

AUDITED ACCOUNTS
2021-2022



ENGAGE
ENABLE
EMPOWER

INDEPENDENT AUDITOR'S REPORT

Walker Chandio & Co LLP
21st Floor, DLF Square
Jacaranda Marg, DLF Phase II
Gurgaon – 122 002
India
T +91 124 4628099
F +91 124 4628001

To the Members of HelpAge India

Opinion

1. We have audited the accompanying financial statements of **HelpAge India** ('the Society'), which comprise the Balance Sheet as at 31 March 2022, the Income and Expenditure Account, and the Cash Flow Statement for the year then ended, and a summary of the significant accounting policies and other explanatory information.
2. In our opinion and to the best of our information and according to the explanations given to us and utilisation certificates submitted by sub-recipients, the aforesaid financial statements give a true and fair view in conformity with the Accounting Standards issued by the Institute of Chartered Accountants of India ('ICAI') and other accounting principles generally accepted in India, including of the financial position of the Society as at 31 March 2022, its surplus of income over expenditure and its cash flows for the year ended on that date.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing issued by the ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Society in accordance with the Code of Ethics issued by ICAI and we have fulfilled our ethical responsibilities in accordance with the Code of Ethics. 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

4. The Management is responsible for preparation and presentation of these financial statements that give a true and fair view of the state of affairs, results of operations and cash flows of the Society in accordance with the Accounting Standards issued by the ICAI and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records for safeguarding of the assets of the Society and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of 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.
5. In preparing the financial statements, the management is responsible for assessing the Society'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 the management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.
6. Those Charged with Governance are responsible for overseeing the Society's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

7. 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 Standards on Auditing 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.

Chartered Accountants

Offices in Bengaluru, Chandigarh, Chennai, Gurgaon, Hyderabad, Kochi, Kolkata, Mumbai, New Delhi, Noida and Pune



Walker Chandio & Co LLP is registered with limited liability with identification number AAC-2085 and its registered office at L-41 Connaught Circus, New Delhi, 110001, India

Walker Chandiok & Co LLP

8. As part of an audit in accordance with Standards on Auditing, 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 control relevant to the audit 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 controls system with reference to financial statements and the operating effectiveness of such controls;
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management;
 - Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Society to cease to continue as a going concern;
 - Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
9. 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.

For **Walker Chandiok & Co LLP**

Chartered Accountants

Firm's Registration No.: 001076N/N500013


Ankit Mehra
Partner
Membership No.: 507429
UDIN: 22507429AVZAU9071



Place: Gurugram

Date: 28 September 2022

Chartered Accountants

	Schedule	As at 31 March 2022	As at 31 March 2021
Sources of funds			
Funds			
Corpus fund	1	6,023.26	5,951.85
Specified funds	2	4,943.86	4,895.85
General fund	3	1,392.19	903.80
		<u>12,359.31</u>	<u>11,751.50</u>
Non-current liabilities			
Long-term provisions	4	128.42	122.83
		<u>128.42</u>	<u>122.83</u>
Current liabilities			
Payables	5		
Total outstanding dues of micro enterprises and small enterprises		62.11	35.07
Total outstanding dues of creditors other than micro enterprises and small enterprises		377.33	261.23
Other current liabilities	6	207.40	140.50
Short-term provisions	7	128.83	109.81
		<u>775.67</u>	<u>546.61</u>
		<u>13,263.40</u>	<u>12,420.94</u>
Applications of funds			
Non-current assets			
Property, plant and equipment and Intangible assets			
Property, plant and equipment	8	1,826.62	1,214.47
Intangible assets	8	9.03	2.53
Capital work in progress	9	-	267.18
Non-current investments	10	1,397.23	1,255.51
Long-term loans and advances	14	0.35	29.30
Other non-current assets	11	6.49	1,081.75
		<u>3,239.72</u>	<u>3,850.74</u>
Current assets			
Current investments	12	2,465.00	1,864.73
Receivables	13	1,184.12	787.22
Short-term loans and advances	14	487.71	411.95
Cash and bank balances	15	5,728.95	5,290.48
Other current assets	16	157.90	215.82
		<u>10,023.68</u>	<u>8,570.20</u>
		<u>13,263.40</u>	<u>12,420.94</u>

Summary of significant accounting policies and other explanatory information


24

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

For Walker Chandio & Co LLP

Chartered Accountants

Firm's Registration No.: 001076N/N500013



Ankit Mehra

Partner

Membership No.: 507429



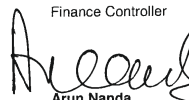
For and on behalf of HelpAge India



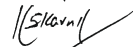
Gulshan Kumar
Finance Controller



Rohit Prasad
Chief Executive Officer



Arun Nanda
Honorary Treasurer



Kiran Karnik
Chairperson

Place: New Delhi

Date: 28 September 2022

Place: Gurugram

Date: 28 September 2022



Income and Expenditure Account for the year ended 31 March 2022

(All amounts in ₹ lakhs, unless otherwise stated)

	Schedule	Year ended 31 March 2022	Year ended 31 March 2021
Income			
[Refer notes 2(x) & 17 on Schedule 24]			
Grants / donations income	17	11,915.13	8,176.85
Revenue from alternate channels	18	17.31	7.58
Other income	19	706.03	670.88
Total Income		12,638.47	8,855.31
Expenditure			
Expenditure on alternate channels	20	14.88	7.51
Application to projects for the welfare of the aged	21	10,808.62	7,650.95
Fund raising cost	22	1,043.88	1,116.90
Governance cost and central support cost	23	233.98	182.93
Depreciation and amortisation	8	386.23	364.30
Total expenditure		12,487.59	9,322.59
Surplus/(Deficit) for the year		150.88	(467.28)
Add: Depreciation transferred from property, plant and equipment funds		337.49	288.45
Surplus/(Deficit) for the year transferred to general fund		488.39	(178.83)

Summary of significant accounting policies and other explanatory information

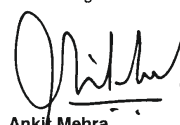
24

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

For Walker Chandio & Co LLP

Chartered Accountants

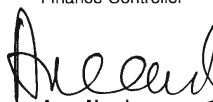
Firm's Registration No.: 001076N/N500013


Ankit Mehra
Partner
Membership No. : 507429



For and on behalf of HelpAge India


Gulshan Kumar
Finance Controller


Arun Nanda
Honorary Treasurer


Rohit Prasad
Chief Executive Officer


Kiran Karnik
Chairperson

Place: Gurugram

Date: 28 September 2022

Place: New Delhi

Date: 28 September 2022



Cash Flow Statement for the year ended 31 March 2022
(All amounts in ₹ lakhs, unless otherwise stated)

[Refer note 14 on Schedule 24]

	Year ended 31 March 2022	Year ended 31 March 2021
<u>Cash flow from operating activities</u>		
Grants and donations received	11,007.60	9,381.49
Other receipts	17.40	67.17
Payments to vendors for expenses	(4,907.51)	(3,655.18)
Fund raising fee	(98.05)	(140.82)
Application to projects for welfare of the aged through partner agencies	(578.55)	(643.83)
Manpower cost	(5,420.99)	(4,487.53)
Cash flow from operations	19.90	521.30
<u>Cash flows from other operating activities</u>		
Receipts on account of royalty/commission and sale of greeting cards and other items	18.22	13.94
Security deposits	27.62	(63.20)
Income tax refund	35.70	113.31
Cash generated from other operating activities	81.54	64.05
Net cash flow from operating activities [A]	101.44	585.35
<u>Cash flow from investing activities</u>		
<u>Purchase/development of assets</u>		
Purchase of tangible fixed assets	(9.10)	(6.26)
Purchase of intangible fixed assets	(5.99)	-
Capital work in progress	-	(55.06)
Grants utilised for acquisition of capital assets for application to projects	(713.09)	(314.15)
<u>Purchase of securities and other investments</u>		
Payments for investing in bank deposits	(3,032.80)	(5,304.50)
Purchase of mutual funds	(1,968.80)	(370.65)
<u>Proceeds from sale/disposal/maturity of investments</u>		
Proceeds from maturity of bank deposits	3,690.00	2,643.28
Proceeds from disposal of mutual funds	2,158.38	2,153.52
<u>Interest received from investments</u>		
Interest received from bank deposits	234.78	105.85
Interest received on saving bank accounts	135.24	31.64
<u>Dividend received from investments</u>		
Dividend received from mutual funds	-	10.10
Net cash flow from/ (used in) investing activities [B]	488.62	(1,106.23)
<u>Cash flow from financing activities</u>		
Receipt for corpus funds	71.41	557.17
Net cash flow from financing activities [C]	71.41	557.17
Net increase in cash and cash equivalents during the year [A+B+C]	661.47	36.29
Cash and cash equivalents at the beginning of the year	3,072.48	3,036.19
Cash and cash equivalents at the end of the year	3,733.95	3,072.48



Cash Flow Statement for the year ended 31 March 2022

(All amounts in ₹ lakhs, unless otherwise stated)

[Refer note 14 on Schedule 24]

	Year ended 31 March 2022	Year ended 31 March 2021
Components of cash & cash equivalents		
Cash in hand	-	0.16
Cheques in hand	7.25	13.19
Franking machine (stamps in hand)	0.03	0.06
Balances with bank in:		
- Deposits with original maturity less than three months	2,038.00	200.00
- Savings/ Current accounts	1,688.67	2,859.07
Total of cash and cash equivalents in the Balance Sheet	3,733.95	3,072.48

Reconciliation

Add : Fixed deposits classified in investing activity	1,995.00	2,218.00
Cash & Bank Balances as reported in Balance Sheet	5,728.95	5,290.48

Summary of significant accounting policies and other explanatory information


24


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

For Walker Chandio & Co LLP

Chartered Accountants

Firm's Registration No.: 001076N/N500013

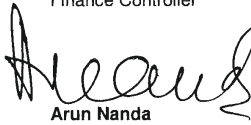

Ankit Mehra
Partner
Membership No. : 507429



For and on behalf of HelpAge India


Gulshan Kumar
Finance Controller


Rohit Prasad
Chief Executive Officer


Arun Nanda
Honorary Treasurer


Kiran Karnik
Chairperson

Place: Gurugram

Date: 28 September 2022

Place: New Delhi

Date: 28 September 2022



Schedules forming part of the financial statements as at 31 March 2022
(All amounts in ₹ lakhs, unless otherwise stated)
Schedule 1 : Corpus fund

Balance at beginning of the year
Add: Received during the year
Balance at the end of the year

As at 31 March 2022	As at 31 March 2021
5,951.85	5,239.35
71.41	712.50
6,023.26	5,951.85

Schedule 2 : Specified funds
a) Designated reserves

Balance at the beginning and end of the year (A)

200.00	200.00
---------------	---------------

b) Property, plant and equipment funds

Balance at the beginning of the year
Add: Assets purchased during the year*
Less: Amount transferred to Income and Expenditure Account**
Balance at the end of the year (B)

876.14	846.94
986.31	317.65
(337.49)	(288.45)
1,524.96	876.14

*Represents capitalised value of assets purchased out of specific grants transferred to property, plant and equipment funds ₹ 986.31 (Previous year ₹ 317.65).

