

Certificate

We have audited the accounts of **M/s India Health Action Trust** (Bangalore Main Account, Sub Accounts), having registered office at No.197, 2nd Floor, Bharathi Enclave (Formerly known as S&S Elite), 10th Cross, CBI Road, Ganganagar, Bangalore 560032, Karnataka, Registration Number: 094421308 dt. 06-02-2009, renewed for 5 years with effect from 01-04-2022 vide no: 0300009872021, for the financial year ending 31st March, 2025 and examined all relevant books and vouchers and certify that according to the audited accounts:

- i. the brought forward foreign contribution at the beginning of the financial year was Rs. 1,08,88,41,246
- ii. foreign contribution of Rs. 1,07,63,11,554 was received by the association during the financial year 2024-25
- iii. interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of Rs. 9,82,66,734 was received by the association during the financial year 2024-25.
 - a. Interest Income : Rs. 8,20,07,530
 - b. Refund of Rental Deposits : Rs. 7,68,100
 - c. Sale of Fixed Assets : Rs. 12,35,472
 - d. Income Tax Refund (Incl Interest) : Rs. 1,42,55,632
- iv. the balance of unutilised foreign contribution with the person/association at the end of the financial year 2024-25 was Rs 1,32,29,10,703/-
- v. certified that the association has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.
- vi. the information in this certificate and in the enclosed balance sheet and statement of receipt and payment is correct as checked by us.
- vii. the association has utilised the foreign contribution received for the purpose(s) it is registered/ granted prior permission under the Foreign Contribution (Regulation) Act, 2010 (42 of 2010).

"I have examined all relevant books and records, and I hereby certify the following activities/project wise and location wise details of receipt and utilisation of foreign contribution:

Sl. No	Name of project/ activity	Address/ location	Previous balance		Receipt during the year		*Utilised		Balance	
			in cash	in kind	in cash	in kind	in cash	in kind	in cash	in kind
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1	Social	# 404, 4 th Floor, Ratan Square No. 20-A, Vidan Sabha Marg, Lucknow - 226001 Uttar Pradesh, # C-16, Ground Floor, Krishi Nagar, AG Colony Patna - 800025, Bihar and 1 st Floor, Indian Buildings Congress, Kama Koti Marg, Sector 6, RK Puram, Delhi 110022	1,08,88,41,246	-	1,17,45,78,288	-	94,05,08,831	-	1,32,29,10,703	-

*Note: Amount utilized includes amount utilized for projects as per aims and objectives of the association, amount utilized for administrative expenses and Purchase of Fixed Assets.



#7, 2nd Floor, Mytri Park View, 100 Ft. Ring Road, Banashankari 3rd Stage, BENGALURU - 560 085.

Phone (Off.) 080 - 2642 3967, 080 - 2642 3976 Mobile : 98455 45265

Email : nsuresh@snacaoffice.com ♦ nsuresh_ca@yahoo.com

Website : www.snacaoffice.com

We have examined all relevant books and records, including the items mentioned in column 8 of FC-4, and to the best of my knowledge and belief India Health Action Trust subject to the notes provided here in has not violated any provisions of the Foreign Contribution (Regulation) Act, 2010 or rules made thereunder or notifications issued thereunder;

NOTES:

1. The balance of unutilized Foreign Contribution with the institution at the end of the year 31.03.2025 was Rs. 1,32,29,10,703.35 It has been arrived as follows:

Bank Balance	Amount (in Rs.)
- SBI Bank	1,58,87,112
- HDFC Banks*	39,11,75,445
- Fixed Deposits	91,54,58,871
- Accrued Interest	3,89,275
TOTAL	1,32,29,10,703

2. Following HDFC Bank accounts are Utilisation Bank Accounts for FCRA :

Sl No	Name of the Bank	Bank Account Number	Closing Balance as on 31.03.2025
1	HDFC Bank	00761000108640	36,04,37,002
2	HDFC Bank	50100520906961	6,617
3	HDFC Bank	50100049157527	54,110
4	HDFC Bank	50100049157514	9,394
5	HDFC Bank	50100049157553	31,45,059
6	HDFC Bank	50100049157530	12,30,993
7	HDFC Bank	50100049157540	4,47,997
8	HDFC Bank	50100520989881	9,683
9	HDFC Bank	50100062713441	6705
10	HDFC Bank	50100036469090	2,58,18,656
11	HDFC Bank	50100520906589	9,229
Total			39,11,75,445

3. Until FY 2023-24, the Trust had a practice of debiting the payments made to LIC Group Gratuity Fund to the Income & Expenditure A/c as and when paid. In FY 2024-25, after obtaining actuarial valuation report carried out by an independent actuary, the provision for gratuity is being recognised as per the Gratuity Valuation Report and the LIC Group Gratuity Fund balances are being recognised as per the Report provided by the LIC as on 31.03.2025.

