

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, 2022, 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, 2022; 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: 225179288-TPAY9042



Manas Piyush

Partner

M. No.: 517928

Date: September 30, 2022

Place: New Delhi

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 issues 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.



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

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: 22517928 BEIPAY9042

For Healthy Ageing India

Manas Piyush
Manas Piyush
(Partner)
M. No.: 517928



Rajiv
HEALTHY AGING INDIA
President

Pinkal
Treasurer
HEALTHY AGING INDIA

Place: New Delhi

Date: September 30, 2022.

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

Particulars	Schedules	As at	As at
		March 31, 2022	March 31, 2021
		₹	₹
SOURCES OF FUNDS:			
Corpus Fund	Sch-4	5,000	5,000
Unrestricted Project Funds	Sch-5	3,389,849	3,394,020
Statutory Liabilities	Sch-6	-	20,836
Current Liabilities	Sch-7	1,441,208	2,461,769
TOTAL		4,836,057	5,881,625

APPLICATION OF FUNDS:

Fixed Assets

Tangible Assets	Sch - 8	4,336,421	3,257,969
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Current Assets

Sundry Debtors	Sch - 9	-	1,286,250
Cash and Cash Equivalents	Sch - 10	438,494	1,213,827
Advances Recoverable in Cash or in Kind	Sch - 11	61,142	123,579
TOTAL		4,836,057	5,881,625

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

As per our report of even date

For P M H & Associates LLP

Chartered Accountants

Firm Registration No. 026443N/N-500054

UDIN: 22517928 BEIPAY9042

Manas Piyush
Partner

Membership No. : 517928



For Healthy Aging India

President

Treasurer

Place: New Delhi

Date: September 30, 2022.

Manas Piyush
Rohans
Tarika
HEALTHY AGING INDIA
HEALTHY AGING INDIA

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

Particulars	Schedules	Year ended	Year ended
		March 31, 2022	March 31, 2021
		₹	₹
INCOME			
Contributions / Donations Received			
Other Income	Sch- 12	9,487,844	12,079,319
TOTAL	Sch- 13	22,035	33,090
		9,509,879	12,112,409
EXPENDITURE			
Direct project Expenditure			
Rent	Sch- 14	3,778,710	4,901,720
Payroll Expenses	Sch- 15	677,000	214,112
Professional Charges	Sch- 16	3,320,541	5,365,362
Travelling and Conveyance	Sch- 17	336,012	199,725
Vehicles Maintenance Expenses	Sch- 18	42,089	242,311
Depreciation Expense	Sch- 19	346,781	524,059
Miscellaneous Expenses	Sch- 20	659,970	638,538
TOTAL	Sch- 21	352,947	200,994
		9,514,050	12,286,821
Excess of Income over Expenditure		(4,171)	(174,412)

Transferred To:			
Previous Year Surplus/(Deficit)		3,394,020	3,568,432
Un-Restricted project Fund		(4,171)	(174,412)
TOTAL		3,389,849	3,394,020

As per our report of even date

For P M H & Associates LLP

Chartered Accountants

Firm Registration No. 026443N/N-500054

UDIN: 225179288EIPAY9042

Manas Piyush


Manas Piyush

Partner

Membership No. : 517928

Place: New Delhi

Date: September 30, 2022

For Healthy Aging India

Rohansh Raj
 President Treasurer
 HEALTHY HEALTY
 AGING INDIA AGING INDIA

Healthy Aging India
(A society registered under Societies Registration Act, 1860)
Receipt and Payment Account for the Period ended March 31, 2022

Receipts	₹	Payments	₹
Opening Balances		Expenditures	
Cash in Hand	9,905	Project Expenditure	3,778,710
Cash at Bank	1,203,922	Rent	677,000
Incomes		Travelling and Conveyance	42,089
Donations	9,487,844	Salary	3,320,541
Other Income	22,035	Professional Charges	336,012
		Vehicles Maintenance Expenses	346,781
		Miscellaneous Expenses	352,947
		Purchase of Fixed Assets	1,738,422
Increase in Current Liabilities	(1,041,397)	Increase in Current Assets	(1,348,687)
		Closing Balances	
		Cash in Hand	10,004
		Cash at Bank	428,490
Total	9,682,309	Total	9,682,309

