

**Healis Sekhsaria Institute For Public Health**  
**CIN : U91120MH2005NPL152926**  
**Balance Sheet as at March 31, 2025**

Particulars	Notes	As at March 31, 2025 ₹ In Lakhs	As at March 31, 2024 ₹ In Lakhs
<b>I. Reserves and Surplus and Liabilities</b>			
<b>Reserves and Surplus</b>	2	964.51	883.58
<b>Non-current Liabilities</b>			
Long-term Provisions	3	41.37	35.76
		<b>1,005.88</b>	<b>919.34</b>
<b>Current Liabilities</b>			
(a) Trade Payables			
- Total outstanding dues of Micro and Small Enterprises	4	-	5.16
- Total outstanding dues of creditors other than Micro and Small Enterprises	4	4.83	-
(b) Other Current Liabilities	5	31.97	201.18
(c) Short-term Provisions	6	21.93	21.01
		58.73	227.35
<b>TOTAL</b>		<b>1,064.60</b>	<b>1,146.69</b>
<b>II. Assets</b>			
<b>Non Current Assets</b>			
(a) Property, Plant and Equipment	12	147.67	156.06
(b) Intangible Assets	12	0.43	0.29
(c) Loans and Advances	7	30.30	24.91
(d) Other Non-current Assets	8	1.07	1.07
		<b>179.48</b>	<b>182.32</b>
<b>Current Assets</b>			
(a) Cash and Bank Balances	9	147.64	148.48
(b) Loans and Advances	10	0.76	8.26
(c) Other Current Assets	11	736.72	807.63
		<b>885.12</b>	<b>964.37</b>
<b>TOTAL</b>		<b>1,064.60</b>	<b>1,146.69</b>
<b>Summary of Significant Accounting Policies</b>	1		
The accompanying notes are an integral part of the financial statements.			
As per our report of even date			
<b>For BANSI S. MEHTA &amp; CO</b>		For and on behalf of the Board of Directors of	
Chartered Accountants		<b>HEALIS SEKHSARIA INSTITUTE FOR PUBLIC HEALTH</b>	
Firm Registration No. 100991W			
<b>Ojas A.Parekh</b>		<b>Dr. Prakash C. Gupta</b>	<b>Dr. Mangesh S. Pednekar</b>
Partner		Director	Director
Membership No.115379		DIN: 01797199	DIN: 03373548
Place : Mumbai		Place : Navi Mumbai	
Date : August 22, 2025		Date : August 22, 2025	

**Healis Sekhsaria Institute For Public Health**  
**CIN : U91120MH2005NPL152926**  
**Statement of Income and Expenditure for the year ended March 31, 2025**

Particulars	Notes	For the year ended March 31, 2025 ₹ In Lakhs	For the year ended March 31, 2024 ₹ In Lakhs
<b>INCOME</b>			
Revenue from operations	13	347.42	315.20
Other Income	14	54.08	40.63
<b>Total Income (A)</b>		<b>401.50</b>	<b>355.83</b>
<b>EXPENDITURE</b>			
Expenditure on Charitable objects	15	57.95	109.62
Finance Costs	16	0.11	0.40
Employee Benefits Expense	17	205.27	200.60
Depreciation and Amortization Expenses	12	8.63	9.17
Other Expenses	18	48.62	32.79
<b>Total Expenditure (B)</b>		<b>320.57</b>	<b>352.58</b>
<b>Surplus /(Deficit) for the year (A-B)</b>		<b>80.93</b>	<b>3.26</b>
<b>Summary of Significant Accounting Policies</b>	1		
The accompanying notes are an integral part of the financial statements.			
<p>As per our report of even date</p> <p><b>For BANSI S. MEHTA &amp; CO</b> Chartered Accountants Firm Registration No. 100991W</p> <p><b>Ojas A.Parekh</b> Partner Membership No.115379</p> <p>Place : Mumbai Date : August 22, 2025</p>			
<p>For and on behalf of the Board of Directors of <b>HEALIS SEKHSARIA INSTITUTE FOR PUBLIC HEALTH</b></p> <p><b>Dr. Prakash C. Gupta</b> Director DIN: 01797199</p> <p><b>Dr. Mangesh S. Pednekar</b> Director DIN: 03373548</p> <p>Place : Navi Mumbai Date : August 22, 2025</p>			

