

## World Health Partners

### Consolidated Balance Sheet as on 31st March, 2024

PARTICULARS	Schedules	Amount (Rs.) 3/31/2024	Amount (Rs.) 3/31/2023
<b><u>SOURCES OF FUND</u></b>			
Capital Fund	1	250,188,356	216,131,967
<b><u>Current Liabilities &amp; Provision</u></b>			
Payables	3	1,612,494	35,152,396
Other Current Liabilities	4	9,137,247	12,345,083
Short-term provisions	5	7,033,270	8,894,824
<b>TOTAL (Rs.)</b>		<b>267,971,367</b>	<b>272,524,271</b>
<b><u>APPLICATION OF FUNDS</u></b>			
<b><u>Fixed Assets</u></b>			
Gross Block	6	95,388,686	90,940,211
Less: Depreciation & Adjustment		69,577,152	65,122,205
Net Block		25,811,533	25,818,006
<b><u>Non Current Investments</u></b>			
	7	157,606,847	142,382,574
<b><u>Long Term Loans And Advances</u></b>			
	8	10,412,920	3,781,739
<b><u>Current Assets</u></b>			
Receivables	10	8,081,199	6,940,003
Cash and Cash Equivalents	11	59,572,301	88,154,339
Short Term Loans & Advances	12	6,486,566	5,447,610
<b>TOTAL (Rs.)</b>		<b>267,971,367</b>	<b>272,524,271</b>

As per our separate report of even date  
**For M/s. SUDHIR SINGH & COMPANY**  
 Chartered Accountants  
 FRN- 036788N

Sudhir Singh  
 FCA  
 Mem. No- 517972  
**UDIN - 24517972BKENCI5971**



**For World Health Partners**

*Geeta Athreya*

Ms. Geeta Athreya  
 Secretary cum Treasurer

*K Gopalakrishnan*

K Gopalakrishnan  
 President



**Date: 27-09-2024**  
**Place: New Delhi**

**World Health Partners**

**Consolidated  
Income & Expenditure account for year ended 31st March, 2024**

<b>PARTICULARS</b>	<b>Amount (Rs.) 3/31/2024</b>	<b>Amount (Rs.) 3/31/2023</b>
<b>Revenue</b>		
Grants	167,548,460	319,676,740
Interest on Bank Deposits	12,650,002	11,383,961
Subsidized Consultancy Charges	91,000	2,061,012
Misc. Receipt	465,129	1,455,598
PPSA Reimbursement from Local Govt	60,863,208	86,735,390
<b>Total Revenue (A)</b>	<b>241,617,799</b>	<b>421,312,701</b>
<b>Expenses</b>		
<b>Direct Programme Expenses</b>		
Salaries and Benefits	106,567,166	189,409,360
Monitoring Expenses	1,620,488	5,834,272
Field Expenses Others	348,085	185,527
Patient Treatment Expense	39,950,568	29,055,849
Travel	8,303,175	9,774,772
Bank Charges	703,618	643,432
Rent & Utilities	6,967,965	8,229,253
Repair & Maintenance	3,049,523	3,641,357
Telecommunications	7,222,942	11,352,832
Training and Conference	3,443,574	9,470,873
Project Professional Fees	1,917,160	14,203,605
IEC Mass Media	30,000	75,056
IEC Printing & Production	448,533	12,058,450
Sub-Grants/Awards/Partnership	6,936,059	45,891,424
Deprecation and Amortization Expense	3,373,884	3,415,440
<b>Indirect Programme Expenses</b>		
Salaries and Benefits	4,419,248	4,761,922
Deprecation and Amortization Expense	1,081,063	1,021,144
Communication Expenses	268,040	225,422
Professional Fees	6,691,512	12,708,094
Rent & Utilities	162,833	303,191
Training and Conference	56,917	
Travel	968,085	1,306,573
Repair & Maintenance	3,030,971	11,715,377
	<b>207,561,410</b>	<b>375,283,225</b>

Note to Accounts - 14

<b>Surplus (Deficit) (A-B) T/f to capital fund</b>	<b>34,056,389</b>	<b>46,029,476</b>
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As per our separate report of even date  
For M/s. **SUDHIR SINGH & COMPANY**  
Chartered Accountants  
FRN- 036788N