**Current year depreciation of ₹ 337.49 (Previous year ₹ 288.45) has been reduced from the property, plant and equipment funds directly.

c) Foreign funded projects

Balance at the beginning of the year
Add: Fund received during the year
Less: Utilisation of fund
Balance at the end of the year (C)

557.37	416.81
2,539.77	921.01
(2,278.68)	(780.45)
818.46	557.37

d) Local funded projects

Balance at the beginning of the year
Add: Fund received during the year
Less: Utilisation of fund
Balance at the end of the year (D)

3,262.34	2,267.43
5,488.50	5,577.87
(6,350.40)	(4,582.96)
2,400.44	3,262.34

Total Specified funds (A to D)

4,943.86	4,895.85
-----------------	-----------------

Schedule 3 - General fund

Balance at the beginning of the year
Less: Surplus/ (Deficit) transferred from Income and Expenditure Account
Balance at the end of the year

903.80	1,082.63
488.39	(178.83)
1,392.19	903.80

Schedule 4 - Long term provisions

Provision for compensated absences*

*[Refer notes 2(ix)(b) & 9(b) on Schedule 24]

128.42	122.83
128.42	122.83

Schedule 5 - Payables

Total outstanding dues of micro enterprises and small enterprises
Total outstanding dues of creditors other than micro enterprises and small enterprises
[Refer note 5 on Schedule 24]

62.11	35.07
377.33	261.23
439.44	296.30

Schedule 6 - Other current liabilities

Employee related payables
Statutory dues
Other payables

100.11	66.41
86.12	69.06
21.17	5.03
207.40	140.50

Schedule 7 - Short term provisions

Provision for compensated absences*
Provision for gratuity - Funded*
Other provisions

*[Refer notes 2(ix)(b) & 9(b) on Schedule 24]

18.01	37.19
64.14	21.43
46.68	51.19
128.83	109.81



Schedules forming part of the financial statements as at 31 March 2022
(All amounts in ₹ lakhs, unless otherwise stated)

Schedule 8 - Property, plant and equipment and Intangible assets
(Refer notes 2(iv) and 2(v) on Schedule 24)

Particulars	Gross block			Depreciation			Net block	
	As at 1 April 2021	Additions for the year	Sales / Adjustments for the year	As at 31 March 2022	As at 1 April 2021	For the year	Disposal/ adjustments for the year	As at 31 March 2022
Property, plant and equipment								
Land	35.40	-	-	35.40	-	-	-	35.40
Freehold	1.25	-	-	1.25	-	-	-	1.25
Leasehold	552.22	471.84	-	1,024.06	187.87	19.03	-	817.16
Building	27.18	2.62	0.40	29.40	21.04	2.24	0.40	22.88
Air cooling plant and air conditioners	50.08	2.24	0.07	52.25	48.53	2.41	0.07	48.87
Electrical fittings	121.91	26.41	0.60	147.72	85.79	15.24	0.60	101.43
Furniture and fixtures	228.61	33.52	3.00	259.13	162.86	28.62	3.00	189.48
Medical equipments	237.30	27.35	0.52	264.13	135.28	55.12	0.52	174.25
Office equipments	351.73	71.36	0.83	422.26	264.27	51.84	0.83	315.28
Computer equipments	1,202.55	359.96	4.68	1,557.83	690.12	206.65	4.68	892.09
Vehicles								
Intangible assets								
Computer softwares	215.19	9.58	-	224.77	212.66	3.08	-	215.74
Total	3,023.42	1,004.88	10.10	4,018.20	1,806.42	386.23	10.10	2,182.55
								1,835.65
								1,217.00

Comparative table for previous year

Particulars	Gross block			Accumulated depreciation			Net block	
	As at 1 April 2020	Additions for the year	Disposal/ adjustments for the year	As at 31 March 2021	As at 1 April 2020	For the year	Disposal/ adjustments for the year	As at 31 March 2021
Property, plant and equipment								
Land	35.40	-	-	35.40	-	-	-	35.40
Freehold	1.25	-	-	1.25	-	-	-	1.25
Leasehold	548.12	4.10	-	552.22	174.13	13.74	-	364.35
Building	23.90	3.32	0.04	27.18	18.63	2.25	0.04	21.04
Air cooling plant and air conditioners	49.41	0.67	-	50.08	43.33	3.20	-	46.53
Electrical fittings	106.29	16.10	0.48	121.91	74.78	11.49	0.48	85.79
Furniture and fixtures	195.20	33.41	-	228.61	130.18	32.68	-	162.86
Medical equipments	144.99	92.59	0.28	237.30	90.25	45.31	0.28	135.28
Office equipments	291.21	60.52	-	351.73	225.25	38.02	-	264.27
Computer equipments	1,091.83	110.72	-	1,202.55	478.71	211.41	-	690.12
Vehicles								
Intangible assets								
Computer softwares	215.19	-	-	215.19	207.45	5.21	-	212.66
Total	2,702.79	321.43	0.80	3,023.42	1,442.91	364.31	0.80	1,806.42
								1,217.00
								1,259.88



(This space has been intentionally left blank)



Schedules forming part of the financial statements as at 31 March 2022
(All amounts in ₹ lakhs, unless otherwise stated)

Schedule 8 - Property, plant and equipment and Intangible assets (Cont.)
(Refer notes 2(iv) and 2(v) on Schedule 24)

Out of the above assets following Property, plant and equipment has been purchased from specific grants-

Particulars	Gross block			As at 31 March 2022	Depreciation			Net block	
	As at 1 April 2021	Additions for the year	Sales / Adjustments for the year		As at 1 April 2021	For the year	Disposal/ adjustments for the year	As at 31 March 2022	As at 31 March 2021
Property, plant and equipment									
Building	128.48	469.34	-	597.82	11.05	8.38	-	578.39	117.43
Air cooling plant and air conditioners	6.27	2.62	-	8.89	2.09	1.24	-	3.33	4.18
Electrical fittings	7.69	2.14	-	9.83	5.57	1.85	-	7.42	2.41
Furniture and fixture	62.16	25.66	-	87.82	33.55	13.94	-	40.33	28.61
Medical equipment	147.92	33.39	-	181.31	88.55	27.30	-	115.85	59.37
Office equipments	151.93	24.46	-	176.39	60.44	48.06	-	108.50	91.49
Computer equipments	126.47	85.21	-	191.68	54.78	40.28	-	95.06	71.69
Vehicle	1,011.63	359.90	-	1,371.53	510.31	195.65	-	665.57	501.32
Intangible assets									
Computer softwares	0.24	3.59	-	3.83	0.24	0.79	-	1.03	-
Total	1,642.79	966.31	-	2,629.10	766.58	337.49	-	1,104.07	876.21

Comparative table for previous year

Particulars	Gross block			Accumulated depreciation			Net block		
	As at 1 April 2020	Additions for the year	Disposal/ adjustments for the year	As at 31 March 2021	As at 1 April 2020	For the year	Disposal/ adjustments for the year	As at 31 March 2021	As at 31 March 2020
Property, plant and equipment									
Building	124.38	4.10	-	128.48	7.89	3.16	-	117.43	116.49
Air cooling plant and air conditioners	2.95	3.32	-	6.27	1.44	0.65	-	4.18	1.51
Electrical fittings	7.14	0.55	-	7.69	4.20	1.37	-	5.57	2.94
Furniture and fixture	46.06	16.10	-	62.16	24.30	9.25	-	26.61	21.76
Medical equipment	115.19	32.73	-	147.92	59.55	29.00	-	33.55	59.37
Office equipments	61.77	90.16	-	151.93	34.05	34.05	-	88.55	55.64
Computer equipments	66.50	59.97	-	126.47	34.26	20.52	-	60.44	35.38
Vehicle	900.91	110.72	-	1,011.63	319.93	190.38	-	54.78	32.24
								510.31	580.98
Intangible assets									
Computer softwares	0.24	-	-	0.24	0.17	0.07	-	0.24	0.07
Total	1,325.14	317.65	-	1,642.79	478.13	288.45	-	876.21	847.01



(This space has been intentionally left blank)

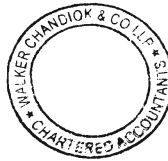


Schedules forming part of the financial statements as at 31 March 2022
(All amounts in ₹ lakhs, unless otherwise stated)

Schedule 8 - Property, plant and equipment and Intangible assets (Cont'd)
[Refer notes 2(iv) and 2(v) on Schedule 24]

Notes:

1. Property, plant and equipment excludes land & building purchased either from specific grants upto date or received in kind, as follows :
 - HelpAge India - NDTV viewer's Elder's village, Cuddalore, Tamil Nadu valued at ₹ 19.61
 - Freehold Land measuring Two Bighas in Patiala district, Punjab valued at ₹ 3.51
 - 12 kahas of Land at Jhunjharpur, Bihar gifted to the Society on which Community Centre has been constructed by the Society in the earlier years
 - Dwelling house bearing Ward No 4 Block No 28, Cooks Nagar Nagapattinam - valued at ₹ 8.70 out of which ₹ 4.50 is funded by the Society
 - Freehold Land measuring 0.289 hectare in Uttarakhand, valued at ₹ 26.92 for construction of HelpAge - NDTV viewers' Health Centre & Rehabilitation village
 - Land in Chennai measuring 800 sq. meters allotted to the Society which is encroached and not in its possession.
 - Land donated by registered gift deed by Jaikrishna Jha and Devkrishna Jha
2. Sales/Adjustments during the year include adjustment to Gross Block of ₹ Nil (Previous year ₹ 0.24) and Accumulated depreciation of ₹ Nil (previous year ₹ 0.24) in relation to property, plant and equipment donated during the financial year having written down value of ₹ Nil (Previous year ₹ Nil)
3. Sales/Adjustments during the year include adjustments to Gross Block of ₹ 10.10 (Previous year ₹ 0.56) and Accumulated depreciation of ₹ 10.10 (Previous year ₹ 0.56) in relation to property, plant and equipment discarded / written off during the current financial year having written down value of ₹ Nil (Previous year ₹ Nil).



