

AUDITED ACCOUNTS 2015-16

Empowering



Elder



Lives



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INDEPENDENT AUDITORS' REPORT

To the Members of
HELPEGE INDIA

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of HelpAge India, a Society registered under the Societies Registration Act, 1860 which comprises the Balance Sheet as at March 31, 2016, the related Income and Expenditure Account and the Cash Flow Statement of the Society for the year ended on that date and the summary of significant accounting policies and notes to accounts.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Society's Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Society in accordance with the accounting principles generally accepted in India, including the Accounting Standards prescribed by the Institute of Chartered Accountants of India [ICAI]. This responsibility also includes maintenance of adequate accounting records for safeguarding the assets of the Society and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, 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 responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with standards on auditing prescribed by the Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on test basis evidence supporting the amount & disclosures in the financial statements.

An audit involves performing procedures to obtain audit evidence, about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the Society's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Society has in place an adequate internal financial control system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our audit opinion.



OPINION

In our opinion and to the best of our information and according to the explanations given to us, the accompanying financial statements 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, 2016;
- b) in the case of the Income and Expenditure Account, of the excess of income over expenditure for the year ended on that date; and
- c) in the case of Cash Flow Statement, of the cash flows of the Society for the year ended on that date.

REPORT ON OTHER LEGAL AND STATUTORY REQUIREMENTS

We report that:

- a) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit;
- b) In our opinion, proper books of account have been kept by the Society so far as appears from our examination of those books;
- c) The Balance Sheet, the Income & Expenditure Account and the Cash Flow Statement dealt with by this report are in agreement with the books of account;
- d) In our opinion, the Balance Sheet, the Income and Expenditure Account and the Cash Flow Statement dealt with by this report comply with the applicable accounting standards issued by the Institute of Chartered Accountants of India.

For and on behalf of
Vishwanath, Singh & Associates
Chartered Accountants
Firm Registration No 004316N



Sachin Chaudhry

Sachin Chaudhry
Partner
Membership No. 508015

Place: New Delhi
Date: 09/08/2016

BALANCE SHEET AS AT MARCH 31, 2016

(All amounts in ₹ thousands, unless otherwise stated)

| | Schedule No. | As at March 31, 2016 | As at March 31, 2015 |
|---|--------------|----------------------|----------------------|
| SOURCES OF FUNDS | | | |
| Corpus and Reserve Balances | 1 | 588,928 | 509,260 |
| Unutilised Restricted Grants/Donations | | | |
| Foreign Funded Projects | | 91,966 | 44,138 |
| Local Funded Projects | | 167,395 | 259,361 |
| TOTAL | | 848,289 | 711,635 |
| APPLICATION OF FUNDS | | | |
| FIXED ASSETS | | | |
| 2 | | | |
| Total Assets | | 275,272 | 254,278 |
| Less: Funded from Capital Grants | | 171,010 | 152,869 |
| Gross Block | | 104,262 | 101,409 |
| Less : Accumulated Depreciation | | 73,862 | 70,872 |
| Net Block | | 30,400 | 30,537 |
| INVESTMENTS | | | |
| 3 | | 566,380 | 490,205 |
| CURRENT ASSETS, LOANS AND ADVANCES | | | |
| 4 | | | |
| Cash and Bank Balances | | 205,718 | 142,075 |
| Loans and Advances | 5 | 114,763 | 104,860 |
| Other Current Assets | 6 | 772 | 1,235 |
| | | 321,253 | 248,170 |
| Less : Current Liabilities and Provisions | | | |
| Current Liabilities | 7 | 49,939 | 38,807 |
| Provisions | 8 | 19,805 | 18,470 |
| | | 69,744 | 57,277 |
| Net Current Assets | | 251,509 | 190,893 |
| TOTAL | | 848,289 | 711,635 |

Significant Accounting Policies and Notes to Accounts

14

The schedules referred to above form an integral part of the Balance Sheet

This is the Balance Sheet referred to in our report of even date

For and on behalf of
Vishwanath, Singh & Associates
Firm Registration No. : 004316N
Chartered Accountants

Sachin Chaudhry

Sachin Chaudhry
Partner
Membership No. 508015

Place: New Delhi
Date: 09/08/2016



For and on behalf of
HelpAge India

P.K. Biraman
P.K. Biraman
Head Finance

Shanta Chatterji
Shanta Chatterji
Treasurer

Mathew Cherian
Mathew Cherian
Chief Executive Officer

Amal Ganguli
Amal Ganguli
Chairman

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2016

(All amounts in ₹ thousands, unless otherwise stated)

| | Schedule No. | For the year ended March 31, 2016 | For the year ended March 31, 2015 |
|---|--------------|-----------------------------------|-----------------------------------|
| INCOME | | | |
| [Refer Notes 2(a), 18 & 19 on Schedule 14] | | | |
| GRANTS / DONATIONS | | | |
| Received during the year | | 901,346 | 801,705 |
| Add : Unutilised Restricted Grants/Donations brought forward | | 202,375 | 157,817 |
| Less : Brought forward Restricted Grants/Donations written back | | 1,196 | 210 |
| Less : Brought forward Restricted Grants/Donations refunded to Donors | | | 1,121 |
| Less : Unutilised Restricted Grants/Donations carried forward | | 259,361 | 202,375 |
| | | 843,164 | 755,816 |
| Other income | 9 | 71,594 | 59,411 |
| Net Surplus from alternate channels available for application to projects | 10 | 315 | 811 |
| GROSS INCOME | | 915,073 | 816,038 |
| Less: Grants utilised for acquisition of Capital Assets for application to projects | | 18,141 | 20,902 |
| NET INCOME | | 896,932 | 795,136 |
| EXPENDITURE | | | |
| Net Fund Raising Cost | 11 | 199,958 | 186,817 |
| Net Funds Available for Application to Projects | | 696,974 | 608,319 |
| Application to Projects for the Welfare of The Aged | 12 | 618,047 | 547,236 |
| Governance Cost | 13 | 28,095 | 27,569 |
| Excess of income over expenditure before Depreciation & Amortisation | | 50,832 | 33,514 |
| Depreciation & Amortisation | 2 | 4,456 | 5,333 |
| Excess of income over expenditure for the year | | 46,376 | 28,181 |
| Significant Accounting Policies and Notes to Accounts | 14 | | |

The schedules referred to above form an integral part of the Income and Expenditure Account.

This is the Income and Expenditure Account referred to in our report of even date.

For and on behalf of
Vishwenath, Singh & Associates
Firm Registration No. : 004316N
Chartered Accountants

S. Chaudhary

Saphin Chaudhry
Partner
Membership No. 508015

Place: New Delhi
Date: 09/08/2016



For and on behalf of
HelpAge India

P. K. Araman
P.K. Araman
Head Finance

Matthew Cherian
Matthew Cherian
Chief Executive Officer

Shanta Chatterji
Shanta Chatterji
Treasurer

Amal Ganguli
Amal Ganguli
Chairman

CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2016

(All amounts in ₹ thousands, unless otherwise stated)

(Refer Note 15 on Schedule 14)

| | Schedule No. | For the year ended March 31, 2016 | For the year ended March 31, 2015 |
|---|-----------------|--------------------------------------|--------------------------------------|
| Cash Flow from Operating Activities | | | |
| Donation Received | | 907,999 | 758,599 |
| Receipt from sale of Greeting cards and other items | | 3,522 | 3,621 |
| Other Receipts | | 6,170 | 7,045 |
| Refund of Project grants disbursed in earlier years | | 25 | 69 |
| Payments to vendors for Expenses | | (265,677) | (254,248) |
| Fund Raising Commission | | (135,861) | (123,253) |
| Application to projects for welfare of the aged through Partner Agencies | | (128,084) | (110,571) |
| Assets donated | | (13,685) | - |
| Advances to Partner Agencies | | (15,578) | - |
| Manpower Cost | | (292,319) | (263,783) |
| Cash generated from / (used in) Operations | | 66,512 | 17,479 |
| Cash flows from other operating activities: | | | |
| Payment of Loans, advances etc. | | | |
| Loans & Advances to Employees | | (500) | (122) |
| Security Deposits | | (339) | (786) |
| Refund of Income Tax (TDS Receivable) | | 2,429 | 1,569 |
| Cash flows from other operating activities | | 1,590 | 661 |
| Net cash flow from / (used in) operating activities | | 68,102 | 18,140 |
| Cash Flow from Investing Activities | | | |
| Purchase/development of assets | | | |
| Purchase of Tangible fixed assets | | (3,660) | (3,461) |
| Purchase of Intangible fixed assets | | (849) | (12) |
| Grants utilised for acquisition of Capital Assets for application to projects | | (18,141) | (20,902) |
| Proceeds sale/disposal of Assets | | | |
| Proceeds from sale/disposal of Tangible fixed assets | | 75 | 22 |
| Purchase of securities and other investments | | | |
| Payments for investing in bank deposits | | (84,030) | (51,744) |
| Purchase of Mutual Funds | | (194,799) | (229,800) |
| Proceeds from sale/disposal/maturity of investments | | | |
| Proceeds from maturity of bank deposits | | 36,556 | 53,721 |
| Proceeds from disposal of Mutual Funds | | 150,338 | 217,239 |
| Interest Received from Investments | | | |
| Interest Received from bank deposits | | 15,935 | 11,207 |
| Interest received on saving bank accounts | | 1,974 | 965 |
| Dividend Received from Investments | | | |
| Dividends Received from mutual funds | | 15,124 | 20,488 |
| Net cash flow from / (used in) Investing Activities | | (81,477) | (2,277) |
| Cash Flow from Financing Activities | | | |
| Receipt for Corpus Funds | | 33,292 | 4,462 |
| Net cash flow from / (used in) Financing activities | | 33,292 | 4,462 |
| Net increase / (decrease) in cash and cash equivalents during the year | | 19,917 | 20,325 |



CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2016

(All amounts in ₹ thousands, unless otherwise stated)

[Refer Note 15 on Schedule 14]

| | Schedule No. | For the year ended March 31, 2016 | For the year ended March 31, 2015 |
|---|-----------------|--------------------------------------|--------------------------------------|
| Cash and Cash Equivalents at the beginning of the year | | 93,264 | 72,939 |
| Cash and Cash Equivalents at the end of the year | | 113,181 | 93,264 |
| Components of Cash & Cash Equivalent | | | |
| Cash in Hand | | 2,161 | 1,704 |
| Cheques in Hand | | 10,321 | 17,260 |
| Franking Machine (Stamps in Hand) | | 39 | 61 |
| Balances with Bank in: | | | |
| - Deposits with original maturity of three months or less | | - | 47,500 |
| - Savings/ Current Accounts | | 100,660 | 26,739 |
| Total | | 113,181 | 93,264 |
| Reconciliation | | | |
| Add : Fixed Deposits classified in Investing Activity | | 92,537 | 48,811 |
| Cash & Bank Balance as reported in Balance Sheet | | 205,718 | 142,075 |

Significant Accounting Policies and Notes to Accounts

14

The schedules referred to above form an integral part of the Cash Flow Statement

This is the Cash Flow Statement referred to in our report of even date

For and on behalf of
Vishwanath, Singh & Associates
Firm Registration No. : 004316N
Chartered Accountants

(Signature)

Sachin Chaudhry
Partner
Membership No. 508015

Place: New Delhi
Date: 09/08/2016



For and on behalf of
HelpAge India

(Signature)
P.K. Araman
Head Finance

(Signature)
Mathew Cherian
Chief Executive Officer

(Signature)
Shanta Chatterji
Treasurer

(Signature)
Anil Ganguli
Chairman

SCHEDULES ATTACHED TO AND FORMING PART OF THE BALANCE SHEET
(All amounts in ₹ thousands, unless otherwise stated)

SCHEDULE 1 - CORPUS AND RESERVE BALANCES

[Refer Notes 2(iii), 16 & 21(b) on Schedule 14]

| | As at March 31, 2016 | | As at March 31, 2015 | |
|--|-------------------------|---------|-------------------------|---------|
| Corpus Fund ^{*1} | | | | |
| Opening Balance | 382,410 | | 377,948 | |
| Add: Corpus Received during the year | 33,292 | | 4,462 | |
| Add: Transferred from Fixed Asset Replacement Reserves | 10,046 | 425,748 | - | 382,410 |
| Designated Reserves | | | | |
| Disaster Reserves | | | | |
| Opening Balance | 7,500 | | 7,500 | |
| Add: Amount transferred from General Purpose Reserve ^{*2} | 12,500 | 20,000 | - | 7,500 |
| Fixed Assets Replacement Reserve | | | | |
| Opening Balance | 10,046 | | 11,827 | |
| Less: Amount Transferred to Income & Expenditure Account ^{*2} | - | | 1,781 | |
| Less: Amount Transferred to Corpus Fund ^{*3} | 10,046 | - | - | 10,046 |
| General Purpose Reserve | | | | |
| Surplus in Income and Expenditure Account | | | | |
| Opening Balance | 109,304 | | 81,123 | |
| Add: Excess of Income over Expenditure for the year | 46,376 | | 28,181 | |
| Less: Transferred to Designated Reserves - Disaster Reserves | 12,500 | 143,180 | - | 109,304 |
| | 588,928 | | 509,260 | |

^{*1} Includes ₹ 31,104 (Previous year ₹ 4,424) and on a cumulative basis ₹ 406,289 (Previous Year ₹ 375,185) respectively, received towards building a general corpus reserve for HelpAge India's work in terms of approval received under Section 80GGA/Section 35AC of Income Tax Act, 1961 vide letter No. F. No. NC-198/2005 dated 5th June, 2015.

