

INDEPENDENT AUDITOR'S REPORT

To the Governing Board of Healthy Aging India,
(A Society registered under Societies Registration Act, 1860)

Report on the Financial Statements

Opinion

We have audited the accompanying Financial Statements of Healthy Aging India (hereinafter referred to as "the Society"), which comprise the Balance Sheet as at March 31, 2021, and the Income and Expenditure Account and Receipt and Payment Account for the year ended on that date and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- (a) In the case of the Balance Sheet, of the state of affairs of the Society as at March 31, 2021; and
- (b) In the case of the Income and Expenditure account, of the excess of expenditure over income for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with Standards on Auditing (SAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Society in accordance with the ethical requirements that are relevant to our audit of the financial statements as per the ICAI's Code of Ethics and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of these financial statements in accordance with the Societies Registration Act, 1860. The responsibility includes the maintenance of adequate accounting records and safeguarding the assets of the Society and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

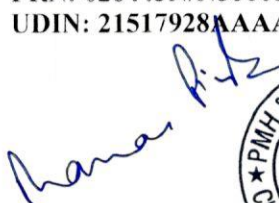


- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Society to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For P M H & Associates LLP
Chartered Accountants
FRN: 026443N/N500054
UDIN: 21517928AAAADK5233


Manas Piyush
Partner
M. No.: 517928



Date: August 19th, 2021
Place: New Delhi

Healthy Aging India
(A society registered under Societies Registration Act, 1860)
Balance Sheet

Particulars	Schedules	As at	As at
		March 31, 2021	March 31, 2020
		₹	₹
SOURCES OF FUNDS:			
Corpus Fund	Sch-4	5,000	5,000
Unrestricted Project Funds	Sch-5	33,94,020	35,68,432
Statutory Liabilities	Sch-6	20,836	10,000
Current Liabilities	Sch-7	24,61,769	15,54,152
TOTAL		58,81,625	51,37,584

APPLICATION OF FUNDS:

Fixed Assets

Tangible Assets	Sch - 8	32,57,969	38,96,507
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Current Assets

Sundry Debtors	Sch - 9	12,86,250	55,000
Cash and Cash Equivalents	Sch - 10	12,13,827	8,66,676
Advances Recoverable in Cash or in Kind	Sch - 11	1,23,579	3,19,401
TOTAL		58,81,625	51,37,584

Income & Expenditure	1	1
Receipt & Payments	2	2
Significant Accounting Policies and Notes on Account	3	3

As per our report of even date

For P M H & Associates LLP
Chartered Accountants
Firm Registration No. 026443N/N-500054
UDIN: 21517928AAADK5233

Manas Piyush
Manas Piyush
Partner
Membership No. : 517928



For Healthy Ageing India

Rd Sharma
President

Ekta
Treasurer

Place: New Delhi
Date: August 19th, 2021

Healthy Aging India
(A society registered under Societies Registration Act, 1860)
Income and Expenditure Account

Particulars	Schedules	Year ended	Year ended
		March 31, 2021	March 31, 2020
		₹	₹
INCOME			
Contributions / Donations Received	Sch- 12	1,20,79,319	1,24,69,499
Other Income	Sch- 13	33,090	43,254
TOTAL		1,21,12,409	1,25,12,753
EXPENDITURE			
Direct project Expenditure	Sch- 14	49,01,195	45,51,572
Rent	Sch- 15	2,14,112	4,71,314
Payroll Expenses	Sch- 16	53,65,362	41,16,280
Professional Charges	Sch- 17	1,99,725	7,42,187
Travelling and Conveyance	Sch- 18	2,42,311	10,88,999
Vehicles Maintenance Expenses	Sch- 19	5,24,059	3,65,106
Depreciation Expense	Sch- 20	6,38,538	7,77,039
Miscellaneous Expenses	Sch- 21	2,01,519	4,47,073
TOTAL		1,22,86,821	1,25,59,570
Excess of Income over Expenditure		(1,74,412)	(46,817)
Transferred To:			
Previous Year Profit/Loss		35,68,432	36,15,249
Un-Restricted project Fund		(1,74,412)	(46,817)
TOTAL		33,94,020	35,68,432

