

Audited

Accounts 2014-15

**Transforming
Lives**



Vishwanath, Singh & Associates
CHARTERED ACCOUNTANTS

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INDEPENDENT AUDITORS' REPORT

**To the Members of
HELPAge 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, 2015, 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 Standards prescribed by the Institute of Chartered Accountants of India [ICAI]. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

AUDITOR'S RESPONSIBILITY

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with standards on auditing generally accepted in 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. 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, 2015;
- 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 have been prepared in compliance 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



S Chaudhry

Sachin Chaudhry
Partner
Membership No. 508015

Place: New Delhi
Date: 21/08/2015

BALANCE SHEET AS AT MARCH 31, 2015

(All amounts in ₹ thousands, unless otherwise stated)

| | Schedule No. | As at March 31, 2015 | As at March 31, 2014 |
|---|-----------------|-------------------------|-------------------------|
| SOURCES OF FUNDS | | | |
| Corpus and Reserve Balances | 1 | 509,260 | 478,398 |
| Unutilised Restricted Grants/Donations | | | |
| Foreign Funded Projects | | 44,138 | 54,334 |
| Local Funded Projects | | 158,237 | 103,483 |
| TOTAL | | 711,635 | 636,215 |
| APPLICATION OF FUNDS | | | |
| FIXED ASSETS | | | |
| 2 | | | |
| Total Assets | | 254,278 | 237,077 |
| Less: Funded from Capital Grants | | 152,869 | 131,967 |
| Gross Block | | 101,409 | 105,110 |
| Less : Accumulated Depreciation | | 70,872 | 71,441 |
| Net Block | | 30,537 | 33,669 |
| Capital work in Progress | | - | 326 |
| | | 30,537 | 33,995 |
| INVESTMENTS | | | |
| 3 | | 490,205 | 471,068 |
| CURRENT ASSETS, LOANS AND ADVANCES | | | |
| Cash and Bank Balances | 4 | 142,075 | 116,304 |
| Loans and Advances | 5 | 104,860 | 58,105 |
| Other Current Assets | 6 | 23 | 3 |
| | | 246,958 | 174,412 |
| Less : Current Liabilities and Provisions | | | |
| Current Liabilities | 7 | 37,595 | 29,809 |
| Provisions | 8 | 18,470 | 13,451 |
| | | 56,065 | 43,260 |
| Net Current Assets | | 190,893 | 131,152 |
| TOTAL | | 711,635 | 636,215 |

Significant Accounting Policies and
Notes to Accounts

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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

S Chaudhry

Sachin Chaudhry
Partner
Membership No. 508015

Place: New Delhi
Date: 21/08/2015



For and on behalf of
HelpAge India

P.K. Sarjama
P.K. Sarjama
Head Finance

Shanta Chatterji
Treasurer

Mathew Cherian
Mathew Cherian
Chief Executive Officer

Amal Ganguli
Chairman



INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2015
(All amounts in ₹ thousands, unless otherwise stated)

| | Schedule No. | For the year ended March 31, 2015 | For the year ended March 31, 2014 |
|---|-----------------|--------------------------------------|--------------------------------------|
| INCOME | | | |
| GRANTS / DONATIONS | | | |
| (Refer Notes 2(ix)(a), 17 & 18 on Schedule 14) | | | |
| Received during the year | | 801,705 | 653,547 |
| Add : Unutilised Restricted Grants/Donations brought forward | | 157,817 | 143,524 |
| Less : Brought forward Restricted Grants/Donations written back | | 210 | 7,626 |
| Less: Brought forward Restricted Grants/Donations refunded to Donors | | 1,121 | - |
| Less : Unutilised Restricted Grants/Donations carried forward | | 202,375 | 157,817 |
| | | 755,816 | 631,628 |
| Other Income | 9 | 59,411 | 71,903 |
| Surplus from alternate channels available for application to projects | 10 | 811 | 827 |
| GROSS INCOME | | 816,038 | 704,358 |
| Less: Grants utilised for acquisition of Capital Assets for application to projects | | 20,902 | 23,383 |
| NET INCOME | | 795,136 | 680,975 |
| EXPENDITURE | | | |
| Net Fund Raising Cost | 11 | 186,817 | 165,136 |
| Net Funds Available for Projects | | 608,319 | 515,839 |
| Application to Projects for the Welfare of The Aged | 12 | 547,236 | 472,574 |
| Governance Cost | 13 | 27,569 | 24,303 |
| Excess of income over expenditure before Depreciation & Amortisation | | 33,514 | 18,962 |
| Depreciation & Amortisation | | 5,333 | 11,759 |
| Excess of income over expenditure for the year | | 28,181 | 7,203 |

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

S Chaudhry

Sachin Chaudhry
Partner
Membership No. 508015

Place: New Delhi
Date: 21/08/2015



For and on behalf of
HelpAge India

P.K. Srikanth
P.K. Srikanth
Head Finance

Shanta Chatterji
Shanta Chatterji
Treasurer

Mathew Cherian
Mathew Cherian
Chief Executive Officer

Amal Ganguli
Amal Ganguli
Chairman



CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2015

(All amounts in ₹ thousands, unless otherwise stated)

(Refer Note 14 on Schedule 14)

| | For the year ended March 31, 2015 | For the year ended March 31, 2014 |
|--|--------------------------------------|--------------------------------------|
| Cash Flow from Operating Activities | | |
| Donation Received | 760,656 | 646,766 |
| Receipt from sale of Greeting cards and other items | 3,776 | 5,249 |
| Other Receipts | 7,172 | 8,144 |
| Refund of Project Grants disbursed in earlier years | 69 | - |
| Payments to vendors for Expenses | (246,251) | (281,701) |
| Fund Raising Commission | (125,452) | (115,302) |
| Application to projects for welfare of the aged through Partner Agencies | (110,571) | (57,593) |
| Manpower | (263,783) | (220,907) |
| Other cash receipts/(payments) | (268) | (562) |
| Cash generated from / (used in) Operations | 25,348 | (15,906) |
| Cash flows from other operating activities | | |
| Payment of Loans, advances etc. | | |
| Loans to Employees | (122) | (309) |
| Advances to Vendors & Employees | (1,586) | 5,857 |
| Prepaid Expenses | (4,293) | (2,603) |
| Security Deposits | (786) | (127) |
| Payment of Income taxes | (1,906) | (2,882) |
| Cash flows from other operating activities | (8,693) | (64) |
| Net cash flow from / (used in) operating activities | 16,655 | (15,970) |
| Cash Flow from Investing Activities | | |
| Purchase/development of assets | | |
| Purchase of Tangible fixed assets | (3,473) | (4,618) |
| Purchase of assets funded from capital grants received for application to projects | (20,902) | (23,383) |
| Proceeds from sale/disposal of Assets | | |
| Proceeds from sale/disposal of Tangible fixed assets | 22 | 244 |
| Purchase of Investments | | |
| Payments for investments in bank deposits | (51,744) | (40,207) |
| Purchase of Mutual Funds | (229,800) | (262,900) |
| Proceeds from sale/disposal/maturity of Investments | | |
| Proceeds from maturity of bank deposits | 53,721 | 26,088 |
| Proceeds from disposal of Mutual Funds | 217,239 | 244,591 |
| Interest received from investments | | |
| Interest received from bank deposits | 12,692 | 14,028 |
| Interest received on savings bank account | 965 | 873 |
| Dividend received from investments | | |
| Dividends received from mutual funds | 20,488 | 10,669 |
| Net cash flow from / (used in) Investing Activities | (792) | (34,615) |
| Net Cash Flow from Financing Activities | | |
| Receipt for Corpus Funds | 4,462 | 62,739 |
| Net cash flow from / (used in) Financing activities | 4,462 | 62,739 |
| Net increase / (decrease) in cash and cash equivalents during the year | 20,325 | 12,154 |



PK Sriraman
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Head (Finance)
HelpAge India

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Mathew Cherian
Chief Executive Officer
HelpAge India

Amal Ganguli
Amal Ganguli
Chairman Governing Body
HelpAge India



CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2015

(All amounts in ₹ thousands, unless otherwise stated)

[Refer Note 14 on Schedule 14]

| | For the year ended March 31, 2015 | For the year ended March 31, 2014 |
|---|--------------------------------------|--------------------------------------|
| Cash and Cash Equivalents at the beginning of the year | 72,939 | 60,785 |
| Cash and Cash Equivalents at the end of the year | 93,264 | 72,939 |
| Components of Cash & Cash Equivalent | | |
| Cash In Hand | 1,704 | 1,763 |
| Cheques In Hand | 17,260 | 6,914 |
| Franking Machine (Stamps In Hand) | 61 | 37 |
| Balances with Bank in: | | |
| - Deposits with original maturity of three months or less | 47,500 | 51,000 |
| - Savings/ Current Accounts | 26,739 | 13,225 |
| Total | 93,264 | 72,939 |
| Reconciliation | | |
| Add : Fixed Deposits classified in Investing Activity | 48,811 | 43,365 |
| Cash & Bank Balance as reported in Balance Sheet | 142,075 | 116,304 |

Significant Accounting Policies and Notes to Accounts

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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

Sachin Chaudhry

Sachin Chaudhry
Partner
Membership No. 508015

Place : New Delhi

Date : 21/08/2015



For and on behalf of
HelpAge India

P.K. S. Iraman
P.K. S. Iraman
Head Finance

Mathew Cherian
Mathew Cherian
Chief Executive Officer

Shanta Chatterji
Shanta Chatterji
Treasurer

Amal Ganguli
Amal 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) & 15 on Schedule 14]

| | As at March 31, 2015 | | As at March 31, 2014 | |
|--|-------------------------|---------|-------------------------|---------|
| Corpus Fund * | | | | |
| Opening Balance | 377,948 | | 339,491 | |
| Add: Corpus Received during the year | 4,462 | | 62,739 | |
| Less: Amount Transferred to Fixed Assets Replacement Reserve | - | | 13,886 | |
| Less: Amount Transferred to Income & Expenditure Account ^{#1} | - | 382,410 | 10,396 | 377,948 |
| Designated Reserves | | | | |
| Disaster Reserves | | | | |
| Opening Balance | 7,500 | | 7,500 | |
| Add: Transferred from General Purpose Reserve | - | 7,500 | - | 7,500 |
| Fixed Assets Replacement Reserve | | | | |
| Opening Balance | 11,827 | | 13,886 | |
| Less: Amount Transferred to General Purpose Reserve | - | | 696 | |
| Less: Amount Transferred to Income & Expenditure Account ^{#2} | 1,781 | 10,046 | 1,363 | 11,827 |
| General Purpose Reserve | | | | |
| Opening Balance | 81,123 | | 73,224 | |
| Add: Excess of Income over Expenditure for the year | 28,181 | | 7,203 | |
| Add: Transferred from Fixed Assets Replacement Reserve | - | 109,304 | 696 | 81,123 |
| | 509,260 | | 478,398 | |

* Includes ₹ 4,424 (Previous year ₹ 61,929) and on a cumulative basis ₹ 375,185 (Previous Year ₹ 370,761) respectively, received towards building a general corpus reserve for HelpAge India's work in terms of approval received under Section 80GGA/Section 35AC Income Tax Act, 1961 vide letter No. F.No. 270/198/2005/NC dated 19.03.2012

^{#1} Current year depreciation of ₹ Nil (Previous year ₹ 10,396) on fixed assets purchased on or before 31.03.2012 out of general unrestricted funds has been recouped from the corpus funds and transferred to "Schedule 9 - Other Income" of Income & Expenditure account.