^{*2} A Sum of ₹ 12,500 (Previous year ₹ Nil) has been transferred during the year from General Purpose Reserve to Designated Reserves for Disaster Reserves.

^{*3} Current year depreciation of ₹ Nil (Previous year ₹ 1,781) on fixed assets purchased during the period beginning from 01.04.2012 to 31.03.2014 out of corpus funds has been recouped from the Fixed Assets Replacement Reserve and transferred to "Schedule 9 - Other Income" of Income & Expenditure account.

^{*4} Represents balance in fixed assets replacement reserve recouped out of corpus fund for purchase of fixed assets during FY 2012-13 and FY 2013-14 in the financial year 2013-14 transferred back to corpus fund



SCHEDULE 3 – FIXED ASSETS
(Refer Notes 2(i)(v) and 2(vi) on Schedule 14)

| | GROSS BLOCK | | | | DEPRECIATION | | | | NET BLOCK | |
|--|-------------------------|---------------------------|--|-------------------------|------------------------|--------------|---------------------------------------|------------------------|-------------------------|-------------------------|
| | As on April 01, 2015 | Additions for the year | Sales / Adjustments for the year | As on March 31, 2016 | Upto March 31, 2015 | For the year | Sales/ Adjustments for the year | Upto March 31, 2016 | As on March 31, 2016 | As on March 31, 2015 |
| TANGIBLE ASSETS | | | | | | | | | | |
| Land | 3,540 | - | - | 3,540 | - | - | - | - | 3,540 | 3,540 |
| Freehold | 125 | - | - | 125 | - | - | - | - | 125 | 125 |
| Leasehold | 29,947 | 555 | - | 30,502 | 12,098 | 748 | - | 12,842 | 17,660 | 17,853 |
| Building | 1,220 | 217 | - | 1,437 | 936 | 142 | - | 1,078 | 359 | 284 |
| Air Cooling Plant and Air Conditioners | 4,030 | 6 | 132 | 3,914 | 1,587 | 500 | 62 | 2,125 | 1,780 | 2,343 |
| Electrical Fittings | 4,738 | 428 | 110 | 5,056 | 3,458 | 184 | 78 | 3,564 | 1,492 | 2,860 |
| Furniture & Fixtures | 7,317 | 412 | 596 | 7,223 | 6,098 | 697 | 485 | 6,500 | 923 | 1,258 |
| Medical Equipments | 5,098 | 281 | 88 | 5,291 | 4,062 | 499 | 71 | 4,450 | 801 | 1,056 |
| Office Equipments | 15,687 | 958 | 176 | 16,469 | 13,544 | 1,221 | 148 | 14,617 | 1,852 | 3,143 |
| Computers | 10,603 | 803 | 634 | 10,752 | 8,940 | 455 | 652 | 9,747 | 1,005 | 653 |
| Vehicles | | | | | | | | | | |
| INTANGIBLE ASSETS | | | | | | | | | | |
| Computer Software | 19,104 | 849 | - | 15,953 | 19,093 | 8 | - | 19,099 | 854 | 11 |
| Total | 101,409 | 4,509 | 1,655 | 104,243 | 70,872 | 4,456 | 1,406 | 73,862 | 30,400 | 30,337 |
| Previous Year | 105,110 | 3,799 | 7,000 | 101,409 | 71,443 | 5,333 | 1,902 | 70,871 | 30,337 | 33,659 |

Notes:

- Fixed assets exclude:
 - Land & Building purchased either from specific grants upto date or received in kind, as follows:
 - HelpAge India - HDTV viewer's Elder's village, Gudalore, Tamil Nadu valued at ₹ 19,630
 - Freehold Land measuring Two Bighas in Parale district, Punjab valued at ₹ 351
 - 12 bighas of Land at Bhanyapur, Bihar gifted to the Society on which Community Centre has been constructed by the Society in the earlier year.
 - Dwelling house bearing Ward No 4 Block No 28, Cooke Nagar Nagapattinam - valued at ₹ 870 out of which ₹ 450 is funded by the Society
 - HelpAge India - HDTV viewer's Elder's village, Gudalore, Tamil Nadu valued at ₹ 19,630
 - Freehold Land measuring 0.283 hectares in Uttarakhand, valued at ₹ 2,692 for construction of HelpAge - HDTV viewers' Health Centre & Rehabilitation Village
 - Land in Chennai measuring 800 sq meters allotted to the Society which is encroached and not in its possession.

(b) ₹ 18,341 (Previous year ₹ 20,902) and on a cumulative basis ₹ 171,010 (Previous year ₹ 152,899) respectively, being assets funded from capital grants received for application to project.

2. HelpAge India has the right to use two rooms each at the Old Age Homes run by Harmil Trust and Servants of the People Society by virtue of endowments made of ₹ 1,200 and ₹ 700 respectively towards construction and furnishing of Old Age Homes.

3. Sales/adjustments during the year include adjustments based on physical verification of fixed assets to Gross Block of ₹ 2 (Previous year ₹ 5,285) and Accumulated depreciation of ₹ 1 (Previous year ₹ 3,852) in relation to fixed assets having written down value of ₹ 300 (Previous year ₹ Nil).

4. Sales/adjustments during the year include adjustments based on physical verification of fixed assets to Gross Block of ₹ 2 (Previous year ₹ 5,285) and Accumulated depreciation of ₹ 1 (Previous year ₹ 3,852) in relation to fixed assets having written down value of ₹ Nil (Previous year ₹ 1,433).



| SCHEDULES ATTACHED TO AND FORMING PART OF THE BALANCE SHEET (All amounts in ₹ thousands, unless otherwise stated) | | | | | |
|--|-------------------|-------------------------|---------------|-------------------------|---------------|
| SCHEDULE 3 - INVESTMENTS (All investments are Unquoted, unless otherwise stated) (Refer Notes 2(vi) & 17 on schedule 14) | | | | | |
| PARTICULARS | Face Value (₹) | As at March 31, 2016 | | As at March 31, 2015 | |
| | | Nos. | Amount (₹) | Nos. | Amount (₹) |
| LONG TERM INVESTMENTS | | | | | |
| CORPUS | | | | | |
| Birla Sunlife Frontline Equity Fund - Dividend Regular Plan-Payout | 10 | 707,999 | 18,000 | 668,816 | 20,000 |
| Birla Sunlife Equity Fund - Dividend Regular Plan-Payout | 10 | 84,822 | 7,500 | 84,822 | 7,500 |
| Birla Sunlife Dynamic Bond Fund - Retail - Growth Regular Plan | 10 | 234,551 | 6,000 | - | - |
| Birla Sunlife Medium Term Plan - Growth Regular Plan Growth | 10 | 1,487,873 | 23,500 | 1,842,089 | 21,000 |
| Canara Robeco Equity Diversified - Regular Dividend | 10 | 107,604 | 3,000 | 107,604 | 3,000 |
| Franklin India Income Opportunities Fund - Gr | 10 | 2,004,255 | 29,500 | - | - |
| HDFC Equity Fund Dividend | 10 | 419,862 | 20,300 | 419,862 | 20,300 |
| HDFC Top 300 Fund Dividend | 10 | 146,720 | 6,000 | 146,720 | 6,000 |
| ICICI Prudential Capital Protection Oriented Fund Series V 60 mths plan | 10 | 200,000 | 2,000 | 200,000 | 9,000 |
| ICICI Prudential Balanced Advantage Fund Dividend | 10 | 405,605 | 5,500 | 405,605 | 5,500 |
| ICICI Prudential Long Term Fund Growth | 10 | 368,688 | 6,400 | - | - |
| ICICI Prudential Focused Bluechip Equity Fund Dividend | 10 | 971,126 | 20,000 | 849,316 | 18,000 |
| ICICI Prudential Top 300 Fund Dividend | 10 | 419,463 | 7,500 | 419,463 | 7,500 |
| IDFC Dynamic Bond Fund Growth - (Regular plan) | 10 | 143,595 | 2,500 | - | - |
| IDFC Premier Equity Fund Dividend - Regular Plan | 10 | 286,779 | 9,218 | 173,357 | 5,200 |
| IDFC Sterling Equity Fund Dividend - (Regular plan) | 10 | 678,131 | 10,000 | 678,131 | 10,000 |
| Reliance Equity Opportunities Fund Dividend Plan | 10 | 545,790 | 16,500 | 583,661 | 15,500 |
| Reliance Regular Savings Fund Debt Plan-Growth Plan Growth Option | 10 | 1,086,905 | 19,100 | 956,444 | 16,600 |
| Reliance Top 300 Fund Dividend Plan | 10 | 430,453 | 7,000 | 681,570 | 7,500 |
| SBI Capital Protection Oriented Fund Series II | 10 | - | - | 140,000 | 1,400 |
| SBI Emerging Business Fund - Regular Plan - Dividend | 10 | 775,719 | 15,500 | - | - |
| SBI Emerging Business Fund Dividend | 10 | - | - | 199,897 | 3,900 |
| SBI Magnum Emerging Business Fund Dividend/P | 10 | - | - | 947,722 | 7,000 |
| SBI Blue Chip Fund - Regular Plan - Dividend | 10 | 407,159 | 8,300 | - | - |
| SBI Magnum Umbrella Emerging Business Fund Dividend | 10 | - | - | 393,083 | 7,500 |
| Templeton India Corporate Bond Opportunities Fund Growth | 10 | - | - | 1,051,886 | 11,300 |
| Franklin India Dynamic Accrual Fund Growth | 10 | 205,762 | 9,900 | - | - |
| Templeton India Short Term Income Plan Gr | 1000 | - | - | 3,326 | 8,200 |
| Templeton India Income Opportunities Fund Growth | 10 | - | - | 1,289,431 | 26,000 |
| UTI Opportunities Fund - Dividend Payout | 10 | 273,683 | 4,000 | 273,683 | 4,000 |
| UTI Short Term Income Fund - Institutional Plan - Growth | 10 | 334,589 | 5,000 | 334,589 | 5,000 |
| L&T Income Opportunities Fund Growth | 10 | 156,810 | 2,500 | - | - |
| Northern Asset MDSI Focused Multicap 35 Fund Regular Dividend Payout | 10 | 578,684 | 10,000 | - | - |
| HDFC Limited - Cumulative Deposits | - | - | 38,973 | - | 52,675 |
| HDFC LTD - Non Cumulative Deposits | - | - | 36,300 | - | 43,500 |
| IDBI Bank Limited (Fixed Deposits) | - | - | 5,000 | - | 5,000 |
| State Bank of India (Term Deposits) | - | - | 2,500 | - | 2,500 |
| Sub Total - A | | | 358,391 | | 941,475 |
| NON - CORPUS | | | | | |
| Templeton India Growth Fund Growth | 10 | - | - | 37,807 | 4,236 |
| Franklin India Low Duration Fund Growth | 10 | 365,166 | 4,900 | 866,166 | 4,900 |
| Reliance Equity Opportunities Fund - Growth Plan Growth option | 10 | 112,241 | 7,000 | 79,718 | 4,500 |
| HDFC Mid-Cap Opportunities Fund Growth | 10 | 149,539 | 4,000 | 149,594 | 4,000 |
| ICICI Prudential Top 300 Fund Gr | 10 | 17,700 | 3,500 | 17,700 | 3,500 |
| SBI Bluechip Fund - Regular Plan - Growth | 10 | 240,624 | 7,000 | - | - |
| Birla Sunlife Frontline Equity Fund - Growth Regular Plan | 10 | 81,720 | 9,000 | 34,566 | 4,500 |
| UTI Equity Fund - Growth | 10 | 57,887 | 6,000 | - | - |
| ICICI Prudential Value Discovery Fund - Growth | 10 | 21,333 | 1,500 | 21,333 | 1,500 |
| UTI Short Term Income Fund - Institutional Plan - Growth | 10 | 190,910 | 2,800 | 190,910 | 2,800 |
| Sub Total - B | | | 45,760 | | 29,916 |
| TOTAL (C = A+B) | | | 404,091 | | 971,411 |

