

# **PMH & ASSOCIATES LLP**

**Chartered Accountants**

## **INDEPENDENT AUDITOR'S REPORT**

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

### **Report on the Financial Statements**

We have audited the accompanying Financial Statements of the Healthy Aging India (hereinafter the Society), which comprise the Balance Sheet as at March 31, 2025, 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.

### **Opinion**

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, 2025; 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.

### **Basic of 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 entity in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other 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 Societies Registration Act, 1860 and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.



## **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 entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statement, including the disclosure, and whether the financial statement 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 reasonable 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-charge with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate those-charge 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: 25517928BMKZME3296**

*Manas*  
**Manas Piyush**

**Partner**

**M. No.: 517928**



**Date:**

**Place: New Delhi**

**Healthy Aging India**  
**(A Society Registered under Societies Registration Act,1860)**  
**Balance Sheet**

(Amount in Rs.)

Particulars	Note	As at 31 March 2025	As at 31 March 2024
<b>Sources of Funds</b>			
<b>Owners' Funds</b>			
Unrestricted Funds	3	75,92,381	51,25,456
Restricted Funds	4	-	-
		75,92,381	51,25,456
<b>Non-current liabilities</b>			
Long-term provisions	5	-	-
		-	-
<b>Current liabilities</b>			
Trade payables	6	9,27,217	4,85,815
Other current liabilities	7	5,82,062	5,52,409
Short-term provisions	5	-	-
		15,09,279	10,38,224
<b>Total</b>		<b>91,01,660</b>	<b>61,63,680</b>
<b>Application of Funds</b>			
<b>Non-current assets</b>			
Property, Plant and Equipment	8	69,56,023	50,57,912
Long Term Loans and Advances	9	-	-
		69,56,023	50,57,912
<b>Current assets</b>			
Trade receivables	10	2,43,221	2,97,720
Cash and bank balances	11	10,36,159	2,96,798
Short Term Loans and Advances	9	8,66,257	5,11,250
		21,45,637	11,05,768
<b>Total</b>		<b>91,01,660</b>	<b>61,63,680</b>
Brief about the Entity	1		
Summary of significant accounting policies	2		
The accompanying notes are an integral part of the financial statements			

Summary of significant accounting policies (Note No. 1 & 2)  
The accompanying notes are an integral part of the financial statements

As per our report of even date

**For PMH & Associates LLP**

**Chartered Accountants**

Firm Reg. No. 026443N/N-500054

UDIN: 2SS171580010ESLLP MKZ ME3296

Manas Piyush  
Partner  
M. No. 517928



**For and on behalf of**  
**Healthy Aging India**

*Rajashree Sharma*  
Rajashree Sharma  
President

*Abhijit Ganguly*  
Abhijit Ganguly  
Vice President

Date:

Place: New Delhi

**Healthy Aging India**  
**(A Society Registered under Societies Registration Act, 1860)**  
**Income and Expenditure Account**

(Amount in Rs.)