Schedules forming part of the financial statements as at 31 March 2022

(All amounts in ₹ lakhs, unless otherwise stated)

	As at 31 March 2022	As at 31 March 2021
Schedule 9 - Capital work in progress		
Capital work in progress	-	267.18
	<u>-</u>	<u>267.18</u>

	As at 31 March 2022	As at 31 March 2021
Schedule 10 - Non-current investments		
(All Investments are quoted, unless otherwise stated)	No. of units	No. of units
[Refer notes 2(vii) & 15 on Schedule 24]	Amount	Amount

Corpus

ICICI Prudential Balanced Advantage Fund-Growth	-	-	645,551.95	272.81
ICICI Prudential Banking and PSU Debt Fund - Growth	396,661.62	73.43	593,648.00	110.00
Edelweiss Crisil PSU Plus SDL 50:50 Oct 2025 Index Fund-Dr Plan Gr	1,345,465.56	135.00	-	-
Edelweiss NIFTY PSU Bond Plus SDL Index Fund – 2026-Dr Plan Gr	1,302,708.84	140.00	-	-

Deposits with Financial Corporations

HDFC Limited - Non Cumulative Deposits		200.00		600.00
--	--	--------	--	--------

Bonds

State Bank of India Perpetual(Nov-2024 Call)-SBI-7.72%	3.00	311.18	-	-
State Bank of India Perpetual(Nov-2026 Call)-SBI-8.50%	30.00	317.62	-	-
HDFC-8% GOI Bonds - Non Cumulative Deposits		<u>220.00</u>		<u>220.00</u>

Sub Total - A

<u>1,397.23</u>	<u>1,202.81</u>
-----------------	-----------------

Designated reserves

Aditya Birla SL Frontline Equity Direct - Growth	-	9,130.86	20.83
Mirae Asset Large Cap Direct - Growth	-	31,460.26	16.19
Franklin India Equity Direct - Growth	-	2,574.00	15.68
Sub Total - B	<u>-</u>	<u>32,165.12</u>	<u>52.70</u>

Total (A+B)

<u>1,397.23</u>	<u>1,255.51</u>
-----------------	-----------------

Note:

Aggregate value of investments as at year end :

- Mutual fund

(i) at cost	348.43	435.51
(ii) at net asset value	378.74	504.99

- Deposits with financial corporations and bonds

(i) at cost	1,048.80	820.00
-------------	----------	--------

Schedule 11 - Other non-current assets

Fixed deposits with maturity of more than 12 months*	5.50	1,068.50
Interest accrued but not due on fixed deposits	0.99	13.25
Total	<u>6.49</u>	<u>1,081.75</u>

*Includes deposit of ₹ 5.31 (previous year ₹ 5.31) held as security against bank guarantee.

(This space has been intentionally left blank)



Schedules forming part of the financial statements as at 31 March 2022

(All amounts in ₹ lakhs, unless otherwise stated)

Schedule 12 - Current investments

(All Investments are quoted, unless otherwise stated)

[Refer notes 2(vii) & 15 on Schedule 24]

Corpus

	As at 31 March 2022		As at 31 March 2021	
	No. of units	Amount	No. of units	Amount
IDFC Bond Fund Growth	-	-	381,246.73	150.00
IDFC Banking and PSU Debt Fund - Growth	2,481,712.88	400.00	2,481,712.88	400.00
Axis Banking and PSU Debt Fund - Growth	-	-	22,841.19	400.00
SBI Banking and PSU Debt Fund - Growth	9,409.86	200.00	9,409.86	200.00
HDFC Short Terms Debt Fund - Growth	1,929,971.00	400.00	1,929,971.00	400.00
Kotak Medium Term Fund-Gr	1,558,719.92	300.00	-	-
HDFC Medium Term Debt Fund-Gr	631,559.34	300.00	-	-
ICICI Prudential Medium Term Bond Fund-Gr	798,390.90	300.00	-	-
Edelweiss Balanced Advantage Fund-Dr Plan Gr	141,745.49	55.00	-	-
ICICI Prudential Balanced Advantage Fund	203,241.87	110.00	-	-
Reliance Short Term Debt Fund - Growth	-	-	559,752.14	200.00

Deposits with Financial Corporations

HDFC LTD - Non Cumulative Deposits	-	400.00	-	-
Sub Total - A		2,465.00		1,750.00

Designated reserves

Kotak Banking And PSU - Debt Fund	-	-	70,269.79	30.00
ICICI Prudential Corporate - Bond Fund	-	-	153,680.65	30.00
IDFC Corporate - Bond Fund	-	-	232,082.47	29.73
L&T Short Term - Bond Fund	-	-	136,687.46	25.00
Sub Total - B		-		114.73

Total (A+B)

	2,465.00	1,864.73
--	-----------------	-----------------

Note:

Aggregate value of investments as at year end :

- Mutual fund		
(i) at cost	2,065.00	1,864.73
(ii) at net asset value	2,350.56	2,242.90
- Deposits with financial corporations and bonds		
(i) at cost	400.00	-

Schedule 13 - Receivables

(Unsecured, considered good unless stated otherwise)

Grants/donation receivable

- Considered good	1,152.63	767.52	
- Considered doubtful	-	123.66	891.18
Other receivable		31.49	19.70
	1,184.12		910.88

Less: Provision for doubtful receivables

	-		(123.66)
	1,184.12		787.22

(This space has been intentionally left blank)



Schedules forming part of the financial statements as at 31 March 2022

(All amounts in ₹ lakhs, unless otherwise stated)

Schedule 14 - Loans and advances

(Unsecured, considered good unless stated otherwise)

[Refer note 11 on Schedule 24]

	Long-term		Short-term	
	As at	As at	As at	As at
	31 March 2022	31 March 2021	31 March 2022	31 March 2021
Advances to staff	-	-	29.25	28.60
Prepaid expenses	-	-	7.61	5.34
Advances to partner organisations	-	-	11.69	28.33
Advances recoverable in cash or in kind or for value to be received	-	-	335.16	275.48
Income tax recoverable	-	-	74.12	74.20
TCS Recoverable	-	-	3.54	-
Capital advances				
- Considered good	0.35	29.30	26.34	-
- Considered doubtful	-	7.77	-	-
	0.35	37.07	487.71	411.95
Less: Provision for doubtful advances	-	(7.77)	-	-
	0.35	29.30	487.71	411.95

Schedule 15 - Cash and bank balances

[Refer note 2(xiii) & 13 on Schedule 24]

Cash & cash equivalents

	As at	As at
	31 March 2022	31 March 2021
Cash in hand	-	0.16
Cheques in hand	7.25	13.19
Franking machine (stamps in hand)	0.03	0.06
Deposits with original maturity of more than three months	2,038.00	200.00
Balances with scheduled banks in :		
- Saving/ Current accounts	1,688.67	3,733.95
	1,688.67	2,859.07
		3,072.48

Other bank balances

- Deposits with original maturity of more than three months but less than twelve months	1,995.00	2,218.00
	5,728.95	5,290.48

Schedule 16 - Other current assets

Interest accrued but not due on fixed deposits	97.80	127.60
Security deposits	60.10	88.22
	157.90	215.82

(This space has been intentionally left blank)



Schedules forming part of the financial statements for the year ended 31 March 2022
(All amounts in ₹ lakhs, unless otherwise stated)

Schedule 17 : Grant and donations

	Year ended 31 March 2022	Year ended 31 March 2021
Grant income and donations	11,402.98	9,377.26
Add : Unutilised restricted grants/donations brought forward	3,819.71	2,684.24
Less : Brought forward restricted grants/donations written back	(88.66)	-
Less : Brought forward restricted grants/donations refunded	-	(64.94)
Less : Unutilised restricted grants/donations carried forward	(3,218.90)	(3,819.71)
	11,915.13	8,176.85

Schedule 18 - Revenue from alternate channels

[Refer note 2(x)(b) on Schedule 24]

Income

Sale of greeting cards and other items	13.88	5.31
Royalty on sale of greeting cards and other items	3.43	2.27
	17.31	7.58

Schedule 19 - Other income

[Refer note 2(x)(b) on Schedule 24]

Profit on sale/redemption of mutual funds ¹		
- Non current	87.25	252.09
- Current	215.52	53.41
Interest income		
- on deposits	214.17	237.96
- on saving accounts with banks	114.72	31.64
- on Income tax refund	3.04	10.59
- others ²	20.57	18.20
Dividend from investments in mutual funds	-	10.10
Profit on sale of property, plant and equipment	0.62	0.04
Reversal of provision for doubtful debt	-	17.63
Miscellaneous income	50.14	39.22
	706.03	670.88

1. Includes loss on sale of mutual fund ₹ Nil (previous year ₹ 0.86).

2. Includes interest income on advance provided to the former president, refer note 11 on Schedule 24

Schedule 20 - Expenditure on alternate channels available for application to projects

Purchase of greeting cards and other items	10.03	4.05
Manpower cost	3.26	3.05
Printing and stationery	0.11	-
Postage	1.48	0.41
	14.88	7.51



(This space has been intentionally left blank)



Schedules forming part of the financial statements for the year ended 31 March 2022
(All amounts in ₹ lakhs, unless otherwise stated)

Schedule 21 - Application to projects for the welfare of the aged

[Refer note 2(xi) on Schedule 24]

	Year ended 31 March 2022	Year ended 31 March 2021	
Health			
- Direct			
Manpower cost	2,996.67	2,290.94	
Medicine	794.46	583.28	
Purchase of project assets	411.24	218.94	
Health van running & maintenance	299.49	250.67	
Health camp expenses	124.06	37.77	
Travel expenses	197.16	42.44	
Office rent & maintenance	115.28	104.60	
Other expenses	337.41	131.14	
- Through partner agencies	376.68	262.10	3,921.88
Social Protection / Livelihood			
- Direct			
Manpower cost	166.21	93.62	
Travel expenses	30.52	5.15	
Purchase of project assets	7.45	0.67	
Formation and support to Elder Self Help Groups	495.97	95.13	
Other expenses	148.38	30.73	
- Through partner agencies	28.08	38.07	263.37
Disaster Management			
- Direct			
Manpower	19.97	27.41	
Travel expenses	10.98	7.06	
Distribution of relief material	440.57	647.15	
Other expenses	186.61	101.64	
- Through partner agencies	-	35.70	
- Assets donated	8.29	27.32	846.28
Agecare Programme			
- Direct			
Manpower cost	845.74	473.54	
Vehicle running & maintenance	8.18	6.03	
Old age home consumables	255.57	101.24	
Travel expenses	28.91	9.62	
Purchase of project assets	567.60	97.76	
Other operating expenses	247.29	116.24	
- Through partner agencies	183.70	266.74	1,071.17
- Assets Donated			
Advocacy, Communication & Social Mobilisation			
- Direct			
Manpower cost	301.27	310.26	
Travel expenses	4.58	3.90	
Advocacy event expenses	0.86	0.65	
Website maintenance	-	0.72	
Communication material	2.01	3.08	
Other expenses	7.36	12.34	
Allocation : [Refer Schedule 22 & note 3 on Schedule 24]			
From: Fund raising cost	298.92	615.00	316.04
			646.99
Project monitoring and implementation cost			
Manpower cost	312.99	346.70	
Travelling and conveyance	17.92	12.38	
Others	91.36	65.85	
Allocation : [Refer Schedule 23 & note 3 on Schedule 24]			
From: Governance and central support cost	438.88	861.15	476.33
			901.26
Total		10,808.62	7,650.95



Schedules forming part of the financial statements for the year ended 31 March 2022

(All amounts in ₹ lakhs, unless otherwise stated)

Schedule 22 - Fund raising cost

[Refer note 6 on Schedule 24]

