



AUDITOR'S REPORT

To the Members,
SHARE INDIA

We have audited the attached Balance Sheet of **M/S. SHARE INDIA** as at **31st March, 2024** and the Income and Expenditure Account for the year ended **31st March, 2024** on that date annexed thereto which are in agreement with the Books of Accounts maintained by the Society. These Financial Statements are the responsibility of the management of the Society. Our responsibility is to express an opinion on the Financial Statements based on our Audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether these Financial Statements are free of material misstatements. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the Financial Statements. An audit also includes assessing the Accounting principles, used and significant estimates made by Management as well as evaluating the reasonable basis for our opinion and report that.

We have obtained all information and explanations which to the best of our knowledge and belief were necessary for the purpose of the audit.

In our opinion proper books of Accounts have been kept by the society so far as appears from our examination of the books.

In our opinion and to the best of our information and according to explanation given to us the said accounts read with notes gives a true and fair view.

i) In the case of Balance Sheet of the State of Affairs of the above named society as at **31-03-2024**.

And

ii) In the case of the Income and Expenditure Account of the **EXCESS OF INCOME OVER EXPENDITURE** for the year ended **31st March, 2024**.



Place:- Secunderabad

Date:- 28-08-2024

For LUHARUKA & ASSOCIATES
CHARTERED ACCOUNTANTS
(FRN:- 01882S)

(RAMESH CHAND JAIN)
(PARTNER) (M. No. 023019)
(UDIN:- 24023019BKCPIQ3996)

SHARE INDIA
Society for Health Allied Research and Education India
Ghanpur Village, Medchal Mandal, Medchal Malkajgiri District
BALANCE SHEET AS AT 31 st March,2024

	SCH.NO		As At 31.03.24		As At 31.03.23
Source of Funds			Amount (Rs)		Amount (Rs)
Capital Fund	1		2,66,19,478		2,17,14,745
Total			2,66,19,478		2,17,14,745
Application of Funds					
Fixed Assets	2				
Gross Block		3,23,67,963		4,60,13,315	
Less: Depreciation		2,51,48,701		3,76,29,951	
Net Block			72,19,262		83,83,364
Current Assets:					
Cash and Bank Balances	3	11,33,38,251		8,01,99,765	
Loans and Advances	4	17,27,826		25,80,498	
Other Current assets	5	45,58,644		43,89,644	
		11,96,24,721		8,71,69,907	
Less:					
Current Liabilities and Provisions	6	10,02,24,505		7,38,38,526	
Net Current Asset			1,94,00,216		1,33,31,381
Total			2,66,19,478		2,17,14,745

Notes to Accounts & Significance of Accounting Policies
As Per our report of even date attached

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For Luharuka & Associates

Chartered Accountants
FRN 01882S

CA Rameshchand Jain
Partner
M No. 023019

Place: Hyderabad
Date: 28th August, 2024



For Society for Health Allied Research and Education and India

Dr Madhu K Mohan
Secretary

Lakshminarasimhan N
Head Finance & Accounts

Dr.K.Madhava
Member



SHARE INDIA
Society for Health Allied Research and Education India
Ghanpur Village, Medchal Mandal, Medchal Malkajgiri District
Income And Expenditure Account for the year ended 31st March 2024

	SCH. NO	31.03.24 Amount (Rs)	31.03.23 Amount (Rs)
INCOME:			
Donations		5,00,000	75,00,000
Grants		39,12,93,563	41,16,39,287
Other Income	7	28,49,486	30,42,708
Total		39,46,43,049	42,21,81,995
EXPENDITURE:			
Personnel Expenses	8	13,74,29,431	15,02,50,348
Power & fuel	9	8,70,802	6,41,537
Programme expenses	10	23,55,56,052	25,61,75,498
Other Expenses	11	1,26,72,069	1,31,87,953
Total		38,65,28,354	42,02,55,336
Excess of Income over Expenditure before Depreciation		81,14,695	19,26,659
Less: Depreciation		32,09,962	35,41,549
Excess of income over Expenditure transferred to Capital Fund		49,04,733	(16,14,890)

Notes to Accounts & Significance of Accounting Policies
As Per our report of even date attached

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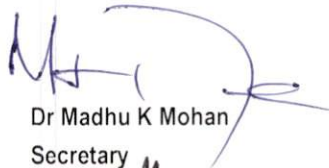
For Luharuka & Associates
Chartered Accountants
FRN 01882S