CHARTERED
ACCOUNTANTS
FIRM

RAJESH K. SINGH & ASSOCIATES
NEW DELHI

Head Office

110010



SCHEDULES ATTACHED TO AND FORMING PART OF THE BALANCE SHEET
(All amounts in ₹ thousands, unless otherwise stated)

SCHEDULE 3 - INVESTMENTS

(All investments are Unquoted, unless otherwise stated)
(Refer Notes 2(vi) & 17 on schedule 14)

| PARTICULARS | As at March 31, 2016 | | As at March 31, 2015 | |
|--|-------------------------|-------------------|-------------------------|----------------|
| | Face Value (%) | No. Amount (₹) | No. Amount (₹) | |
| CURRENT INVESTMENTS | | | | |
| CORPUS | | | | |
| Canara Robeco Equity Diversified Fund (Dividend) | 10 | - | 806,750 | 8,000 |
| DSP Black Rock Top 100 Equity Fund Dividend | 10 | - | 313,171 | 7,000 |
| Franklin Templeton Fixed Tenure Series Xa Plan C Growth | 10 | - | 500,000 | 5,000 |
| Franklin India Corporate Bond Opportunities Fund Growth | 10 | 1,051,886 | 11,300 | - |
| Franklin India Short Term Income Plan - Retail Plan - Growth | 1000 | 8,320 | 8,200 | - |
| ICICI Prudential Focused Bluechip Equity Fund Growth | 10 | - | 7,545 | 122 |
| Reliance Dual Advantage Fund Growth | 10 | - | 500,000 | 5,000 |
| Reliance Equity Opportunities Fund Dividend | 10 | - | 259,629 | 6,500 |
| Templeton India Growth Fund Growth | 10 | - | 9,087 | 1,200 |
| UTI Opportunities Fund Growth | 10 | - | 3,561 | 102 |
| HDFC Limited - Cumulative Deposits | | 10,849 | - | - |
| HDFC LTD - Non Cumulative Deposits | | 13,800 | - | - |
| Sub Total - D | | 64,149 | | 32,924 |
| NON-CORPUS | | | | |
| Birla Sun Life Savings Fund - Growth - Regular Plan | 100 | 70,960 | 18,879 | 79,560 |
| Birla SunLife Income Plus - Growth Regular Plan | 10 | 75,880 | 5,000 | 20,568 |
| Birla Sun Life Floating Rate Fund Short Term Plan - Growth | 10 | 24,965 | 5,000 | - |
| EDFC Ultra Short Term Fund Growth - (Regular Plan) | 10 | 895,723 | 17,317 | 1,014,255 |
| EDFC Cash Fund Growth (Regular Plan) | 10 | 2,732 | 5,000 | - |
| Franklin India Ultra Short Bond Fund Super Institutional Plan Growth | 10 | 871,054 | 15,082 | - |
| Templeton India Ultra Short Bond Fund Super Institutional Plan Growth | 10 | - | 1,815,318 | 23,542 |
| ICICI Prudential Money Market Fund - Growth | 10 | 36,038 | 7,500 | - |
| ICICI Prudential Flexible Income Growth | 10 | 56,225 | 14,771 | 89,440 |
| Franklin India Short Term Income Plan - Retail Plan - Growth | 10 | 1,659 | 5,000 | - |
| Franklin India Treasury Management Account-Super Institutional Plan Growth | 10 | 2,714 | 6,081 | - |
| HDFC Short Term Plan Growth | 100 | 180,010 | 5,000 | - |
| HDFC Income Fund Growth | 100 | 151,440 | 5,000 | - |
| UTI - Money Market Fund - Institutional Plan - Growth | 10 | 4,447 | 7,500 | - |
| Sub Total - E | | 118,140 | | 85,870 |
| TOTAL (F = D+E) | | 162,289 | | 118,794 |
| GRAND TOTAL (C+F) | | 566,380 | | 490,205 |
| Note: | | | | |
| Aggregate Value of investments as at year end : | | | | |
| - Mutual Fund | | | | |
| (i) at Cost | | 458,958 | | 386,530 |
| (ii) at Net Asset Value | | 485,581 | | 453,784 |
| - Fixed Deposits | | | | |
| (i) at Cost | | 107,422 | | 103,675 |



SCHEDULES ATTACHED TO AND FORMING PART OF THE BALANCE SHEET
(All amounts in ₹ thousands, unless otherwise stated)

| | As at March 31, 2018 | | As at March 31, 2019 | |
|---|-------------------------|----------------|-------------------------|----------------|
| SCHEDULE 4 - CASH AND BANK BALANCES | | | | |
| (Refer Note 2(a) & 14 on Schedule 14) | | | | |
| Cash & Cash Equivalents | | | | |
| Cash-in-Hand | 2,161 | | 1,704 | |
| Cheques-in-Hand | 10,321 | | 17,260 | |
| Frinking Machine (Stamps In Hand) | 39 | | 61 | |
| Balances with Banks in | | | | |
| - Deposits with original maturity of three months or less | | | 47,500 | |
| - Saving/ Current Accounts | 100,660 | 113,181 | 26,739 | 93,264 |
| Other Bank Balances | | | | |
| Deposits with original maturity of more than three months | | 92,537 | | 48,811 |
| | | 205,718 | | 142,075 |

SCHEDULE 5 - LOANS AND ADVANCES

(Unsecured, considered good unless stated otherwise)
(Refer Note 12 & 21(x) on Schedule 14)

| | | | | |
|---|--------|----------------|--------|----------------|
| Advances to Staff | 2,222 | | 1,722 | |
| Unused Stock of :- | | | | |
| - Medicines | 9,931 | | 7,429 | |
| - Advocacy and Value education items | 3,869 | | 3,531 | |
| Prepaid Expenses | 2,323 | | 2,732 | |
| Advances recoverable in cash or in kind or for value to be received | | | | |
| - Considered Good | 22,054 | | 7,639 | |
| - Considered Doubtful | 102 | | 102 | |
| Capital Advance | 279 | | 13 | |
| Security Deposits | 2,100 | 42,880 | 1,933 | 25,101 |
| Other Receivables | | | | |
| - Grants/Donation receivable | | | | |
| - Considered Good | 54,645 | | 64,639 | |
| - Considered Doubtful | 845 | | 1,606 | |
| - Interest accrued but not due | 1,920 | | 1,557 | |
| - Value Added Tax | 2 | | 3 | |
| - Income Tax Recoverable | | | | |
| - Considered Good | | | | |
| Outstanding for a period exceeding five years | 2,377 | | 786 | |
| - Others | 10,863 | | 10,444 | |
| - Considered Doubtful | 184 | | 184 | |
| - Other | | | | |
| - Considered Good | 2,178 | | 2,432 | |
| - Considered Doubtful | 90 | | | |
| | | 73,104 | | 81,651 |
| | | 115,984 | | 106,752 |
| Less: Provision for Doubtful Advances/ Other receivables | | 1,273 | | 1,892 |
| | | 114,763 | | 104,860 |

SCHEDULE 6 - OTHER CURRENT ASSETS

(Unsecured, considered good unless stated otherwise)

| | | | | |
|---|------------|--|--------------|--|
| Sundry Debtors - on account of sale of greeting cards and other items | 772 | | 1,235 | |
| | 772 | | 1,235 | |

SCHEDULE 7 - CURRENT LIABILITIES

| | | | | |
|------------------------------------|---------------|--|---------------|--|
| Sundry Creditors | 43,721 | | 34,186 | |
| (Refer Note 5 on Schedule 14) | | | | |
| Other Liabilities - Statutory Dues | 6,218 | | 4,621 | |
| | 49,939 | | 38,807 | |

SCHEDULE 8 - PROVISIONS

(Refer Notes 2(vi)(b) & 10(b) on Schedule 14)

| | | | | |
|--------------------------------|---------------|--|---------------|--|
| Provision for Leave Encashment | 13,353 | | 11,678 | |
| Provision for Gratuity | 6,454 | | 6,792 | |
| | 19,805 | | 18,470 | |



SCHEDULES ATTACHED TO AND FORMING PART OF THE INCOME AND EXPENDITURE ACCOUNT
(All amounts in ₹ thousands, unless otherwise stated)

| | For the year ended March 31, 2016 | For the year ended March 31, 2015 |
|---|--------------------------------------|--------------------------------------|
| SCHEDULE 9 - OTHER INCOME (Refer Notes 2(a)(b) & 18 on Schedule 14) | | |
| Refund of Project Grants disbursed in earlier years | 15 | 69 |
| Profit on sale/redemption of mutual funds | | |
| - Long Term | 12,183 | 7,739 |
| - Current | 15,783 | 6,361 |
| Interest on deposits and saving accounts with banks | 30,092 | 15,057 |
| Dividend from investments in mutual funds | | |
| - Long Term | 15,174 | 20,488 |
| - Current | - | - |
| Liabilities/Provisions written back | 2,116 | 769 |
| Profit on sale of fixed assets | 75 | 22 |
| Depreciation recouped from Fixed assets replacement reserve | - | 1,781 |
| Interest on Income Tax Refund | 292 | 180 |
| Miscellaneous Income | 5,904 | 7,045 |
| | 71,594 | 59,411 |

SCHEDULE 10 - SURPLUS FROM ALTERNATE CHANNELS
(Refer Note 2(a)(b) on Schedule 14)

| | | |
|--|--------------|--------------|
| Income | | |
| Sale of Greeting Cards and other items | 2,040 | 2,295 |
| Royalty / Commission on Greeting Cards | 1,136 | 1,520 |
| | 3,176 | 3,795 |
| Expenditure | | |
| Purchase of greeting cards and other items | 1,396 | 1,543 |
| Manpower | 511 | 505 |
| Traveling and Conveyance | 26 | 46 |
| Printing and Stationery | 3 | 33 |
| Postage | 247 | 302 |
| Other Expenses | 677 | 554 |
| Bad Debts | 1 | 1 |
| | 2,861 | 2,984 |
| Net Surplus from Alternate Channels available for application to projects | 315 | 811 |

SCHEDULE 11 - FUND RAISING COST
(Refer Note 7 on Schedule 14)

| | | |
|---|----------------|----------------|
| Manpower | 24,932 | 21,705 |
| Staff Welfare | 218 | 578 |
| Travelling and Conveyance | 3,145 | 3,007 |
| Vehicle Running | 162 | 152 |
| Advertisement | 88 | - |
| Purchase of Donor Data | 2,477 | 3,157 |
| Data Mining | 1,714 | 2,135 |
| Electricity and Water | 187 | 179 |
| Legal and Professional | 1,254 | 2,797 |
| Fund Raising Commission | 133,867 | 125,419 |
| Postage | 31,460 | 29,973 |
| Printing and Stationery | 15,807 | 18,680 |
| Rent, Rates and Taxes | 350 | 236 |
| Computer Expenses | 274 | 479 |
| Repairs and Maintenance | 524 | 270 |
| Seminar and Conference | 105 | 199 |
| Telephone | 404 | 120 |
| Telecalling [Direct Mail Appeal] | 4,843 | 4,399 |
| Web Marketing | 20,406 | 12,043 |
| Office and Miscellaneous | 1,116 | 916 |
| | 242,733 | 226,444 |
| Allocations: (Refer Note 5 on Schedule 14) | | |
| From: Governance and Central Support Cost | 18,447 | 17,419 |
| To: Advocacy, Communication and Social Mobilisation | 161,222 | (57,046) |
| Net Fund Raising Cost | 199,958 | 186,817 |