Particulars	Note	Year Ended 31-03-2025			Year Ended 31-03-2024		
		Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total
<b>Incomes:</b> Contributions/Donations Received Other Income <b>Total Income</b>	12 13	45,81,990	2,17,71,478	2,63,53,468	41,77,053	90,40,949	1,32,18,002
		1,25,980	-	1,25,980	74,021	-	74,021
		<b>47,07,970</b>	<b>2,17,71,478</b>	<b>2,64,79,448</b>	<b>42,51,074</b>	<b>90,40,949</b>	<b>1,32,92,023</b>
<b>Expenses:</b> Direct Project Expenditure Employee benefits expense Depreciation and amortization expense Other expenses <b>Total expenses</b>	14 15 16 17	-	80,77,790	80,77,790	-	88,78,534	88,78,534
		17,59,333	86,18,719	1,03,78,052	-	38,22,888	38,22,888
		12,07,328	-	12,07,328	9,23,164	-	9,23,164
		22,35,840	21,13,513	43,49,353	13,83,585	-	13,83,585
		<b>52,02,501</b>	<b>1,88,10,022</b>	<b>2,40,12,523</b>	<b>23,06,749</b>	<b>1,27,01,422</b>	<b>1,50,08,171</b>
<b>Excess of Income over Expenditure before exceptional Item</b>		-4,94,531	29,61,456	24,66,925	19,44,325	-36,60,473	-17,16,148
		-	-	-	-	-	-
		<b>-4,94,531</b>	<b>29,61,456</b>	<b>24,66,925</b>	<b>19,44,325</b>	<b>-36,60,473</b>	<b>-17,16,148</b>
<b>Profit before Tax</b>  Tax expense: Current tax Excess/ Short provision of tax relating to earlier years Deferred tax charge/ (benefit)		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		<b>-4,94,531</b>	<b>29,61,456</b>	<b>24,66,925</b>	<b>19,44,325</b>	<b>-36,60,473</b>	<b>-17,16,148</b>
<b>Profit/(Loss) for the year</b>		-	-	-	-	-	-
		<b>-4,94,531</b>	<b>29,61,456</b>	<b>24,66,925</b>	<b>19,44,325</b>	<b>-36,60,473</b>	<b>-17,16,148</b>
The accompanying notes are an integral part of the financial statements							

Summary of significant accounting policies (Note No. 1 & 2)

The accompanying notes are an integral part of the financial statements

As per our report of even date

For PMH & Associates LLP

Chartered Accountants

Firm Reg. No. 02644BN/N-500054

UDIN: 25517828BMKZME3296

Manas Piyush  
Partner  
M. No. 517928



Date:  
Place: New Delhi

For and on behalf of  
Healthy Aging India

Rajashree Sharma  
President

Abhijit Ganguly  
Vice President

*Rajashree*

*Abhijit*

**Healthy Aging India**

(A society registered under Societies Registration Act, 1860)

Receipt and Payment Account for the Period ended March 31, 2025

Receipts	Amount	Payments	Amount
<b>Opening Balances</b>		<b>Expenditures</b>	
Cash in Hand		Project Expenditure	80,77,790
Cash at Bank	2,96,798	Rent	-
		Travelling and Conveyance	1,34,885
<b>Incomes</b>		Salary	1,03,78,052
Donations	2,63,53,468	Professional Charges	4,00,650
Other Income	1,25,980	Miscellaneous Expenses	38,13,819
Increase in other current liab	29,653	Purchase of Fixed Assets	31,05,439
Increase in Creditors	4,41,402	Advance given	3,55,007
Decrease in Debtors	54499	Increase in Debtors	-
		<b>Closing Balances</b>	
		Cash in Hand	59,300
		Cash at Bank	9,76,859
<b>Total</b>	<b>2,73,01,800</b>	<b>Total</b>	<b>2,73,01,800</b>

As per our report of even date

For PMH & Associates LLP

Chartered Accountants

Firm Reg. No. 026443N/N-500054

UDIN: 25517928 BMK2ME3296

Manas Piyush  
Partner  
M. No. 517928



For and on behalf of  
Healthy Aging India

Rajashree Sharma  
President

Abhijit Ganguly  
Vice President

Date:

Place: New Delhi

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

**SCHEDULE 1: BACKGROUND AND SIGNIFICANT ACCOUNTING POLICIES:**

**1. BACKGROUND AND OVERVIEW OF THE SOCIETY'S OPERATIONS:**

Healthy Aging India (The 'Society') is located at A 10 DDA Sheds, Okhla Phase I Delhi - 110020, and was registered on December,2013 under the "Societies Registration Act XXI of 1860".