During the FY 2024-25, an amount of Rs. 5,03,05,279 was transferred from Capital Fund A/c to LIC Group Gratuity Fund which is amount pertaining to the LIC Fund balance as on 01.04.2024. An amount of Rs. 3,65,64,857 was transferred from Capital Fund A/c to Provision for Gratuity which is amount pertaining to the Provision for Gratuity as on 01.04.2024 as per the actuarial valuation report obtained by an independent actuary.



N. Suresh
(Chartered Accountant)

M.No. 023866

UDIN: 25023866 QRAQXF3277



Place: Bangalore

Date: 24.12.2025

INDIA HEALTH ACTION TRUST - FCRA (Consolidated)
S&S Elite, 2nd Floor, No. 197, 10th Cross, CBI Road, Ganganagar, Bengaluru - 560032, Karnataka

Balance Sheet as at 31st March 2025

PARTICULARS	Note No	As at 31/03/2025 Rs.	As at 31/03/2024 Rs.
I LIABILITIES			
1 Capital Fund			
a Capital Fund	1	67,98,55,569.39	69,57,35,660.50
b Accumulated Funds for Specific Purposes	2	52,95,53,966.37	47,86,49,558.00
c Grant Received in Advance	3	14,84,13,027.10	(5,02,67,262.97)
d Capital Reserve A/c	4	3,34,85,165.57	4,74,16,368.61
Total (1)		1,39,13,07,728.43	1,17,15,34,324.14
2 Non Current Liabilities			
a Long-Term Provisions	5	3,41,20,551.00	-
Total (2)		3,41,20,551.00	-
3 Current Liabilities			
a Current Liabilities & Payables	6	1,11,26,948.50	1,03,23,838.50
b Provision for Expenses	7	1,48,914.00	-
Total (3)		1,12,75,862.50	1,03,23,838.50
TOTAL (I)		1,43,67,04,141.93	1,18,18,58,162.64
II ASSETS			
1 Non-Current Assets			
a Property, Plant and Equipment and Intangible Assets Property, Plant and Equipment	8	3,34,85,165.57	4,74,16,368.61
b Long Term Loans and Advances	9	5,24,78,318.14	90,58,825.00
Total (1)		8,59,63,483.71	5,64,75,193.61
2 Current Assets			
a Cash and Cash equivalents	10	1,32,29,10,703.35	1,08,88,41,246.15
b Short Term Loans and Advances	11	2,11,15,920.07	2,34,17,769.20
c Other Current Assets	12	67,14,034.80	1,31,23,953.68
Total (2)		1,35,07,40,658.22	1,12,53,82,969.03
TOTAL (II)		1,43,67,04,141.93	1,18,18,58,162.64
Significant Accounting Policies and Notes on Accounts			

The notes referred to above are integral part of Balance Sheet.



Per Report of Date

N. Suresh
Chartered Accountant
MM No. 023866

UDIN: 25023866BmZYFD7583

Place : Bangalore
Date : 12-04-2025

For India Health Action Trust

Shajy K Isac
Managing Trustee

Meena Narula
CEO

Govinda Raju
Director Finance



INDIA HEALTH ACTION TRUST - FCRA (Consolidated)
S&S Elite, 2nd Floor, No. 197, 10th Cross, CBI Road, Ganganagar, Bengaluru - 560032, Karnataka

Statement of Income and Expenditure for the year ended 31st March 2025

PARTICULARS		Note No	For the year ended 31/03/2025 Rs.	For the year ended 31/03/2024 Rs.
I	INCOME			
a	Grant Utilized	13	89,68,27,446.10	1,06,32,13,967.79
b	Other Income	14	8,31,39,208.55	8,05,60,009.40
	Total Income (A)		97,99,66,654.65	1,14,37,73,977.19
II	EXPENSES			
a	Project & Other Expense	15	88,59,18,528.39	1,03,22,89,081.17
b	Employee Benefits Expense	16	5,67,34,121.60	4,15,14,753.51
c	Finance Costs	17	1,00,694.90	1,06,050.82
d	Depreciation Expense	8	1,06,64,435.34	1,44,02,890.10
	Total (B)		95,34,17,780.23	1,08,83,12,775.60
	<i>Less: Amount Applied out of Accumulated Funds of FY 2022-23(C)</i>		-7,73,60,047.63	-5,83,56,458.00
	Total Expenditure (B-C) = (D)		87,60,57,732.60	1,02,99,56,317.60
III	Excess of Income over Expenditure transferred to Capital Fund Account (A-D)		10,39,08,922.05	11,38,17,659.59
Significant Accounting Policies and Notes on Accounts				

The notes referred to above are integral part of Statement of Income and Expenditure.