	Year ended 31 March 2022	Year ended 31 March 2021
Manpower cost	468.75	425.84
Staff welfare	1.19	0.89
Travelling and conveyance	16.84	10.13
Vehicle running	1.70	1.02
Advertisement	2.25	121.44
Purchase of donor data	0.47	-
Data mining	3.90	15.31
Electricity and water	1.50	1.69
Legal and professional	12.27	3.09
Fund raising fee	93.69	106.08
Postage	126.24	111.77
Printing and stationery	100.46	114.63
Rent, rates and taxes	5.26	10.71
Computer expenses	2.21	1.07
Repairs and maintenance	3.50	12.36
Telephone	2.76	2.87
Telecalling [Direct mail appeal]	42.90	36.62
Web marketing	313.57	288.69
Office and miscellaneous	3.43	1.98
	1,202.89	1,266.19
Allocations: [Refer Schedule 21, Schedule 23 & note 3 on Schedule 24]		
From: Governance and central support cost	139.91	166.75
To: Advocacy, communication and social mobilisation	(298.92)	(316.04)
Total	1,043.88	1,116.90

Schedule 23 - Governance and central support cost

Manpower cost	523.53	529.00
Staff welfare	4.29	3.12
Travelling and conveyance	3.39	6.05
Legal and professional	65.11	50.61
Software implementation and support cost	79.04	140.04
Postage and Telegram	1.87	1.37
Printing and stationery	5.38	4.87
Rent, rates and taxes	7.14	7.51
Insurance	5.12	3.36
Repairs and maintenance	38.77	30.40
Balance/advances written off	35.69	11.11
Audit fees*	14.75	13.57
Office and miscellaneous	28.69	25.00
	812.77	826.01
Allocation of governance and central support cost		
[Refer Schedule 21, Schedule 22 & note 3 on Schedule 24]		
To: Fund raising cost	(139.91)	(166.75)
To: Project monitoring and implementation cost	(438.88)	(476.33)
Total	233.98	182.93

*Includes Goods and Service Tax [GST]

(This space has been intentionally left blank)



SCHEDULE 24

1. Organisation background

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

The Society has following registrations under various acts-

- a) The Society has been granted an exemption under Section 12A of the Income Tax Act, 1961, vide letter no: DL(C) (I-843) dated 17 July 1978 which has been renewed vide registration number AAATH0021NE20168 dated 31 August 2021 and valid till AY 2026-27. The Society has also obtained exemption u/s 80G(5)(vi) of the Income-Tax Act, 1961 vide order number DIT(E)/80G/2010-11/H-834/738 dated 05 July 2010 which has been renewed vide registration number AAATH0021NF20075 dated 31 August 2021 and valid till AY 2026-27.
- b) 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. As per letter No. 0300000702015, dated 10 August 2016, the FCRA registration of the Society has been renewed for a period of five years from 1 November 2016 to 31 October 2021 and renewal has been extended till 30 September 2022 through MHA's general notification.

2. Significant accounting policies

(i) Basis of accounting

The financial statements have been drawn up on a going concern basis 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. The accounting policies have been consistently applied by the Society

(ii) Use of estimates

The preparation of the financial statements in conformity with generally accepted accounting principles requires the management to make estimates and assumptions to arrive at the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ from these estimates and the differences between the actual and the estimates are recognised in the periods in which the actual amounts are known/materialise.

(iii) Property, plant and equipment funds

Property, plant and equipment purchased out of grants are charged off to the respective donors. These assets are capitalised and an equal amount is transferred to the Property, plant and equipment funds account for control purposes. Depreciation on assets purchased out of grant received is debited to the Property, plant and equipment funds account. Accordingly, deletion of such fixed assets due to sale/disposal are also adjusted from the property, plant and equipment funds account.

(iv) Property, plant and equipment and Intangible assets

Property, plant and equipment and Intangible 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.

Intangible assets (includes computer software) are recorded at the consideration paid for acquisition including taxes, duties and installation.

Property, plant and equipment costing individually rupees one thousand or less are charged to income & expenditure account in the year of purchase. Property, plant and equipment costing individually more than ₹ 1,000 but less than or equal to ₹ 5,000 are capitalised, but depreciated fully in the year of purchase.



SCHEDULE 24

(v) **Depreciation and amortisation**

Depreciation is charged on the straight-line method on a pro rata basis over the estimated useful lives of the property, plant and equipment mentioned below:

Particulars	Life (in years)	Rates
Building	40	2.5%
Air-cooling plant and air conditioners	5	20%
Electrical fittings	7	15%
Computers	3	33.33%
Office equipments	3	33.33%
Furniture and fixtures	10	10%
Vehicles	5	20%
Medical equipments	5	20%

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

(vi) **Impairment**

The Society assesses at each balance sheet date whether there is any indication that an asset may be impaired. If any such indication exists, the Society estimates the recoverable amount of the asset. If such recoverable amount of the asset or the recoverable amount of the cash generating unit to which the asset belongs is less than its carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognised in the Income and Expenditure Account. If at the balance sheet date, there is an indication that if a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the asset is reflected at the recoverable amount subject to a maximum of depreciated historical cost.

(vii) **Investments**

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 net realisable value, whichever is lower, computed category wise.

(viii) **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.

(ix) **Employee 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 in the Income and Expenditure Account on an accrual basis.

(b) **Defined Benefit Plans:**

Gratuity

The liability for 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. The fund is managed by HelpAge India Employee Group Gratuity Fund. In addition, suitable adjustment is made in the financial statements to bring the gratuity liability in line with the actuarial valuation on the basis of 'Projected Unit Credit Actuarial Method' at the year end.

Compensated absences

Liability in respect of compensated absences becoming due and expected to be availed or encashed is recognised on the basis of value of estimated amount required to be paid or estimated value of benefits expected to be availed by the employees. In addition, suitable adjustment is made in the books of account



SCHEDULE 24

to bring the compensated absences in line with the actuarial valuation on the basis of 'Projected Unit Credit Actuarial Method' at the year end.

(x) **Income recognition**

(a) **Grant income and donations**

Restricted project grants are recognised as income in the year disbursed to various projects and/or expended on projects. Restricted donations pending such disbursement or remain unexpended at the balance sheet date are disclosed as year end balances of local funded projects and foreign funded projects under Specified Funds (Schedule 2).

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 donation received (either as agreed with the donor or ranging from 15% to 20% as the case may be) 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.

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

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

Donations in kind are received throughout the year in smaller quantities, however it is not feasible for the management to value and account for these items based on such imputed value. Further, all the items received during a year are consumed by the residents of the respective Old Age Homes.

(b) **Other income**

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

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

(xi) **Expenditure**

Grants made to projects carried out through partner agencies are accounted initially as advances under Loans and advances and recognised as expenditure/utilised upon receipt of utilisation statements.

(xii) **Leases**

Operating lease

Leases where the lessor effectively retains substantially all the risk and benefits of ownership over the lease term are classified as operating lease. Operating lease payments are recognised as an expense in the Income and Expenditure Account.

(xiii) **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.

(xiv) **Contingent Liabilities and provisions**

The Society makes a provision when there is a present obligation as a result of a past event where the outflow of economic resources is probable and a reliable estimate of the amount of the obligation can be made.

A disclosure is made for a liability when there is a:

- (a) Possible obligation, the existence of which will be confirmed by the occurrence/non-occurrence of one or more uncertain events, not fully within the control of the Society; or
- (b) Present obligation, where it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or



SCHEDULE 24

- (c) Present obligation, where a reliable estimate cannot be made.

Where there is a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

(xv) **Segment reporting**

The Society is a "not for profit" organisation that works for the cause and care of disadvantaged elderly persons and to improve their quality of life, directly and through partner NGOs, local and national level advocacy and policy making. The Society has only one activity segment of "economic welfare of aged people" and one geographic segment "India". Further, these activities are being catered in India only and hence there are no separate geographical segments. Accordingly, no separate disclosures in respect of primary and secondary segment have been provided.

3. Cost allocation:

- a) The Society apportions the governance and central support costs incurred to fund raising cost and applications of funds to projects for the welfare of the aged (programmes), 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 fund-raising material provide information about the aims, objectives and the issues relating to the elderly in an educational manner in furtherance of the Society's objectives and accordingly a part of the fund-raising cost is apportioned to programmes.

4. Capital Commitment and contingent liabilities in relation to:

S. No	Particulars	As at 31 March 2022	As at 31 March 2021
(a)	Estimated amount of contracts remaining to be executed on capital account and not provided for, net of advances ₹ Nil (Previous Year ₹ 29.30)	₹ Nil	₹ 75.38
(b)	Income Tax Demands *	₹ 0.20	₹ 0.20
(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:

Information as required to be furnished as per section 22 of the Micro, and small Enterprises Development (MSMED) Act, 2006 for the year ended 31 March 2022 is given below. This information has been determined to the extent such parties have been identified on the basis of information available with the Society.

Particulars	Year Ended 31 March 2022	Year Ended 31 March 2021
i) Principal amount and interest due thereon remaining unpaid to any supplier covered under MSMED Act, 2006:	₹62.11	₹ 35.07
Principal	₹ 62.11	₹ 35.07
Interest	-	-
ii) The amount of interest paid by the buyer in terms of section 16, of the MSMED Act, 2006 along with the amounts of the payment made to the supplier beyond the appointed day during each accounting year.	-	-



SCHEDULE 24

iii) 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 MSMED Act, 2006.	-	-
iv) The amount of interest accrued and remaining unpaid at the end of each accounting year.	-	-
v) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance as a deductible expenditure under section 23 of the MSMED Act, 2006	-	-

The total dues of micro and small enterprises which were outstanding for more than stipulated period are ₹ Nil (Previous year ₹ Nil) as on balance sheet date.

6. Fund raising commission has been paid to agencies in accordance with related agreements.
7. Grant commitments as per MOUs with domestic partner agencies pending disbursement, to the extent not provided, amount to ₹ 12.38 (Previous year ₹ 34.09).
8. **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 31 March 2022.
 - (b) Lease rentals charged to the Income and Expenditure account amount to ₹ 166.91 (Previous year ₹ 142.79).
9. **Employee Benefits:**

(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:

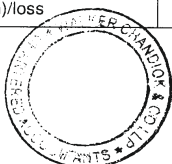
Provident fund / Pension fund ₹ 241.24 (Previous year- ₹ 205.86)

(b) Defined Benefit Plans:

The Society operates two defined benefit plans viz. gratuity and compensated absences 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. The fund is managed by HelpAge India Employee Group Gratuity Fund.