Nature of present activities:

- (a) to encourage, educate, and empower vulnerable groups of society- primarily elderly people and children.
- (b) to reach out to the elderly people of all sections of the society through its projects like:
  - Seniors' Adobe
  - Intergenerational Learning Center (IGLC)
  - Comprehensive Medical Health Care Van

**2. SIGNIFICANT ACCOUNTING POLICIES:**

**a. Basis of Preparation of Financial Statements**

The financial statements of the Society have been prepared in accordance with generally accepted accounting principles in India (Indian GAAP). The Society has prepared these financial statements to comply in all material respects with the accounting standards specified by the Institute of Chartered Accounts of India. The financial statements are prepared under historical cost convention, on accrual basis of accounting, and in accordance with the normally accepted accounting principles and accounting standards, unless otherwise stated.

The accounting policies adopted in the preparation of financial statements are consistent with those of the previous year.

**b. Use of Estimates**

The preparation of the financial statements in conformity with the generally accepted accounting principles requires estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of financial statements and the reported amount of revenues and expenses during the reporting period. Management believes that the estimates used in the preparation of financial statements are prudent and reasonable. Future results could differ from these estimates.

**c. Revenue Recognition**

*Donations and Subscriptions*

Revenue from other donations and subscriptions is recognized when such donation or subscription is received by the Society and conditions, if any, any attached to it are fulfilled by the Society.



**Healthy Aging India  
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*Rendering of Services*

Revenue is recognized only when risks and rewards incidental to ownership are transferred to the customer, it can be reliably measured, and it is reasonable to expect ultimate collection.

*Interest*

Revenue is recognized on a time proportion basis taking into account the amount outstanding and the applicable rate.

*Government and Other Grants*

Revenue from government and other grants is recognized when such grant is received by the Society and conditions, if any, any attached to it are fulfilled by the Society.

**d. Fixed Assets**

Fixed assets are stated at cost less accumulated depreciation. Cost comprises the purchase price and any directly attributable cost of bringing the asset to its working condition for its intended use. Expenditures for additions, modifications, improvements, and renewals are capitalized and expenditures for maintenance and repairs are charged to income and expenditure accounts. Financing costs relating to the acquisition of fixed assets are also included to the extent they relate to the period till such assets are ready to be put to use.

**e. Depreciation**

Depreciation on other assets is calculated using the Written - Down Value Method (WDV) as per the rates prescribed by the Income Tax Act, 1961.

**f. Leases**

*Where the Society is the lessee*

Leases, where the lessor effectively retains substantially all the risks and benefits of ownership of the leased term, are classified as operating leases. Operating lease payments are recognized as an expense in the Income and Expenditure account on a straight-line basis over the lease term.

**g. Foreign Currency Transactions**

*a) Initial Recognition*

Foreign currency transactions are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

*b) Conversion*

Foreign currency monetary items are reported using the closing rate. Non-monetary items which are carried in terms of historical cost denominated in a foreign currency are reported using the exchange rate at the date of the transaction; and non-monetary items which are carried at fair value or other similar valuation denominated in a



**Healthy Aging India**  
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foreign currency are reported using the exchange rates that existed when the values were determined.

**c) Exchange Differences**

Exchange differences arising on the settlement of monetary items or on reporting society's monetary items at rates different from those at which they were initially recorded during the year, or reported in previous financial statements, are recognized as income or as expenses in the year in which they arise except those arising from investments in non-integral operations.

**h. Retirement and Other Employee Benefits**

**a) Provident Fund**

Retirement benefits in the form of provident funds are defined contribution schemes. The contributions to the provident fund are charged to the Statement of Profit and Loss for the year when the contributions are due. The Company has no obligation, except the contribution to the provident fund.

**b) Gratuity**

The Company operates a defined benefit plan for gratuity for its employees. The cost of providing benefits under these plans is determined based on actuarial valuation at each year-end. Valuation is carried out using the projected unit credit method. Actuarial gain and loss for defined benefit plans are recognized in full in the period in which it occurs in the Statement of Profit and Loss.

**i. Income Taxes**

Tax expense comprises of current taxes. Current income tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income Tax Act, 1961.