Per Report of Date

(Signature)

N. Suresh
Chartered Accountant
MM No. 023866

UDIN: 25023866B MZY FD7583

Place : Bangalore
Date : 12-09-2025

For India Health Action Trust

(Signature)

Shajy K Isac
Managing Trustee

(Signature)

Meena Narula
CEO

(Signature)
Govinda Raju
Director Finance



INDIA HEALTH ACTION TRUST - FCRA
 5&S Elite, 2nd Floor, No. 197, 10th Cross, CBI Road, Ganganagar, Bengaluru - 560032, Karnataka

RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR 01.04.2024 TO 31.03.2025

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
Opening Balances:		Project Expenses	78,71,17,936.92
Cash in hand	-	Salaries & Benefits	5,67,34,121.60
Bank Balances		Insurance	1,49,332.13
State Bank of India	20,94,615.50	Rates & Taxes	5,000.00
HDFC Bank	23,11,61,918.35	Building Rent	2,42,28,743.00
Fixed Deposits	85,44,17,792.30	Payment to Auditors	40,72,188.00
Accrued Interest	11,66,920.00	Professional Fee Payments	38,48,346.00
Grant Received	1,07,63,11,554.00	Repairs & Maintenance	40,45,306.92
Interest Received	8,20,07,530.00	Vehicle Maintenance	33,03,504.90
Refund of Rental Deposits	7,68,100.00	Postage and Courier	2,11,953.00
Sale of Assets	12,35,472.00	Printing and Stationery	23,60,002.45
Refund of TDS from Local	1,31,20,204.42	Telephone, Mobile Phones and Internet	30,94,160.99
Refund of TCS from Local	3,749.26	Travelling & Conveyance Expenses	87,20,312.59
Interest of Refund from Local	11,31,678.55	Office Maintenance / Expenses	1,27,68,487.37
		Program & Event Expenses	13,77,185.73
		Electricity Charges	56,84,259.48
		Software & Website Charges	48,51,591.88
		Finance Cost	1,00,694.90
		Purchase of Fixed Assets	20,99,679.00
		Payment to Creditors and Statutory Liabilities	1,03,23,838.50
		Advance Paid to Vendors, Prepaid Expenses	-23,01,849.13
		Security Deposit	10,00,000.00
		TDS/TCS/GST Receivable	67,14,034.80
		Closing Balances:	
		Cash in hand	-
		Bank Balance	
		State Bank of India	1,58,87,111.73
		HDFC Bank	39,11,75,445.72
		Fixed Deposits	91,54,58,870.90
		Accrued Interest	3,89,275.00
	2,26,34,19,534.38		2,26,34,19,534.38

Per Report of Date



N. Suresh

Chartered Accountant

MM No. 023866

UDIN: 25023866 B MZYFD7583

Place : Bangalore
Date : 12-09-2025




For India Health Action Trust



Shajy K Isac
Managing Trustee



Meena Narula
CEO



Govinda Raju
Director Finance



INDIA HEALTH ACTION TRUST - FCRA (Consolidated)
S&S Elite, 2nd Floor, No. 197, 10th Cross, CBI Road, Ganganagar, Bengaluru - 560032, Karnataka