^{#2} Current year depreciation of ₹ 1,781 (Previous year ₹ 1,363) 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.



PK Sri Ram
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SCHEDULE 2 - FIXED ASSETS
[Refer Notes 2(iv) and 2(v) on Schedule 14]

| | GROSS BLOCK | | | DEPRECIATION | | | NET BLOCK | | | |
|--|----------------------|------------------------|----------------------------------|----------------------|---------------------|--------------|------------------------|---------------------|----------------------|----------------------|
| | As on April 01, 2014 | Additions for the year | Sales / Adjustments for the year | As on March 31, 2015 | Upto March 31, 2014 | For the year | On Adjustments / Sales | Upto March 31, 2015 | As on March 31, 2015 | As on March 31, 2014 |
| TANGIBLE ASSETS | | | | | | | | | | |
| Land : | | | | | | | | | | |
| Freehold | 3,540 | - | - | 3,540 | - | - | - | - | 3,540 | 3,540 |
| Leasehold | 125 | - | - | 125 | - | - | - | - | 125 | 125 |
| Buildings | 29,609 | 338 | - | 29,947 | 11,347 | 747 | - | 12,094 | 17,853 | 18,262 |
| Air Cooling Plant and Air Conditioners | 1,182 | 38 | - | 1,220 | 788 | 148 | - | 936 | 284 | 394 |
| Electrical Fittings | 3,963 | 67 | - | 4,030 | 1,148 | 539 | - | 1,687 | 2,343 | 2,815 |
| Furniture & Fixtures | 4,398 | 438 | 98 | 4,738 | 3,410 | 146 | 98 | 3,458 | 1,280 | 988 |
| Medical Equipments | 12,417 | 110 | 5,210 | 7,317 | 8,661 | 1,174 | 3,777 | 6,058 | 1,259 | 3,756 |
| Office Equipments | 4,140 | 974 | 16 | 5,098 | 3,637 | 421 | 16 | 4,062 | 1,036 | 483 |
| Computers | 14,745 | 1,822 | 880 | 15,687 | 12,960 | 1,464 | 880 | 13,544 | 2,143 | 1,785 |
| Vehicles | 11,899 | - | 1,296 | 10,603 | 10,403 | 668 | 1,131 | 9,940 | 663 | 1,496 |
| INTANGIBLE ASSETS | | | | | | | | | | |
| Computer Software | 19,092 | 12 | - | 19,104 | 19,067 | 26 | - | 19,093 | 11 | 25 |
| Total | 105,110 | 3,799 | 7,500 | 101,409 | 71,441 | 5,333 | 5,902 | 70,872 | 30,537 | 33,669 |
| Previous Year | 104,971 | 4,291 | 4,152 | 105,110 | 63,777 | 11,759 | 4,095 | 71,441 | 33,669 | 41,194 |

Notes :

- Fixed assets exclude
 - Immovable properties 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 ₹ 19,610.
 - Freehold Land measuring Two Bighas in Patula district, Punjab valued at ₹ 351.
 - 12 khatas of Land at Jhanjharpur, 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 ₹ 870 out of which ₹ 450 is funded by the Society
 - Freehold Land measuring 0.289 hectare in Uttarakhand, valued at ₹ 2,692 for construction of HelpAge - NDTV viewers' Health Centre & Rehabilitation village
- HelpAge India has the right to use two rooms each at the Old Age Homes run by Harmit Trust and Servants of the People Society by virtue of endowments made at ₹ 1,200 and ₹ 700 respectively towards construction and furnishing of Old Age Homes.
- Salary adjustments during the year included adjustment based on physical verification of fixed assets to Gross Block of ₹ 5,285 (Previous year ₹ 1,444) and Accumulated depreciation of ₹ 3,852 (Previous year ₹ 1,387) in relation to fixed assets discarded / written off during the current financial year having written down value of ₹ 1,433 (Previous year ₹ 57).



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SCHEDULES ATTACHED TO AND FORMING PART OF THE BALANCE SHEET

SCHEDULE 3 - INVESTMENTS

(All amounts in ₹ thousands, unless otherwise stated)
(All Investments are Unquoted, unless otherwise stated)
(Refer Notes 2(vi) & 15 on schedule 14)

| PARTICULARS | Face Value (₹) | As at 31st March, 2015 | | As at 31st March, 2014 | |
|---|-------------------|---------------------------|----------------|---------------------------|----------------|
| | | Nos. | Amount (₹) | Nos. | Amount (₹) |
| LONG TERM INVESTMENTS | | | | | |
| CORPUS | | | | | |
| Birla SunLife Capital Protection Fund Growth Series 7 | 10 | - | - | 200,000 | 2,000 |
| Birla SunLife Frontline Equity Fund Dividend | 10 | 868,816 | 20,000 | 606,877 | 13,000 |
| Birla SunLife Equity Fund Div | 10 | 84,822 | 7,500 | - | - |
| Birla Sun Life Medium Term Plan- Growth- Regular Plan Growth | 10 | 1,342,083 | 21,000 | 401,104 | 6,000 |
| Canara Robeco Equity Diversified Fund Dividend | 10 | 107,604 | 3,000 | 414,354 | 11,000 |
| DSP Black Rock Top 100 Equity Fund Dividend | 10 | - | - | 313,171 | 7,000 |
| Franklin Templeton Fixed Tenure Series XII Plan C Growth | 10 | - | - | 500,000 | 5,000 |
| HDFC Equity Fund Dividend | 10 | 419,862 | 20,200 | 282,827 | 12,700 |
| HDFC FMP 370D Aug 2013(3) Series 27 Regular- Growth | 10 | - | - | 1,500,000 | 15,000 |
| HDFC Top 200 Fund Dividend | 10 | 146,720 | 6,000 | 146,720 | 6,000 |
| ICICI Pru Capital Pro Oriented Fund Series V 60 Months plan | 10 | 200,000 | 2,000 | 200,000 | 2,000 |
| ICICI Prudential Balanced Advantage Fund Dividend | 10 | 405,605 | 5,500 | 405,605 | 5,500 |
| ICICI Prudential FMP Series 68-369 Days Plan K Growth | 10 | - | - | 650,000 | 6,500 |
| ICICI Prudential FMP Series 69-366 Days Plan G Growth | 10 | - | - | 1,500,000 | 15,000 |
| ICICI Prudential Focused Bluechip Equity Fund Growth | 10 | - | - | 7,545 | 123 |
| ICICI Prudential Focused Bluechip Equity Fund Regular plan Dividend | 10 | 849,316 | 16,000 | 614,463 | 11,000 |
| ICICI Prudential Top 100 Fund Div | 10 | 419,463 | 7,500 | - | - |
| IDFC Fixed Term Series 27 Regular-Growth | 10 | - | - | 1,260,000 | 12,600 |
| IDFC Premier Equity Fund Div | 10 | 173,157 | 5,200 | - | - |
| IDFC Sterling Equity Fund Plan Dividend | 10 | 678,131 | 10,000 | 678,131 | 10,000 |
| Reliance Dual Advantage Fund Growth | 10 | - | - | 500,000 | 5,000 |
| Reliance Equity Opportunities Fund Dividend | 10 | 583,661 | 15,500 | 765,474 | 19,500 |
| Reliance Regular Savings Fund Debt Growth | 10 | 956,444 | 16,600 | 447,495 | 7,500 |
| Reliance Top 200 Fund Dividend | 10 | 681,570 | 7,500 | 681,570 | 7,500 |
| SBI Capital Protection Oriented Fund Series II | 10 | 140,000 | 1,400 | 140,000 | 1,400 |
| SBI Emerging Business Fund Dividend | 10 | 199,897 | 3,900 | 199,897 | 3,900 |
| SBI Magnum Emerging Business Fund Dividend/P | 10 | 347,222 | 7,000 | 347,222 | 7,000 |
| SBI Magnum Income Fund Regular Plan Growth | 10 | - | - | 232,890 | 7,000 |
| SBI Magnum Umbrella Emerging Business Fund Dividend | 10 | 393,082 | 7,500 | 393,082 | 7,500 |
| SBI SDFS 366 Days-3S Growth | 10 | - | - | 1,000,000 | 10,000 |
| Templeton India Corporate Bond Opportunities Fund Growth | 10 | 1,051,886 | 11,300 | 1,051,886 | 11,300 |
| Templeton India Growth Fund Growth | 10 | - | - | 9,087 | 1,200 |
| Templeton India Income Opportunities Fund Growth | 10 | 1,788,431 | 26,000 | 792,442 | 11,000 |
| Templeton India Short Term Income Plan Growth | 1000 | 3,326 | 8,200 | 3,326 | 8,200 |
| UTI Opportunities Fund Growth | 10 | - | - | 3,561 | 102 |
| UTI Opportunities Fund - Dividend Payout | 10 | 273,663 | 4,000 | 273,663 | 4,000 |
| UTI Short Term Income Fund Growth | 10 | 334,589 | 5,000 | 961,873 | 14,200 |
| HDFC Limited - Cumulative Deposits | - | - | 52,675 | - | 58,767 |
| HDFC LTD - Non Cumulative Deposits | - | - | 43,500 | - | 43,500 |
| IDBI Bank Limited (Fixed Deposits) | - | - | 5,000 | - | 5,000 |
| National Housing Bank (Sundhi Term Deposit) | - | - | - | - | 1,331 |
| State Bank of India (Term Deposits) | - | - | 2,500 | - | 2,500 |
| Sub Total - A | | | 341,475 | | 377,823 |