**j. Investments**

Investments that are readily realizable and intended to be held for not more than a year are classified as current investments. All other investments are classified as long-term investments. Current investments are carried at lower of cost and fair value determined on an individual investment basis. Long-term investments are carried at cost. However, any decline, other than temporary, in the value of the investments is charged to the income and expenditure account.

**k. Intangible Assets**

Intangible Assets are stated at the cost of acquisition net of recoverable taxes less accumulated amortisation/depletion. The cost comprises purchase price, borrowing costs, and any cost directly attributable to bringing the asset to its working condition for the intended use and net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the intangible assets.



## **I. Provisions, Contingent Liabilities and Contingent Assets**

### *Provisions*

A provision is recognized when an enterprise has a present obligation as a result of past event; it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates. Provision for expenditure relating to voluntary retirement is made when the employee accepts the offer of early retirement.

### *Contingent Liability*

A contingent liability is disclosed where, as a result of past events, there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Where there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

### *Contingent Assets*

Contingent Assets are not recognized in the financial statements.

### **m. Cash and cash equivalents**

Cash and cash equivalents in the balance sheet comprise cash at bank and in hand and short-term investments with an original maturity of three months or less.



**Healthy Aging India**  
**(A Society Registered under Societies Registration Act,1860)**

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

**Note - 3 NPOs Funds**

(Amount in Rs.)

Particulars	As at 1st April 2024 (Opening Balance)	Funds transferred/received during the year	Funds Utilised during the year	As at 31st March 2025 (Closing Balance)
<b>Unrestricted Funds</b>				
Corpus Fund	5,000	-	-	5,000
General Funds	5,120,456	2,466,925	-	7,587,381
				-
<b>Restricted Funds</b>	-	-	-	-
		2,466,925	-	7,592,381
<b>Previous Year (PY)</b>		-1,716,148	-	5,125,456



**Healthy Aging India**  
 Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

		Long term		Short term	
		31 March 2025	31 March 2024	31 March 2025	31 March 2024
<b>5</b>	<b>Provisions</b>				
	<b>Provision for employee benefits</b>				
	Provision for gratuity	-	-		
	Provision for leave Encashment	-	-		
	<b>Total Provisions</b>	-	-		-
<b>6</b>	<b>Trade payables</b>			31 March 2025	31 March 2024
	Total outstanding dues of micro, small and medium enterprises			-	-
	Total outstanding dues of creditors other than micro, small and medium enterprises			927,217	485,815
	<b>Total Trade payables</b>			<b>927,217</b>	<b>485,815</b>
	Disclosure relating to suppliers registered under MSMED Act based on the information available with the entity Company:				
	<b>Particulars</b>			31 March 2025	31 March 2024
	(a) Amount remaining unpaid to any supplier at the end of				
	Principal			-	-
	Interest			-	-
	<b>Total</b>			-	-
	(b) The amount of interest paid by the buyer in terms of section 16 of the MSMED Act, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year.			-	-
	(c) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act.			-	-
	(d) The amount of interest accrued and remaining unpaid at the end of each accounting year.			-	-
	(e) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the MSMED Act.			-	-
<b>7</b>	<b>Other current liabilities</b>			31 March 2025	31 March 2024
	Goods and Service tax payable			-	-
	TDS payable			396,328	80,788
	Provident fund Payable			-	-
	Other payable			161,864	-
	Expenses Payable			23,870	471,621
	<b>Total Other current liabilities</b>			<b>582,062</b>	<b>552,409</b>



**Healthy Aging India**  
**Notes forming part of the Financial Statements for the year ended 31st March, 2025**

**8 Property, Plant and Equipment and Intangible Assets (owned assets)**

(Amount in Rs.)