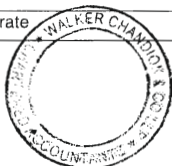
Under the compensated absences plan, the Society provides compensated absences to its employees who leave the Society on retirement or upon termination of service. The following table summarises the components of net benefit expense recognised in the Income and Expenditure account and amounts recognised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

Particulars	Gratuity (funded)		Compensated absences (unfunded)	
	As at 31 March 2022	As at 31 March 2021	As at 31 March 2022	As at 31 March 2021
Income and Expenditure Account				
Net Employee benefit recognised as in the Employee cost				
Service cost	69.63	65.72	34.51	36.35
Interest Cost	48.04	50.54	11.06	12.04
Expected return on plan assets	(43.80)	(42.78)	-	-
Actuarial (gain)/loss	(7.75)	(57.11)	(50.22)	(53.44)



SCHEDULE 24

Particulars	Gratuity (funded)		Compensated absences (unfunded)	
	As at 31 March 2022	As at 31 March 2021	As at 31 March 2022	As at 31 March 2021
Expense debited to income and expenditure account as per actuarial certificate	66.12	16.37	(4.65)	(5.05)
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	711.63	695.22	146.42	160.02
Fair Value of plan assets as at balance sheet date	(647.49)	(673.79)	-	-
Liability recognised in the balance sheet	64.14	21.43	146.42	160.02
Changes in the present value of the defined benefit obligation are as follows				
Obligations at period beginning	695.22	730.37	160.02	174.02
Service cost	69.63	65.72	34.51	36.35
Interest Cost	48.04	50.54	11.05	12.04
Actuarial (gain)/loss	(24.53)	(57.15)	(50.22)	(53.43)
Benefit Paid	(76.73)	(94.26)	(8.94)	(8.96)
Obligations at period end	711.63	695.22	146.42	160.02
Change in plan assets				
Plans assets at period beginning, at fair value	673.79	575.84	-	-
Expected return on plan assets	43.80	42.80	-	-
Contributions by the Society	23.41	149.47	-	-
Actuarial (gain)/loss	(16.78)	(0.046)	-	-
Benefits Paid	(76.73)	(94.26)	-	-
Plans assets at period end, at fair value	647.49	673.79	-	-
Reconciliation of liability recognised in the balance sheet				
Opening net liability/ (asset)	21.43	154.53	160.02	174.02
Expense Recognised	66.12	16.37	(4.66)	(5.04)
Contribution by the Society	(23.41)	(149.47)	(8.94)	(8.96)
Liability recognised in the balance sheet	64.14	21.43	146.42	160.02
Assumptions				
Discounting rate	7.32%	6.91%	7.32%	6.91%
Expected rate of return on plan assets	7.18%	6.50%	-	-
Future salary increases	6.25%	6.25%	6.25%	6.25%
Mortality table	Indian assured lives mortality (2012-14)	Indian assured lives mortality (2012-14)	Indian assured lives mortality (2012-14)	Indian assured lives mortality (2012-14)
Withdrawal rate				



SCHEDULE 24

Particulars	Gratuity (funded)		Compensated absences (unfunded)	
	As at 31 March 2022	As at 31 March 2021	As at 31 March 2022	As at 31 March 2021
Ages				
Up to 30 Years	3%	3%	3%	3%
From 31 to 44 years	2%	2%	2%	2%
Above 44 years	1%	1%	1%	1%
Retirement age (Years)	62	62	62	62
Expected average remaining working life of employees (years)				
For Gratuity	24.49	24.39	-	-
For Compensated Absences (Earned Leave)	-	-	23.41	18.98
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.				

Amounts for the current and previous years of gratuity are as follows:

Particulars	Present value of defined benefit obligation	Fair value of plan assets	Deficit in the plan assets
Balance as at 31 March 2022	711.63	647.49	64.14
Balance as at 31 March 2021	695.22	673.79	21.43
Balance as at 31 March 2020	730.37	575.84	154.53
Balance as at 31 March 2019	591.37	511.15	80.22
Balance as at 31 March 2018	498.75	419.11	79.64

Amounts for the current and previous years of compensated absences are as follows:

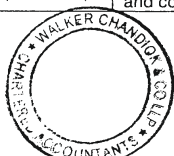
Particulars	Present value of defined benefit obligation
Balance as at 31 March 2022	146.42
Balance as at 31 March 2021	160.02
Balance as at 31 March 2020	174.02
Balance as at 31 March 2019	157.88
Balance as at 31 March 2018	154.70

10. Details of related parties including summary of transactions entered into by the Society during the year ended 31 March 2022 are summarised below:

Related party	Relationship
Rohit Prasad (Key managerial personnel)	Chief Executive (Member, Governing Body) appointed w.e.f. 01 July 2020
Mathew Cherian (Key managerial personnel)	Chief Executive (Member, Governing Body) superannuated w.e.f. 30 June 2020

Transactions during the year:

Name of the Related Party	Nature of Transaction	Year ended 31 March 2022	Year ended 31 March 2021
Rohit Prasad (Key managerial personnel)	Remuneration (Including perquisites)	₹ 70.82	₹ 62.48
Mathew Cherian (Key managerial personnel)	Remuneration (Including perquisites, gratuity and compensated absences)	Nil	₹ 84.19



SCHEDULE 24

Balance outstanding at the year-end:

Payable: ₹ Nil (Previous year ₹ Nil)

Receivable: ₹ Nil (Previous year ₹ Nil)

11. Loans and advances include advance of ₹ 229.84 (Previous year ₹ 201.83), 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 from his Estate upon liquidation of immovable property bequeathed to the extent of 50% in favour of the Society. Further expenses incurred as per terms of the Will have also been treated as a recoverable advance. Also, as per terms of Will, interest @ 10% p.a. has been added to the amount due, after his demise on 10 March 2018. The Society has since initiated the process to liquidate the immovable property being the Executor of the registered Will. The advance mentioned above includes principal component of ₹ 167.77 (Previous year ₹ 160.16) and interest component of ₹ 62.07 (Previous year ₹ 41.67) which has been calculated on advance pending from October 2017 to 31 March 2021 compounded yearly. The management believes that the total advance amount is fully recoverable as at 31 March 2022.
12. During the year, the Society received various consumable items as "donation in kind" at various Old Age Homes that are being operated by the Society. As these items are received throughout the year in smaller quantities and are not material, it was not feasible for the management to value and account for these items based on such imputed value. However, all the items received during the year were consumed by the residents of the respective Old Age Homes.
13. 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 per management these amounts are not material to financial statements. These are not valued and not included in the Cash and Cash equivalents, under Schedule - 15: Cash and Bank Balances.
14. 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.
15. Details of investment of Corpus funds and Designated reserves are as under:

Particulars	Year ended 31 March 2022		Year ended 31 March 2021	
	Corpus funds	Designated Reserves	Corpus funds	Designated Reserves
Non-Current Investments	₹ 1,397.23	₹ Nil	₹ 1,202.81	₹ 52.70
Current Investments	₹ 2,465.00	₹ Nil	₹ 1,750.00	₹ 114.73
Other Non-current assets	₹ 5.50	₹ Nil	₹ 1068.50	₹ Nil
Short term FDs with less than 12 months but more than 3 months maturity	₹ 995.00	₹ Nil	₹ 1,220.00	₹ Nil
Short term FDs with less than 3 months maturity	₹ 1,038.00	₹ Nil	₹ Nil	₹ Nil
Amount pending utilisation at the year end	₹ 122.53	₹ 200.00	₹ 710.54	₹ 32.57
Total	₹ 6023.26	₹ 200.00	₹ 5,951.85	₹ 200.00
Balance in Corpus Fund at the year end	₹ 6023.26	₹ Nil	₹ 5,951.85	₹ Nil
Balance in Designated Reserves at the year end	₹ Nil	₹ 200.00	₹ Nil	₹ 200.00

16. Advances/Balances written off shown under Schedule 23 'Governance and Central Support Cost' is ₹ 35.69 (Previous year ₹ 11.11)
17. Grants/donations under Schedule 17 received during the year includes donations received in cash amounting to ₹ 31.56 (Previous year ₹ 31.48).
18. The Society during the year has received anonymous donations of ₹ 126.11 (Previous year ₹ 151.05). 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., current year ₹ 570.15, (previous year - ₹ 468.86)] on which tax is attracted under section 115BBC of the Income-tax Act, 1961.



SCHEDULE 24

19. Payment to auditors (excluding GST)

Particulars	Year ended 31 March 2022	Year ended 31 March 2021
Statutory audit	10.00	9.00
Issuance of Form No. 10B	1.50	1.50
Foreign Contribution Regulation Act (FCRA) Audit	1.00	1.00
Total	12.50	11.50

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

Donor	Purpose of Donation	Year	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 & Minorities Affairs H.P. Shimla	Age Care	2021-2022	-	21.37	15.65	5.72
	Age Care	2020-2021	-	6.11	6.95	(0.84)
	Help Line	2021-2022	-	1.75	2.19	(0.44)
	Help Line	2020-2021	-	2.04	2.57	(0.53)
Directorate of Social Security (Dept. of Social Welfare - Govt. of Bihar)	Age Care	2021-2022	-	63.26	63.26	-
	Age Care	2020-2021	13.26	22.73	35.99	-
Eluru Municipal Corporation	Help Line	2020-2021	-	1.32	1.32	-
Guntur Municipal Corporation	Help Line	2021-2022	1.93	6.20	3.79	4.34
	Help Line	2020-2021	-	5.11	3.18	1.93
Kochi Municipal Corporation	Age Care	2021-2022	3.36	3.13	8.12	(1.63)
	Age Care	2020-2021	3.54	6.56	6.74	3.36
Ministry Of Science & Technology	Advocacy	2020-2021	9.15	-	9.15*	-
Ministry Of Social Justice & Empowerment	Age Care	2020-2021	-	25.02	25.02*	-
National Backward Class Finance and Development Corporation	Disaster	2020-2021	-	9.22	9.22	-
National Health Mission Himachal Pradesh	Age Care	2021-2022	-	22.88	22.88	-
	Age Care	2020-2021	-	18.38	18.38	-
National Health Mission Madhya Pradesh	Age Care	2021-2022	-	5.04	5.04	-
National Institute of Social Defence	Help Line	2021-2022	77.47	582.66	567.02	93.11
	Help Line	2020-2021	-	222.11	144.64	77.47
Neyyattinkara Municipality	Age Care	2021-2022	-	10.77	10.77	-
	Age Care	2020-2021	-	6.76	6.76	-
Government of Puducherry	Livelihood	2021-2022	-	5.00	2.62	2.38
Social Welfare Department, Government Of Chhattisgarh	Advocacy	2020-2021	0.12	-	-	0.12
Warangal Municipal Corporation	Help Line	2020-2021	-	1.39	1.39	-

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.

* refunded to the donor during the financial year 2020-21

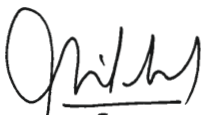


Summary of significant accounting policies and other explanatory information for the year ended 31 March 2022
(All amounts in ₹ lakhs, unless otherwise stated)

SCHEDULE 24

21. The Indian Parliament has approved the Code on Social Security, 2020 which could have a likely impact on the contributions made by the Society towards Provident Fund and Gratuity. The Ministry of Labour and Employment has released draft rules for the Code on Social Security, 2020 on 13 November 2020 and has invited suggestions from stakeholders which are under active consideration by the Ministry. The effective date from which the Code and applicable Rules shall be applicable is yet to be notified. The Society shall assess and evaluate the likely financial impact once the subject rules are notified and shall subsequently furnish the same in the financial statements as appropriate.
22. The Society is exempt from income tax under Section 12AA of the Income-tax Act, 1961 ("Act") and accordingly no provision for taxation is required for tax liability on anonymous donations under Section 115BBC of the Act. Since the Society is exempt from Income tax, no deferred tax (asset or liability) is required to be recognised in respect of timing differences.
23. Previous year figures have been rearranged wherever necessary to correspond to the current year's classification.