SCHEDULE 12 - APPLICATION TO PROJECTS FOR THE WELFARE OF THE AGED
(Refer Note 2(x) on schedule 14)

| Projects | For the year ended March 31, 2016 | | For the year ended March 31, 2015 | |
|--|--------------------------------------|----------------|--------------------------------------|----------------|
| Health | | | | |
| - Direct | 197,875 | | 166,598 | |
| - Through Partner Agencies | 109,018 | 306,893 | 87,978 | 254,576 |
| Social Protection | | | | |
| - Direct | 42,486 | | 12,454 | |
| - Through Partner Agencies | 12,830 | | 12,632 | |
| - Assets Donated | 1,080 | 56,396 | - | 25,086 |
| Disaster Management | | | | |
| - Direct | | 9,199 | | 12,147 |
| Agecare Programme | | | | |
| - Direct | 28,648 | | 46,178 | |
| - Through Partner Agencies | 4,496 | | 6,592 | |
| - Assets Donated | 12,795 | 45,939 | - | 52,770 |
| Advocacy, Communication & Social Mobilisation | | | | |
| - Direct | 67,500 | | 72,012 | |
| - Through Partner Agencies | 1,741 | | 3,369 | |
| Allocation : [Refer Note 3 on Schedule 14] | | | | |
| From: Fund Raising Cost | 61,222 | 130,463 | 57,046 | 132,427 |
| Project Monitoring and Implementation Cost | | | | |
| Manpower | 15,001 | | 26,334 | |
| Travelling and Conveyance | 3,068 | | 3,106 | |
| Others | 3,061 | | 3,827 | |
| Allocation : [Refer Note 3 on Schedule 14] | | | | |
| From: Governance and Central Support Cost | 48,027 | 69,157 | 36,963 | 70,230 |
| TOTAL | | 618,047 | | 547,236 |



SCHEDULE 13 - GOVERNANCE AND CENTRAL SUPPORT COST

| | For the year ended March 31, 2016 | For the year ended March 31, 2015 |
|---|--------------------------------------|--------------------------------------|
| Manpower | 59,354 | 51,531 |
| Staff Welfare | 988 | 733 |
| Travelling and Conveyance | 2,730 | 2,727 |
| Legal and Professional | 6,937 | 4,657 |
| Software Implementation and Support cost | 8,249 | 7,354 |
| Annual Report | 227 | 249 |
| Postage and Telegram | 216 | 211 |
| Printing and Stationery | 775 | 664 |
| Rent, Rates and Taxes | 1,206 | 758 |
| Insurance | 768 | 836 |
| Repairs and Maintenance | 4,159 | 3,197 |
| Provision for Doubtful Advances / Other Receivables | 90 | 1,892 |
| Foreign exchange loss | - | 1 |
| Assets Discarded/Written Off | - | 1,433 |
| Donation Receivable Written Off | 1,788 | - |
| Assets Donated | - | 165 |
| Audit Fees | 1,031 | 1,026 |
| Office and Miscellaneous | 6,051 | 4,517 |
| | 94,569 | 81,951 |
| Allocation of Governance and Central Support Cost [Refer Note 3 on Schedule 14] | | |
| To: Fund Raising Cost | (18,447) | (17,419) |
| To: Project Monitoring and Implementation cost | (48,027) | (36,963) |
| | 28,095 | 27,569 |
| GOVERNANCE COST | | |



SCHEDULE 14**SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS FOR THE YEAR ENDED
MARCH 31, 2016**

(All amounts in ₹ thousands, unless otherwise stated)

1. Organisation Background

HelpAge India ("the Society" or "HI") is a Society registered under the Societies Registration Act XXI of 1860 on April 28, 1978, bearing registration number 9270, having its registered office at C-14 Qutab Institutional Area, New Delhi-110016. The object of the Society is primarily to inter-alia work for the cause and care of the underprivileged elderly population to improve their quality of life.

The Society is also registered under the Foreign Contribution (Regulation) Act, 1976 [FCRA 1976] bearing registration number 231650010 vide letter No. II/21022/83(14)/84 FCRA III. Section 11 of the Foreign Contribution (Regulation) Act 2010 [FCRA 2010] provided for deemed registration of existing Societies under FCRA 2010 for a period of five years from the date of FCRA 2010 coming into force. Accordingly the registration under FCRA 1976 was valid till April 30, 2016. The Society has applied for renewal of the validity certificate vide letter dated April 28, 2015 followed by online application dated February 10, 2016 which is under consideration. The Ministry of Home Affairs, Government of India vide its notification No F No II/21022/36(027)/2015-FCRA-II-dated March 29, 2016 extended the validity of registration certificate for all associations whose registration certificates are expiring on or before September 30, 2016 to October 31, 2016.

2. Significant Accounting Policies**(i) Basis of Accounting**

The financial statements have been drawn up under the historical cost convention, on an accrual basis, in accordance with applicable accounting standards issued by The Institute of Chartered Accountants of India (ICAI) to the extent applicable.

(ii) Use of Estimates

The preparation of the financial statements in conformity with generally accepted

(iii) Fixed Assets Replacement Reserve

Fixed Assets Replacement reserve represents amounts transferred from the Corpus Fund for acquisition of fixed assets. An amount equivalent to depreciation charged on such fixed assets is recouped from fixed assets replacement reserve and credited to the Income and Expenditure account.

(iv) Fixed Assets

All fixed assets are stated at cost less accumulated depreciation/ amortisation and impairment losses, if any. Cost of acquisition includes taxes, duties, freight and other incidental expenses relating to acquisition and installation.

Assets purchased from specific grants are netted off against the respective capital grants received and the balance, if any, capitalised. Assets purchased and funded out of 100% grants are capitalised at a nominal value of Rupee One only.

Intangible assets are recorded at the consideration paid for acquisition including taxes, duties and installation.

Fixed assets costing individually Rupees five thousand or less are charged to income & expenditure account in the year of purchase.

(v) Depreciation

Depreciation is charged on the straight line method on a pro rata basis over the estimated useful lives of the assets at the following rates:

| | |
|--|---------|
| Building | 2.5 % |
| Air-cooling Plant and Air conditioners | 20 % |
| Electrical Fittings | 15 % |
| Computers | 33.33 % |
| Office Equipments | 33.33 % |
| Furniture and Fixtures | 10 % |
| Vehicles | 20 % |
| Medical Equipments | 20 % |

Intangible assets are amortised over a period of three years on a straight line basis.

(vi) Investment

Long-term investments are stated at cost and are suitably adjusted to recognise permanent diminution in value, if any. Current Investments are valued at cost or market value, whichever is lower.



(vii) Foreign Exchange Transactions

Foreign Currency transactions are recorded at the rates prevailing at the date on which the transactions take place. Monetary assets and liabilities, if any, are translated at year-end rates of exchange. Exchange differences are appropriately dealt with in the Income and Expenditure account.

(viii) Retirement Benefits

(a) Defined Contribution Plan:

Contribution to the provident fund and family pension fund is made in accordance with the provisions of the Employees Provident Fund and Miscellaneous Provisions Act, 1952 and is recognised as an expense on an accrual basis.

(b) Defined Benefit Plans:

The liability for leave encashment and gratuity is provided on the basis of actuarial valuations done by an independent actuary at the year-end on the basis of 'Projected Unit Credit Actuarial Method'. The Society contributes yearly, to schemes administered by the Life Insurance Corporation of India and Kotak Mahindra Old Mutual Life Insurance Limited to discharge its gratuity liability to the employees. In addition suitable adjustment is made in the accounts to bring the gratuity liability in line with the actuarial valuation on the basis of 'Projected Unit Credit-Actuarial Method' at the year end.

(ix) Income Recognition

(a) Donations

Restricted project grants are recognised as income in the year disbursed to various projects. Restricted donations pending such disbursement at the balance sheet date are disclosed as "unutilised restricted grants/donations" under Sources of funds.

From the restricted donations raised towards predefined causes and activities, through "Corporate fund raising", "direct marketing appeal" and "face to face campaign", the Society apportions a percentage of donations received (either as agreed with the donor or ranging from 15% to 20%) towards administrative charges and recognises the said amount as unrestricted donation in the year in which such donations are either received or utilised based on the Memorandum of Understanding (MOUs)/ agreements with the donors.

Other grants /donations are accounted for in the year of receipt or on becoming due on being sanctioned, whichever is earlier.

Funds received for restricted projects remaining unutilised on the completion of the project are written back or returned to the donor in the year in which they are no longer deemed to be payable.



Donations received in kind are not valued or accounted for in the books of account.

(b) Other Income

Surplus/deficit from alternate channels for revenue generation is recognised on accrual basis.

Dividend on investments (including donated investments) is accounted for when the right to receive the income is established. Interest on fixed deposits is accounted for on accrual basis.

(x) Expenditure

Grants made to projects carried out through the partner agencies are accounted initially as advances under Loans & Advances and recognised as expenditure/utilisation upon receipt of utilisation statements. Endowments to old age homes, which gives HelpAge India a right to use of rooms in the homes, are accounted for as grants disbursed.

(xi) Cash and Cash equivalents

Cash and cash equivalents for the purpose of cash flow statements comprise cash at bank and in hand and short-term investments with an original maturity period of three months or less.

(xii) Provision and Contingencies

A provision is recognised when the Society has a present obligation as a result of a past event, when it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. A contingent liability is disclosed where there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Contingent assets are neither recognised nor disclosed in the financial statements.

(xiii) Income Tax

The Society is exempt from income tax under Section 12AA of the Income-tax Act, 1961 ("Act") and apart from tax liability, if any, on anonymous donations under Section 115BBC of the Act, no provision for taxation is required. Since the Society is exempt from Income tax, no deferred tax (asset or liability) is required to be recognised in respect of timing differences.



(xiv) Segment Reporting

The Society is a "not for profit" organisation that works for the cause and care of disadvantaged older persons and to improve their quality of life through partner NGOs, local, national and global advocacy and policy making. The Society has only one activity segment of "economic welfare of aged people" and one geographic segment "India".

3. Cost Allocation:

(a) The Society apportions the governance and central support costs incurred to fund raising cost, applications of funds to projects for the welfare of the aged (programmes) and governance, the basis of apportionment being as considered appropriate and determined by the management. The central support costs include the costs of central/state office functions such as general management, payroll administration, budgeting and accounting, information technology, human resources etc. All expenses are classified under headings that aggregate all cost relating to the categories/activity. Central support costs are allocated to activities relating to programmes, governance and fund raising on the basis of their use of central support services.

(b) The costs of fundraising material providing information about the aims, objectives and the issues relating to the elderly in an educational manner in furtherance of the Society's objectives are apportioned to programmes.

4. Capital Commitment and contingent liabilities in relation to:

| S. No. | Particulars | As at March 31, 2016 | As at March 31, 2015 |
|--------|--|--------------------------|--------------------------|
| (a) | Estimated amount of contracts remaining to be executed on capital account and not provided for, net of advances. | ₹ 1,164 | ₹ 13 |
| (b) | Income Tax Demands * | ₹ 76 | ₹ 614 |
| (c) | Cases filed by ex-employees against the Society | Amount not ascertainable | Amount not ascertainable |

*Represents demands appearing on income tax website (i.e. Traces) relating to the financial years 2008-09, 2009-10, 2010-11, 2012-13, 2013-14 and 2015-16 on account of discrepancies in tax withheld by the Society on payments made to the employees/vendors/parties etc.

5. Disclosures required under Micro, Small and Medium Enterprises Development Act, 2006:

There are no micro and small enterprises, to whom the Society owes dues, which are outstanding for more than 45 days at the balance sheet date. The above information regarding Micro Enterprises and Small Enterprises has been determined to the extent such parties have been identified on the basis of information available with the Society and relied upon by the Auditors.



6. Donations received by the Society qualify for deduction under Section 35AC / Section 80G and Section 80GGA of the Income-tax Act, 1961 ("Act") in terms of approvals received as under:

| Section under which approval granted | Purpose | Sanctioned Amount | Valid till |
|---|---|--------------------|------------------|
| Section 80 GGA and Section 35AC of the Income-tax Act, 1961 | Medical care to older persons, leprosy and cancer patients, provision of home to older persons, rehabilitation of destitute old women, conducting eye camps | ₹ 270 Crores | FY 2015 -16 |
| Section 80 GGA and Section 35AC of the Income-tax Act, 1961 | Building a general corpus Reserve for HelpAge India's work | ₹ 100 Crores | FY 2017-18 |
| Section 80 G (5)(vi) of the Income-tax Act, 1961 | Donations received for Charitable purpose | No limit specified | Until rescinded. |

7. Fund raising commission has been paid to agencies in accordance with related agreements.
8. Grant commitments as per MOUs with partner agencies pending disbursement, to the extent not provided, amount to ₹ 38,118 (Previous Year ₹ 41,445).

