



**Luharuka & Associates**

Chartered Accountants

5-4-187/3&4, 2nd Floor, Soham Mansion, M. G. Road, Ranigunj, Secunderabad - 500 003.

E-mail: luharukaca@gmail.com

**AUDITOR'S REPORT**

To the Members,  
**SHARE INDIA**

We have audited the attached Balance Sheet of M/S. SOCIETY FOR HEALTH ALLIED RESEARCH AND EDUCATION INDIA- SHARE INDIA as at 31<sup>st</sup> March, 2025 and the Income and Expenditure Account for the year ended 31<sup>st</sup> March, 2025 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 31-03-2025.

And

ii) In the case of the Income and Expenditure Account of the EXCESS OF INCOME OVER EXPENDITURE for the year ended 31<sup>st</sup> March, 2025.

For LUHARUKA & ASSOCIATES  
CHARTERED ACCOUNTANTS  
(FRN:- 018825)



Place:- Secunderabad

Date:- 18-08-2025

(RAMESH CHAND JAIN)  
(PARTNER) (M. No. 023019)  
(UDIN:- 25023019BMOFX4856)

Society for Health Allied Research and Education India - SHARE INDIA  
Ghanpur Village, Medchal Mandal, Medchal Malkajgiri District  
Balance Sheet as at 31 st March,2025

|                                    | SCH.NO |              | As at 31.03.25<br>Amount<br>(Rs) |              | As at 31.03.24<br>Amount<br>(Rs) |
|------------------------------------|--------|--------------|----------------------------------|--------------|----------------------------------|
| <b>SOURCE OF FUNDS</b>             |        |              |                                  |              |                                  |
| Capital Fund                       | 1      |              | 2,95,04,085                      |              | 2,66,19,478                      |
| Unsecured Loan                     |        |              | 33,00,000                        |              | -                                |
| <b>Total</b>                       |        |              | <b>3,28,04,085</b>               |              | <b>2,66,19,478</b>               |
| <b>APPLICATION OF FUNDS</b>        |        |              |                                  |              |                                  |
| <u>Fixed Assets</u>                | 2      |              |                                  |              |                                  |
| Gross Block                        |        | 3,58,73,974  |                                  | 3,23,67,963  |                                  |
| Less: Depreciation                 |        | 2,76,12,584  |                                  | 2,51,48,701  |                                  |
| Net Block                          |        |              | 82,61,390                        |              | 72,19,262                        |
| <u>CURRENT ASSETS;</u>             |        |              |                                  |              |                                  |
| Cash and Bank Balances             | 3      | 10,46,46,417 |                                  | 11,33,38,251 |                                  |
| Loans and Advances                 | 4      | 20,12,098    |                                  | 17,27,826    |                                  |
| Other Current assets               | 5      | 57,67,962    |                                  | 45,58,644    |                                  |
|                                    |        | 11,24,26,477 |                                  | 11,96,24,721 |                                  |
| Less:                              |        |              |                                  |              |                                  |
| Current Liabilities and Provisions | 6      | 8,78,83,782  |                                  | 10,02,24,505 |                                  |
| Net Current Asset                  |        |              | 2,45,42,695                      |              | 1,94,00,216                      |
| <b>Total</b>                       |        |              | <b>3,28,04,085</b>               |              | <b>2,66,19,478</b>               |

Notes to Accounts & Significance of Accounting Policies 13

As Per our report of even date attached

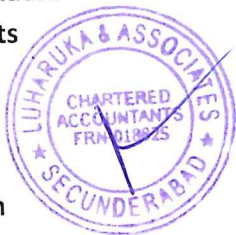
For Luharuka & Associates  
Chartered Accountants  
FRN 018825

CA Rameshchand Jain  
Partner

M No. 023019

Place: Hyderabad

Date: August 18, 2025



For Society for Health Allied Research and Education and India

Dr. Madhu K Mohan  
Chairman & Treasurer

Lakshminarasimhan N  
Head, Finance & Accounts

K. Madhava

Dr.K. Madhava  
Secretary



Society for Health Allied Research and Education India - SHARE INDIA  
Ghanpur Village, Medchal Mandal, Medchal Malkajgiri District  
Income And Expenditure Account for the year ended 31st March 2025