CA Rameshchand Jain
Partner
M No. 023019

Place: Hyderabad
Date: 28th August, 2024

For Society for Health Allied Research and Education India


Dr Madhu K Mohan
Secretary

Lakshminarasimhan N
Head Finance & Accounts


Dr K Madhava
Member



SHARE INDIA

Society for Health Allied Research and Education India

Ghanpur Village, Medchal Mandal, Medchal Malkajgiri District
Schedules forming part of Balance sheet as at 31st March,2024

	As at 31.03.24 (Rs)	As at 31.03.23 (Rs)
SCHEDULE : 1		
CAPITAL FUND:		
Balance as Per Last Balance sheet	2,17,14,745	95,42,294
Add:Balance transferred to Capital Account on Project Closure	-	1,37,87,341
Add: Excess of income over expenditure for the Year	49,04,733	(16,14,890)
Total	2,66,19,478	2,17,14,745

	As at 31.03.24 (Rs)	As at 31.03.23 (Rs)
SCHEDULE 3:		
CASH & BANK BALANCES:		
Cash at Bank	2,87,65,678	4,30,51,732
FDR with Bank	4,15,76,846	3,60,39,290
Cash at Bank in FC Account	4,28,02,943	7,60,064
Cash at Bank (Current Account)	1,92,784	3,48,679
TOTAL	11,33,38,251	8,01,99,765

	As at 31.03.24 (Rs)	As at 31.03.23 (Rs)
SCHEDULE 4:		
LOANS, ADVANCES AND DEPOSITS:		
(Unsecured & Considered Goods)		
Advances	17,27,826	25,80,498
TOTAL	17,27,826	25,80,498

	As at 31.03.24 (Rs)	As at 31.03.23 (Rs)
SCHEDULE 5:		
OTHER CURRENT ASSETS :		
Interest Accrued on FDR	4,284	-
TDS Receivable	45,54,360	43,89,644
TOTAL	45,58,644	43,89,644



Signature



SHARE INDIA
Society for Health Allied Research and Education India
Ghanpur Village, Medchal Mandal, Medchal Malkajgiri District
Schedules forming part of Balance sheet as at 31st March, 2024

	As at 31.03.24	As at 31.03.23
	(Rs)	(Rs)
SCHEDULE 6:		
Current Liabilities & Provisions		
Out standing Expenses	20,77,207	19,04,667
Sundry Creditors	47,24,241	72,75,477
Grant Received in advance	5,94,93,746	3,08,97,226
Other Liabilities	3,39,29,311	3,37,61,156
TOTAL	10,02,24,505	7,38,38,526

	For the year	For the year
	(Rs)	(Rs)
SCHEDULE 7:		
Other Income:		
Interest on FDR	21,11,975	15,42,277
Bank Interest S.B a/c	5,48,370	6,50,188
Other Income	1,89,141	8,50,242
TOTAL	28,49,486	30,42,708

	For the year	For the year
	(Rs)	(Rs)
SCHEDULE 8:		
Personnel expenses		
Salaries and Wages	13,27,40,404	14,32,42,089
Other personnel expenses	2,29,689	4,78,425
Staff Gratuity	42,64,447	60,81,797
PF & ESI Employer contribution	1,94,891	4,48,037
TOTAL	13,74,29,431	15,02,50,348

	For the year	For the year
	(Rs)	(Rs)
SCHEDULE 9:		
Power and Fuel:		
Electricity & Fuel expenses	8,70,802	6,41,537
TOTAL	8,70,802	6,41,537



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SHARE INDIA

Society for Health Allied Research and Education India

Ghanpur Village, Medchal Mandal, Medchal Malkajgiri District

Schedules forming part of Balance sheet as at 31st March, 2024

	For the year (Rs)	For the year (Rs)
SCHEDULE 10:		
Programme Expenses		
Programmer Expenses	7,21,62,557	5,29,42,495
Programme Expenses	10,98,55,157	14,68,39,519
Conveyance & Travelling expenses	5,35,38,338	5,63,93,484
TOTAL	23,55,56,052	25,61,75,498