Particulars /Assets	TANGIBLE ASSETS					Total
	Vehicles	Office equipment	Plant & Machinery	Computer and Accessories	Furniture & Fixture	
<b>Gross Block</b>						
At 31 March 2023	4,502,892	467,818	4,133,844	368,271	-	9,472,825
At 1 April 2023	4,502,892	467,818	4,133,844	368,271	-	9,472,825
Additions	30,000	-	-	-	-	30,000
Deductions/Adjustments	-	-	-	-	-	-
At 31 March 2024	4,532,892	467,818	4,133,844	368,271	-	9,502,825
At 1 April 2024	4,532,892	467,818	4,133,844	368,271	-	9,502,825
Additions	53,100	1,843,337	153,950	136,330	918,722	3,105,439
Deductions/Adjustments	-	-	-	-	-	-
At 31 March 2025	4,585,992	2,311,155	4,287,794	504,601	918,722	12,608,264
<b>Depreciation/Adjustments</b>						
At 31 March 2023	1,867,913	344,135	1,020,575	289,126	-	3,521,749
At 1 April 2023	1,867,913	344,135	1,020,575	289,126	-	3,521,749
Additions	417,093	11,376	439,793	54,902	-	923,164
Deductions/Adjustments	-	-	-	-	-	-
At 31 March 2024	2,285,006	355,511	1,460,368	344,028	-	4,444,913
At 1 April 2024	2,285,006	355,511	1,460,368	344,028	-	4,444,913
Additions	345,148	290,111	424,114	56,083	91,872	1,207,328
Deductions/Adjustments	-	-	-	-	-	-
At 31 March 2025	2,630,154	645,622	1,884,482	400,111	91,872	5,652,241
<b>Net Block</b>						
At 31 March 2024	2,247,886	112,307	2,673,476	24,243	-	5,057,912
At 31 March 2025	1,955,838	1,665,533	2,403,312	104,490	826,850	6,956,023



**Healthy Aging India**  
**Notes forming part of the Financial Statements for the year ended 31st March, 2025**

(Amount in Rs.)

		Long Term		Short Term	
		31 March 2025	31 March 2024	31 March 2025	31 March 2024
9	<b>Loans and advances</b>				
	Other loans and advances (specify nature)	-	-	150,177	466,492
	Advance to Vendor	-	-	249,584	16,409
	Security Deposit	-	-	131,194	-
	TDS Recoverable 2023-24	-	-	28,349	28,349
	TDS Receivable for FY 2024-25	-	-	306,953	-
	TDS Recoverable 2020-21	-	-	-	-
	TDS Recoverable 2021-22	-	-	-	-
				<b>866,257</b>	<b>511,250</b>
10	<b>Trade receivables</b>			<b>31 March 2025</b>	<b>31 March 2024</b>
	Outstanding for a period less than 6 months from the date they are due for receipt			243,221	297,720
	Secured Considered good			-	-
	Unsecured Considered good			-	-
	Doubtful			-	-
	Less: Provision for doubtful receivables			243,221	297,720
	<b>Total</b>				
11	<b>Cash and Bank Balances</b>			<b>31 March 2025</b>	<b>31 March 2024</b>
	<b><u>Cash and cash equivalents</u></b>				
	Saving Bank Accounts			976,859	296,798
	Cash in hand			59,300	-
	<b>Total</b>	(I)		<b>1,036,159</b>	<b>296,798</b>