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SCHEDULES ATTACHED TO AND FORMING PART OF THE BALANCE SHEET

SCHEDULE 3 - INVESTMENTS

(All amounts in ₹ thousands, unless otherwise stated)

(All Investment are Unquoted, unless otherwise stated)

(Refer Notes 2(vi) & 15 on schedule 34)

| PARTICULARS | Face Value (₹) | As at 31st March, 2015 | | As at 31st March, 2014 | |
|---|-------------------|---------------------------|----------------|---------------------------|----------------|
| | | Nos. | Amount (₹) | Nos. | Amount (₹) |
| NON - CORPUS | | | | | |
| Templeton India Growth Fund Growth | 10 | 37,807 | 4,236 | 37,807 | 4,236 |
| L & T FMP Series VIII Plan D Growth | 10 | - | - | 1,000,000 | 10,000 |
| Templeton India Low Duration Fund Growth | 10 | 366,166 | 4,900 | - | - |
| Reliance Equity Opportunities Fund Gr | 10 | 79,718 | 4,500 | - | - |
| HDFC Mid-Cap Opportunities Fund Gr | 10 | 149,584 | 4,000 | - | - |
| ICICI Prudential Top 100 Fund Gr | 10 | 17,700 | 3,500 | - | - |
| Birla SL Frontline Equity Fund Gr | 10 | 34,566 | 4,500 | - | - |
| ICICI Prudential Value Discovery Fund- Gr | 10 | 21,333 | 1,500 | - | - |
| UTI Short Term Income Fund Gr | 10 | 190,910 | 2,800 | - | - |
| Sub Total - B | | | 29,936 | | 14,236 |
| TOTAL (C = A+B) | | | 371,411 | | 392,059 |
| CURRENT INVESTMENTS | | | | | |
| CORPUS | | | | | |
| Canara Robeco Equity Diversified Fund Dividend | 10 | 306,750 | 8,000 | - | - |
| DSP Black Rock Top 100 Equity Fund Dividend | 10 | 313,171 | 7,000 | - | - |
| Franklin Templeton Fixed Tenure Series XII Plan C Growth | 10 | 500,000 | 5,000 | - | - |
| 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 | - | - |
| Sub Total - D | | | 32,924 | | - |
| NON-CORPUS | | | | | |
| Birla Sun Life Savings Fund Growth | 100 | 79,560 | 20,568 | 56,467 | 13,546 |
| IDFC Ultra Short Term Fund Growth | 10 | 1,014,255 | 19,005 | 838,791 | 14,719 |
| Templeton India Ultra Short Bond Fund Super Institutional Plan Growth | 10 | 1,315,318 | 23,542 | 1,138,472 | 18,248 |
| UTI Short Term Income Fund Growth | 10 | - | - | 190,910 | 2,800 |
| ICICI Prudential Flexible Income Fund Gr | 10 | 89,440 | 22,755 | - | - |
| Templeton India Low Duration Fund Growth | 10 | - | - | 366,166 | 4,900 |
| UTI Treasury Advantage Fund Institutional Plan Growth | 100 | - | - | 11,771 | 19,796 |
| UTI Fixed Income Interval Fund - III Quarterly Interval Plan Growth | 10 | - | - | 293,677 | 5,000 |
| Sub Total - E | | | 85,870 | | 79,009 |
| TOTAL (F = D+E) | | | 118,794 | | 79,009 |
| GRAND TOTAL (C+F) | | | 490,205 | | 471,068 |

Note:

Aggregate Value of investments in Mutual Fund as at year end :

(i) at Cost - ₹ 386,530 [Previous year ₹ 359,970]

(ii) at Net Asset Value - ₹ 456,784 [Previous year ₹ 379,094]



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

| | As at March 31, 2015 | As at March 31, 2014 |
|---|-------------------------|-------------------------|
| SCHEDULE 4 - CASH AND BANK BALANCES | | |
| (Refer Note 2(vi) on Schedule 14) | | |
| Cash & Cash Equivalents | | |
| Cash in Hand | 1,704 | 1,763 |
| Cheques in Hand | 17,260 | 6,914 |
| Franking Machine (Stamps in Hand) | 61 | 37 |
| Balances with Banks in: | | |
| - Deposits with original maturity of three months or less | 47,500 | 51,000 |
| - Saving/ Current Accounts | 26,739 | 13,225 |
| | 93,264 | 72,939 |
| Other Bank Balances | | |
| - Deposits with original maturity of more than three months | 48,811 | 43,365 |
| | 142,075 | 116,304 |

SCHEDULE 5 - LOANS AND ADVANCES

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

| | | |
|---|----------------|---------------|
| Advances to Staff | 1,722 | 1,594 |
| Unused Stock of: | | |
| - Medicines | 7,429 | 6,295 |
| - Advocacy and Value education items | 3,531 | 3,825 |
| Stock in Transit | - | 626 |
| Prepaid Expenses | 2,732 | 1,228 |
| Advances recoverable in cash or in kind or for value to be received | | |
| - Considered Good | 7,639 | 4,698 |
| - Considered Doubtful | 102 | 141 |
| Capital Advance | 13 | 914 |
| Security Deposits | 1,933 | 1,403 |
| Other Receivables | | |
| - Grants / Donations receivable | | |
| - Considered Good | 64,639 | 25,770 |
| - Considered Doubtful | 1,606 | 548 |
| - Other receivables | 7,432 | 2,151 |
| - Interest accrued but not due | 1,557 | 158 |
| - Value Added Tax | 3 | 2 |
| - Income Tax Recoverable | | |
| - Considered Good | | |
| Outstanding for a period exceeding five years | 786 | 184 |
| Others | 10,444 | 9,257 |
| - Considered Doubtful | 184 | 68 |
| | 81,651 | 38,138 |
| | 106,752 | 58,862 |
| Less: Provision for Doubtful Advances/ Donation receivables | 1,892 | 757 |
| | 104,860 | 58,105 |

SCHEDULE 6 - OTHER CURRENT ASSETS

| | | |
|--|-----------|----------|
| Sundry Debtors (Unsecured, considered good) - on account of sale of greeting cards | 23 | 3 |
| | 23 | 3 |

SCHEDULE 7 - CURRENT LIABILITIES

| | | |
|-------------------------------|---------------|---------------|
| Sundry Creditors | 32,974 | 26,773 |
| (Refer Note 5 on Schedule 14) | | |
| Other Liabilities | 4,621 | 3,036 |
| | 37,595 | 29,809 |

SCHEDULE 8 - PROVISIONS

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

| | | |
|--------------------------------|---------------|---------------|
| Provision for Leave Encashment | 11,678 | 9,205 |
| Provision for Gratuity | 6,792 | 4,246 |
| | 18,470 | 13,451 |



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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, 2015 | For the year ended March 31, 2014 |
|---|--------------------------------------|--------------------------------------|
| SCHEDULE 9 - OTHER INCOME (Refer Notes 2(ix)(b) & 16 on Schedule 14) | | |
| Refund of Project Grant disbursed in earlier years | 69 | - |
| Profit on sale/redemption of mutual funds | | |
| - Long Term | 7,739 | 7,649 |
| - Current | 6,261 | 7,880 |
| Interest on deposits and savings account with banks | 15,057 | 14,494 |
| Dividend from investments in mutual funds | 20,488 | 10,669 |
| Liabilities/Provisions written back | 769 | 11,064 |
| Profit on sale of fixed assets | 22 | 244 |
| Depreciation recouped from Corpus Funds and Fixed assets replacement reserve | 1,781 | 11,759 |
| Interest on Income Tax Refund | 180 | - |
| Miscellaneous Income | 7,045 | 8,144 |
| | 59,411 | 71,903 |
| SCHEDULE 10 - SURPLUS FROM ALTERNATE CHANNELS (Refer Note 2(x)(b) on Schedule 14) | | |
| Income | | |
| Sale of Greeting Cards and other items | 2,295 | 3,667 |
| Royalty / Commission on Greeting Cards | 1,500 | 1,500 |
| | 3,795 | 5,167 |
| Expenditure | | |
| Purchase of greeting cards and other items | 1,543 | 2,772 |
| Manpower | 505 | 451 |
| Travelling and Conveyance | 46 | 72 |
| Printing and Stationery | 33 | 43 |
| Postage | 302 | 390 |
| Other Expenses | 554 | 580 |
| Bad Debts | 1 | 32 |
| | 2,984 | 4,340 |
| Net Surplus from Alternate Channels available for application to projects | 811 | 827 |
| SCHEDULE 11 - FUND RAISING COST (Refer Note 7 on Schedule 14) | | |
| Manpower | 21,705 | 15,356 |
| Travelling and Conveyance | 3,007 | 3,425 |
| Vehicle Running | 152 | 113 |
| Advertisement | - | 2 |
| Purchase of Donor Data | 3,157 | 2,759 |
| Data Mining | 2,135 | 1,685 |
| Electricity and Water | 179 | 144 |
| Legal and Professional | 2,797 | 1,011 |
| Fund Raising Commission | 125,419 | 115,302 |
| Postage | 29,973 | 27,185 |
| Printing and Stationery | 18,680 | 17,323 |
| Rent, Rates and Taxes | 236 | 221 |
| Computer Expenses | 479 | 389 |
| Repairs and Maintenance | 270 | 237 |
| Seminar and Conference | 199 | 500 |
| Staff Welfare | 578 | 360 |
| Telephone | 120 | 118 |
| Telecalling [Direct Mail Appeal] | 4,399 | 4,859 |
| Web Marketing | 12,043 | 7,325 |
| Office and Miscellaneous | 916 | 736 |
| | 226,444 | 199,050 |
| Allocations: (Refer Note 3 on Schedule 14) | | |
| From: Governance and Central Support Costs | 17,419 | 16,233 |
| To: Advocacy, Communication and Social Mobilisation | (57,046) | (50,147) |
| Net Fund Raising Cost | 186,817 | 165,136 |