For **Walker Chandiok & Co LLP**
Firm's Registration No. 001076N/N500013
Chartered Accountants



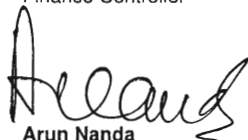
Ankit Mehra
Partner
Membership No.: 507429



For and on behalf of **HelpAge India**



Gulshan Kumar
Finance Controller



Arun Nanda
Honorary Treasurer



Rohit Prasad
Chief Executive Officer



Kiran Karnik
Chairperson

Place: Gurugram
Date: 28 September 2022

Place: New Delhi
Date: 28 September 2022



PROJECT GRANTS : HEALTH		
S. No.	Grant Recipient	Grant Amount (Rs.)
1	BHUBANESWAR LIONS HOSPITAL FOUNDATION & RESEARCH TRUST	6,30,000
2	CANSUPPORT	15,94,083
3	DR. SHROFF'S CHARITY EYE HOSPITAL	9,45,000
4	ELDERS FOR ELDERS FOUNDATION	2,81,128
5	GLOBE EYE FOUNDATION	12,60,000
6	GOVEL TRUST	12,95,196
7	GREATER LIONS SEVA NIDHI	10,50,000
8	HEALTHCARE EMPOWERMENT AND LIVELIHOOD HEAL FOUNDATION	2,10,000
9	ISHWAR CHARITABLE TRUST	12,29,400
10	JAYAPRIYA MEDICAL FOUNDATION	54,60,000
11	M. L. DHAWALE MEMORIAL TRUST	2,20,000
12	MENTAL HEALTH FOUNDATION	2,08,000
13	NATIONAL INSTITUTE OF MENTAL HEALTH AND NEURO SCIENCES (NIMHANS), BENGALURU	2,20,000
14	NIDADAVOLE LIONS CHARITABLE TRUST	4,20,000
15	NOBLE VISION FOUNDATION	1,26,000
16	POONA BLIND MEN'S ASSOCIATION	3,24,800
17	PUSHPAGIRI VITREO RETINA INSTITUTE	11,90,500
18	RIPPLES OF CHANGE FOUNDATION	50,000
19	SANKARA EYE HOSPITAL	15,77,828
20	SANKARA EYE HOSPITAL- GANJAM ODISHA	2,10,000
21	SARADA SEVA SANGHA	7,35,000
22	SHRADDHA EYE CARE TRUST	23,52,000
23	SHREE PARAMATMA CHAND BHANDARI CHARITABLE TRUST	12,64,500
24	SHREE RANCHODDASJI BAPU CHARITABLE HOSPITAL	20,00,000
25	SMM EYE WELFARE CHARITABLE TRUST	3,15,000
26	SMT SHARDA JHATAKIA MEMORIAL TRUST	4,20,000
27	SRI CHAITANYA SEVA TRUST	48,07,200
28	SRI VIVEKANANDA SEVASHRAMA	6,30,000
29	SUNDARBAN SOCIAL DEVELOPMENT CENTRE	10,50,000
30	TULSI EYE HOSPITAL	18,69,000
31	VELMEGNA GOOD NEWS SOCIETY	12,93,600
32	VISAKHA EYE HOSPITAL TRUST	4,20,000
33	VISHVA KALYAN SOCIETY	9,87,000
34	VIVEKANANDA MISSION ASRAM NETRA NIRAMAY NIKETAN	10,22,580
	Total	3,76,67,815

PROJECT GRANTS : AGE CARE		
S. No.	Grant Recipient	Grant Amount (Rs.)
1	JOHNS DAYCARE AND BOARDING FOR SENIOR CITIZENS ASSOCIATION	1,67,496
2	AAJICARE SEVAK FOUNDATION	21,85,000
3	ABHOY MISSION	2,34,000
4	AGE VENTURES INDIA	87,60,000
5	BENGAL SERVICE SOCIETY	3,60,000
6	BITSAA ALUMNI TRUST	1,99,670
7	CHURCH OF OUR LADY OF ASSUMPTION	1,98,000
8	ELDERS FOR ELDERS FOUNDATION.	5,60,520
9	GUILD OF SERVICE (CENTRAL)	1,50,000
10	INBA ILLAM	1,80,000
11	LITTLE DROPS	4,25,100
12	MIZORAM UPA PAWL	2,70,000
13	NARI GUNJAN	9,00,000
14	OUR LADY OF REMEDY CHURCH TRUST	4,50,000
15	PRAYATNA	4,05,000
16	PRODIGALS' HOME	4,50,000
17	SENIOR CITIZEN COUNCIL OF DELHI	1,00,000
18	SOCIETY OF MARY IMMACULATE	4,75,340
19	SREE RAMAKRISHNA SEVASRAMAM	2,34,000
20	SRI CHAITANYA SEVA TRUST	1,40,000
21	THE EAST INDIA CHARITABLE TRUST TOLLYGUNGE HOME UNIT	1,80,000
22	TRUST FOR EDUCATION AND REHABILITATION OF DISABLED ORPHANS AND DESTITUATES (TERDOD)	5,30,000
23	WOMENS INTERLINK FOUNDATION	4,50,000
24	WOMENS MUSLIM ASSOCIATION	1,08,000
25	YOUNG WOMEN'S CHRISTIAN ASSOCIATION OF MADRAS	2,58,000
	Total	1,83,70,126

PROJECT GRANTS : SOCIAL PROTECTION		
S. No.	Grant Recipient	Grant Amount (Rs.)
1	AKSHYAVAT BUJURG MAHASANGHA	2,98,719
2	CSC ACADEMY	1,34,900
3	ELDERS FOR ELDERS FOUNDATION	20,30,644
4	PUDUCHERRY ELDERS CARE FEDERATION	3,44,030
	Total	28,08,293

DETAILS OF FUNDING OF MORE THAN Rs. 1 CRORE RECEIVED DURING FY 2021-22	
Donor	Amount
BENEVITY	8,91,53,764.84
HELPAE INTERNATIONAL	6,14,93,288.00
NATIONAL INSTITUTE OF SOCIAL DEFENCE	5,38,66,929.00
RURAL INDIA SUPPORTING TRUST	5,37,44,262.00
SJVN FOUNDATION	4,28,33,869.00
THE HONGKONG BANK FOUNDATION	3,70,47,500.00
BANK JULIUS BAER & CO. LTD. [Includes Multiple Entities]	3,22,36,696.00
ASIAN PAINTS LTD.	2,87,23,212.00
ADANI FOUNDATION	2,59,42,621.25
NSE FOUNDATION	2,55,79,255.00
CIPLA FOUNDATION	2,52,72,440.00
REC FOUNDATION	1,48,74,680.00
FULLERTON INDIA CREDIT CO LTD	1,30,35,000.00
HFCL SOCIAL SERVICES SOCIETY	1,20,36,604.00
CAIRN FOUNDATION	1,13,62,009.80
NAYARA ENERGY LIMITED	1,02,94,642.00
ISTHMUS INDUSTRIES PRIVATE LIMITED	1,02,42,769.00

DETAILS OF CORPUS FUND RECEIVED DURING FY 2021-22 (DONOR DETAILS)		
NAME OF DONOR	ADDITIONS DURING THE FY 21-22	FOR CAUSE
LATE COL. G S SIHOTA (RETD)	50,86,539.36	HELPAE INDIA'S OBJECTIVES
KIRTI SINGH	5,00,000.00	HELPAE INDIA'S OBJECTIVES
ESKAY DYESTUFFS & ORGANIC CHEMICALS PVT. LTD.	50,000.00	HELPAE INDIA'S OBJECTIVES
LATE I. S. NAGARAJAN	10,00,000.00	HELPAE INDIA'S OBJECTIVES
MADHAVAN	5,00,000.00	HELPAE INDIA'S OBJECTIVES
S RAMASUBRAMANIAM	5,000.00	HELPAE INDIA'S OBJECTIVES
GRAND TOTAL	71,41,539.36	

DETAILS OF CORPUS FUND RECEIVED UPTO FY 2021-22	
NAME OF DONOR	Donation (Rs.)
K S SRIKAND	7,15,00,000
SAROJINI TRILOK NATH TRUST	2,65,00,000
DR. G. S. SIHOTA	1,89,74,566
LATE COL. G S SIHOTA(RETD)	50,86,539
C S CHUTTANI	96,00,000
BLUE CR.ANKYO INDIA PHARMA PVT. LTD.	10,00,000
P D BOLTON CHARITIES	10,00,000
FIROZA MEHROTRA	6,00,000
MADHAVAN	5,00,000
ANAND TRIVEDI	5,00,000
BRIJ MOHAN THAPAR	5,00,000
KIRTI SINGH	5,00,000
DYNAMIC COMPUTER SERVICES	5,00,000
STATE OF LATE MR. MANEK KHURSHEDJI GAI	5,00,000
GLEN APPLIANCES PVT. LTD.	5,00,000
RAJIV PLASTICS PVT. LTD.	5,00,000
TUSHAD K. COOPER	5,00,000
VASUBEN T PAREKH	5,00,000
VIKRAM ANIL KUMAR	5,00,000
PHILIP EAPEN	4,80,000
HARJAS RAI MAYA DEVI KHOLI TRUST	4,76,725
GENESIS DATA COMP PVT. LTD.	4,30,000
ZAAFIR Z KARACHIWALA	4,25,000
ANJANA SOFTWARE SOLUTIONS PVT. LTD.	4,00,000
ELIZA Z KARACHIWALA	4,00,000
ESTATE GULAB SINGH JAYASWAL	4,00,000
UTSTARCOM INDIA TELECOM PVT. LTD.	4,00,000
IRENE KAMAT	3,50,000
MADHU MADAN	3,50,000
SHREYA GADEPALLI	3,30,000
KALPATHARU TRUST	3,00,000
MANI PHIROZE PITHAWALA	3,00,000
NIRMALA RAJASEKARAN	3,00,000
VAYUDOOT DOMESTIC & INTERNATIONAL	3,00,000

