash equivalents	12	967.77	1,587.10
Other bank balance	13	825.99	365.33
Short-term loan & advances	14	761.26	285.06
Total		3,162.00	2,667.80

Corporate Information and Significant Accounting Policies 1
See accompanying Notes to Financial Statements 2 to 31

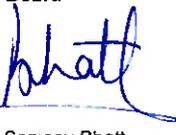
Annexure to our report of even date

For V. Sankar Aiyar & Co.
Chartered Accountants
ICAI Firm Registration No. 109208W


Vishal Agarwal
Partner (M. No. 556367)
Place: New Delhi
Date: 29th July, 2025

For and on behalf of the Board


A. Padmavathi
Director
DIN:01998033


Sanjeev Bhatt
Director
DIN:02122250


Neeraj Sharma
Chief Financial Officer



HUMANA PEOPLE TO PEOPLE INDIA

Statement of Income & Expenditure for the year ended 31st March, 2025

	Note No.	Year ended 31st March, 2025	(₹ in lakhs) Year ended 31st March, 2024
Income			
Grants and Donations	15	6,446.89	7,033.10
Other Income	16	214.60	66.07
Subtotal		6,661.49	7,099.17
Less: Transferred to Specific Purpose Fund	5	(6,485.70)	(6,704.67)
Total		175.79	394.50
Expenditure			
Employee Benefits Expense	17	3,009.69	2,755.41
Program Expense	18	1,780.38	1,623.67
Rent		413.86	386.06
Other Expenses	19	1,296.48	1,274.24
Subtotal		6,500.41	6,039.38
Less: Transferred To Specific Purpose Fund	5	(6,401.18)	(5,693.55)
Capital Expenditure		214.60	141.71
Less Transferred to Specific Purpose Fund	5	(210.92)	(140.61)
Total		102.91	346.93
Excess of Income over expenditure		72.88	47.57

Corporate Information and Significant Accounting Policies 1
See accompanying Notes to Financial Statements 2 to 31

Annexure to our report of even date
For V. Sankar Aiyar & Co.
Chartered Accountants
ICAI FRN 109208W

Vishal Agarwal

Vishal Agarwal
Partner (M. No. 556367)
Place: New Delhi
Date: 29th July, 2025

For and on behalf of the Board

A. Padmavathi
A. Padmavathi
Director
DIN 01998033

Sanjeev Bhatt
Sanjeev Bhatt
Director
DIN:02122250

Neeraj Sharma
Neeraj Sharma
Chief Financial Officer



HUMANA PEOPLE TO PEOPLE INDIA

Cash Flow Statement for the year ended 31st March, 2025

(₹ in lakhs)

	Year ended 31st March, 2025	Year ended 31st March, 2024
A. CASH FLOW FROM OPERATING ACTIVITIES		
Excess of Income over Expenditure	72.88	47.57
Adjustment for:		
Capital expenditure	3.68	1.10
Interest income	(55.29)	(20.59)
Proceeds from sale of property, plant and equipment	(1.23)	(0.46)
Operating Profit/(loss) before Working Capital Changes	20.04	27.62
Movement in Working Capital:		
Increase/ (Decrease) in Trade Payables and Provisions	143.46	(340.27)
Increase/ (Decrease) in Specific Purpose Fund	441.44	1,011.11
Decrease/ (Increase) in Loans and Advances	(531.22)	178.43
	53.68	849.27
Cash Generated from/ (used in) Operations	73.72	877.22
Direct Taxes Paid (Net of Refunds)	-	-
Net cash flow from/ (used in) Operating Activities (A)	73.72	877.22
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(214.60)	(141.71)
Proceeds from sale of property, plant and equipment	1.23	0.46
Interest received	45.67	19.66
Deposits with Banks (net)	(525.35)	(367.68)
Net Cash Flow from/ (used in) Investing Activities (B)	(693.05)	(489.27)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Net Cash Flow from/ (used in) Financing Activities (C)	-	-
Net Increase/ (Decrease) in Cash and Cash Equivalents	(619.33)	387.95
Cash and Cash Equivalents at the beginning of the year	1,587.10	1,199.15
Cash and Cash Equivalents at the end of the year (Refer note no.12)	967.77	1,587.10
Components of Cash and Cash Equivalents:		
Cash in Hand	5.91	6.10
In Current/ Savings Accounts/ Term Deposit	961.86	1,581.00
Total	967.77	1,587.10

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 3 of the Companies (Accounting Standard) Rules, 2021.

Corporate Information and Significant Accounting Policies
See accompanying Notes to Financial Statements

1
2 to 31

For V. Sankar Aiyar & Co.
Chartered Accountants
ICAI Firm Registration No. 109208W

For and on behalf of the Board


Vishal Agarwal
Partner (M. No. 556367)
Place: New Delhi
Date: 29th July, 2025


Akula Padmavathi
Director
DIN:01998033


Sanjeev Bhatt
Director
DIN.02122250


Neeraj Sharma
Chief Financial Officer