[Signature]

[Signature]



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, 2015 | | For the year ended March 31, 2014 | |
|---|--------------------------------------|----------------|--------------------------------------|----------------|
| Health | | | | |
| - Direct | 166,598 | | 135,656 | |
| - Through Partner Agencies | 87,978 | 254,576 | 19,630 | 155,286 |
| Social Protection | | | | |
| - Direct | 12,454 | | 15,286 | |
| - Through Partner Agencies | 12,632 | 25,086 | 21,063 | 36,349 |
| Disaster Management | | | | |
| - Direct | 12,147 | | 34,237 | |
| - Through Partner Agencies | - | 12,147 | 848 | 35,085 |
| Agecare Programme | | | | |
| - Direct | 46,178 | | 58,408 | |
| - Through Partner Agencies | 6,592 | 52,770 | 15,587 | 73,995 |
| Advocacy Communication & Social Mobilisation | | | | |
| - Direct | 72,012 | | 61,561 | |
| - Through Partner Agencies | 3,369 | | 465 | |
| Allocation : [Refer Note 3 on Schedule 14] | | | | |
| From: Fund Raising | 57,046 | 132,427 | 50,147 | 112,173 |
| Project Monitoring and Implementation Cost | | | | |
| Manpower | 26,334 | | 19,350 | |
| Travelling and Conveyance | 3,106 | | 2,112 | |
| Affiliation Fees | - | | 311 | |
| Others | 3,827 | | 3,201 | |
| Allocation : [Refer Note 3 on Schedule 14] | | | | |
| From: Governance and Central Support Cost | 36,963 | 70,230 | 34,712 | 59,686 |
| TOTAL | | 547,236 | | 472,574 |



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SCHEDULE 13 - GOVERNANCE AND CENTRAL SUPPORT COST

| | For the year ended March 31, 2015 | For the year ended March 31, 2014 |
|--|--------------------------------------|--------------------------------------|
| Manpower | 51,531 | 41,088 |
| Travelling and Conveyance | 2,727 | 6,200 |
| Legal and Professional | 4,657 | 5,845 |
| Software Implementation and Support | 7,354 | 7,484 |
| Annual Report | 249 | 243 |
| Postage | 211 | 323 |
| Printing and Stationery | 664 | 595 |
| Rent, Rates and Taxes | 758 | 576 |
| Repairs and Maintenance | 3,197 | 4,500 |
| Staff Welfare | 733 | 840 |
| Insurance | 836 | 893 |
| Provision for Doubtful Advances / Donation Receivables | 1,892 | 548 |
| Foreign exchange loss | 1 | 1 |
| Assets Discarded/Written Off | 1,433 | 57 |
| Assets Donated | 165 | - |
| Audit Fees* | 1,026 | 843 |
| Office and Miscellaneous | 4,517 | 5,212 |
| | 81,951 | 75,248 |
| Allocation of Governance and Central Support Cost [Refer Note 3 on Schedule 14] | | |
| To: Fund Raising | (17,419) | (16,233) |
| To: Project Monitoring and Implementation cost | (36,963) | (34,712) |
| GOVERNANCE COST | 27,569 | 24,303 |

* Audit Fees includes Service tax of ₹ 126 (Previous year - ₹ 93)



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SCHEDULE 14

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2015

(All amounts in ₹ thousand, unless otherwise stated)

1. Organisation Background

HelpAge India ("the Society" or "HI") is a Society registered under Society Registration Act XXI of 1860 bearing registration No. 9270 on April 28, 1978, 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 Foreign Contribution (Regulation) Act, 1976 bearing registration number 231650010 vide letter No. II/21022/83(14)/84 FCRA III. The registration of the Society is valid till April 30, 2016 as per the provisions of Section 11 of The Foreign Contribution (Regulation) Act, 2010.

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 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) 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.



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(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 is capitalised at a nominal value of Rupee One only.

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

All fixed assets costing individually Rupees five thousand or less is 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 existing at the date on which the transactions take place. All 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.



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(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 disbursal at the balance sheet date are carried forward as liabilities.

From the restricted donations raised towards predefined causes and activities, through "direct marketing appeal" and "face to face campaign", the Society apportions a percentage of income (ranging from 15% to 20%) towards administrative charges and recognises the said amount as unrestricted donation in the year in which such donations are received.

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. Amounts received to meet administration expenses are recognised as income in full on receipt.



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(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 for upon the payments falling due in accordance with the respective agreements.

Endowments to old age homes, which give 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 save for tax liability, if any, on anonymous donation 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.



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(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, 2015 | As at March 31, 2014 |
|--------|---|--------------------------|--------------------------|
| (a) | Estimated amount of contracts remaining to be executed on capital account and not provided for, net of advances | ₹ 13 | ₹ 148 |
| (b) | Income Tax Demands | ₹ 614 | ₹ 2,036 |
| (c) | Cases filed by ex-employees against the Society | Amount not ascertainable | Amount not ascertainable |

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.



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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 | ₹ 50 Crores | FY 2014 -15 |
| 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 and includes commission on donations raised for the corpus and credited to the corpus fund in the balance sheet.
8. Grant commitments as per memoranda of understanding with partner agencies pending disbursement, to the extent not provided, amount to ₹ 41,445 (Previous Year ₹ 6,641).

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, 2015.
- (b) Lease rentals charged to the income and expenditure account amount to ₹ 7,663 [Previous Year – ₹ 6,365].



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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 ₹ 10,815 (Previous Year – ₹ 9,144)

(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.

| Particulars | Gratuity (funded) | | Leave Encashment/ Compensated absences (unfunded) | |
|---|----------------------|----------------------|---|----------------------|
| | As at 31-Mar-2015 | As at 31-Mar-2014 | As at 31-Mar-2015 | As at 31-Mar-2014 |
| | | | | |
| Income and Expenditure Account | | | | |
| Net Employee benefit recognised as in the Employee cost | | | | |
| Service cost | 3,155 | 2,519 | 1,908 | 1,686 |
| Interest Cost | 2,059 | 1,746 | 782 | 658 |
| Expected return on plan assets | (1,798) | (1,444) | - | - |
| Actuarial (gain)/loss | 3,411 | 1,425 | 1,939 | 840 |
| Expense debited to income and expenditure account as per actuarial certificate | 6,827 | 4,246 | 4,630 | 3,184 |
| 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 | 31,731 | 24,224 | 11,678 | 9,205 |
| Fair Value of plan assets as at balance sheet date | 24,939 | 19,978 | - | - |
| Liability recognised in the balance sheet | 6,792 | 4,246 | 11,678 | 9,205 |
| Changes in the present value of the defined benefit obligation are as follows | | | | |
| Obligations at period beginning | 24,224 | 20,546 | 9,205 | 7,748 |
| Service cost | 3,155 | 2,519 | 1,908 | 1,686 |
| Interest Cost | 2,059 | 1,746 | 782 | 658 |



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| Particulars | Gratuity (funded) | | Leave Encashment/ Compensated absences (unfunded) | |
|---|----------------------|----------------------|---|----------------------|
| | As at 31-Mar-2015 | As at 31-Mar-2014 | As at 31-Mar-2015 | As at 31-Mar-2014 |
| Actuarial (gain)/loss | 4,394 | 1,125 | 1,939 | 840 |
| Benefit Paid | (2,101) | (1,712) | (2,157) | (1,727) |
| Obligations at period end change in plan assets | 31,731 | 24,224 | 11,678 | 9,205 |
| Plans assets at period beginning, at fair value | 19,978 | 16,506 | - | - |
| Expected return on plan assets | 1,798 | 1,444 | - | - |
| Contributions by the Society | 4,281 | 4,040 | - | - |
| Actuarial (gain)/loss | 984 | (300) | - | - |
| Benefits Paid | (2,101) | (1,712) | - | - |
| Plans assets at period end, at fair value | 24,939 | 19,978 | - | - |
| Reconciliation of liability/(asset) recognised in the balance sheet | | | | |
| Opening net liability/ (asset) | 4,246 | 4,040 | 9,205 | 7,748 |
| Expense Recognised | 6,827 | 4,246 | 4,630 | 3,184 |
| Contribution by the Society | (4,281) | (4,040) | (2,157) | (1,727) |
| Liability/ (asset) recognised in the balance sheet | 6,792 | 4,246 | 11,678 | 9,205 |
| Assumptions | | | | |
| Interest rate | 7.75% | 8.50% | 7.75% | 8.50% |
| Expected rate of return on plan assets | 9.00% | 8.75% | - | - |
| Future salary increase | 6.25% | 6.25% | 6.25% | 6.25% |
| Expected average remaining working life of employees (years) | | | | |
| For Gratuity | 23.52 | 23.58 | - | - |
| For Leave Encashment (Privilege Leave) | - | - | 20.89 | 21.16 |
| For Leave Encashment (Sick Leave) | - | - | 17.09 | 17.88 |
| 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, 2015 are summarised below:

| Related Party | Relationship |
|--|--|
| Mr. 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 |



PK Srivastava
PK Srivastava
Head (Finance)
HelpAge India

Shanta Chatterji
Shanta Chatterji
Treasurer Governing Body
HelpAge India

Mathew Cherian
Mathew Cherian
Chief Executive Officer
HelpAge India

Amal Ganguli
Amal Ganguli
Chairman Governing Body
HelpAge India



Transactions during the year:

| Name of Related Party | Nature of Transaction | Year Ended March 31, 2015 | Year Ended March 31, 2014 |
|--|---------------------------------------|---------------------------------|---------------------------------|
| Mr. Mathew Cherian [Key Managerial Person] | Remuneration including Perquisites | ₹ 4,881 | ₹ 4,703 |
| Age Ventures India | Professional Fees | ₹ 702 | ₹ 987 |
| HelpAge India Vishokanand Vridhashram Society | Running of Agecare Project | ₹ 3,224 | ₹ 2,216 |
| | For Purchase of Vehicle | ₹ 1500 | - |
| | Setting up Physiotherapy centre | ₹ 450 | - |
| | Social Protection | ₹ 45 | - |
| | Others | ₹ 54 | - |

Balance outstanding at the year-end: ₹ Nil (Previous year - ₹ Nil)

12. (a) Loans and advances include interest free advance of ₹ 4,088 (previous year – ₹ 3,437), 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) During the year society has paid security deposit of ₹ 300 (previous year – ₹ Nil) and rent of ₹ 150 (previous year – ₹ Nil) 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 ₹ 3,838 (previous year - ₹ 49,069).