9. OPERATING LEASES:

(a) The Society has taken office premises under cancellable operating leases. These lease agreements are normally renewed on expiry. There are no non-cancellable lease agreements as on March 31, 2016.

(b) Lease rentals charged to the Income and Expenditure account amount to ₹ 10,111 [Previous Year ₹ 7,663].

10. (a) Defined Contributions Plans:

The Society has recognised the following amounts in the Income and Expenditure account which are included under contributions to provident and other funds:

Provident fund / Pension fund ₹ 12,780 (Previous Year ₹ 10,815)



(b) Defined Benefit Plans:

The Society operates two defined benefit plans viz. gratuity and leave encashment for its employees. Under the gratuity plan, every employee who has completed at least five years of service gets a gratuity on departure @ 15 days of last basic salary drawn for each year of completed service. The scheme is funded with Life Insurance Corporation of India and Kotak Mahindra Old Mutual Life Insurance Company Limited.

Under the leave encashment plan, the Society provides leave encashment to its employees who leave the Society on retirement or upon termination of service. The following table summarises the components of net benefit expense recognised in the Income and Expenditure account and amounts recognised in the balance sheet for the respective plans.

(Amount in ₹ thousands)

| Particulars | Gratuity (funded) | | Leave Encashment/ Compensated absences (unfunded) | |
|---|--------------------|--------------------|---|--------------------|
| | As at 31-Mar-16 | As at 31-Mar-15 | As at 31-Mar-16 | As at 31-Mar-15 |
| Income and Expenditure Account | | | | |
| Net Employee benefit recognised as in the Employee cost | | | | |
| Service cost | 3,630 | 3,155 | 2,278 | 1,908 |
| Interest Cost | 2,459 | 2,059 | 905 | 782 |
| Expected return on plan assets | (2,244) | (1,798) | - | - |
| Actuarial (gain)/loss | 2,623 | 3,411 | 1,335 | 1,939 |
| Expense debited to income and expenditure account as per actuarial certificate | 6,468 | 6,827 | 4,518 | 4,630 |
| Balance Sheet | | | | |
| Reconciliation of present value of the obligation and the fair Value of the plan assets | | | | |
| Present Value of the defined benefit obligations at the end of the period | 36,682 | 31,731 | 13,351 | 11,678 |
| Fair Value of plan assets as at balance sheet date | 30,228 | 24,939 | - | - |
| Liability recognised in the balance sheet | 6,454 | 6,792 | 13,351 | 11,678 |
| Changes in the present value of the defined benefit obligation are as follows | | | | |
| Obligations at period beginning | 31,731 | 24,224 | 11,678 | 9,205 |
| Service cost | 3,630 | 3,155 | 2,278 | 1,908 |
| Interest Cost | 2,459 | 2,059 | 905 | 782 |
| Actuarial (gain)/loss | 2,377 | 4,394 | 1,335 | 1,939 |
| Benefit Paid | (3,515) | (2,101) | (2,845) | (2,157) |
| Obligations at period end | 36,682 | 31,731 | 13,351 | 11,678 |
| Change in plan assets | | | | |
| Plans assets at period beginning, at fair value | 24,939 | 19,978 | - | - |
| Expected return on plan assets | 2,244 | 1,798 | - | - |
| Contributions by the Society | 6,806 | 4,281 | - | - |
| Actuarial (gain)/loss | (246) | 984 | - | - |
| Benefits Paid | (3,515) | (2,101) | - | - |
| Plans assets at period end, at fair value | 30,228 | 24,939 | | |



| Particulars | Gratuity (funded) | | Leave Encashment/ Compensated absences (unfunded) | |
|---|--------------------|--------------------|---|--------------------|
| | As at 31-Mar-16 | As at 31-Mar-15 | As at 31-Mar-16 | As at 31-Mar-15 |
| Reconciliation of liability/(asset) recognised in the balance sheet | | | | |
| Opening net liability/ (asset) | 6,792 | 4,246 | 11,678 | 9,206 |
| Expense Recognised | 6,468 | 5,827 | 4,518 | 4,630 |
| Contribution by the Society | (6,800) | (4,281) | (2,845) | (2,127) |
| Liability/ (asset) recognised in the balance sheet | 6,454 | 6,792 | 13,351 | 11,678 |
| Assumptions | | | | |
| Interest rate | 8.00% | 7.75% | 8.00% | 7.75% |
| Expected rate of return on plan assets | 8.35% | 9.00% | - | - |
| Future salary increase | 6.25% | 6.25% | 6.25% | 6.25% |
| Expected average remaining working life of employees (years) | | | | |
| For Gratuity | 25.45 | 23.52 | - | - |
| For Leave Encashment (Earned Leave) | - | - | 22.73 | 20.89 |
| For Leave Encashment (Sick Leave) | - | - | 18.57 | 17.09 |
| The estimates of future salary increase, considered in actuarial valuation, takes account of inflation, seniority, promotion and other relevant factors such as supply and demand factors in the employment market. The above information is certified by an actuary. | | | | |

11. Details of related parties including summary of transactions entered into by the Society during the year ended March 31, 2016 are summarised below:

| Related Party | Relationship |
|--|--|
| Mathew Cherian (Key Managerial Person) | Chief Executive (Member, Governing Body) |
| Age Ventures India | Trust where significant influence exists |
| HelpAge India Vishokanand Vridhashram Society | Entity where Society has significant influence |

Transactions during the year:

| Name of the Related Party | Nature of Transaction | For the Year Ended March 31, 2016 | For the Year Ended March 31, 2015 |
|---|------------------------------------|-----------------------------------|-----------------------------------|
| Mathew Cherian (Key Managerial Person) | Remuneration including perquisites | ₹ 6,045 | ₹ 4,881 |
| Age Ventures India | Professional Fees | ₹ Nil | ₹ 702 |



| Name of the Related Party | Nature of Transaction | For the Year Ended March 31, 2016 | For the Year Ended March 31, 2015 |
|---|---|-----------------------------------|-----------------------------------|
| HelpAge India Vishokanand Vridhashram Society | Running of Agecare Project | - | ₹ 3,224 |
| | For Purchase of Vehicle | - | ₹ 1,500 |
| | Setting up Physiotherapy centre | - | ₹ 450 |
| | Social Protection | ₹ 180 | ₹ 45 |
| | Health | ₹ 4,445 | - |
| | Others | - | ₹ 54 |
| | Asset Donated at Written down value [Gross Block - ₹ 862, Accumulated Depreciation - ₹ 581] | ₹ 181 | - |

Balance outstanding at the year-end:

Payable: ₹ Nil (Previous Year ₹ Nil)

Receivable:

HelpAge India Vishokanand Vridhashram Society

- Advance receivable

₹ 555 (Previous Year ₹ Nil)

12. (a) Loans and advances include interest free advance of ₹ 4,088 (previous year ₹ 4,088), being the amount incurred by the Society on personal and medical expenses of a former president and long term member of the Governing Body of the Society till April 2008 recoverable against the proceeds of sale of immovable property owned by him and mortgaged in favour of the Society.

(b) The year Society has paid Security deposit of ₹ Nil (previous Year ₹ 300) and rent of ₹ 1,800 (previous year ₹ 150) for use of part of premises under an agreement of lease with a former President and long term member of the Governing body of the Society till April 2008.

13. During the year, the Society received donation of items in kind valued at ₹ 2,154 (Previous year - ₹ 3,838).

14. The Society is in possession of small denomination coins and notes of foreign currencies, collected/received through donation boxes which are kept in its safe custody. As these could not be converted to Indian Rupees, these are not valued and not included in the Cash and Cash equivalents, under Schedule - 4: Cash and Bank Balances.

15. The Society has prepared the cash flow statement under the direct method. Cash flows from operating, investing and financing activities are segregated. Receipts towards corpus are considered as having been received from financing activities.

16. A Sum of ₹ 12,500 (Rupees One crore Twenty Five lakhs only) has been transferred during the year from General Purpose Reserves to Designated Reserves for Disaster Reserves.



17. Details of Investment of Corpus funds and Designated reserves are as under:

| | Year Ended March 31, 2016 | Year Ended March 31, 2015 |
|--|------------------------------|------------------------------|
| Long term Investments | ₹ 358,391 | ₹ 341,475 |
| Current Investments | ₹ 44,149 | ₹ 32,924 |
| Amount pending utilisation at the year end | ₹ 43,208 | ₹ 15,511 |
| Total | ₹ 445,748 | ₹ 389,910 |
| Balance in Corpus Fund at the year end | ₹ 425,748 | ₹ 382,410 |
| Balance in Designated Reserves at the year end | ₹ 20,000 | ₹ 7,500 |

18. Liabilities/Provisions written back (net) of ₹ 2,116 (previous year ₹ 769) shown under schedule 9 'Other Income' of the Income & Expenditure Account is net of amount written off ₹ 277 (previous year ₹ 209)

19. Grants/donations received during the year includes unspent project grants refunded by partner agencies of ₹ 63 (previous year ₹ 786) disbursed in earlier years.

20. During the year an amount of ₹ 3,165 (Previous year ₹ 29,982) has been received from a donor, HelpMesee, of foreign source for the purpose of launching a special campaign for raising funds in India for utilisation in conducting Cataract surgeries. Fund raising expenses have been incurred out of FCRA funds received from HelpMesee and accounted for accordingly in the books of account maintained under FCRA. However, the donations raised during the said campaign from donors of non-foreign source have been accounted for as donations and amount spent for Cataract surgeries out of such donations accounted for as utilisation, in Non-FCRA books of account.

21. (a) The society changed its accounting policy during the year in regard to recognition of expenditure in respect of grants given to partner agencies. Such grants were hitherto recognised as expenditure in the year in which they were provided to the partner agencies, irrespective of the period of their utilization. The management has now considered it prudent to recognize expenditure only to the extent the grants get utilized during the reporting period as evidenced by utilization statements furnished by the partner agencies. Unutilized grants at the reporting date to the tune of ₹ 15,578 are carried forward under the head 'Loans and Advances'. However the impact of such change on 'Application to projects for the welfare of the aged' and excess of income over expenditure for the year is not ascertainable.

(b) The Society created fixed assets replacement reserve out of the Corpus Funds during the year 2013-14 for assets acquired with effect from April 01, 2012 till March 31, 2014. The balance funds in the fixed assets replacement reserve has been transferred back to Corpus Funds as the same is considered no longer necessary.

22. The Society during the year has received anonymous donations of ₹ 1,738. No provision for tax is necessitated in view of such donations being less than the threshold limit [higher of One Lakh or 5% of the donations received (i.e. ₹ 45,067)] on which tax is attracted under section 115BBC of the Income-tax Act, 1961.



23. Government grants received during the year and their utilisation is as follows:

(Amount in ₹ thousands)

| Donor | Purpose of Donation | Unspent Opening Balances [A] | Donation Received/ Receivable During the year [B] | Utilisation During the year [C] | Unspent Closing Balances [A+B-C] |
|---|--|------------------------------|---|---------------------------------|----------------------------------|
| Director SC OBC And Minorities Affairs H.P. Shimla | Helpline | - | 228 | 273 | (45) |
| Eluru Municipal Corporation | Helpline | 184 | 225 | 224 | 185 |
| Director General Of Police | Helpline | - | 311 | 143 | 168 |
| Warangal Municipal Corporation | Helpline | 45 | - | 322 | (277) |
| Ministry Of Social Justice & Empowerment | Advocacy - International Day of Older Person | - | 1,854 | 1,884 | (30) |
| Ministry Of Social Justice & Empowerment | Advocacy | 72 | - | 72 | - |
| Indian Council Of Social Science Research | Research Study | 372 | - | 161 | 211 |
| Director, Dep'tt. Of Social Security And Women And Child Development Punjab | Default | - | 100 | 104 | (4) |
| Hon'ble Governor Of Chhattisgarh | Default | - | 200 | 245 | (45) |

Note: Figures in bracket in unspent closing balance shown in table above represents excess of expenditure over the Government grants received for the purpose which is not receivable from the donor and has been funded out of unrestricted funds of the Society.