Notes to Financial Statements for the year ended 31st March 2025

PARTICULARS	As at 31/03/2025 Rs.	As at 31/03/2024 Rs.
Note No: 1 Capital Fund		
a. Opening Balance	69,57,35,660.50	1,07,55,99,094.63
b. Add: Funders Closing Balance -transferred to Grant Received in Advance Account, Interest & Depreciation Excess of Grant Utilised	84,75,442.84	4,33,24,922.28
c. Add: Excess of Income over Expenditure transferred from Income & Expenditure Account	10,39,08,922.05	11,38,17,659.59
d. Less: Transferred to accumulated fund for specific purposes	(12,82,64,456.00)	(53,70,06,016.00)
	<u>67,98,55,569.39</u>	<u>69,57,35,660.50</u>
Note No: 2 Accumulated Funds for Specific Purposes		
Balance of Accumulation for FY 2022-23	47,86,49,558.00	53,70,06,016.00
Less: Utilised during the year	(7,73,60,047.63)	(5,83,56,458.00)
Closing Balance (a)	<u>40,12,89,510.37</u>	<u>47,86,49,558.00</u>
Accumulation for FY 2024-25	12,82,64,456.00	-
Closing Balance (b)	<u>12,82,64,456.00</u>	<u>-</u>
Balance of Accumulated Funds (a+b)	<u>52,95,53,966.37</u>	<u>47,86,49,558.00</u>
Note No: 3 Grant Received in Advance		
a. Grant Received in advance closing balance	14,84,13,027.10	(5,02,67,262.97)
	<u>14,84,13,027.10</u>	<u>(5,02,67,262.97)</u>
Note No: 4 Capital Reserve		
a. Capital Reserve	3,34,85,165.57	4,74,16,368.61
	<u>3,34,85,165.57</u>	<u>4,74,16,368.61</u>
Note No : 5 Long Term Provisions		
a. Provision for Gratuity	3,41,20,551.00	-
	<u>3,41,20,551.00</u>	<u>-</u>
Note No: 6 Current Liabilities		
a. Statutory Dues Payable	4,56,727.00	4,37,503.00
b. Expenses Payable to Others	93,04,653.78	82,16,968.50
c. Expenses Payable to Employees	13,65,567.72	16,69,367.00
	<u>1,11,26,948.50</u>	<u>1,03,23,838.50</u>
Note No: 7 Provision for Expenses		
a. Provision for Expenses	1,48,914.00	-
	<u>1,48,914.00</u>	<u>-</u>
Note No: 9 Long Term Loans and Advances (Unsecured & Considered Good)		
a. Rental Advance	91,28,825.00	90,58,825.00
b. LIC Group Gratuity Fund	4,33,49,493.14	-
	<u>5,24,78,318.14</u>	<u>90,58,825.00</u>

[Handwritten Signature]
[Handwritten Name]



INDIA HEALTH ACTION TRUST - FCRA (Consolidated)
S&S Elite, 2nd Floor, No. 197, 10th Cross, CBI Road, Ganganagar, Bengaluru - 560032, Karnataka

Notes to Financial Statements for the year ended 31st March 2025

PARTICULARS	As at 31/03/2025 Rs.	As at 31/03/2024 Rs.
Note No: 10 Cash and Cash Equivalents		
a. Balance in Designated Bank A/c	1,58,87,111.73	20,94,615.50
b. Balance in Utilisation Bank A/c	39,11,75,445.72	23,11,61,918.35
c. Balance in Fixed Deposits (Incl Interest Accrued)	91,58,48,145.90	85,55,84,712.30
	<u>1,32,29,10,703.35</u>	<u>1,08,88,41,246.15</u>
Note No: 11 Short Term Loans and Advances (Unsecured & Considered Good)		
a. Advance to Employees	7,46,628.00	9,19,553.17
b. Other Loans and Advances	1,07,96,149.67	83,81,021.57
c. Prepaid Expenses	95,73,142.40	1,41,17,194.46
	<u>2,11,15,920.07</u>	<u>2,34,17,769.20</u>
Note No: 12 Other Current Assets (Unsecured & Considered Good)		
a. Balance with Revenue Authorities	67,14,034.80	1,31,23,953.68
	<u>67,14,034.80</u>	<u>1,31,23,953.68</u>
Note No: 13 Grant Utilized		
a. Grant Utilized	89,68,27,446.10	1,06,32,13,967.79
	<u>89,68,27,446.10</u>	<u>1,06,32,13,967.79</u>
Note No: 14 Other Income		
a. Interest receipts	8,31,39,208.55	8,05,60,009.40
	<u>8,31,39,208.55</u>	<u>8,05,60,009.40</u>
Note No: 15 Project & Other Expense		
a. Project Expenses	80,29,05,279.25	95,53,80,309.32
b. Insurance	1,49,332.13	1,09,921.00
c. Rates & Taxes	5,000.00	2,500.00
d. Building Rent	2,43,90,643.00	2,29,94,291.00
e. Payment to Auditors	40,72,188.00	30,83,419.50
f. Professional Fee Payments	38,48,346.00	24,44,502.00
g. Repairs & Maintenance	40,45,306.92	78,74,982.21
h. Vehicle Maintenance	33,03,504.90	45,99,675.50
i. Postage and Courier	2,11,953.00	2,56,460.00
j. Printing and Stationery	23,60,002.45	17,43,239.00
k. Telephone, Mobile Phones and Internet	30,94,160.99	32,16,108.71
l. Travelling & Conveyance Expenses	87,20,312.59	64,99,513.76
m. Office Maintenance / Expenses	1,27,68,487.37	1,34,31,953.33
n. Program & Event Expenses	13,77,185.73	15,59,853.31
o. Electricity Charges	56,84,259.48	55,67,797.93
p. Loss on sale of Fixed Assets	41,30,974.70	56,894.60
q. Software & Website Charges	48,51,591.88	34,67,660.00
	<u>88,59,18,528.39</u>	<u>1,03,22,89,081.17</u>