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.



PK Sriraman
PK Sriraman
Head (Finance)
HelpAge India

Mathew Cherian
Mathew Cherian
Chief-Executive Officer
HelpAge India

Shanta Chatterji
Shanta Chatterji
Treasurer Governing Body
HelpAge India

Amal Ganguli
Amal Ganguli
Chairman Governing Body
HelpAge India



15. Details of investment of corpus funds are as under:

| | Year Ended March 31, 2015 | Year Ended March 31, 2014 |
|--|------------------------------|------------------------------|
| Long term Investments | ₹ 341,475 | ₹ 377,823 |
| Current Investments | ₹ 32,924 | --- |
| Amount pending utilisation at the year end | ₹ 8,011 | ₹ 125 |
| Total | ₹ 382,410 | ₹ 377,948 |
| Balance in Corpus Fund at the year end | ₹ 382,410 | ₹ 377,948 |

16. Liabilities/Provisions written back [net] of ₹ 769 (previous year - ₹ 11,064) shown under schedule 9 'Other Income' of Income & Expenditure account is net of amount written off of ₹ 209 (previous year ₹ 4,897).

17. Grants/donations received during the year includes unspent project grants refunded by partner agencies of ₹ 786 (previous year ₹ 2,350) disbursed in earlier years.

18. Government grants received during the year and its utilisation is as follows:

(Amount in ₹ thousands)

| Donor | Purpose of Donation | Unspent Opening balances [A] | Donation received during the year [B] | Donation Receivable / (Refund) [C] | Utilisation during the year [D] | Unspent Closing balances [A+B+C-D] |
|--|--|------------------------------|---------------------------------------|------------------------------------|---------------------------------|------------------------------------|
| Director SC OBC and Minorities Affairs H.P. Shimla | Advocacy & Helpline | - | 370 | - | 376 | (6) |
| Eluru Municipal Corporation | Helpline | 135 | 387 | - | 338 | 184 |
| Warangal Municipal corporation | Helpline | - | 440 | - | 395 | 45 |
| National Human Rights Commission | Health Camps | - | 240 | 295 | 535 | - |
| Ministry of Social Justice & Empowerment | Advocacy - International Day of older Person | - | 3,240 | (170) | 3,329 | (259) |
| Ministry of Social Justice & Empowerment | Advocacy | - | 72 | - | - | 72 |
| Municipal Council of Adilabad | Helpline | - | 108 | - | 127 | (19) |
| Department of Science & Technology | Mobile Elderly Care Unit | 1,105 | - | (1,105) | - | - |
| Department of Science & Technology | Advocacy - Exposition Event | - | 900 | 36 | 1,017 | (81) |



PK Sriraman
Head (Finance)
HelpAge India

Shanta Chatterji
Treasurer Governing Body
HelpAge India

Amal Ganguli
Chairman Governing Body
HelpAge India

Mathew Cherian
Chief Executive Officer
HelpAge India



| Donor | Purpose of Donation | Unspent Opening balances [A] | Donation received during the year [B] | Donation Receivable /(Refund) [C] | Utilisation during the year [D] | Unspent Closing balances [A+B+C-D] |
|--|---------------------|------------------------------|---------------------------------------|-----------------------------------|---------------------------------|------------------------------------|
| Indian Council of Social Science Research | Research Study | 563 | 667 | - | 858 | 372 |
| Director, Deptt. Of Social Security and Women and Child Development Punjab | Agecare | - | 100 | - | 468 | (368) |
| Department of Justice, Govt. of MP | Agecare | 274 | - | - | 355 | (81) |

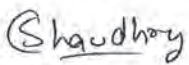
Note: Figures in bracket in unspent closing balance shown in table above represents excess of expenditure over the government grant received for the purpose which is not receivable from the donor and has been funded out of unrestricted funds of the Society.

19. The Society during the year has received anonymous donations of ₹ 1,001. No provision for tax is necessitated in view of such donation being less than the threshold limit [higher of Rupees One lakh or 5% of donation received (i.e. ₹ 40,085)] on which tax is attracted under section 115 BBC of the Act.

20. 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


Sachin Chaudhry [M. No. 508015]
Partner



For and on behalf of
HelpAge India


PK Sriraman
Head Finance


Mathew Cherian
Chief Executive Officer

Place: New Delhi
Dated: 21/08/2015


Shanta Chatterji
Treasurer


Amal Ganguli
Chairman



| GRANTS : HEALTH | | | |
|-----------------|--|----------------------|------------|
| S. No. | NAME OF THE AGENCIES | NO. OF BENEFICIARIES | AMOUNT |
| 1 | ARDSI DELHI CHAPTER | 400 | 1,500,000 |
| 2 | BALANAGAR LIONS CHARITABLE TRUST | 180 | 216,000 |
| 3 | Berhampore Prabeen Sabha, Murshidabad, W.B. | 4212 | 315,000 |
| 4 | BHOOMIKA | 25 | 24,000 |
| 5 | Blind People's Association | 12665 | 506,800 |
| 6 | CANSUPPORT | 100 | 1,500,000 |
| 7 | CENTRE FOR EDUCATION DEVELOPMENT RESEARCH AND ACTION (CEDRA) | 6000 | 1,100,400 |
| 8 | CHAITHANYA SIGHT FOUNDATION | 20 | 16,000 |
| 9 | CHENNAI VISION CHARITABLE TRUST | 50 | 60,000 |
| 10 | DAMIEN LEPROSY CONTROL CENTRE | 50 | 50,000 |
| 11 | Dr. Arvind Kumar | 1 | 100,000 |
| 12 | Elders for Elders Foundation. | 5600 | 2,298,660 |
| 13 | HelpAge India Vishokanand Vridhashram Society | 4820 | 482,016 |
| 14 | INDIAN CANCER SOCIETY | 374 | 956,800 |
| 15 | INDRAPRASTHA CANCER SOCIETY AND RESEARCH CENTRE | 63 | 946,512 |
| 16 | ISHWAR CHARITABLE TRUST | 300 | 300,000 |
| 17 | Jyotipunj Eye Hospital & Charitable Trust | 1831 | 1,957,080 |
| 18 | Kalyani Institute for Study Planning and Action for Rural Change | 1980 | 315,000 |
| 19 | Lions Club of Hyderabad Sadhuram Eye Hospital Charitable Trust | 60 | 60,000 |
| 20 | LITTLE FLOWER HOSPITAL & RESEARCH CENTRE | 1900 | 1,995,000 |
| 21 | M S REDDY LIONS EYE HOSPITAL | 60 | 60,000 |
| 22 | MEWAT MEDICAL EDUCATIONAL & HUMAN WELFARE SOCIETY | 117 | 140,400 |
| 23 | NANRITAM | 1900 | 1,995,000 |
| 24 | Navjeevan Trust | 3000 | 550,200 |
| 25 | NETRA CHIKITSA TRUST | 50 | 50,000 |
| 26 | Nidadavole Lions Charitable Trust | 50 | 50,000 |
| 27 | RAJASTHAN PENSIONER SAMAJ | 3780 | 54,000 |
| 28 | RAJAVALLI RADHARAMAN LIONS EYE HOSPITAL | 50 | 50,000 |
| 29 | S.M.M WELFARE CHARITABLE TRUST | 500 | 590,000 |
| 30 | SANKARA EYE HOSPITAL | 1900 | 1,995,000 |
| 31 | Saurashtra Kidney Research Institute | 2300 | 700,000 |
| 32 | SHRI SADGURU SEVA SANGH TRUST | 16747 | 38,969,700 |
| 33 | Siddharth Verma | 1 | 21,000 |
| 34 | Siliguri Greater Lions Eye Hospital | 75 | 75,000 |
| 35 | Smt Sharda Jhatakia Memorial Trust | 1900 | 1,995,000 |
| 36 | Society for Action in Community Health | 330 | 2,777,083 |
| 37 | SRI CHAITANYA SEVA TRUST | 3734 | 5,611,920 |
| 38 | Sri Kanchi Sankara Health & Educational Foundation | 1086 | 2,281,500 |
| 39 | Standard Chartered Bank A/c Seeing is Believing | | 347,467 |
| 40 | Susrut Eye Foundation and Research Centre | 469 | 433,800 |
| 41 | SYED AKBAR | 1 | 49,100 |
| 42 | TECHNO INDIA GROUP PUBLIC SCHOOL | 1 | 25,000 |
| 43 | TRIBAL HEALTH INITIATIVE | 450 | 538,560 |
| 44 | Ushakiran Charitable Trust | 525 | 525,000 |
| 45 | Velemegna Good News Society | 643 | 1,350,900 |
| 46 | VENU CHARITABLE SOCIETY CANARA BANK FCRA A/C 0267101015563 | 5537 | 11,802,000 |
| 47 | VISHVA KALYAN SOCIETY | 50 | 50,000 |
| 48 | Vivekananda Mission Asram Netra Niramay Niketan | 130 | 146,000 |
| 49 | WOMENS INITIATIVES | 56 | 45,000 |
| | GRAND TOTAL | 86073 | 87,977,898 |