NAME OF DONOR	Donation (Rs.)
CROSSEAS CAPITLA SERVICES PVT. LTD.	2,80,000
R. SATYAMURTHY	2,75,000
ELIZABETH REUBEN	2,50,000
SANDEEP SAHA	2,50,000
JOHNSON SEBASTIAN	2,25,000
SUPPORT DIRECT INDIA PVT. LTD.	2,25,000
HASIT B. JOSHIPURA	2,12,111
A.F.CURRIMBHOY & PARVEEN LALJEE (FAIZAN LALJEE)	2,00,000
ANJANI SINGH	2,00,000
ARVIND P DATAR	2,00,000
CHANDRA VISVANATHAN	2,00,000
DEEPAK G. SARANGDHAR	2,00,000
DOLLY MEHTA	2,00,000
EMPIRE SOFTWARES	2,00,000
HEIDELBERG PROMINENT FLUID CONTROLS INDIA PVT. LTD.	2,00,000
ILLANA CARIAPA	2,00,000
M. R. B. PUNJA	2,00,000
NARESH KUMAR MADAAN	2,00,000
RAJARAMAN PAPAGUDI VENKATACHALAM	2,00,000
RAMASWAMY PERUMANGODE	2,00,000
RAVI KUMAR ANAND (RETD)	2,00,000
SRI SATHYA SAI NIGAMAGAMAM TRUST	2,00,000
SUBHASH CHANDRA	2,00,000
SURESH RAJARAM RASTOGI	2,00,000
USHA MADAAN	2,00,000
ASHOK KOTA	1,84,000
BLA COKE PVT LTD.	1,80,000
JAYAN NAIR	1,80,000
KALPANA NARAYAN JOG	1,75,000
TRIENTE GLOBAL SERVICES PVT. LTD.	1,75,000
UNITED DRILLING TOOLS LTD.	1,75,000
SUNTEC WEB SERVICES PVT. LTD.	1,60,000
TALWAR CHARITABLE TRUST	1,51,000
A KOTEESWARAN	1,50,000
ATUL MOHAN NARGUND	1,50,000

NAME OF DONOR	Donation (Rs.)
BIMAL MANU TANNA	1,50,000
C. D. LALA	1,50,000
HARISH SWAMY	1,50,000
KUMUD K MEHTA	1,50,000
MAXIMA INTERNATIONAL TRADERS PVT LTD	1,50,000
OLYPUB PVT. LTD.	1,50,000
R P AGARWAL	1,50,000
R SURESH RAJ	1,50,000
SANTOSH CHAWLA	1,50,000
SUPRABHARATH EXPORTS PVT. LTD.	1,50,000
TIMES FOUNDATION	1,50,000
VIKRAM DUVVURI	1,50,000
K RAMAMOORTHY	1,40,000
MARINA SEQUEIRA	1,40,000
DSP MERRILL LYNCH	1,33,000
MEHROO P VASUNIA	1,30,000
NAME NOT MENTIONED AS PER DONOR REQUEST	1,25,000
R ARIVAZHAGAN	1,25,000
ALLIANZ INDIA	1,20,000
ANJANA SINHA	1,20,000
ANJANA SINHA	1,20,000
ASHISH PARTHASARTHY	1,20,000
ASP SHIP MANAGEMENT (I) PVT. LTD.	1,20,000
BHARAT BANSAL	1,20,000
CONCORDE DESIGNS PVT LTD	1,20,000
GOODRICH MARITIME PVT. LTD.	1,20,000
KULKARNI & CO.	1,20,000
MADHUSUDAN KELA	1,20,000
MAGNUM MINERALS PVT. LTD.	1,20,000
ROBERT NORONHA	1,20,000
ROHAN DEVELOPERS PVT. LTD.	1,20,000
SAMIRA HABITATS	1,20,000
SELWYN NORONHA	1,20,000
SHYAM GUPTA	1,20,000
TECHFAB INDS LTD.	1,20,000

NAME OF DONOR	Donation (Rs.)
UDAYAN GAJJAB	1,20,000
MESH VALECHA	1,20,000
VISHANJI N. VORA	1,20,000
ARSHI HOLDINGS PVT. LTD.	1,10,000
DARAB C PADER	1,10,000
FRENY D PADER	1,10,000
PRADYUMAN H TRIVEDI	1,10,000
A2Z FILTRATION SPECIALITIES PVT. LTD.	1,02,600
PALRIWALA FOUNDATION	1,02,000
ASVIK VALVES PVT LTD.	1,01,000
SWAPAN DAS GUPTA	1,00,500
RAJEEB CHATTERJEE	1,00,001
A. LOGAMBAL	1,00,000
A.F.CURRIMBHOY (FAIZAN LALJEE)	1,00,000
ABHA BHANDARI	1,00,000
ALLCARGO LOGISTICS LTD.	1,00,000
ANIL KAPOOR	1,00,000
ANJAN SEN	1,00,000
ARJAN G BHAVNANI	1,00,000
BHAGAT SINGH	1,00,000
BRIJ CHOPRA	1,00,000
BRIJMOHAN AGRAWAL	1,00,000
C. T. RAO	1,00,000
C. THIRUPATHI RAO	1,00,000
CHANDRA REKHA	1,00,000
CHANDRAMURTHY B S	1,00,000
CHERIAN JOHN K. Y.	1,00,000
E A KSHIRSAGAR	1,00,000
ERUCH N KAPADIA	1,00,000
F. C. SONDHI & CO. (INDIA) PVT. LTD.	1,00,000
FRANCIS B D'MELLO	1,00,000
G S SIHOTA (RETD)	1,00,000
GANAPATHY VADLAMANI	1,00,000
HANNAH A SIMEON	1,00,000
ISHWARNATH MALHOTRA	1,00,000

NAME OF DONOR	Donation (Rs.)
J S IYER	1,00,000
JANKI DEVI TRUST	1,00,000
JOHN DAVY	1,00,000
JYOTBIR SINGH SETHI	1,00,000
K D MARWAHA	1,00,000
KALINDI D SHAH	1,00,000
KESHAV LAL DUGGAL	1,00,000
KOTHARI ENTERPRISES	1,00,000
KUSUM PURI	1,00,000
LAKSHMI NARAYAN SARMA GANTI	1,00,000
LOVLEEN BIJLANI	1,00,000
M B AMMANI	1,00,000
M. PRABHANJANA MURTI	1,00,000
MALIKKAMADOM RAJAN	1,00,000
MASS DYE- CHEM PVT LTD	1,00,000
MEERA PARASNIS	1,00,000
MINOO F. MEHTA	1,00,000
MURARILAL GOEL SHAKUNTALADEVI CHARITABLE TRUST	1,00,000
N P MANI	1,00,000
N SUBRAMANIAM	1,00,000
NAUTAMLAL PRANLAL SHAH	1,00,000
NAVROZ SEERVAI	1,00,000
NIKHIL NAGLE	1,00,000
NISHA KHURANA	1,00,000
P G DESHMUKH	1,00,000
P. N. RAMASWAMY	1,00,000
P. S. PANT	1,00,000
PERCY J. PARDIWALLA	1,00,000
PRABHAKAR S MARATHE	1,00,000
PREMA GOPAL RAO	1,00,000
PUSHPAL RAMESH MANTRI	1,00,000
R. C. LAHOTI	1,00,000
R. L. SHANTHI	1,00,000
RAJEEV TALWAR	1,00,000
RAMAN EDDYA	1,00,000

NAME OF DONOR	Donation (Rs.)
RAMESH CHAND SOOD	1,00,000
RAMGOPAL KUNDURTHI	1,00,000
RAN BIR SINGH (RETD)	1,00,000
SADGURU KAMUBABA FOUNDATION	1,00,000
SAROJA IRIS MELVILLE	1,00,000
EETHA LAKSHMI S.	1,00,000
SHAHANA KULKA	1,00,000
SHAYANA LINGOO BIDIWALA & CO.	1,00,000
WAR	1,00,000
RAMAN EDDYA	1,00,000
RAMESH CHAND SOOD	1,00,000
RAMGOPAL KUNDURTHI	1,00,000
RAN BIR SINGH (RETD)	1,00,000
SADGURU KAMUBABA FOUNDATION	1,00,000
SAROJA IRIS MELVILLE	1,00,000
SEETHA LAKSHMI S.	1,00,000
SHAHANA KULKA	1,00,000
SHAYANA LINGOO BIDIWALA & CO.	1,00,000
SILLOO MUNCHERSHAW GANDHI	1,00,000
SNEH BHARGAVA	1,00,000
SUNITEE SHRIRAM GURUJEE	1,00,000
SURABHI FOUNDATION	1,00,000
TARIT KUMAR BOSE	1,00,000
TEJ PAL SINGH	1,00,000
UMA SURI	1,00,000
V PADMAJA	1,00,000
V SRINIVASA RAO	1,00,000
R. J. SHAH & CO. LTD.	1,00,000
B.GANESAN	1,00,000
ESKAY DYESTUFFS & ORGANIC CHEMICALS PVT. LTD.	1,00,000
GURPAWAN SINGH	90,000
MILIND LABHE	90,000
O P VAISH	72,000
SHIVA PHARMACHEM LTD.	72,000
TERAPANTH FOODS LTD.	72,000

NAME OF DONOR	Donation (Rs.)
VIRAG TULZA PURKAR	72,000
COOMIE N KAPADIA	70,000
KAMALA S. JAYARAO	70,000
LGCS CHROMATOGRAPHY SOLUTIONS PVT. LTD.	70,000
M C TAYAL	70,000
SHASHI KANT CHAWLA	70,000
UBAH INSTRUMENTS PVT. LTD.	70,000
SMITA S RAVANI	66,000
SONIA SHARDA	66,000
SUNDAR RAMACHANDRAN IYER	66,000
ABHIJIT A JOSHI	60,000
ABHIJIT GIRI	60,000
ADITYA KAPADIYA	60,000
ARMAAN EXPORTS	60,000
ASTEC LIFE SCIENCES LTD.,	60,000
BALAJI ENTERPRISES	60,000
BAMA BALASUBRAMANYAM	60,000
BINDU ZAVERI	60,000
DARIUS J. KHAMBATA	60,000
DAULATBHAI & NANUBHAI TRIVEDI PUBLIC CHARITABLE TRUST	60,000
DAYANAND THAKUR	60,000
DEEPAK SARUP	60,000
DINESH DHIRAWANI	60,000
FOR MAKERS DEVELOPMENT SERVICES PVT.LTD.	60,000
GIRABEN SHAH	60,000
JAMNA SINGH	60,000
JITISH KALLAT	60,000
K - TECH (INDIA) LTD.	60,000
KAINAZ DARUWALA	60,000
KANTILAL JAIKISHANDAS CHOKSI CHARITABLE TRUST	60,000
KHATAU NARBHERAM & CO.	60,000
KISHORE SHRIVASTAVA	60,000
KOSHMBH MULTIRED PVT. LTD.	60,000
KOTAK SECURITIES	60,000
LALIT BHATKAR	60,000

NAME OF DONOR	Donation (Rs.)
LUCID COLLOIDS LTD	60,000
MAKERS DEVELOPMENT SERVICES PVT. LTD.	60,000
MALATI PHADKE	60,000
MALINI GHOSH	60,000
NAMITA WAILAR	60,000
NISHANT THACKER	60,000
ORIFICE WORKS	60,000
PANKAJ THAPAR	60,000
PHILIP ABRAHAM	60,000
PINNACLE COMMODITIES PVT. LTD.	60,000
PIYUSH DESAI	60,000
PRADEEP VAKHARIA	60,000
PRAGYA DHIRAWANI	60,000
PRAKASH DHIRAWANI	60,000
PRAVEEN NARAYANAN	60,000
PURVI TANNA	60,000
QUALITY NEEDLES PVT LTD.	60,000
R K JAIN	60,000
R S CHAUDHRI AVSM (RETD)	60,000
R. G. INTERNATIONAL.	60,000
RADHE ENTERPRISE	60,000
RAJESH KUMAR BHATT	60,000
RAJSHAH ENTERPRISES	60,000
RAVI MYIARAPU	60,000
REAL GRANITO PVT. LTD.	60,000
ROHAN CHOPRA	60,000
SANJEEV PRASAD	60,000
SANJEEV PRSAD	60,000
SANJIV KUMAR AHIRE	60,000
SARTHAV INFRASTRUCTURE PVT. LTD.	60,000
SCHOTT KAISHA PVT LTD.	60,000
SHEELA BHOGILAL	60,000
SHIRIN BHARUCHA	60,000
SHIRISH KULKARNI	60,000
SHREE RAJLAXMI LOGISTICS PVT. LTD.	60,000