24. Previous year figures have been rearranged wherever necessary to correspond to the current year's classification.

Signature to Schedules 1 to 14

For Vishwanath, Singh & Associates
Firm Registration No. 004316N
Chartered Accountants

For and on behalf of
HelpAge India



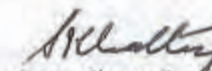
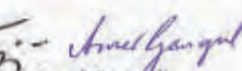
Sachin Chaudhry [M. No. 508015]
Partner


PK Srivastava
Head Finance


Mathew Cherian
Chief Executive Officer



Place: New Delhi
Dated: 09/08/2016

 
Shanta Chatterji Amal Ganguli
Treasurer Chairman

| GRANTS: HEALTH | | | |
|----------------|--|----------------------|--------------------|
| S. No. | GRANT RECIPIENT | NO. OF BENEFICIARIES | AMOUNT (Rs.) |
| 1 | AHALIA INTERNATIONAL FOUNDATION | 1,500 | 27,00,000 |
| 2 | AROGYAVARAM EYE HOSPITAL SOCIETY | 1,000 | 21,00,000 |
| 3 | BALANAGAR LIONS CHARITABLE TRUST | 20 | 24,000 |
| 4 | BERHAMPORE PRABEEN SABHA | 466 | 34,842 |
| 5 | BHOOMIKA | 500 | 7,50,000 |
| 6 | BLIND PEOPLE'S ASSOCIATION | 31,987 | 23,59,000 |
| 7 | CENTRE FOR EDUCATION DEVELOPMENT RESEARCH AND ACTION (CEDRA) | 4,000 | 14,67,200 |
| 8 | ELDERS FOR ELDERS FOUNDATION | 111 | 45,726 |
| 9 | GLOBAL CANCER CONCERN INDIA | 648 | 3,60,000 |
| 10 | GLOBE EYE FOUNDATION | 300 | 6,30,000 |
| 11 | HELPAE INDIA VISHOKANAND VRIDHASHRAM SOCIETY | 4,444 | 44,44,902 |
| 12 | INDIAN CANCER SOCIETY | 37 | 93,603 |
| 13 | ISHWAR CHARITABLE TRUST | 225 | 3,15,000 |
| 14 | JAYAPRIYA MEDICAL FOUNDATION | 367 | 7,89,600 |
| 15 | JYOTIPUNJ EYE HOSPITAL AND CHARITABLE TRUST | 1,444 | 30,34,620 |
| 16 | MEWAT MEDICAL EDUCATIONAL & HUMAN WELFARE SOCIETY | 13 | 15,600 |
| 17 | NANRITAM | 1,000 | 21,00,000 |
| 18 | NAV BHARAT JAGRITI KENDRA | 500 | 7,50,000 |
| 19 | NAVJEEVAN TRUST | 4,000 | 7,33,600 |
| 20 | PUSHPAGIRI VITREO RETINA INSTITUTE | 1,000 | 21,00,000 |
| 21 | SANKARA EYE HOSPITAL | 1,050 | 22,05,000 |
| 22 | SARADA SEVA SANGHA | 500 | 6,00,000 |
| 23 | SAURASHTRA KIDNEY RESEARCH INSTITUTE | 188 | 8,15,600 |
| 24 | SEWA SADAN EYE HOSPITAL | 591 | 12,41,100 |
| 25 | SHRI SADGURU SEVA SANGH TRUST | 23,075 | 576,18,000 |
| 26 | SILIGURI GREATER LIONS EYE HOSPITAL | 239 | 2,86,800 |
| 27 | SMT SHARDA JHATAKIA MEMORIAL TRUST | 864 | 18,14,400 |
| 28 | SRI CHAITANYA SEVA TRUST . BHAKTIVEDANTA HOSPITAL | 2,335 | 46,82,880 |
| 29 | SRI VIVEKANANDA SEVA ASHRAM | 524 | 10,10,400 |
| 30 | SUSRUT EYE FOUNDATION AND RESEARCH CENTRE | 633 | 7,59,600 |
| 31 | TULSI EYE HOSPITAL | 979 | 20,55,900 |
| 32 | VELEMEGNA GOOD NEWS SOCIETY | 1,175 | 22,44,900 |
| 33 | VENU CHARITABLE SOCIETY | 2,568 | 53,84,400 |
| 34 | VISHVA KALYAN SOCIETY | 1,000 | 21,00,000 |
| 35 | VIVEKANANDA MISSION ASRAM | 1,000 | 12,00,000 |
| | GRAND TOTAL | 90,283 | 1088,66,673 |

| GRANTS : SOCIAL PROTECTION | | |
|----------------------------|--|--------------|
| S. No. | GRANT RECIPIENT | AMOUNT (Rs.) |
| 1 | ABHOY MISSION | 3,00,000 |
| 2 | BABA SAIN BHAGAT WELFARE SOCIETY | 58,500 |
| 3 | BANI MANDIR | 4,61,750 |
| 4 | BELGAUM DIOCESAN SOCIAL SERVICE SOCIETY | 2,50,000 |
| 5 | CHATTRASAL SEWA SANSTHAN | 1,05,000 |
| 6 | CHILD AND SOCIAL WELFARE SOCIETY | 8,34,000 |
| 7 | DAUDNAGAR ORGANISATION FOR RURAL DEVELOPMENT | 3,79,000 |
| 8 | DAYANAND SEVASHRAM SANGH | 3,86,750 |
| 9 | EAST INDIA CHARITABLE TRUST | 90,000 |
| 10 | ELDERS FOR ELDERS FOUNDATION | 9,97,370 |

| S. No. | GRANT RECIPIENT | AMOUNT (Rs.) |
|--------|---|-------------------|
| 11 | ERNAKULAM SOCIAL SERVICE SOCIETY | 2,83,020 |
| 12 | GOOD SAMARITAN WOMEN SOCIETY KOHIMA | 1,20,000 |
| 13 | GUILD OF SERVICE (CENTRAL) | 3,50,000 |
| 14 | HELPAE INDIA VISHOKANAND VRIDHASHRAM SOCIETY | 1,80,000 |
| 15 | KHADI GRAM UDYOG SAMITI | 3,30,000 |
| 16 | KOTTAYAM SOCIAL SERVICE SOCIETY | 2,73,750 |
| 17 | LOHARDAGA GRAM SWARAJYA SANSTHAN | 74,250 |
| 18 | MANAV KALYAN SEVA SAMITI | 6,54,250 |
| 19 | MANDRA UNNAYAN SAMAD | 3,29,875 |
| 20 | MIZORAM UPWAL | 1,80,000 |
| 21 | NARI GUNJAN | 3,00,000 |
| 22 | NAVA JYOTHI YOUTH CLUB | 9,12,000 |
| 23 | NEW BHARATI CLUB | 8,07,250 |
| 24 | NIDAN | 5,84,046 |
| 25 | PEOPLE'S CULTURAL CENTRE | 4,34,125 |
| 26 | PRODIGALS' HOME | 3,00,000 |
| 27 | RASHTRIYA SEVA SAMITHI | 7,81,750 |
| 28 | SHRAMIK BHARTI | 4,63,000 |
| 29 | SOCIETY OF MARY IMMACULATE | 1,26,000 |
| 30 | SREE RAMAKRISHNA SEVASRAMAM | 1,17,000 |
| 31 | SRI BALAJI ELDERS WELFARE SOCIETY | 3,75,000 |
| 32 | VARRAT | 1,31,625 |
| 33 | VOLUNTARY ASSOCIATION FOR RURAL RECONSTRUCTION & APPROPRIATE TECHNOLOGY | 1,69,375 |
| 34 | WOMENS INTERLINK FOUNDATION | 2,25,000 |
| 35 | WOMENS MUSLIM ASSOCIATION | 54,000 |
| 36 | YOUNG WOMEN'S CHRISTIAN ASSOCIATION OF MADRAS | 4,12,262 |
| | GRAND TOTAL | 128,29,948 |

| GRANTS : AGECARE | | |
|------------------|---|------------------|
| S. No. | GRANT RECIPIENT | AMOUNT (Rs.) |
| 1 | CANSUPPORT | 11,13,796 |
| 2 | GLOBAL CANCER CONCERN INDIA | 40,000 |
| 3 | HELPAE INDIA VISHOKANAND VRIDHASHRAM SOCIETY | 32,016 |
| 4 | PADHAR HOSPITAL A UNIT OF EVANGELICAL LUTHERAN CHURCH IN MADHYA PRADESH | 1,50,000 |
| 5 | RAJASTHAN PENSIONER SAMAJ | 6,000 |
| 6 | SRI CHAITANYA SEVA TRUST . BHAKTIVEDANTA HOSPITAL | 25,22,100 |
| 7 | THE EARTH SAVIOURS FOUNDATION | 4,00,000 |
| 8 | TRIBAL HEALTH INITIATIVE | 52,438 |
| | GRAND TOTAL | 43,16,350 |

| GRANTS : ADVOCACY | | |
|-------------------|--|------------------|
| S. No. | GRANT RECIPIENT | AMOUNT (Rs.) |
| 1 | ALL INDIA INSTITUTE OF MEDICAL SCIENCES | 6,85,000 |
| 2 | GLOBAL CANCER CONCERN INDIA | 97,190 |
| 3 | MAHARANA PRATAP VARISTHA NAGRIK SANSTHAN | 25,000 |
| 4 | SENIOR CITIZEN COUNCIL OF DELHI | 1,57,500 |
| 5 | SRISTI | 5,00,000 |
| 6 | VISION 2020 THE RIGHT TO SIGHT INDIA | 2,75,750 |
| | GRAND TOTAL | 17,40,440 |

| DETAILS OF CORPUS FUND RECEIVED DURING FY 2015-16 (DONOR DETAILS) | | | |
|---|---|-------------------|---------------------------|
| S. No. | NAME OF THE DONOR | Amount (Rs.) | PURPOSE OF THE DONATION |
| 1 | ESTATE OF CAPTAIN RAMESHWAR LAL RIKHEY | 16,62,140 | HELPAE INDIA'S OBJECTIVES |
| 2 | HASMUKEH BUCH | 50,000 | HELPAE INDIA'S OBJECTIVES |
| 3 | SAROJINI TRILOK NATH TRUST | 250,00,000 | FOR PATNA MMU |
| 4 | BLUE CROSS LABORATORIES LIMITED | 15,00,000 | HELPAE INDIA'S OBJECTIVES |
| 5 | R SURESH RAJ | 50,000 | HELPAE INDIA'S OBJECTIVES |
| 6 | ESTATE OF LATE MR. MANEK KHURSHEDJI GAI | 5,00,000 | HELPAE INDIA'S OBJECTIVES |
| 7 | RAMU S DEORA | 21,00,000 | HELPAE INDIA'S OBJECTIVES |
| 8 | DYNAMIC COMPUTER SERVICES | 1,00,000 | HELPAE INDIA'S OBJECTIVES |
| 9 | BLUE CROSS LABORATORIES LIMITED | 20,00,000 | HELPAE INDIA'S OBJECTIVES |
| 10 | INDIVIDUALS - EACH LESS THAN RS. 50,000 | 3,29,355 | HELPAE INDIA'S OBJECTIVES |
| | GRAND TOTAL | 332,91,495 | |

| DETAILS OF FUNDING OF MORE THAN Rs. 1 CRORE RECEIVED DURING FY 2015-16 | | |
|--|---|--------------|
| S. No. | Name of the Donor | Amount (Rs.) |
| 1 | THE HONGKONG AND SHANGHAI BANKING CORPORATION LIMITED | 341,08,800 |
| 2 | HELPMESSEE | 315,70,973 |
| 3 | OIL AND NATURAL GAS CORPORATION LIMITED | 278,80,547 |
| 4 | HELPAE INTERNATIONAL | 170,03,185 |
| 5 | HONDA MOTORCYCLE & SCOOTER INDIA PRIVATE LIMITED | 154,32,724 |
| 6 | ASIAN PAINTS LIMITED | 153,30,028 |
| 7 | SJVN FOUNDATION | 126,36,446 |
| 8 | CAIRN INDIA LIMITED | 102,32,203 |