|  | SCH.NO | 31.03.25            | 31.03.24            |
|--|--------|---------------------|---------------------|
|  |        | Amount<br>(Rs)      | Amount<br>(Rs)      |
| <b><u>INCOME</u></b>   |        |                     |                     |
| Donations  |        | 1,70,956            | 5,00,000            |
| Grants   | 7      | 33,78,27,219        | 39,12,93,563        |
| Other Income   | 8      | 48,96,000           | 28,49,486           |
| <b>Total</b>   |        | <b>34,28,94,175</b> | <b>39,46,43,049</b> |
| <b><u>EXPENDITURE</u></b>  |        |                     |                     |
| Personnel Expenses   | 9      | 13,22,83,479        | 13,74,29,431        |
| Power & fuel   | 10     | 9,53,878            | 8,70,802            |
| Programrne expenses  | 11     | 19,18,11,274        | 23,55,56,052        |
| Other Expenses   | 12     | 1,23,46,165         | 1,26,72,069         |
| <b>Total</b>   |        | <b>33,73,94,796</b> | <b>38,65,28,354</b> |
| Excess of Income over Expenditure<br>before Depreciation                 |        | 54,99,379           | 81,14,695           |
| Less: Depreciation   |        | 26,14,772           | 32,09,962           |
| <b>Excess of Income over Expenditure<br/>transferred to Capital Fund</b> |        | <b>28,84,607</b>    | <b>49,04,733</b>    |

Notes to Accounts & Significance of Accounting Policies 13

As Per our report of even date attached

For Luharuka & Associates

Chartered Accountants

FRN 018825

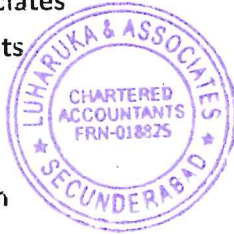
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For Society for Health Allied Research and Education and India

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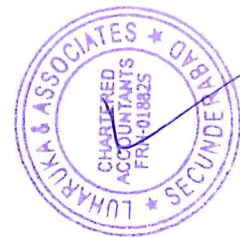




Society for Health Allied Research and Education India - SHARE INDIA  
Ghanpur Village, Medchal Mandal, Medchal Malkajgiri District  
Fixed Assets schedule forming part of Balance Sheet for the year ended 31st March 2025

Schedule :2

| Schedule :2 |                           |               |           |             |             |             |              |             |              |           |                    |
|-------------|---------------------------|---------------|-----------|-------------|-------------|-------------|--------------|-------------|--------------|-----------|--------------------|
|             |                           | AS AT         | Additions | Deletion    |             |             |              |             | DEPRECIATION |           | (Amount in Rupees) |
|             |                           |               |           |             |             |             |              |             |              |           | NET BLOCK          |
| S#          | PARTICULARS               | 01.04.24      |           |             | AS AT       | UPTO        | FOR THE YEAR | WITHDRAWAL  | UPTO         | AS AT     | AS AT              |
|             |                           |               |           |             |             |             |              |             |              |           |                    |
|             |                           | Original Cost |           |             | 31.03.25    | 01.04.24    |              |             | 31.03.25     | 31.03.25  | 31.03.24           |
| 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     | 23,47,305 | -           | 45,30,596   | 20,74,117   | 69,658       | -           | 21,43,775    | 23,86,821 | 1,09,174           |
| 4           | OFFICE EQUIPMENT          | 1,95,14,351   | 14,57,402 | 2,98,696    | 2,06,73,057 | 1,54,52,113 | 24,02,157    | 1,50,889    | 1,77,03,381  | 29,69,676 | 40,62,238          |
| 5           | FURNITURE & FIXTURES      | 15,92,599     | -         | -           | 15,92,599   | 14,23,847   | 39,670       | -           | 14,63,517    | 1,29,082  | 1,68,752           |
| 6           | BUILDING-RHC              | 19,87,790     | -         | -           | 19,87,790   | 16,21,001   | 12,733       | -           | 16,33,734    | 3,54,056  | 3,66,789           |
| 7           | BUILDING(Research Centre) | 57,49,454     | -         | -           | 57,49,454   | 38,29,804   | 74,194       | -           | 39,03,998    | 18,45,456 | 19,19,650          |
| 8           | MEDICAL EQUIPMENT         | 8,32,029      | -         | -           | 8,32,029    | 7,22,549    | 16,359       | -           | 7,38,908     | 93,121    | 1,09,480           |
|             | TOTAL                     | 3,23,67,963   | 38,04,707 | 2,98,696    | 3,58,73,974 | 2,51,48,701 | 26,14,771    | 1,50,889    | 2,76,12,584  | 82,61,390 | 72,19,262          |
|             | Previous year figure      | 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 |                    |