As per our report of even date
For P M H & Associates LLP
Chartered Accountants
Firm Registration No. 026443N/N-500054
UDIN: 22517928 BEIPAY9042

For Healthy Aging India

Manas Piyush
Partner
Membership No. : 517928



Rishabh
HEALTHY
AGING INDIA
President

HEALTHY
AGING INDIA
Treasurer

Place: New Delhi

Date: September 30, 2022

Healthy Aging India
Schedules for the year ended March 31, 2022

S. no.	Particulars	2021-22	2020-21
Sch-4	Corpus Funds	5,000	5,000
		<u>5,000</u>	<u>5,000</u>
Sch-5	Unrestricted Project Funds		
	Opening	3,393,967	3,568,379
	(+) Surplus current Year	(4,171)	(174,412)
		<u>3,389,796</u>	<u>3,393,967</u>
Sch-6	Statutory Liabilities		
	TDS on Contractor	-	1,511
	TDS on Professional	-	19,325
		<u>-</u>	<u>20,836</u>
Sch-7	Current Liabilities		
	Sara Khan	44,850	-
	Sunny Kumar-Salary	20,000	-
	Amazon Purchases	39,879	-
	Anshul Jain	50,000	-
	Anshu Mathur	15,000	-
	Baki Rasoi - IGLC	47,250	-
	Biotronics Media Pro Int.	-	328,300
	B.K. Store	53,088	-
	Elevate Info System	-	1,649,300
	Gautam Saini	-	(14,750)
	Gurinder Kaur	-	6,460
	HYBON ELEVATORS NESCALATORS P LTD N	122,007	-
	International Electro Medical Co.	236,955	-
	Jang Sher Dube	119,100	-
	Kunal Kumar	-	(7,000)
	K.V. Constructions	(30,000)	-
	Madhu Bangles	-	(25,000)
	Medicare Diagnostics	-	90,000
	New Horizon Constructions	502,828	-
	Other Payable	2,996	-
	Parita Himani-Stipend	10,000	-
	P M H & Associates LLP	108,752	108,752
	Prashun Chatterjee	11,260	56,260
	Prince Health Care	-	76,000
	Print Media House	1,400	-
	Pummy	-	55,000
	Ramesh Chandra Pal	-	(50,755)
	Replika Press Pvt. Ltd.	-	69,109
	R S Prints	-	72,865
	Sagari Chatterjee	-	22,300
	Sandeep Kaur	14,000	-
	Sanjay Automotive LLP	3,833	-
	Sanjay Kumar Gupta	(10,000)	(10,000)
	Sarthak Sundriyal	(40,000)	-
	Shagufa Amber	(17,005)	-
	Shoaib Islam	(47,000)	-
	Shruti- Salary A/c	5,000	-



Healthy Aging India
Schedules for the year ended March 31, 2022

Shyama Gupta		
SJB ENGINEERING - Transco India	5,000	-
Sunview Travels & Tours	(60,000)	-
Vishnu Print	33,285	-
Sunview Travels & Tours	(5,000)	-
Sandeep Kaur	-	33,285
Sunshine Press	-	(6,000)
Anjali Imprest	-	34,941
Mohit Imprest	-	4,760
Raju Pal Imprest	-	4,475
Sobia Fatma Imprest A/c	-	300
Sougat Mitra Imprest	6,030	-
Aarti Salary A/c	-	(36,833)
Bhawana Salary A/c	12,000	-
Deven Singh	35,000	-
Dinesh Soni	10,000	-
Neelam Salary A/c	9,500	-
Neenu Salary A/c	34,700	-
Parita Himani	25,000	-
Pradeep Singh Salary A/c	20,000	-
Shyam Salary A/c	8,000	-
Vikash Panchal	11,000	-
	32,500	-
	1,441,208	2,461,769

