HUMANA PEOPLE TO PEOPLE INDIA
BALANCE SHEET as at 31st March, 2026
CIN: U85320DL1998NPL093972

(All amounts in ₹ lakhs, unless otherwise stated)

Particulars	Note No.	As at 31st March 2026	As at 31st March 2025
EQUITY AND LIABILITIES			
Shareholders' fund			
Share capital	2	0.04	0.04
Capital fund	3	229.74	294.27
Reserve and surplus	4	671.20	410.72
Other funds			
Specific purpose fund	5	1,553.32	1,675.87
Current Liabilities			
Other current liabilities	6	319.57	546.22
Short-term provisions	7	-	234.88
Total		**2,773.87**	**3,162.00**
ASSETS			
Non-current assets			
Property, plant & equipment and intangible assets	8		
Tangible assets		222.11	283.88
Intangible assets		7.62	10.39
Long-term loans & advances	9	50.78	245.67
Other non-current assets	10	534.62	67.23
Current assets			
Cash and cash equivalents	11	1,477.14	967.77
Other bank balance	12	71.34	850.80
Short-term loan & advances	13	410.26	736.26
Total		**2,773.87**	**3,162.00**
Corporate Information and Significant Accounting Policies	1		
See accompanying Notes to Financial Statements	2 to 30		

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: 14-07-2026

V. SANKAR AIYAR & CO. NEW DELHI FRN 109208W CHARTERED ACCOUNTANTS

For and on behalf of the Board of Directors

A. Padmavathi

Akula Padmavathi
Director
DIN:01998033

Bhatt

Sanjeev Bhatt
Director
DIN:02122250

HUMANA PEOPLE TO PEOPLE INDIA

HUMANA PEOPLE TO PEOPLE INDIA
STATEMENT OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH, 2026
CIN: U85320DL1998NPL093972

(All amounts in ₹ lakhs, unless otherwise stated)

Particulars	Note No.		Year ended 31st March, 2026		Year ended 31st March, 2025
Income					
Grants and Donations	14	6,268.15		6,446.89	
Other Income	15	330.57	6,598.72	214.60	6,661.49
Less: Transferred to Specific Purpose Fund	5		(6,292.91)		(6,485.70)
Total			**305.81**		**175.79**
Expenditure					
Employee Benefits Expense	16	3,284.87		3,009.69	
Program Expense	17	856.18		1,780.38	
Rent		417.18		413.86	
Other Expenses	18	1,414.94	5,973.17	1,296.48	6,500.41
Less: Transferred To Specific Purpose Fund	5		(5,929.37)		(6,401.18)
Capital Expenditure			93.69		214.60
Less:Transferred to Specific Purpose Fund	5		(92.16)		(210.92)
Total			**45.33**		**102.91**
Excess of Income over expenditure			**260.48**		**72.88**

Corporate Information and Significant Accounting Policies	1
See accompanying Notes to Financial Statements	2 to 30

Annexure to our report of even date

For V. Sankar Aiyar & Co.
Chartered Accountants
ICAI FRN: 109208W

Vishal Agarwal
Partner (M. No. 556367)
Place: New Delhi
Date: 14-07-2026

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V. SANKAR AIYAR & CO.
NEW DELHI
FRN 109208W
CHARTERED ACCOUNTANTS

HUMANA PEOPLE TO PEOPLE INDIA

HUMANA PEOPLE TO PEOPLE INDIA
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2026
CIN: U85320DL1998NPL093972

(All amounts in ₹ lakhs, unless otherwise stated)

	Particulars	Year ended 31st March, 2026	Year ended 31st March, 2025
A.	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Excess of Income over Expenditure	260.48	72.88
	Adjustment for:		
	Property, plant and equipment	1.53	3.68
	Interest income	(39.68)	(55.29)
	Proceeds from sale of property, plant and equipment	(3.39)	(1.23)
	Operating Profit/(loss) before Working Capital Changes	**218.94**	**20.04**
	Movement in Working Capital:		
	Increase/ (Decrease) in Trade Payables and Provisions	(461.52)	143.46
	Increase/ (Decrease) in Specific Purpose Fund	(28.43)	441.44
	Decrease/ (Increase) in Loans and Advances	505.94	(531.22)
		15.99	53.68
	Cash Generated from/ (used in) Operations	234.93	73.72
	Direct Taxes Paid (Net of Refunds)	-	-
	Net cash flow from/ (used in) Operating Activities (A)	**234.93**	**73.72**
B.	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Purchase of property, plant and equipment	(95.65)	(214.60)
	Proceeds from sale of property, plant and equipment	3.39	1.23
	Interest received	54.63	45.67
	Bank deposits	312.07	(525.35)
	Net Cash Flow from/ (used in) Investing Activities (B)	**274.44**	**(693.05)**
C.	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Net Cash Flow from/ (used in) Financing Activities (C)	-	-
	Net Increase/ (Decrease) in Cash and Cash Equivalents	**509.37**	**(619.33)**
	Cash and Cash Equivalents at the beginning of the year	967.77	1,587.10
	Cash and Cash Equivalents at the end of the year (Refer note no.11)	**1,477.14**	**967.77**
	Components of Cash and Cash Equivalents:		
	Cash in Hand	5.55	5.91
	In Current/ Savings Accounts/ Term Deposit	1,471.59	961.86
	Total	**1,477.14**	**967.77**

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	1
See accompanying Notes to Financial Statements	2 to 30

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

For and on behalf of the Board of Directors

A. Padmavathi

Bhatt

Vishal Agarwal
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CHARTERED ACCOUNTANTS

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