| GRANTS : SOCIAL PROTECTION | | |
|----------------------------|--|----------|
| S. NO. | NAME OF THE AGENCIES | AMOUNT ₹ |
| 1 | ABHOY MISSION | 300,000 |
| 2 | BABA SAIN BHAGAT WELFARE SOCIETY | 144,000 |
| 3 | Bani Mandir | 249,250 |
| 4 | BELGAUM DIOCESAN SOCIAL SERVICE SOCIETY | 65,625 |
| 5 | Bengal Service Society I (Panchpeer Village) | 300,000 |
| 6 | BHARAT MATA KUSHT ASHRAM | 216,000 |
| 7 | Chhatttrasal Sewa Sansthan | 65,625 |
| 8 | Child and Social Welfare Society | 72,625 |
| 9 | CHURCH OF OUR LADY OF ASSUMPTION | 159,000 |
| 10 | CSI Diocese of Madras | 276,000 |
| 11 | Daudnagar Organisation for Rural Development | 65,625 |
| 12 | Dayanand Sevashram Sangh | 196,875 |
| 13 | East India Charitable Trust | 60,000 |
| 14 | Elders for Elders Foundation | 858,440 |
| 15 | Elgar Pratishthan | 131,250 |
| 16 | ERNAKULAM SOCIAL SERVICE SOCIETY | 214,375 |
| 17 | Good Samaritan Women Society | 120,000 |

| S. NO. | NAME OF THE AGENCIES | AMOUNT ₹ |
|--------|---|------------|
| 18 | Guild of Service (Meals on Wheels) | 297,000 |
| 19 | Guru Kripa Sewa Sansthan | 19,250 |
| 20 | HelpAge India Vishokanand Vridhashram Society | 45,000 |
| 21 | HUMAN ACTION FOR RURAL DEVELOPMENT | 60,000 |
| 22 | INBA ILLAM | 210,000 |
| 23 | JANAHITHA | 195,000 |
| 24 | KHADI GRAM UDYOG SAMITI | 315,000 |
| 25 | KOTTAYAM SOCIAL SERVICE SOCIETY | 240,625 |
| 26 | Lohardaga Gram Swaraja Sansthan | 365,125 |
| 27 | Manav Kalyan Seva Samiti | 272,575 |
| 28 | Mandra Unnayan Samsad | 221,250 |
| 29 | MARIA ANTONIA HOME FOR THE AGED | 63,000 |
| 30 | Nari Gunjan | 150,000 |
| 31 | Nava Jyothi Youth Club | 240,625 |
| 32 | New Bharati Club | 794,250 |
| 33 | Nidan | 1,610,250 |
| 34 | People's Cultural Centre (PECUC) | 415,438 |
| 35 | PRAYATNA | 270,000 |
| 36 | PRODIGALS HOME | 300,000 |
| 37 | Rashtriya Seva Samithi | 280,875 |
| 38 | Roshini Graha | 300,000 |
| 39 | SHARE & CARE CHILDREN'S WELFARE SOCIETY | 195,000 |
| 40 | SHIV SHAKTI KUSHTH ASHRAM | 147,000 |
| 41 | SHRAMIK BHARTI | 65,625 |
| 42 | Sisters of the Destitute Anpakam Home for the Aged | 244,175 |
| 43 | SOCIETY OF MARY IMMACULATE | 63,000 |
| 44 | SPRINGDALES EDUCATION SOCIETY | 102,000 |
| 45 | SREE RAMAKRISHNA SEVASRAMAM | 177,000 |
| 46 | SRI RAJARAJESWARI OLD AGE WELFARE ASSOCIATION | 237,000 |
| 47 | The East India Charitable Trust Tollygunge Homes Committee | 60,000 |
| 48 | The Mercy Home | 66,000 |
| 49 | UTKAL GRAMIN BAYASKA SWAYAM SAHAYAK MAHASANGHA | 115,200 |
| 50 | Voluntary Association for Rural Reconstruction & Appropriate Technology | 320,125 |
| 51 | Womens interlink Foundation | 300,000 |
| 52 | Womens Muslim Association | 72,000 |
| 53 | YOUNG WOMEN'S CHRISTIAN ASSOCIATION OF MADRAS | 244,500 |
| 54 | YWCA of India | 63,000 |
| | GRAND TOTAL | 12,631,578 |

| GRANTS : AGECARE | | |
|------------------|---|-----------|
| S. No. | NAME OF THE AGENCIES | AMOUNT ₹ |
| 1 | ALL INDIA INSTITUTE OF MEDICAL SCIENCES | 65,500 |
| 2 | AMAN BIRADARI TRUST | 105,000 |
| 3 | Elders for Elders Foundation. | 1,715,358 |
| 4 | HelpAge India Vishokanand Vridhashram Society | 3,150,984 |
| 5 | HINDU SEVASAMAJAM TRUST | 50,000 |
| 6 | Maitri | 600,000 |
| 7 | SOCIETY FOR ACTION IN COMMUNITY HEALTH | 355,000 |
| 8 | THE EARTH SAVIOURS FOUNDATION | 532,530 |
| 9 | Thodu Needa | 18,000 |
| | GRAND TOTAL | 6,592,372 |

| GRANTS : ADVOCACY | | |
|-------------------|---|-----------|
| S. NO. | NAME OF THE AGENCIES | AMOUNT ₹ |
| 1 | Stree Shakti | 30,000 |
| 2 | Global Cancer Concern India | 50,000 |
| 3 | Heritage Foundation | 1,000,000 |
| 4 | Society for Action in Community Health | 61,350 |
| 5 | Varishth Nagrik Samiti | 100,000 |
| 6 | VISION 2020: The Right to Sight India | 300,000 |
| 7 | Centre for Development Studies | 275,000 |
| 8 | Alzheimer's and Related Disorders Society of India (ARDSI), Delhi | 360,000 |
| 9 | Pain Relief and Palliative Care Society | 300,000 |
| 10 | Varishtha Nagrik Mahasamiti | 93,000 |
| 11 | Senior Citizens Council of Delhi | 150,000 |
| 12 | Maharana Pratap Varista Nagrik Sansthan | 225,000 |
| 13 | Global Cancer Concern India | 425,000 |
| | GRAND TOTAL | 3,369,350 |

| DETAILS OF CORPUS FUND RECEIVED UPTO FY 2014-15 (DONOR DETAILS) | | | | |
|---|-----------------|-------------------------------|-----------------|---------------------------|
| NAME OF DONOR | OPENING BALANCE | ADDITIONS DURING THE FY 14-15 | CLOSING BALANCE | FOR CAUSE |
| OPENING BALANCE AS ON 01.04.2014 | 377,948,719 | - | - | HELPAE INDIA'S OBJECTIVES |
| SAM KERSHAP DASTUR | | 2,000,000 | 2,000,000 | AHMEDABAD MMU |
| NAUTAMLAL PRANLAL SHAH | | 100,000 | 100,000 | HELPAE INDIA'S OBJECTIVES |
| SNEH BHARGAVA | | 100,000 | 100,000 | HELPAE INDIA'S OBJECTIVES |
| P.S PANT | | 50,000 | 50,000 | HELPAE INDIA'S OBJECTIVES |
| SILLOO MUNCHERSHAW GANDHI | | 100,000 | 100,000 | HELPAE INDIA'S OBJECTIVES |
| G S SIHOTA(RETD) | | 50,000 | 50,000 | HELPAE INDIA'S OBJECTIVES |
| DYNAMIC COMPUTER SERVICES | | 100,000 | 100,000 | HELPAE INDIA'S OBJECTIVES |
| GREENFUEL ENERGY SOLUTIONS PVT. LTD. | | 1,055,536 | 1,055,536 | HELPAE INDIA'S OBJECTIVES |
| KAMLESH SHASHIKANT MEHTA | | 50,000 | 50,000 | HELPAE INDIA'S OBJECTIVES |
| INDIVIDUALS - EACH LESS THAN RS. 50,000 | | 855,785 | 855,785 | HELPAE INDIA'S OBJECTIVES |
| GRAND TOTAL | 377,948,719 | 4,461,321 | 382,410,040 | |