| DETAILS OF CORPUS FUND RECEIVED UPTO FY 2015-16 | | | | |
|---|--|--------------|---|--------------|
| NAME OF THE DONOR | | AMOUNT (Rs.) | NAME OF THE DONOR | AMOUNT (Rs.) |
| A KOTESWARAN | | 1,00,000 | BAMA BALASUBRAMANYAM | 60,000 |
| A KOTESWARAN | | 50,000 | BHAGAT SINGH | 1,00,000 |
| A. LOGAMBAL | | 1,00,000 | BHANU SANGWAN | 15,00,000 |
| A.F.CURRIMBHOY & PARVEEN LAJEE (FAIZAN LAJEE) | | 2,00,000 | BHANU SANGWAN | 4,50,000 |
| A.F.CURRIMBHOY (FAIZAN LAJEE) | | 1,00,000 | BHARAT BANSAL | 1,20,000 |
| A2Z FILTRATION SPECIALITIES PVT. LTD. | | 1,02,600 | BIMAL MANU TANNA | 1,50,000 |
| AASHRAY UROLOGY INSTITUTE | | 72,000 | BINDU ZAVERI | 60,000 |
| ABHA BHANDARI | | 1,00,000 | BLA COKE PVT LTD. | 1,80,000 |
| ABHAY NENE | | 75,000 | BLUE CROSS LABORATORIES LIMITED | 35,00,000 |
| ABHIJIT GIRI | | 60,000 | BRIG. ANIL ADLAKHA (RETD.) | 50,000 |
| ADITYA KAPADIYA | | 60,000 | BRIJMOHAN AGRAWAL | 1,00,000 |
| ALLCARGO LOGISTICS LTD. | | 1,00,000 | C S CHUTTANI | 45,00,000 |
| ALLIANZ INDIA | | 1,20,000 | C S CHUTTANI | 41,00,000 |
| ALOO N. SIDHVA | | 50,000 | C S CHUTTANI | 10,00,000 |
| AMRIT KAUR | | 50,000 | C. D. LALA | 1,50,000 |
| ANAND TRIVEDI | | 3,00,000 | C. G. WILSON | 50,000 |
| ANAND TRIVEDI | | 2,00,000 | C. THIRUPATHI RAO | 1,00,000 |
| ANIL KAPOOR | | 1,00,000 | CARMEN DCOSTA | 50,000 |
| ANJAN SEN | | 1,00,000 | CHANDER SHEKHAR SARAF | 50,000 |
| ANJANA SINHA | | 1,20,000 | CHANDRA REKHA | 1,00,000 |
| ANJANA SINHA | | 1,20,000 | CHANDRA VISVANATHAN | 2,00,000 |
| ANJANI SINGH | | 2,00,000 | CHANDRAMURTHY B S | 1,00,000 |
| ANUCOOL INDUSTRIAL AIDS PVT. LTD. | | 50,000 | CONCORDE DESIGNS PVT LTD | 1,20,000 |
| ANUJ MITHANI | | 50,000 | CONVEYING MACHINES MFG CO. | 50,000 |
| ANUP KENY | | 50,000 | CROSSEAS CAPITLA SERVICES PVT. LTD. | 1,20,000 |
| ARAVIND LABORATORIES | | 50,000 | CROSSEAS CAPITLA SERVICES PVT. LTD. | 1,00,000 |
| ARMAAN EXPORTS | | 60,000 | CROSSEAS CAPITLA SERVICES PVT. LTD. | 60,000 |
| ARVIND P DATAR | | 2,00,000 | DARAB C PADER | 60,000 |
| ASHISH PARTHASARTHY | | 60,000 | DARAB C PADER | 50,000 |
| ASHISH PARTHASARTHY | | 60,000 | DARIUS J. KHAMBATA | 60,000 |
| ASHOK KOTA | | 1,24,000 | DARIUS KHAMBATTA | 50,000 |
| ASP SHIP MANAGEMENT (I) PVT. LTD. | | 60,000 | DAULATBHAI & NANUBHAI TRIVEDI PUBLIC CHARITABLE TRUST | 60,000 |
| ASP SHIP MANAGEMENT (I) PVT. LTD. | | 60,000 | DAYANAND THAKUR | 60,000 |
| ASTEC LIFE SCIENCES LTD., | | 60,000 | DEEPAK G. SARANGDHAR | 2,00,000 |
| ASVIK VALVES PVT LTD. | | 1,01,000 | DEEPAK SARUP | 60,000 |

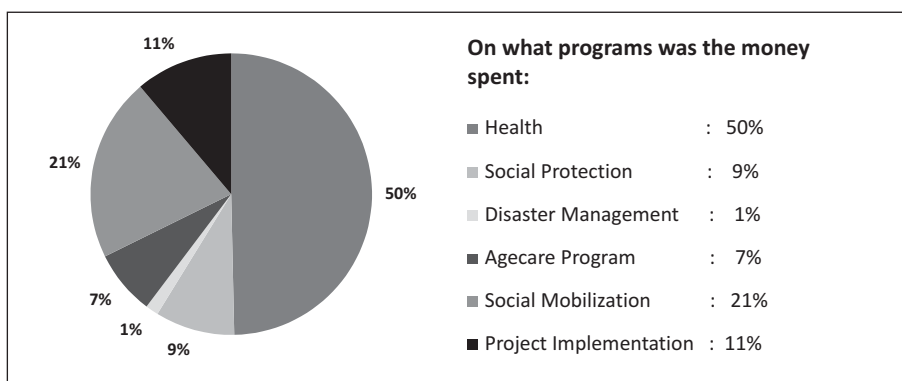
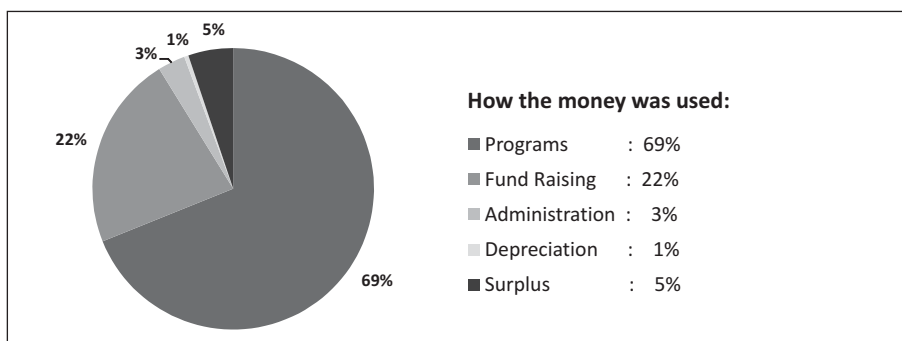
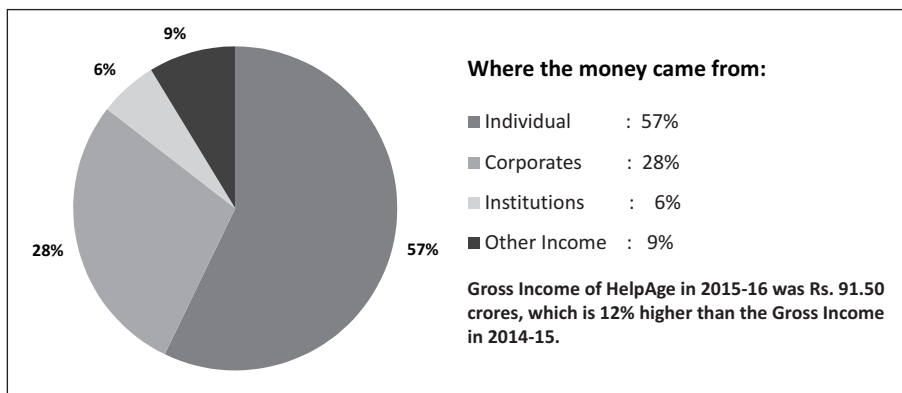
| NAME OF THE DONOR | AMOUNT (Rs.) |
|---|--------------|
| DEVUNURI SATYANARAYANA | 50,000 |
| DHARMENDRA GOEL | 50,200 |
| DHRUTI BAROT | 50,000 |
| DINESH DHIRAWANI | 60,000 |
| DIPAK CHANDIRAMANI | 50,000 |
| DIPANKAR BASU | 50,000 |
| DOLLY MEHTA | 2,00,000 |
| DSP MERRILL LYNCH | 1,33,000 |
| DYNAMIC COMPUTER SERVICES | 1,00,000 |
| DYNAMIC COMPUTER SERVICES | 1,00,000 |
| DYNAMIC COMPUTER SERVICES | 1,00,000 |
| DYNAMIC COMPUTER SERVICES | 1,00,000 |
| E A KSHIRSAGAR | 1,00,000 |
| ELIZA Z KARACHIWALA | 1,75,000 |
| ELIZABETH REUBEN | 1,50,000 |
| EMPIRE SOFTWARES | 2,00,000 |
| ESTATE GULAB SINGH JAYASWAL | 4,00,000 |
| ESTATE OF LATE MR. MANEK KHURSHEDI GAI | 5,00,000 |
| ESTATE OF CAPTAIN RAMESHWAR LAL RIKHEY | 16,62,140 |
| F. C. SONDHI & CO. (INDIA) PVT. LTD. | 1,00,000 |
| FIROZA MEHROTRA | 6,00,000 |
| FLIGHT RAJA TRAVELS PVT LTD | 50,000 |
| FOR MAKERS DEVELOPMENT SERVICES PVT.LTD. | 60,000 |
| FRENI MOHD. ALI MERCHANT CHAR. TRUST | 50,000 |
| FRENY D PADER | 60,000 |
| FRENY D PADER | 50,000 |
| G S SIHOTA (RETD) | 50,000 |
| G S SIHOTA (RETD) | 50,000 |
| G SRINIVASAN | 50,000 |
| GANAPATHY VADLAMANI | 1,00,000 |
| GENESIS DATA COMP PVT. LTD. | 2,70,000 |
| GENESIS DATA COMP PVT. LTD. | 1,00,000 |
| GENESIS DATA COMP PVT. LTD. | 60,000 |
| GINIA DEVI CHARITABLE TRUST | 51,000 |
| GIRABEN SHAH | 60,000 |
| GLEN APPLIANCES PVT. LTD. | 5,00,000 |
| GOODRICH MARITIME PVT. LTD. | 60,000 |
| GOODRICH MARITIME PVT. LTD. | 60,000 |
| GREENFUEL ENERGY SOLUTIONS PVT. LTD. | 10,55,536 |
| GURPAWAN SINGH | 90,000 |
| HANNAH A SIMEON | 1,00,000 |
| HARISH PUJARA | 50,000 |
| HARISH SWAMY | 50,000 |
| HARJAS RAI MAYA DEVI KHOLI TRUST | 4,76,725 |
| HASIT B. JOSHIPURA | 1,11,111 |
| HASMUKH BUCH | 50,000 |
| HIMA BINDU B. | 50,000 |
| IQBAL LEATHERS LTD. | 50,000 |
| IQBAL TAPIA | 72,000 |
| IRENE KAMAT | 1,50,000 |
| IVO R D'SOUZA | 50,000 |
| J S IYER | 1,00,000 |
| JANKI DEVI TRUST | 1,00,000 |
| JAYAN NAIR | 1,80,000 |
| JAYANTI PRASAD KHAITAN | 50,000 |
| JITISH KALLAT | 60,000 |
| JONATHAN JACOB | 50,000 |
| JYOTBIR SINGH SETHI | 1,00,000 |
| JYOTI PUBLICITY HOARDING CONTRACTORS | 50,000 |
| K - TECH (INDIA) LTD. | 60,000 |
| K D MARWAHA | 1,00,000 |
| K S SRIKAND | 3,00,000 |
| K S SRIKAND | 50,000 |
| K S SRIKAND | 50,000 |
| K. SUNDARAM | 72,000 |
| KAINAZ DARUWALA | 60,000 |
| KALINDI D SHAH | 50,000 |
| KALPANA NARAYAN JOG | 75,000 |
| KALPATHARU TRUST | 3,00,000 |
| KAMLESH SHASHIKANT MEHTA | 50,000 |
| KANTILAL JAIKISHANDAS CHOKSI CHARITABLE TRUST | 60,000 |