**Healis Sekhsaria Institute For Public Health**
**CIN : U91120MH2005NPL152926**
**Cash Flow Statement for the year ended March 31, 2025**

Particulars	For the year ended March 31, 2025 ₹ In Lakhs	For the year ended March 31, 2024 ₹ In Lakhs
<b>A CASH FLOW FROM OPERATING ACTIVITIES</b>		
Surplus/ (Deficit) for the year	80.93	3.26
<b>Adjustments for :</b>		
Interest Income	(53.64)	(38.10)
Depreciation and Amortization Expenses	8.63	9.17
Bank Charges	0.11	0.40
Profit /Loss on sale / discard of Property, Plant and Equipment	-	(1.73)
Accounts Written Off	4.29	-
Provision for doubtful advance	7.41	-
	<b>47.73</b>	<b>(27.00)</b>
<b>Movements in working capital :</b>		
(Increase)/Decrease in Loans and Advances	(5.30)	(3.40)
(Increase)/Decrease in other assets	66.61	(83.13)
Increase/(Decrease) in Trade Payables	(0.33)	(5.14)
Increase/(Decrease) in Other Current Liabilities	(169.21)	181.89
Increase/(Decrease) in Long-term and Short-term Provisions	6.52	5.15
<b>Cash used in operations</b>	<b>(101.72)</b>	<b>95.37</b>
Increase in Direct tax/ refund received	-	-
<b>Net cash flow used in operating activities (A)</b>	<b>(53.99)</b>	<b>68.37</b>
<b>B CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Property, Plant and Equipment	(0.39)	(0.00)
Sale of Property, Plant and Equipment	-	2.56
Interest received on Fixed Deposits	53.64	38.10
<b>Net cash flow from Investing Activities (B)</b>	<b>53.25</b>	<b>40.66</b>
<b>C CASH FLOW FROM FINANCING ACTIVITY</b>		
Bank Charges	(0.11)	(0.40)
<b>Net cash flow from Financing Activities ( C )</b>	<b>(0.11)</b>	<b>(0.40)</b>
<b>Net increase in cash and cash equivalents (A+B+C)</b>	<b>(0.84)</b>	<b>108.63</b>
Cash and cash equivalents at the beginning of the year	148.48	39.85
<b>Cash and cash equivalents at the end of the year</b>	<b>147.64</b>	<b>148.48</b>
<b>Components of cash and cash equivalents</b>		
Cash on hand	0.04	0.20
Balances with Banks		
- On savings accounts	89.52	45.44
- On current accounts	57.09	101.57
- IDBI Bank World Currency Card	0.99	1.27
<b>Total cash and cash equivalent</b>	<b>147.64</b>	<b>148.48</b>
Summary of Significant Accounting Policies	1	
<b>Notes:</b> <b>1</b> The amount is arrived after adjustment of project specific grants utilised for the purchase of specific Property, Plant and Equipment. <b>2</b> Previous year's figure has been regrouped where necessary to conform to current year's classification. <b>3</b> Cash Flow Statement has been prepared under the indirect method as set out in Accounting Standard 3 "Cash Flow Statements" notified under section 133 of the Companies Act, 2013 read with the Companies (Accounting Standards) Rules, 2021. <b>4</b> Figures in bracket indicates cash outflows.  As per our report of even date  <b>For BANSI S. MEHTA &amp; CO</b> Chartered Accountants Firm Registration No. 100991W  <b>Ojas A.Parekh</b> Partner Membership No.115379 Place : Mumbai Date : August 22, 2025  For and on behalf of the Board of Directors of <b>HEALIS SEKHSARIA INSTITUTE FOR PUBLIC HEALTH</b>  <b>Dr. Prakash C. Gupta</b> Director DIN: 01797199 Place : Navi Mumbai Date : August 22, 2025  <b>Dr. Mangesh S. Pednekar</b> Director DIN: 03373548		