K. Madhava



**Society for Health Allied Research and Education India - SHARE INDIA**  
**Ghanpur Village, Medchal Mandal, Medchal Malkajgiri District**  
**Schedules forming part of Balance sheet as at 31st March,2025**

|   | As at 31.03.25<br>(Rs) | As at 31.03.24<br>(Rs) |
|---|------------------------|------------------------|
| <b>SCHEDULE : 1</b>                                 |                        |                        |
| <b><u>CAPITAL FUND:</u></b>                         |                        |                        |
| Balance as Per Last Balance sheet                   | 2,66,19,478            | 2,17,14,745            |
| Add: Excess of income over expenditure for the Year | 28,84,607              | 49,04,733              |
| <b>Total</b>  | <b>2,95,04,085</b>     | <b>2,66,19,478</b>     |

|   | As at 31.03.25<br>(Rs) | As at 31.03.24<br>(Rs) |
|---|------------------------|------------------------|
| <b>SCHEDULE 3:</b>                      |                        |                        |
| <b><u>CASH &amp; BANK BALANCES:</u></b> |                        |                        |
| Cash at Bank                            | 1,22,94,937            | 2,87,65,678            |
| FDR with Bank                           | 7,48,77,213            | 4,15,76,846            |
| Cash at Bank in FC Account              | 29,43,060              | 4,28,02,943            |
| Cash at Bank (Current Account)          | 1,45,31,207            | 1,92,784               |
| <b>TOTAL</b>                            | <b>10,46,46,417</b>    | <b>11,33,38,251</b>    |

|  | As at 31.03.25<br>(Rs) | As at 31.03.24<br>(Rs) |
|--|------------------------|------------------------|
| <b>SCHEDULE 4:</b>   |                        |                        |
| <b><u>LOANS, ADVANCES AND DEPOSITS:</u></b><br>(Unsecured & Considered Good) |                        |                        |
| Advances   | 20,12,098              | 17,27,826              |
| <b>TOTAL</b>   | <b>20,12,098</b>       | <b>17,27,826</b>       |

|   | As at 31.03.25<br>(Rs) | As at 31.03.24<br>(Rs) |
|---|------------------------|------------------------|
| <b>SCHEDULE 5:</b>  |                        |                        |
| <b><u>OTHER CURRENT ASSETS :</u></b><br>(Unsecured & Considered Good) |                        |                        |
| Interest Accrued on FDR   | 4,76,047               | 4,284                  |
| TDS Receivable  | 49,28,401              | 45,54,360              |
| Other Receivable  | 3,63,514               | -                      |
| <b>TOTAL</b>  | <b>57,67,962</b>       | <b>45,58,644</b>       |



*K. Jayaram*



**Society for Health Allied Research and Education India - SHARE INDIA**  
**Ghanpur Village, Medchal Mandal, Medchal Malkajgiri District**  
**Schedules forming part of Balance sheet as at 31st March, 2025**

|   | As at 31.03.25     | As at 31.03.24      |
|---|--------------------|---------------------|
|   | (Rs)               | (Rs)                |
| <b>SCHEDULE 6:</b>                          |                    |                     |
| <b>CURRENT LIABILITIES &amp; PROVISIONS</b> |                    |                     |
| Out standing Expenses                       | 4,23,100           | 20,77,207           |
| Sundry Creditors                            | 1,43,942           | 47,24,241           |
| Grant Received in advance                   | 4,83,18,368        | 5,94,93,746         |
| Other Liabilities                           | 3,79,56,456        | 3,21,53,697         |
| Statutory Liabilities                       | 10,41,916          | 17,75,614           |
| <b>TOTAL</b>                                | <b>8,78,83,782</b> | <b>10,02,24,505</b> |

|                     | For the year        | Previous year       |
|---------------------|---------------------|---------------------|
|                     | (Rs)                | (Rs)                |
| <b>SCHEDULE 7:</b>  |                     |                     |
| <b>GRANT INCOME</b> |                     |                     |
| Foreign Grant       | 30,74,07,069        | 34,68,77,470        |
| Indigenous grant    | 3,04,20,150         | 4,44,16,093         |
| <b>TOTAL</b>        | <b>33,78,27,219</b> | <b>39,12,93,564</b> |