| DETAILS OF CORPUS FUND RECEIVED UPTO FY 2014-15 | | | |
|---|-----------|---|-----------|
| NAME OF DONOR | TOTAL | NAME OF DONOR | TOTAL |
| A KOTEESWARAN | 50,000 | DINESH DHIRAWANI | 60,000 |
| A.F.CURRIMBOHY & PARVEEN LAJEE (FAIZAN LAJEE) | 200,000 | DIPANKAR BASU | 50,000 |
| A.F.CURRIMBOHY (FAIZAN LAJEE) | 100,000 | DR. C S CHUTTANI | 1,000,000 |
| AASHRAY UROLOGY INSTITUTE | 72,000 | DR. PHILIP ABRAHAM | 60,000 |
| ABHA BHANDARI | 100,000 | DSP MERRILL LYNCH | 133,000 |
| ALLCARGO LOGISTICS LTD. | 100,000 | DYNAMIC COMPUTER SERVICES | 100,000 |
| ALLIANZ INDIA | 120,000 | EMPIRE SOFTWARES | 200,000 |
| ALOO N. SIDHVA | 50,000 | ESTATE GULAB SINGH JAYASWAL | 400,000 |
| AMRIT KAUR | 50,000 | F. C. SONDHI & CO. (INDIA) PVT. LTD. | 100,000 |
| ANAND TRIVEDI | 200,000 | FLIGHT RAJA TRAVELS PVT LTD | 50,000 |
| ANJAN SEN | 100,000 | FOR MAKERS DEVELOPMENT SERVICES PVT. LTD. | 60,000 |
| ANJANA SINHA | 120,000 | FRENY D PADER | 50,000 |
| ANJANI SINGH | 200,000 | G S SIHOTA (RETD) | 50,000 |
| ANUCOOL INDUSTRIAL AIDS PVT. LTD. | 50,000 | GENESIS DATA COMP PVT. LTD. | 60,000 |
| ANUP KENY | 50,000 | GENESIS DATACOMP PVT. LTD. | 270,000 |
| ARAVIND LABORATORIES | 50,000 | GENESISI DATACOMP PVT LTD | 100,000 |
| ARMAAN EXPORTS | 60,000 | GOODRICH MARITIME PVT LTD. | 60,000 |
| ARVIND P DATAR | 200,000 | GOODRICH MARITIME PVT. LTD. | 60,000 |
| ASHISH PARTHASARTHY | 60,000 | GURPAWAN SINGH | 90,000 |
| ASHOK KOTA | 124,000 | HANNAH A SIMEON | 100,000 |
| ASP SHIP MANAGEMENT (I) PVT LTD | 60,000 | HARISH PUJARA | 50,000 |
| ASP SHIP MANAGEMENT (I) PVT. LTD. | 60,000 | HARISH SWAMY | 50,000 |
| ASTEC LIFE SCIENCES LTD., | 60,000 | HARIAS RAI MAYA DEVI KHOLI TRUST | 476,725 |
| ASVIK VALVES PVT LTD. | 101,000 | HIMA BINDU B. | 50,000 |
| BHAGAT SINGH | 100,000 | JAYAN NAIR | 180,000 |
| BHANU SANGWAN | 450,000 | JAYANTI PRASAD KHAITAN | 50,000 |
| BHANU SANGWAN | 1,500,000 | JITISH KALLAT | 60,000 |
| BIMAL MANU TANNA | 150,000 | JONATHAN JACOB | 50,000 |
| BINDU ZAVERI | 60,000 | JYOTBIR SINGH SETHI | 100,000 |
| BLA COKE PVT LTD. | 180,000 | JYOTI PUBLICITY HOARDING CONTRACTORS | 50,000 |
| BRIG. ANIL ADLAKHA (RETD.) | 50,000 | K - TECH (INDIA) LTD. | 60,000 |
| BRIJMOHAN AGRAWAL | 100,000 | K. S. SRI KAND | 50,000 |
| C S CHUTTANI | 4,500,000 | KALPATHARU TRUST | 300,000 |
| C S CHUTTANI | 4,100,000 | KANTILAL JAIKISHANDAS CHOKSI CHARITABLE TRUST | 60,000 |
| C. G. WILSON | 50,000 | KESHAV LAL DUGGAL | 100,000 |
| CARMEN DCOSTA | 50,000 | KHADIM INDIA LIMITED. | 50,000 |
| CHANDER SHEKHAR SARAF | 50,000 | KHATAU NARBHERAM & CO. | 60,000 |
| CONCORDE DESIGNS PVT LTD | 120,000 | KISHORE SHRIVASTAVA | 60,000 |
| CONVEYING MACHINES MFG CO. | 50,000 | KOSHMBH MULTIREP PVT. LTD. | 60,000 |
| CROSSEAS CAPITAL SERVICES PVT LTD | 60,000 | KOTAK SECURITIES | 60,000 |
| CROSSEAS CAPITAL SERVICES PVT. LTD. | 120,000 | KULKARNI & CO. | 120,000 |
| CROSSEAS CAPITLA SERVICES PVT. LTD. | 100,000 | LGCS CHROMATOGRAPHY SOLUUONS PVT. LTD. | 70,000 |
| DARAB C PADER | 50,000 | LIONEL BARRETTO | 50,000 |
| DAULATBHAI & NANUBHAI TRIVEDI PUBLIC CHARITABLE TRUST | 60,000 | LUCID COLLOIDS LTD | 60,000 |
| DAYANAND THAKUR | 60,000 | M/S SADGURU KAMUBABA FOUNDATION | 50,000 |
| DEEPAK G. SARANGDHAR | 200,000 | MAGNUM MINERALS PVT. LTD. | 120,000 |
| DEEPAK SARUP | 60,000 | MAKERS DEVELOPMENT SERVICES PVT. LTD. | 60,000 |
| DEVUNURI SATYANARAYANA | 50,000 | MALIKKAMADOM RAJAN | 100,000 |
| DHARMENDRA GOEL | 50,200 | MARINA SEQUEIRA | 90,000 |
| | | MASS DYE- CHEM PVT LTD | 100,000 |
| | | MAXIMA INTERNATIONAL TRADERS PVT LTD | 150,000 |
| | | MAYANK KAUL | 50,000 |
| | | MEERA PARANIS | 100,000 |
| | | MINOO F. MEHTA | 100,000 |

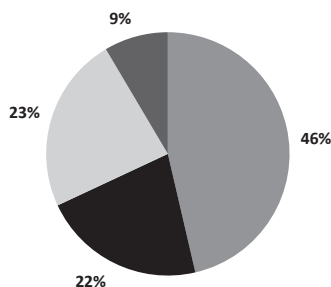
| NAME OF DONOR | TOTAL |
|-----------------------------|-----------|
| MISS. DOLLY MEHTA | 200,000 |
| MISS. MALATI PHADKE | 60,000 |
| MISS. VESA SAVELA | 60,000 |
| MR ABHAY NENE | 75,000 |
| MR ABHIJIT GIRI | 60,000 |
| MR ADITYA KAPADIYA | 60,000 |
| MR CHANDRAMURTHY B S | 100,000 |
| MR GANAPATHY VADLAMANI | 100,000 |
| MR IQBAL TAPIA | 72,000 |
| MR K S SRIKAND | 50,000 |
| MR MAHESH CHANDRA SHARMA | 72,000 |
| MR MONI GEORGE | 51,000 |
| MR P K BALAKRISHNAN | 50,000 |
| MR PIYUSH DESAI | 60,000 |
| MR RAJESH KUMAR BHATT | 60,000 |
| MR RAMASWAMY PERUMANGODE | 200,000 |
| MR RAVI MYIARAPU | 60,000 |
| MR SANJEEV PRSAD | 60,000 |
| MR SHIRISH KULKARNI | 60,000 |
| MR SUBHA JETTY-CORPUS | 2,500,000 |
| MR UMESH VALECHA | 120,000 |
| MR VISHWAS VIJAYKAR | 75,000 |
| MR. ASHISH PARTHASARTHY | 60,000 |
| MR. C.D. LALA (MUMBAI) | 150,000 |
| MR. DARAB C PADER | 60,000 |
| MR. DARIUS J. KHAMBATA | 60,000 |
| MR. DARIUS KHAMBATTA | 50,000 |
| MR. J S IYER | 100,000 |
| MR. K D MARWAHA | 100,000 |
| MR. K.S. SRIKAND | 300,000 |
| MR. M B AMMANI | 100,000 |
| MR. MADHUSUDAN KELA | 120,000 |
| MR. MANOJ H. MODI | 50,001 |
| MR. NAVEEN TAHILYANI | 50,000 |
| MR. NIKHIL NAGLE | 100,000 |
| MR. O P VAISH | 72,000 |
| MR. PRADEEP VAKHARIA | 60,000 |
| MR. PRAMOD RANJAN DAS GUPTA | 50,000 |
| MR. R K JAIN | 60,000 |
| MR. RAGHAV RAO K V | 75,000 |
| MR. SANJEEV PRASAD | 60,000 |
| MR. SANJIVKUMAR AHIRE | 60,000 |
| MR. SELWYN NORONHA | 120,000 |
| MR. SHAKIL BIJAPURE | 50,000 |
| MR. SHYAM GUPTA | 120,000 |
| MR. SITARAM GANESH RAJWADE | 50,000 |
| MR. SUDHEER RAGHAVAN | 50,000 |
| MR. SUNIL POPHALE | 84,000 |
| MR. SURESH NATARAJAN | 50,000 |
| MR. SWAPAN DAS GUPTA | 50,500 |
| MR. TARIT KUMAR BOSE | 100,000 |
| MR. TIMO HARKALA | 60,000 |
| MR. UDAYAN GAJJAB | 120,000 |
| MR. VIKRAM DUVVURI | 150,000 |
| MR. VIRAG TULZA PURKAR | 72,000 |
| MR. VIRAG V. TULZAPURKAR | 60,000 |
| MRS BAMA BALASUBRAMANYAM | 60,000 |
| MRS GIRABEN SHAH | 60,000 |
| MRS NIRMALA RAJASEKARAN | 300,000 |
| MRS SMITA S RAVANI | 66,000 |
| MRS WILLY ENGINEER | 80,000 |
| MRS. A. LOGAMBAL | 100,000 |
| MRS. ANJANA SINHA | 120,000 |
| MRS. FIROZA MEHROTRA | 600,000 |
| MRS. FRENY D PADER | 60,000 |