Sch - 8 **Fixed Assets**

Computer	339,873	339,873
TAB Micromax P702	24,000	24,000
Camera	40,000	40,000
Office Equipments	116,826	116,826
Printer	10,000	10,000
Medical equipement	2,293,444	786,600
ECG Machine	190,400	190,400
AC_Van	118,000	118,000
GEN-SET	200,000	200,000
Inverter 1100VA	14,500	14,500
Speaker - Bluetooth / Lead/ Wifi Dongle	4,398	4,398
TV	100,992	100,992
Van	3,392,825	3,161,247
Accumulated Depreciation		
Accumulated Depreciation-Office Equipment	(282,148)	(218,531)
Accumulated Depreciation-Computer	(270,165)	(238,563)
Accumulated Depreciation-Plant & Machinery	(576,661)	(369,759)
Accumulated Depreciation-Vehicles	(1,379,863)	(1,022,014)
	4,336,421	3,257,969

Sch - 9 **Sundry Debtors**

Balaji Innovation	-	55,000
BSES Rajdhani Power Ltd	-	1,231,250
	-	1,286,250

Sch - 10 **Cash and Cash Equivalent**

Axis Bank A/c 917010082959599	10,466	140,437
Axis Bank_06297	2,233	245,579



Healthy Aging India
Schedules for the year ended March 31, 2022

	711	711
SBI 261931	6,877	6,638
SBI 767652-We Care	33,200	-
SBI A/C 40055902122	375,003	810,557
State Bank Of India A/c No 00000033538784976	10,004	9,905
Cash in Hand	438,494	1,213,827
Sch - 11 Current Asset	-	82,277
TDS Recoverable 2019-20	41,302	41,302
TDS Receivables 2020-21	19,840	-
TDS Receivables 2021-22	61,142	123,579
Sch- 12 Contributions / Grants Received		
Donations - General Income	6,458,134	5,052,098
Donation_BSES Rajdhani Power	992,000	2,500,000
Donation_Indian Council of Medical Research	-	673,776
Donation_Oak Foundation	-	562,381
Donation_PWC India Foundation	153,000	630,900
Donation_WHO	-	1,427,417
Gail Donation Income	1,484,710	1,232,747
IRCTC_Donation Income	400,000	-
	9,487,844	12,079,319
Sch- 13 Other Income		
Interest Income	15,462	30,848
Interest on Income Tax refund	6,573	2,242
	22,035	33,090
Sch- 14 Direct Project Expenditure		
Medical Expenses	132,402	381,572
Repair and Maintenance	-	2,000
Project Expenses_Vending Machine_Railtel	-	2,029,788
Rent for Machine	6,477	-
Website Development Charges	212,000	247,500
Other Expenses	285,108	525
Printing and Stationery	-	824,177
Other Program Expenses	(1,221,427)	-
Programme Expenses_lift and Installation	1,723,373	-
Programme Expentiture	2,640,777	1,416,158
	3,778,710	4,901,720
Sch- 15 Rent Expense		
Rent	677,000	214,112
	677,000	214,112
Sch- 16 Salary and Wages		
Salary Account	3,252,991	5,355,362
Food and Beverages	47,550	-
Staff Welfare	20,000	10,000
	3,320,541	5,365,362



Healthy Aging India
Schedules for the year ended March 31, 2022

Sch- 17	Professional Charges		
	Consultancy Charges	-	-
	Professional Charges	300,612	164,325
	Audit Fees	35,400	35,400
		<u>336,012</u>	<u>199,725</u>
Sch- 18	Travelling and Conveyance		
	Tour and Travelling	42,089	97,001
	Boarding & Lodging	-	15,000
	Accommodation Expense	-	-
	Travelling & Conveyance	-	130,310
		<u>42,089</u>	<u>242,311</u>
Sch- 19	Vehicles Maintenance		
	Insurance Expenses	-	32,059
	Repair and Maintenance_Car	236,186	64,100
	Fuel	110,595	427,900
		<u>346,781</u>	<u>524,059</u>
Sch- 20	Depreciation		
	Depreciation Expense	659,970	638,538
		<u>659,970</u>	<u>638,538</u>
Sch- 21	Miscellaneous Expenses		
	Bank Charges	5,490	9,492
	Roundoff	(22)	(40)
	Telephone Expenses	-	5,490
	Office Expense	101,103	18,132
	Water Expenses	22,425	-
	Printing and Stationery	48,355	-
	Electricity Expenses	128,346	167,920
	Miscellaneous Expenses	47,250	-
		<u>352,947</u>	<u>200,994</u>