As per our report of even date

For P M H & Associates LLP
Chartered Accountants
Firm Registration No. 026443N/N-500054
UDIN: 21517928AAADK5233

Manas Piyush
Manas Piyush
Partner
Membership No. : 517928



For Healthy Ageing India

Alhams
President

Ekta
Treasurer

Place: New Delhi
Date: August 19th, 2021

Healthy Aging India
(A society registered under Societies Registration Act, 1860)
Receipt and Payment Account for the Period ended March 31, 2021

Receipts	₹	Payments	₹
Opening Balances		Expenditures	
Cash in Hand	1,80,220	Project Expenditure	49,01,195
Cash at Bank	6,86,456	Rent	2,14,112
Incomes		Travelling and Conveyance	2,42,311
Donations	1,20,79,319	Salary	53,65,362
Other Income	33,090	Professional Charges	1,99,725
		Vehicles Maintenance Expenses	5,24,059
		Miscellaneous Expenses	2,01,519
		Purchase of Fixed Assets	-
Increase in Current Liabilities	9,18,453	Increase in Current Assets	10,35,428
		Closing Balances	
		Cash in Hand	9,905
		Cash at Bank	12,03,922
Total	1,38,97,538	Total	1,38,97,538


As per our report of even date

For P M H & Associates LLP

Chartered Accountants

Firm Registration No. 026443N/N-500054

UDIN: 21517928AAAADK5233


Manas Piyush
Partner
Membership No. : 517928



For Healthy Ageing India


President


Treasurer

Place: New Delhi

Date: August 19th, 2021

Healthy Aging India
(A society registered under Societies Registration Act, 1860)

Schedule 3: Significant Accounting Policies and Notes to Accounts

A: Significant Accounting Policies

1. Basis of Accounting

The financial statements have been prepared to comply with the accounting standards issued by the Institute of Chartered Accountants of India (ICAI) in all material respects. The financials have been prepared under historical cost convention and on accrual basis except stated otherwise.

2. Recognition of Income and Expenditure

2.1 Income: The donations and/or grants are recognized on cash basis.

2.2 Expenditure: Expenditures and liabilities are recognized on accrual basis.

B: Notes to Accounts

1. The Society has been formed during the year on December 20th, 2013 vide registration no. SE/157/2013. The society has undertaken campaigns to create awareness about elderly healthcare in India. During the year, the Society has organized four programs in during the year. A brief of activities carried on the Society is as below:
 - a. The Society has organized Menstrual Hygiene Management project core objective of this project is to break period taboo, sensitize target population that it is not only women issue but human issue, decrease drop-out rates of girl student, Etc.
 - b. The Society has organized Intergeneration Learning Centre project in this project they work as a bridge between educated senior citizens and school going children.
 - c. The Society has organized Comprehensive Mobile Health Care Van they started this project in association with AIIMS and Rotary International for 20 old age home and Residential Welfare Association of Delhi/NCR to deliver health care service to older adults in need basically living in old age home.
 - d. The Society has organized Training of Trainer Under this project organization mobilizes educated senior citizens and organizes various training sessions to impart knowledge regarding teaching skills, subject knowledge, ways of making teaching-learning process simple and student centric.

2. Fund Balance

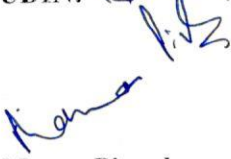
Unrestricted Funds: It represents the net balance of accumulated surplus/ (deficit), income from corpus investments and other unrestricted donations to the Society.



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3. **Auditors Remuneration:** It includes Rs. 35,400 (exclusive of Goods and Service Tax) payable as audit fees.
4. Previous year figures have been regrouped, wherever considered necessary.


As per Our report of even date
For P M H & Associates LLP
FRN: 026443N/N500054
UDIN: 21577928 AAAA D 5233


Manas Piyush
(Partner)
M. No.: 517928



For Healthy Ageing India


President


Treasurer

Place: New Delhi
Date: August 18st, 2021