	For the year (Rs)	For the year (Rs)
SCHEDULE 11:		
Other Expenses:		
Bank Charges	1,74,286	2,24,750
Audit Fees	2,53,759	2,53,700
Professional Charges	3,71,426	4,26,620
Rates and Taxes	2,500	2,500
Rent	44,29,041	43,68,450
Postage & Telephone	16,25,694	18,10,226
Printing & Stationary	8,11,402	14,25,788
Staff welfare	25,21,513	21,69,966
Vehicle maintenance	7,355	11,899
General Expenses	24,75,093	24,94,054
TOTAL	1,26,72,069	1,31,87,953



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SHARE INDIA

Society for Health Allied Research and Education India
Ghanpur Village, Medchal Mandal, Medchal Malkajgiri District
Fixed Assets schedule forming part of Balance Sheet for the year ended 31st March 2024

									(Amount in Rupees)		
		AS AT	Additions	Deletion			DEPRECIATION			NET BLOCK	
S.no	PARTICULARS	01.04.23			AS AT	UPTO	FOR THE	WITHDRAWAL	UPTO	AS AT	AS AT
		Original Cost			31.03.24	01.04.23	YEAR		31.03.24	31.03.24	31.03.23
1	LAND	4,81,849	-		4,81,849	-	-	-	-	4,81,849	4,81,849
2	BOREWELL	26,600	-		26,600	25,270	-	-	25,270	1,330	1,330
3	VEHICLES	21,83,291	-		21,83,291	20,74,117	-	-	20,74,117	1,09,174	1,09,174
4	OFFICE EQUIPMENT	2,87,92,449	20,18,484	1,12,96,582	1,95,14,351	2,36,81,690	30,67,006	1,12,96,582	1,54,52,113	40,62,238	51,10,759
5	FURNITURE & FIXTURES	15,92,599	-		15,92,599	13,84,177	39,670	-	14,23,847	1,68,752	2,08,422
6	BUILDING-RHC	19,87,790	-		19,87,790	16,08,268	12,733	-	16,21,001	3,66,789	3,79,522
7	BUILDING(Research Center)	57,49,454	-		57,49,454	37,55,610	74,194	-	38,29,804	19,19,650	19,93,844
8	MEDICAL EQUIPMENT	51,99,283	27,375	43,94,629	8,32,029	51,00,819	16,359	43,94,629	7,22,549	1,09,480	98,464
	TOTAL	4,60,13,315	20,45,859	1,56,91,211	3,23,67,963	3,76,29,951	32,09,962	1,56,91,211	2,51,48,701	72,19,262	83,83,364
	Previous year figure	4,20,74,283	45,07,770	5,68,738	4,60,13,315	3,46,28,703	35,41,549	5,40,301	3,76,29,951	83,83,364	



Signature



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Society for Health Allied Research and Education India
NOTES TO ACCOUNTS

1. Depreciation has been provided on the Straight-Line Method taking the useful life of assets as mentioned below:

Name of the block	Useful life (in Years)
Building	30
Electrical fittings	10
Furniture & Fixtures	10
Vehicle	08
Medical Equipment	05
Office Equipment	05
Computers and Printers	03

Where the assets are not usable, has been written off in Books.

2. Previous year's figures have been regrouped wherever necessary.
3. Unsecured Loans & Advances and Sundry Creditors, Sundry Debtors balances are subject to Confirmation and Reconciliation.
4. In projects where the grant is received, income has been accounted for to the extent of expenditure including depreciation. Any excess grant received is shown as an advance grant received under "Current liabilities and provisions".
5. For the Projects that have been closed/completed, the accumulated depreciation balances available have been transferred to the Capital Fund Account.

SIGNIFICANT ACCOUNTING POLICIES:

1. **GENERAL:**

The accounts are prepared on the Historical Cost Convention and in accordance with normally accepted standards.

2. **RESEARCH AND DEVELOPMENT EXPENDITURE:**

Revenue expenditure is charged to income and expenditure accounts and capital Expenditure is added to the cost of Fixed Assets in the year it is incurred.

3. **FIXED ASSETS:**

All Fixed assets are stated at cost less depreciation.

4. The accounts are prepared based on an accrual system of accounting.

For Luharuka & Associates
Chartered Accountants
FRN 01882S

(CA Rameshchandra Jain)
Partner
M No. 023019

Place: Hyderabad
Date: 28th August, 2024

For Society for Health Allied Research and Education India

Dr Madhu K Mohan
Secretary

Dr.K. Madhava
Member

Lakshminarasimahn N
Head, Finance & Accounts