NAME OF DONOR	Donation (Rs.)
SHREYA GADEPALLI	60,000
SHUBH RASAYAN PVT. LTD.	60,000
SPA CERAMIC PVT. LTD.	60,000
SWAYAM SHIPPING SERVICES PVT. LTD.	60,000
TARSONS PRODUCTS PVT. LTD.	60,000
TIMO HARKALA	60,000
UMA PATEL	60,000
V. MURAHARI REDDY	60,000
VENTAKESHWARA ENTERPRISES	60,000
VESA JUKKA SAVELA	60,000
VESA SAVELA	60,000
VIJAY BHATKAR	60,000
VIRAG V. TULZAPURKAR	60,000
VIRENDRA A MITTAL	60,000
PRAVEEN KENNETH	55,000
V S CHANDRA (RETD)	55,000
VED PRAKASH	55,000
R RAJAGOPALAN	53,000
AZMEEN S TANGRI	51,000
GINIA DEVI CHARITABLE TRUST	51,000
KAMTA PRASAD AGARWALA	51,000
KRISHNACHANDER SHIVLAL SHARMA	51,000
MONI GEORGE	51,000
NAVEEN KOHLI	51,000
OM PRAKASH VAISH	51,000
R. N. DAWAR (RETD) VSM	51,000
RAMNIK SINGH MAMIK	51,000
RAVINDRA DHANANJAY CHAUDHARI	51,000
SAROSH S TANGRI	51,000
SAVI INTERNATIONAL	51,000
ZARIN SAROSH TANGRI	51,000
DHARMENDRA GOEL	50,200
MANOJ H. MODI	50,001
SHEKHAR TOVER	50,001
VINODKANTA RAMANLAL SHAH CHARITY TRUST	50,001

NAME OF DONOR	Donation (Rs.)
ALOO N. SIDHVA	50,000
AMRIT KAUR	50,000
ANITA CHHIBBA	50,000
ANUCOOL INDUSTRIAL AIDS PVT. LTD.	50,000
ANUJ MITHANI	50,000
ANUP KENY	50,000
ARANNYAK GHOSH	50,000
ARAVIND LABORATORIES	50,000
ARVIND GOPAL MHASKAR	50,000
B PARAVATHAMMA	50,000
BALASUBRAMANIAM RAMANADHAN	50,000
BHANUMATI SUSHILCHANDRA DOSHI	50,000
BRIG. ANIL ADLAKHA (RETD.)	50,000
C. G. WILSON	50,000
CARMEN DCOSTA	50,000
CHANDER SHEKHAR SARAF	50,000
CHANDRA KANTA SETH	50,000
CHANDRASEKARAN G	50,000
CONVEYING MACHINES MFG CO.	50,000
D C EXPORTS	50,000
D C MITTAL	50,000
D P NAGANAND	50,000
DARIUS KHAMBATTA	50,000
DEEPAK MENGHANI	50,000
DEVUNURI SATYANARAYANA	50,000
DHRUTI BAROT	50,000
DIPAK CHANDIRAMANI	50,000
DIPAK RANJAN DAS	50,000
DIPANKAR BASU	50,000
DORAB S DAVAR	50,000
EKTA PARKVILLE HOMES PVT. LTD.	50,000
FLIGHT RAJA TRAVELS PVT LTD	50,000
FRENI MOHD. ALI MERCHANT CHAR. TRUST	50,000
G SRINIVASAN	50,000
G. RAJAMANI	50,000

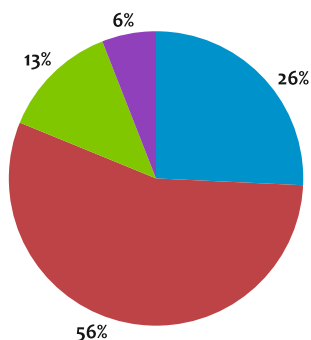
NAME OF DONOR	Donation (Rs.)
GITA KIRTI CHOKSI	50,000
GODREJ CONSUMER PRODUCTS LTD.	50,000
HARBHAJAN KAUR	50,000
HARISH PUJARA	50,000
HASMUKH BUCH	50,000
HASMUKH BUCH	50,000
HIMA BINDU B.	50,000
INDRAJIT DASS	50,000
INDUMATI VINAYAK INGALE	50,000
IQBAL LEATHERS LTD.	50,000
IVO R D'SOUZA	50,000
J. S. V. SAMBA MURTHY	50,000
JAYANTI PRASAD KHAITAN	50,000
JONATHAN JACOB	50,000
JOY ROYCHOWDHURY	50,000
JYOTI PUBLICITY HOARDING CONTRACTORS	50,000
K S PENDSE	50,000
KAMLESH SHASHIKANT MEHTA	50,000
KAMLESH SHASHIKANT MEHTA	50,000
KHADIM INDIA LIMITED.	50,000
L O CRASTO	50,000
LAKSHMI NARAYAN THOTA	50,000
LAKSHMI SRINIVASAN	50,000
LEKSHMI KRISHNAN	50,000
LIONEL BARRETTO	50,000
MADHAVI MUKUND KUKADE	50,000
MAHAROOKH DARIUS FORBES	50,000
MANJIRI CHANDRASHEKHAR DATYE	50,000
MARIAMMA ZACHARIAH	50,000
MAYA NADKARNI	50,000
MAYANK KAUL	50,000
MUKUL ROHATGI	50,000
MURALIDHARAN NAIR	50,000
MYRA SHROFF	50,000
N RAJKUMAR	50,000

NAME OF DONOR	Donation (Rs.)
N. GOPALAKRISHNAN	50,000
NANDAKISHORE BHASKAR DESHMUKH	50,000
NAVEEN TAHILYANI	50,000
NAVNEET VIRK	50,000
NEVILLE M CONTRACTOR	50,000
NIRMALENDU CHAUDHARI	50,000
NOSHIR D. SIDHVA	50,000
O. P. VOHRA	50,000
OMKAR SINGH BAWA	50,000
P K BALAKRISHNAN	50,000
P VENKATESWARA RAO	50,000
PARIMALAM SURESH NATARAJAN FOUNDATION	50,000
PRADEEP KUMAR MUKHERJEE	50,000
PRAMOD RANJAN DAS GUPTA	50,000
PRATIMA EXPORTS PVT LTD	50,000
PRIYA JACOB	50,000
PUTLA SAROJINI CH	50,000
R K P SHANKARDASS	50,000
R L KHANNA & COMPANY (OVERSEAS)	50,000
R. JAMBUNATHAN (PHD)	50,000
RAGHAVAN SUBRAMANYAN	50,000
RAJ KUMAR JAIN	50,000
RAJENDRA PRASAD AGRAWAL	50,000
RAJENDRA VERMA	50,000
RAJI SWAMY	50,000
RAJINDER MOHAN KALRA	50,000
RAJIV M. SAKHARDANE	50,000
RAJKUMARI SOM KAPUR FOUNDATION	50,000
RAM VICHAR NETAM	50,000
RAMESH KHANNA	50,000
RAMESH L BIJLANI	50,000
RITA SAKSENA	50,000
RUKMINI DORESWAMY	50,000
S SAMBANDAM	50,000
SANDEEP V. TAMBAKU	50,000

NAME OF DONOR	Donation (Rs.)
SANJU C. DUTT	50,000
SANTOSH BAWA	50,000
SARASWATHI BASKARAN	50,000
SARVESH KHANDELWAL	50,000
SHAKIL BIJAPURE	50,000
SHANTA SHITAL NACHINOLCAR	50,000
SHASHIKANT PHENE	50,000
SHIRIN SURTI	50,000
SITARAM GANESH RAJWADE	50,000
SONALI JAYENDRA DASSANI	50,000
SUDHEER RAGHAVAN	50,000
SUNIL ANAND	50,000
SUNIL KUMANDAN	50,000
SURESH NATARAJAN	50,000
SURRENDAR SAINI	50,000
SWADESH SHORILAL KAPOOR	50,000
T R BALAKRISHNAN	50,000
TAMARAI CREDIT AND INVESTMENTS PVT. LTD.	50,000
THE SATHYANARAYANA CHARITABLE TRUST	50,000
TRIBHUVAN GUPTA	50,000
UMA AHUJA	50,000
UNNATI PROMOTERS PVT. LTD.	50,000
V THIRUVENKITAM	50,000
V VARADHARAJAN	50,000
V. S. ELIZABETH	50,000
VEDA SANDEEP NAGARAJA	50,000
VEENA KULKARNI	50,000
VENKATACHARI KRISHNAN HUF	50,000
VIBHAV RAMRAO SANZGIRI	50,000
VIDYANATHAN RAGHUNATHAN	50,000
VIJAY KUMAR CHOPRA	50,000
VINIT GOVIL	50,000
W D DANDAGE	50,000
Y D DHINGRA	50,000
VARIOUS OTHER DONORS - Each with Donation of Less than Rs. 50,000/-	40,22,70,162
Grand Total	60,23,26,333

FINANCE

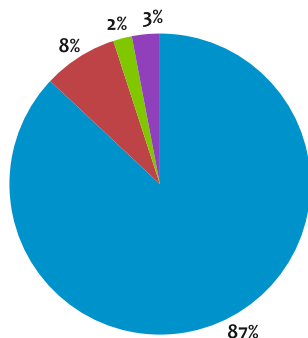
Where our money came from



Individuals	:	26%
Corporates	:	56%
Institutions	:	13%
Other Income	:	6%

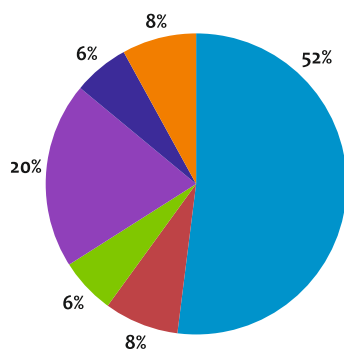
Gross income of HelpAge in 2021-22 was Rs 126.38 crores, which is 42.72% higher than the Gross Income in 2020-21

How money was used



Programmes	:	87%
Fund Raising	:	8%
Administration	:	2%
Depreciation	:	3%

On what programmes was the money spent



Health	:	52%
Social Protection	:	8%
Disaster Management	:	6%
Agecare Programme	:	20%
Social Mobilisation	:	6%
Project Implementation	:	8%

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



C-14, Qutab Institutional Area, New Delhi - 110016 Phone: 91-11-41688955/56
Fax: 011-26852916 Email: headoffice@helpageindia.org