| NAME OF THE DONOR | AMOUNT (Rs.) |
|--|--------------|
| KESHAV LAL DUGGAL | 1,00,000 |
| KHADIM INDIA LIMITED. | 50,000 |
| KHATAU NARBHERAM & CO. | 60,000 |
| KISHORE SHRIVASTAVA | 60,000 |
| KOSHMBH MULTIREED PVT. LTD. | 60,000 |
| KOTAK SECURITIES | 60,000 |
| KOTHARI ENTERPRISES | 50,000 |
| KULKARNI & CO. | 1,20,000 |
| LAKSHMI NARAYAN SARMA GANTI | 1,00,000 |
| LAKSHMI SRINIVASAN | 50,000 |
| LALIT BHATKAR | 60,000 |
| LGCS CHROMATOGRAPHY SOLUUONS PVT. LTD. | 70,000 |
| LIONEL BARRETTO | 50,000 |
| LUCID COLLOIDS LTD | 60,000 |
| M B AMMANI | 1,00,000 |
| M C TAYAL | 70,000 |
| M. PRABHANJANA MURTI | 1,00,000 |
| M. R. B. PUNJA | 1,00,000 |
| MADHAVI MUKUND KUKADE | 50,000 |
| MADHUSUDAN KELA | 1,20,000 |
| MAGNUM MINERALS PVT. LTD. | 1,20,000 |
| MAHESH CHANDRA SHARMA | 72,000 |
| MAKERS DEVELOPMENT SERVICES PVT. LTD. | 60,000 |
| MALATI PHADKE | 60,000 |
| MALIKKAMADOM RAJAN | 1,00,000 |
| MALINI GHOSH | 60,000 |
| MANI PHIROZE PITHAWALA | 1,00,000 |
| MANOJ H. MODI | 50,001 |
| MARINA SEQUEIRA | 90,000 |
| MARINA SEQUEIRA | 50,000 |
| MASS DYE- CHEM PVT LTD | 1,00,000 |
| MAXIMA INTERNATIONAL TRADERS PVT LTD | 1,50,000 |
| MAYA NADKARNI | 50,000 |
| MAYANK KAUL | 50,000 |
| MEERA PARASNIS | 1,00,000 |
| MEHROO P VASUNIA | 50,000 |
| MINOO F. MEHTA | 1,00,000 |
| MONI GEORGE | 51,000 |
| MUKUL ROHATGI | 50,000 |
| MURALIDHARAN NAIR | 50,000 |
| MURARILAL GOEL SHAKUNTALADEVI CHARITABLE TRUST | 1,00,000 |
| N P MANI | 1,00,000 |
| N SUBRAMANIAM | 1,00,000 |
| NAMITA WAILAR | 60,000 |
| NARESH KUMAR MADAAN | 2,00,000 |
| NAUTAMLAL PRANLAL SHAH | 1,00,000 |
| NAVEEN TAHILYANI | 50,000 |
| NAVNEET VIRK | 50,000 |
| NIKHIL NAGLE | 1,00,000 |
| NIRMALA RAJASEKARAN | 3,00,000 |
| NISHA KHURANA | 1,00,000 |
| NISHANT THACKER | 60,000 |
| NOSHIR D. SIDHVA | 50,000 |
| O P VAISH | 72,000 |
| O. P. VOHRA | 50,000 |
| OM PRAKASH VAISH | 51,000 |
| OMKAR SINGH BAWA | 50,000 |
| ORIFICE WORKS | 60,000 |
| P K BALAKRISHNAN | 50,000 |
| P. N. RAMASWAMY | 1,00,000 |
| P. S. PANT | 50,000 |
| PALRIWALA FOUNDATION | 1,02,000 |
| PARIMALAM SURESH NATARAJAN FOUNDATION | 50,000 |
| PHILIP ABRAHAM | 60,000 |
| PHILIP EAPEN | 1,50,000 |
| PHILIP EAPEN | 50,000 |
| PINNACLE COMMODITIES PVT. LTD. | 60,000 |
| PIYUSH DESAI | 60,000 |
| PRADEEP VAKHARIA | 60,000 |
| PRAGYA DHIRAWANI | 60,000 |
| PRAKASH DHIRAWANI | 60,000 |

| NAME OF THE DONOR | AMOUNT (Rs.) |
|---|--------------|
| PRAMOD RANJAN DAS GUPTA | 50,000 |
| PRATIMA EXPORTS PVT LTD | 50,000 |
| PRAVEEN NARAYANAN | 60,000 |
| PREMA GOPAL RAO | 1,00,000 |
| PURVI TANNA | 60,000 |
| QUALITY NEEDLES PVT LTD. | 60,000 |
| R ARIVAZHAGAN | 50,000 |
| R K JAIN | 60,000 |
| R P AGARWAL | 50,000 |
| R P AGARWAL | 50,000 |
| R SURESH RAJ | 50,000 |
| R. C. LAHOTI | 1,00,000 |
| R. G. INTERNATIONAL. | 60,000 |
| R. JAMBUNATHAN (PHD) | 50,000 |
| R. N. DAWAR (RETD) VSM | 51,000 |
| R. SATYAMURTHY | 2,75,000 |
| RADHE ENTERPRISE | 60,000 |
| RAGHAV RAO K V | 75,000 |
| RAGHAVAN SUBRAMANYAN | 50,000 |
| RAJ KUMAR JAIN | 50,000 |
| RAJEEB CHATTERJEE | 1,00,001 |
| RAJEEV TALWAR | 1,00,000 |
| RAJENDRA VERMA | 50,000 |
| RAJESH KUMAR BHATT | 60,000 |
| RAJIV M. SAKHARDANE | 50,000 |
| RAJKUMARI SOM KAPUR FOUNDATION | 50,000 |
| RAJSHAH ENTERPRISES | 60,000 |
| RAM VICHAR NETAM | 50,000 |
| RAMAN EDDYA | 50,000 |
| RAMASWAMY PERUMANGODE | 2,00,000 |
| RAMESH CHAND SOOD | 50,000 |
| RAMESH KHANNA | 50,000 |
| RAMGOPAL KUNDURTHI | 1,00,000 |
| RAMNIK SINGH MAMIK | 51,000 |
| RAMU S DEORA | 21,00,000 |
| RAVI KUMAR ANAND (RETD) | 2,00,000 |
| RAVI MYIARAPU | 60,000 |
| RAVINDRA DHANANJAY CHAUDHARI | 51,000 |
| REAL GRANITO PVT. LTD. | 60,000 |
| RITA SAKSENA | 50,000 |
| ROBERT NORONHA | 1,20,000 |
| ROHAN CHOPRA | 60,000 |
| ROHAN DEVELOPERS PVT. LTD. | 1,20,000 |
| SADGURU KAMUBABA FOUNDATION | 50,000 |
| SADGURU KAMUBABA FOUNDATION | 50,000 |
| SAM KERSHAP DASTUR | 20,00,000 |
| SAMIRA HABITATS | 1,20,000 |
| SANDEEP SAHA | 1,00,000 |
| SANDEEP SAHA | 50,000 |
| SANJAY GURJAR | 90,000 |
| SANJEEV PRASAD | 60,000 |
| SANJEEV PRSAD | 60,000 |
| SANJIVKUMAR AHIRE | 60,000 |
| SANJU C. DUTT | 50,000 |
| SANTOSH BAWA | 50,000 |
| SANTOSH CHAWLA | 50,000 |
| SARASWATHI BASKARAN | 50,000 |
| SAROJINI TRILOK NATH TRUST | 250,00,000 |
| SARTHAV INFRASTRUCTURE PVT. LTD. | 60,000 |
| SARVESH KHANDLWAL | 50,000 |
| SAVI INTERNATIONAL | 51,000 |
| SCHOTT KAISHA PVT LTD. | 60,000 |
| SEETHA LAKSHMI S. | 1,00,000 |
| SELWYN NORONHA | 1,20,000 |
| SETH JEEVANJI JAMASJI MISTRY'S SURAT ADARIAN FUND | 75,000 |
| SHAKIL BIJAPURE | 50,000 |
| SHANTA SHITAL NACHINOLCAR | 50,000 |
| SHASHI KANT CHAWLA | 70,000 |
| SHAYANA LINGOO BIDIWALA & CO. | 50,000 |
| SHAYANA LINGOO BIDIWALA & CO. | 50,000 |

| NAME OF THE DONOR | AMOUNT (Rs.) |
|--|--------------------|
| SHEELA BHOGILAL | 60,000 |
| SHEKHAR TOVER | 50,001 |
| SHIRIN BHARUCHA | 60,000 |
| SHIRISH KULKARNI | 60,000 |
| SHIVA PHARMACHEM LTD. | 72,000 |
| SHREE RAJLAXMI LOGISTICS PVT. LTD. | 60,000 |
| SHREYA GADEPALLI | 1,80,000 |
| SHREYA GADEPALLI | 50,000 |
| SHREYA GADEPALLI | 60,000 |
| SHUBH RASAYAN PVT. LTD. | 60,000 |
| SHYAM GUPTA | 1,20,000 |
| SIHOTA CHARITABLE TRUST | 33,57,749 |
| SILLOO MUNCHERSHAW GANDHI | 1,00,000 |
| SITARAM GANESH RAJWADE | 50,000 |
| SMITA S RAVANI | 66,000 |
| SNEH BHARGAVA | 1,00,000 |
| SONALI JAYENDRA DASSANI | 50,000 |
| SONIA SHARDA | 66,000 |
| SPA CERAMIC PVT. LTD. | 60,000 |
| SUBHA JETTY | 25,00,000 |
| SUBHASH CHANDRA | 2,00,000 |
| SUDHEER RAGHAVAN | 50,000 |
| SUNIL ANAND | 50,000 |
| SUNIL KUMANDAN | 50,000 |
| SUNIL POPHALE | 84,000 |
| SUNITEE SHRIRAM GURUJEE | 1,00,000 |
| SUNTEC WEB SERVICES PVT. LTD. | 1,60,000 |
| SUPPORT DIRECT INDIA PVT. LTD. | 2,25,000 |
| SUPRABHARATH EXPORTS PVT. LTD. | 1,50,000 |
| SURABHI FOUNDATION | 1,00,000 |
| SURESH NATARAJAN | 50,000 |
| SURRENDAR SAINI | 50,000 |
| SWAPAN DAS GUPTA | 50,500 |
| SWAPAN DAS GUPTA | 50,000 |
| SWAYAM SHIPPING SERVICES PVT. LTD. | 60,000 |
| TALWAR CHARITABLE TRUST | 51,000 |
| TARIT KUMAR BOSE | 1,00,000 |
| TARSONS PRODUCTS PVT. LTD. | 60,000 |
| TECHFAB INDS LTD. | 1,20,000 |
| TEJ PAL SINGH | 1,00,000 |
| TERAPANTH FOODS LTD. | 72,000 |
| TIMES FOUNDATION | 1,50,000 |
| TIMO HARKALA | 60,000 |
| TUSHAD K. COOPER | 5,00,000 |
| UBAH INSTRUMENTS PVT.LTD. | 70,000 |
| UDAYAN GAJJAB | 1,20,000 |
| UMA PATEL | 60,000 |
| UMESH VALECHA | 1,20,000 |
| UNNATI PROMOTERS PVT. LTD. | 50,000 |
| USHA MADAAN | 2,00,000 |
| VAYUDOOT DOMESTIC & INTERNATIONAL | 3,00,000 |
| VED PRAKASH | 55,000 |
| VENTAKESHWARA ENTERPRISES | 60,000 |
| VESA JUKKA SAVELA | 60,000 |
| VESA SAVELA | 60,000 |
| VIDYANATHAN RAGHUNATHAN | 50,000 |
| VIJAY BHATKAR | 60,000 |
| VIKRAM DUVVURI | 1,50,000 |
| VINODKANTA RAMANLAL SHAH CHARITY TRUST | 50,001 |
| VIRAG TULZA PURKAR | 72,000 |
| VIRAG V. TULZAPURKAR | 60,000 |
| VISHANJI N. VORA | 1,20,000 |
| VISHWAS VIJAYKAR | 75,000 |
| WILLY ENGINEER | 80,000 |
| Y D DHINGRA | 50,000 |
| ZAAFIR Z KARACHIWALA | 1,75,000 |
| INDIVIDUALS - EACH LESS THAN RS. 50,000 | 3322,64,964 |
| ADD: ADJUSTMENT ENTRY OF FIXED ASSETS REPLACEMENTRESERVE | 100,46,361 |
| GRAND TOTAL | 4257,47,889 |

FINANCIAL SNAPSHOT 2015-16



Note: HelpAge India's Annual Report & Full Audited Accounts are also available online at www.helpageindia.org



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