|                       | For the year     | Previous year    |
|-----------------------|------------------|------------------|
|                       | (Rs)             | (Rs)             |
| <b>SCHEDULE 8:</b>    |                  |                  |
| <b>OTHER INCOME</b>   |                  |                  |
| Interest on FDR       | 27,00,552        | 21,11,975        |
| Bank Interest S.B a/c | 5,82,856         | 5,48,370         |
| Other Income          | 16,12,592        | 1,89,141         |
| <b>TOTAL</b>          | <b>48,96,000</b> | <b>28,49,486</b> |

|                                | For the year        | Previous year       |
|--------------------------------|---------------------|---------------------|
|                                | (Rs)                | (Rs)                |
| <b>SCHEDULE 9:</b>             |                     |                     |
| <b>PERSONNEL EXPENSES</b>      |                     |                     |
| Salaries and Wages             | 12,68,79,895        | 13,27,40,404        |
| Other personnel expenses       | 5,19,053            | 2,29,689            |
| Staff Gratuity                 | 46,90,124           | 42,64,447           |
| PF & ESI Employer contribution | 1,94,407            | 1,94,891            |
| <b>TOTAL</b>                   | <b>13,22,83,479</b> | <b>13,74,29,431</b> |



*K. Padhana*





**Society for Health Allied Research and Education India - SHARE INDIA**  
**Ghanpur Village, Medchal Mandal, Medchal Malkajgiri District**  
**Schedules forming part of Balance sheet as at 31st March, 2025**

|                             | For the year    | Previous year   |
|-----------------------------|-----------------|-----------------|
|                             | (Rs)            | (Rs)            |
| <b>SCHEDULE 10:</b>         |                 |                 |
| <b>POWER &amp; FUEL</b>     |                 |                 |
| Electricity & Fuel expenses | 9,53,878        | 8,70,802        |
| <b>TOTAL</b>                | <b>9,53,878</b> | <b>8,70,802</b> |

|                                  | For the year        | Previous year       |
|----------------------------------|---------------------|---------------------|
|                                  | (Rs)                | (Rs)                |
| <b>SCHEDULE 11:</b>              |                     |                     |
| <b>PROGRAMME EXPENSES</b>        |                     |                     |
| Programmer Expenses              | 6,13,82,521         | 7,21,62,557         |
| Programme Expenses               | 9,19,23,880         | 10,98,55,157        |
| Conveyance & Travelling expenses | 3,85,04,873         | 5,35,38,338         |
| <b>TOTAL</b>                     | <b>19,18,11,274</b> | <b>23,55,56,052</b> |

|                       | For the year       | Previous year      |
|-----------------------|--------------------|--------------------|
|                       | (Rs)               | (Rs)               |
| <b>SCHEDULE 12:</b>   |                    |                    |
| <b>OTHER EXPENSES</b> |                    |                    |
| Bank Charges          | 1,04,738           | 1,74,286           |
| Audit Fees            | 2,31,200           | 2,53,759           |
| Professional Charges  | 7,99,893           | 3,71,426           |
| Rates and Taxes       | 2,500              | 2,500              |
| Rent                  | 44,84,715          | 44,29,041          |
| Postage & Telephone   | 13,05,778          | 16,25,694          |
| Printing & Stationary | 14,93,390          | 8,11,402           |
| Staff welfare         | 19,54,575          | 25,21,513          |
| Vehicle maintenance   | 1,10,177           | 7,355              |
| Asset Written Off     | 1,47,808           | -                  |
| General Expenses      | 17,11,391          | 24,75,093          |
| <b>TOTAL</b>          | <b>1,23,46,165</b> | <b>1,26,72,069</b> |

*K. Padhama*  
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**Society for Health Allied Research and Education India – SHARE 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, they have been written off in the Books.

2. Previous year's figures have been regrouped as stated below.

| Particulars           | Amount in Rs.          |                        |
|-----------------------|------------------------|------------------------|
|                       | As on<br>PY 31.03.2024 | As on<br>CY 31.03.2024 |
| Statutory Liabilities | Nil                    | 17,75,614              |
| Other Liabilities     | 3,39,29,311            | 3,21,53,697            |
| <b>Total</b>          | <b>3,39,29,311</b>     | <b>3,39,29,311</b>     |

3. 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".
4. 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



for Society for Health Allied Research and Education India

Dr Madhu K Mohan  
Chairman & Treasurer

*K. Madhava*

Dr.K. Madhava  
Secretary

*Lakshminarasimhan N*

Lakshminarasimhan N  
Head, Finance & Accounts



Place: Hyderabad  
Date: August 18, 2025