**Healthy Aging India**

**Notes forming part of the Financial Statements for the year ended 31st March, 2025**

			(Amount in Rs.)
		<b>31 March 2025</b>	<b>31 March 2024</b>
<b>12</b>	<b>Contributions/Donations Received</b>		
	Restricted Funds	21,771,478	9,040,949
	Unrestricted Funds	4,581,990	4,177,053
		<b>26,353,468</b>	<b>13,218,002</b>
<b>13</b>	<b>Other income</b>		
	Other Income	125,980	74,021
	<b>Total other income</b>	<b>125,980</b>	<b>74,021</b>
<b>14</b>	<b>Direct Expenses</b>		
	Direct Project Expenditure	8,077,790	8,878,534
		<b>8,077,790</b>	<b>8,878,534</b>
<b>15</b>	<b>Employee benefits expense</b>		
	<b>Salaries, wages, bonus and other allowances</b>		
	Unrestricted	1,759,333	-
	Restricted	8,394,157	3,820,108
	Contribution to provident and other funds	-	-
	Gratuity expenses	-	-
	<b>Food and Beverages</b>		
	Restricted	224,562	2,780
	<b>Total Employee benefits expense</b>	<b>10,378,052</b>	<b>3,822,888</b>
<b>16</b>	<b>Depreciation and amortization expense</b>		
	on tangible assets (Refer note 9)	1,207,328	923,164
	<b>Total Depreciation and amortization expense</b>	<b>1,207,328</b>	<b>923,164</b>
<b>17</b>	<b>Other Expenses</b>		
	Legal and Professional expense	400,650	261,000
	Communication & Outreach Expenses	31,290	67,514
	Accounting Charges	60,000	125,000
	Digital Media Expenses	349,390	111,464
	TA to Educators	750,700	418,970
	Printing & Stationery	107,702	34,041
	Repair and Mantainence		
	Restricted:		
	-Others	2,113,513	-
	Unrestricted:		
	-Computers	6,619	-
	-Cars	63,095	91,090
	-Others	-	192,640
	Travelling & Conveyance Expenses	134,884	58,396
	Miscellaneous Expenses	331,510	23,470
	<b>Total</b>	<b>4,349,353</b>	<b>1,383,585</b>



**18 Related Party Disclosures****Key management personnel**

- Dr. Manjari Chaturvedi- Chief Executive Officer
- Rajashree Sharma- President
- Abhijeet Ganguly- Vice President
- Ramesh Pandita- General Secretary
- Gaurav Chawla- Executive Committee

Transactions with related parties are as under:

Particulars	Year Ended March 31, 2025	Year Ended March 31, 2024
	Key management personnel	Key management personnel
<b>A. Transaction during the year</b>		
<b>Renumeration Paid</b>		900,000
- Dr. Manjari Chaturvedi	Total	900,000
<b>B. Year end balances:</b>		
<b>Payable to</b>		193,407
- Dr. Manjari Chaturvedi	Total	193,407

**19** The Society has received information from vendors regarding their status under the Micro, Small and Medium Enterprises Development Act, 2006 and hence disclosure relating to amounts unpaid as at March 31, 2025 together with interest paid / payable under this Act has been given.

**20 Previous year figures**

Previous year figures have been regrouped, wherever considered necessary.

As per our report of even date

For PMH & Associates LLP

Chartered Accountants

Firm Reg. No. 026443N/N-500054

UDIN: 25517928BMKZME3296

*Manas*  
Manas Piyush  
Partner  
M. No. 517928



For and on behalf of  
Healthy Aging India

*Rajashree*  
Rajashree Sharma  
President

*Abhijit*  
Abhijit Ganguly  
Vice President

Date:

Place: New Delhi

Receipt & Payment Account

Notes	For the Year Ended March 31, 2025	For the Year Ended March 31, 2024
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**Receipts**

**Opening Balance**

Cash in hand

Cash at Bank

19,537

19,011

**Grant received during the year**

Oak Foundation

Donation Received

Interest Income

**Total Revenue**

518

526

**20,055**

**19,537**

**Payments**

Support for Mobile Healthcare Van For Vulnerable Senior Citizens

Administration Expenses

**Closing Balance**

Cash in hand

Cash at Bank

**Total**

As per our report of even date

For PMH & Associates LLP

Chartered Accountants

Firm Reg. No. 026443N/N-500054

UDIN: 255179125001K2ME3296

20,055

19,537

**20,055**

**19,537**

For and on behalf of Healthy Aging India

Rajashree Sharma

Rajashree Sharma  
President

Abhijit Ganguly



Manas Piyush

Partner

M. No.: 517928

Place : New Delhi

Date :