[Handwritten Signature]
[Handwritten Signature]



INDIA HEALTH ACTION TRUST - FCRA (Consolidated)
S&S Elite, 2nd Floor, No. 197, 10th Cross, CBI Road, Ganganagar, Bengaluru - 560032, Karnataka

Notes to Financial Statements for the year ended 31st March 2025

PARTICULARS	As at 31/03/2025 Rs.	As at 31/03/2024 Rs.
Note No: 16 Employee Benefits Expense		
a. Salaries	4,92,29,040.84	3,91,12,174.63
b. PF Contribution	12,20,598.00	13,08,364.00
c. Staff Welfare Expenses	15,81,999.98	6,43,887.29
d. Gratuity Expenses	47,02,482.78	4,50,327.59
	<u>5,67,34,121.60</u>	<u>4,15,14,753.51</u>
Note No: 17 Finance Costs		
a. Financial Charges	1,00,694.90	1,06,050.82
	<u>1,00,694.90</u>	<u>1,06,050.82</u>

[Handwritten signature]
[Handwritten signature]


INDIA HEALTH ACTION TRUST - FCRA

Note No: 8 Property, Plant and Equipment

Particulars /Assets	TANGIBLE ASSETS				
	Office Equipments	Computers	Vehicles	Furniture and Fixtures	Total
Gross Block					
At 1st April 2024	5,26,58,661.24	8,20,36,745.29	1,87,45,022.00	2,35,67,973.26	17,70,08,401.79
Additions	5,97,468.00	15,02,211.00		-	20,99,679.00
Deductions/Adjustments	2,13,17,730.39	1,57,27,302.44		19,78,632.60	3,90,23,665.43
At 1st April 2023	5,11,36,890.94	8,05,17,696.01	1,87,45,022.00	2,27,10,362.26	17,31,09,971.21
Additions	19,87,076.00	23,77,294.00		9,87,685.00	53,52,055.00
Deductions/Adjustments	4,65,305.70	8,58,244.72		1,30,074.00	14,53,624.42
At 31st March 2025	3,19,38,398.85	6,78,11,653.85	1,87,45,022.00	2,15,89,340.66	14,00,84,415.36
At 31st March 2024	5,26,58,661.24	8,20,36,745.29	1,87,45,022.00	2,35,67,973.26	17,70,08,401.79
Depreciation/Amortization					
At 1st April 2024	3,37,37,399.72	6,72,49,384.14	1,46,52,923.63	1,39,52,325.69	12,95,92,033.18
Additions	28,72,550.94	62,31,667.59	6,13,814.74	9,46,402.07	1,06,64,435.34
Deductions/Adjustments	1,68,05,364.23	1,56,17,045.69	-	12,34,808.81	3,36,57,218.73
At 1st April 2023	3,09,15,401.78	5,86,42,414.17	1,39,30,788.61	1,29,99,806.75	11,64,88,411.31
Additions	31,93,798.87	94,49,717.30	7,22,135.02	10,37,238.91	1,44,02,890.10
Deductions/Adjustments	3,71,800.93	8,42,747.33	-	84,719.97	12,99,268.23
At 31st March 2025	1,98,04,586.43	5,78,64,006.04	1,52,66,738.37	1,36,63,918.95	10,65,99,249.79
At 31st March 2024	3,37,37,399.72	6,72,49,384.14	1,46,52,923.63	1,39,52,325.69	12,95,92,033.18
Net Block					
At 31st March 2025	1,21,33,812.42	99,47,647.81	34,78,283.63	79,25,421.71	3,34,85,165.57
At 31st March 2024	1,89,21,261.52	1,47,87,361.15	40,92,098.37	96,15,647.57	4,74,16,368.61