| NAME OF DONOR | TOTAL |
|---|---------|
| MRS. KAINAZ DARUWALA | 60,000 |
| MRS. LALIT BHATKAR | 60,000 |
| MRS. MAYA NADKARNI | 50,000 |
| MRS. RAJKUMARI SOM KAPUR FOUNDATION | 50,000 |
| MRS. SHIRIN BHARUCHA | 60,000 |
| MRS. UMA PATEL | 60,000 |
| MRS.FRENI MOHD. ALI MERCHANT CHAR. TRUST | 50,000 |
| MS. ANIL KAPOOR | 100,000 |
| MS. SHREYA GADEPALLI | 180,000 |
| MUKUL ROHATGI | 50,000 |
| MURALIDHARAN NAIR | 50,000 |
| N P MANI | 100,000 |
| NAMITA WAILAR | 60,000 |
| NARESH KUMAR MADAAN | 200,000 |
| NAVNEET VIRK | 50,000 |
| NISHA KHURANA | 100,000 |
| NISHANT THACKER | 60,000 |
| NOSHIR D. SIDHVA | 50,000 |
| OMKAR SINGH BAWA | 50,000 |
| ORIFICE WORKS | 60,000 |
| P. N. RAMASWAMY | 100,000 |
| PALRIWALA FOUNDATION | 102,000 |
| PARIMALAM SURESH NATARAJAN FOUNDATION | 50,000 |
| PHILIP EAPEN | 50,000 |
| PINNACLE COMMODITIES PVT. LTD. | 60,000 |
| PRAGYA DHIRAWANI | 60,000 |
| PRAKASH DHIRAWANI | 60,000 |
| PREMA GOPAL RAO | 100,000 |
| PURVI TANNA | 60,000 |
| QUALITY NEEDLES PVT LTD. | 60,000 |
| R P AGARWAL | 50,000 |
| R. G. INTERNATIONAL. | 60,000 |
| R. N. DAWAR (RETD) VSM | 51,000 |
| RADHE ENTERPRISE | 60,000 |
| RAGHAVAN SUBRAMANYAN | 50,000 |
| RAJ KUMAR JAIN | 50,000 |
| RAJEEV TALWAR | 100,000 |
| RAJENDRA VERMA | 50,000 |
| RAJSHAH ENTERPRISES | 60,000 |
| RAM VICHAR NETAM | 50,000 |
| RAVINDRA DHANANJAY CHAUDHARI | 51,000 |
| REAL GRANITO PVT. LTD. | 60,000 |
| ROBERT NORONHA | 120,000 |
| ROHAN DEVELOPERS PVT. LTD. | 120,000 |
| SADGURU KAMUBABA FOUNDATION | 50,000 |
| SAMIRA HABITATS | 120,000 |
| SANDEEP SAHA | 50,000 |
| SANJAY GURJAR | 90,000 |
| SANJU C. DUTT | 50,000 |
| SANTOSH BAWA | 50,000 |
| SARASWATHI BASKARAN | 50,000 |
| SARTHAV INFRASTRUCTURE PVT. LTD. | 60,000 |
| SARVESH KHANDELWAL | 50,000 |
| SAVI INTERNATIONAL | 51,000 |
| SCHOTT KAISHA PVT LTD. | 60,000 |
| SETH JEEVANJI JAMASJI MISTRY'S SURAT ADARIAN FUND | 75,000 |
| SHANTA SHITAL NACHINOLCAR | 50,000 |
| SHASHI KANT CHAWLA | 70,000 |
| SHAYANA LINGOO BIDIWALA & CO. | 50,000 |
| SHAYANA LINGOO BIDIWALA CO. | 50,000 |
| SHEELA BHOGILAL | 60,000 |
| SHIVA PHARMACHEM LTD. | 72,000 |
| SHREE RAJLAXMI LOGISTICS PVT. LTD. | 60,000 |
| SHREYA GADEPALLI | 60,000 |
| SHUBH RASAYAN PVT. LTD. | 60,000 |

| NAME OF DONOR | TOTAL |
|--|-----------|
| SIHOTA CHARITABLE TRUST | 3,357,749 |
| SMT. JANKI DEVI TRUST | 100,000 |
| SONALI JAYENDRA DASSANI | 50,000 |
| SONIA SHARDA | 66,000 |
| SPA CERAMIC PVT. LTD. | 60,000 |
| SUBHASH CHANDRA | 200,000 |
| SUPPORT DIRECT INDIA PVT. LTD. | 225,000 |
| SUPRABHARATH EXPORTS PVT. LTD. | 150,000 |
| SURABHI FOUNDATION | 100,000 |
| SWAPAN DAS GUPTA | 50,000 |
| SWAYAM SHIPPING SERVICES PVT. LTD. | 60,000 |
| TARSONS PRODUCTS PVT. LTD. | 60,000 |
| TECHFAB INDS LTD. | 120,000 |
| TERAPANTH FOODS LTD. | 72,000 |
| TUSHAD K. COOPER | 500,000 |
| UBAH INSTRUMENTS PVT.LTD. | 70,000 |
| UNNATI PROMOTERS PVT. LTD. | 50,000 |
| USHA MADAAN | 200,000 |
| VAYUDOOT DOMESTIC & INTERNATIONAL | 300,000 |
| VED PRAKASH | 55,000 |
| VENTAKESHWARA ENTERPRISES | 60,000 |
| VESA JUKKA SAVELA | 60,000 |
| VIJAY BHATKAR | 60,000 |
| VINODKANTA RAMANLAL SHAH CHARITY TRUST | 50,001 |
| VISHANJI N. VORA | 120,000 |
| Y D DHINGRA | 50,000 |
| A KOTEESWARAN | 100,000 |
| A2Z FILTRATION SPECIALITIES PVT. LTD. | 102,600 |
| ANAND TRIVEDI | 300,000 |
| ANUJ MITHANI | 50,000 |
| BHARAT BANSAL | 120,000 |
| C. THIRUPATHI RAO | 100,000 |
| CHANDRA REKHA | 100,000 |
| CHANDRA VISVANATHAN | 200,000 |
| DHRUTI BAROT | 50,000 |
| DIPAK CHANDIRAMANI | 50,000 |
| DR. MURARILAL GOEL SHAKUNTALADEVI CHARITABLE TRUST | 100,000 |
| DYNAMIC COMPUTER SERVICES | 100,000 |
| E A KSHIRSAGAR | 100,000 |
| ELIZA Z KARACHIWALA | 175,000 |
| ELIZABETH REUBEN | 150,000 |
| G SRINIVASAN | 50,000 |
| GLEN APPLIANCES PVT. LTD. | 500,000 |
| HASIT B. JOSHIPURA | 111,111 |
| IQBAL LEATHERS LTD. | 50,000 |
| IRENE KAMAT | 150,000 |
| IVO R D'SOUZA | 50,000 |
| K. SUNDARAM | 72,000 |
| KALINDI D SHAH | 50,000 |
| KALPANA NARAYAN JOG | 75,000 |
| KOTHARI ENTERPRISES | 50,000 |
| LAKSHMI NARAYAN SARMA GANTI | 100,000 |
| LAKSHMI SRINIVASAN | 50,000 |
| M C TAYAL | 70,000 |

| NAME OF DONOR | TOTAL |
|---|-------------|
| M. PRABHANJANA MURTI | 100,000 |
| M. R. B. PUNJA | 100,000 |
| MADHAVI MUKUND KUKADE | 50,000 |
| MALINI GHOSH | 60,000 |
| MANI PHIROZE PITHAWALA | 100,000 |
| MARINA SEQUEIRA | 50,000 |
| MEHROO P VASUNIA | 50,000 |
| N SUBRAMANIAM | 100,000 |
| O. P. VOHRA | 50,000 |
| OM PRAKASH VAISH | 51,000 |
| PHILIP EAPEN | 150,000 |
| PRATIMA EXPORTS PVT LTD | 50,000 |
| PRAVEEN NARAYANAN | 60,000 |
| R ARIVAZHAGAN | 50,000 |
| R P AGARWAL | 50,000 |
| R. C. LAHOTI | 100,000 |
| R. JAMBUNATHAN (PHD) | 50,000 |
| R.SATYAMURTHY | 75,000 |
| RAJEEB CHATTERJEE | 100,001 |
| RAJIV M. SAKHARDANE | 50,000 |
| RAMAN EDDYA | 50,000 |
| RAMESH CHAND SOOD | 50,000 |
| RAMESH KHANNA | 50,000 |
| RAMGOPAL KUNDURTHI | 100,000 |
| RAMNIK SINGH MAMIK | 51,000 |
| RAVI KUMAR ANAND (RETD) | 200,000 |
| RITA SAKSENA | 50,000 |
| ROHAN CHOPRA | 60,000 |
| SANDEEP SAHA | 100,000 |
| SANTOSH CHAWLA | 50,000 |
| SEETHA LAKSHMI S. | 100,000 |
| SHEKHAR TOVER | 50,001 |
| SHREYA GADEPALLI | 50,000 |
| SMT. GINIA DEVI CHARITABLE TRUST | 51,000 |
| SUNIL ANAND | 50,000 |
| SUNIL KUMANDAN | 50,000 |
| SUNITEE SHRIRAM GURUJEE | 100,000 |
| SUNTEC WEB SERVICES PVT. LTD. | 160,000 |
| SURRENDAR SAINI | 50,000 |
| TALWAR CHARITABLE TRUST | 51,000 |
| TEJ PAL SINGH | 100,000 |
| TIMES FOUNDATION | 150,000 |
| VIDYANATHAN RAGHUNATHAN | 50,000 |
| ZAAFIR Z KARACHIWALA | 175,000 |
| SAM KERSHAP DASTUR | 2,000,000 |
| NAUTAMLAL PRANLAL SHAH | 100,000 |
| SNEH BHARGAVA | 100,000 |
| P.S PANT | 50,000 |
| SILLOO MUNCHERSHAW GANDHI | 100,000 |
| G S SIHOTA (RETD) | 50,000 |
| DYNAMIC COMPUTER SERVICES | 100,000 |
| GREENFUEL ENERGY SOLUTIONS PVT. LTD. | 1,055,536 |
| KAMLESH SHASHIKANT MEHTA | 50,000 |
| INDIVIDUALS - EACH LESS THAN RS. 50,000 | 331,935,616 |
| GRAND TOTAL | 382,410,040 |

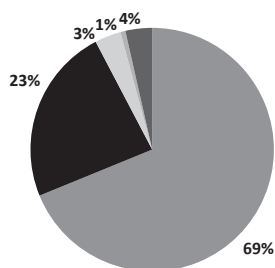
FINANCE



Where the money came from:

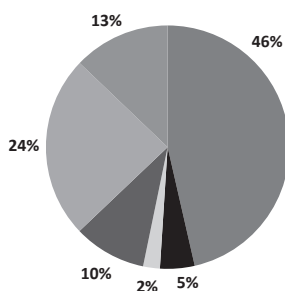
| | |
|---------------|-------|
| Individual | : 46% |
| Corporates | : 22% |
| Institutions | : 23% |
| Other Incomes | : 9% |

Gross Income of HelpAge in 2014-15 is Rs. 81.60 crores, which is 16% higher than Gross Income in 2013-14



How money was used:

| | |
|----------------|-------|
| Programs | : 69% |
| Fund Raising | : 23% |
| Administration | : 3% |
| Depreciation | : 1% |
| Surplus | : 4% |



On what programs was the money spent

| | |
|------------------------|-------|
| Health | : 46% |
| Social Protection | : 5% |
| Disaster Management | : 2% |
| Agecare Program | : 10% |
| Social Mobilisation | : 24% |
| Project Implementation | : 13% |

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



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