Sudhir Singh  
FCA  
Mem. No- 517972  
UDIN - 24517972BKENCIS97A



For World Health Partners

*Geeta Athreya*

Ms. Geeta Athreya  
Secretary cum Treasurer

*K Gopalakrishnan*

K Gopalakrishnan  
President

Date: 27-09-2024  
Place: New Delhi



## World Health Partners

### Consolidated

#### Receipt & Payment account for year ended 31st March, 2024

PARTICULARS	Amount (Rs.) 3/31/2024	Amount (Rs.) 3/31/2023
<b>Opening Balance</b>		
Cash at Bank	88,154,339	43,497,154
Fixed Deposit	142,382,574	132,571,526
<b>Receipt</b>		
Grants	167,548,460	319,676,740
Interest on Bank Deposits	12,650,002	11,383,961
Misc Income	465,129	1,455,598
Subsidized Consultancy Charges	91,000	2,061,012
PPSA Reimbursement from Local Govt	60,863,208	86,735,390
Adjustment - A	(51,869,100)	4,002,172
<b>Net Receipts (A)</b>	<b>420,285,612</b>	<b>601,383,553</b>
<b>Payment</b>		
<b>Direct Programme Expenses</b>		
Salaries and Benefits	106,567,166	189,409,360
Monitoring Expenses	1,620,488	5,834,272
Field Expenses Others	348,085	185,527
Patient Treatment Expense	39,950,568	29,055,849
Travel	8,303,175	9,774,772
Bank Charges	703,618	643,432
Rent & Utilities	6,967,965	8,229,253
Repair & Maintenance	3,049,523	3,641,357
Telecommunications	7,222,942	11,352,832
Training and Conference	3,443,574	9,470,873
Project Professional Fees	1,917,160	14,203,605
IEC Mass Media	30,000	75,056
IEC Printing & Production	448,533	12,058,450
Sub-Grants/Awards/Partnership	6,936,059	45,891,424
<b>Indirect Programme Expenses</b>		
Salaries and Benefits	4,419,248	4,761,922
Communication Expenses	268,040	225,422
Professional Fees	6,691,512	12,708,094
Rent & Utilities	162,834	303,192
Training and Conference	56,917	
Travel	968,085	1,306,573
Repair & Maintenance	3,030,971	11,715,377
<b>Net payments (B)</b>	<b>203,106,464</b>	<b>370,846,642</b>
<b>Closing Balance (A-B)</b>		
Cash at bank	217,179,148	230,536,911
Fixed Deposit	59,572,301	88,154,339
	157,606,847	142,382,574
	<b>217,179,148</b>	<b>230,536,913</b>

As per our separate report of even date

**For M/s. SUDHIR SINGH & COMPANY**

Chartered Accountants

FRN- 036788N

Sudhir Singh

FCA

Mem. No- 517972

UDIN - 24517972BKENC15971



For World Health Partners

*Ms. Geeta Athreya*

Ms. Geeta Athreya  
Secretary cum Treasurer

*K. Gopalakrishnan*

K Gopalakrishnan  
President



Date: 27-09-2024

Place: New Delhi

# World Health Partners

## Consolidated Details of Capital Fund for the year ended 31st March 2024

### Schedule - 1

PARTICULARS	Amount (Rs.)	Amount (Rs.)
	3/31/2024	3/31/2023
Balance b/f from Previous Year	216,131,967	170,102,491
Add: Net Surplus (deficit) during the year	34,056,389	46,029,476
<b>Balance carried to capital fund</b>	<b>250,188,356</b>	<b>216,131,967</b>



*Deeta Munez*

World Health Partners

Consolidated  
Details of Payables as on 31st March 2024

Schedule -3

PARTICULARS	Amount (Rs.)	
	3/31/2024	3/31/2023
Vendor Payable	5,203,468	32,233,643
Staff Payable	10,800,105	4,217,809
Statutory Dues	(14,391,079)	(1,299,056)
<b>Balance carried to Balance Sheet</b>	<b>1,612,494</b>	<b>35,152,396</b>



*Geeta Arora*



World Health Partners

Consolidated

Details of Other Current Liabilities as on 31st March 2024

Schedule -4

PARTICULARS	Amount (Rs.) 3/31/2024	Amount (Rs.) 3/31/2023
Accrued Expenses	20,967	358,377
Grant Received in Advance	864,996	854,594
Employee Salary and Travel	7,071,384	10,254,612
Audit Fees	1,179,900	877,500
<b>Balance carried to Balance Sheet</b>	<b>9,137,247</b>	<b>12,345,083</b>



*Prateek Kumar*



# World Health Partners

## Consolidated Details of Short Term Provisions as on 31st March 2024

Schedule - 5

PARTICULARS	Schedule - 5	
	Amount (Rs.) 3/31/2024	Amount (Rs.) 3/31/2023
Employee Benefits	435,857	2,917,467
Gratuity	6,597,413	5,977,357
<b>Balance carried to Balance Sheet</b>	<b>7,033,270</b>	<b>8,894,824</b>



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World Health Partners  
Consolidated

Schedule-6

(As per Income Tax Act)

PARTICULARS	FIXED ASSETS AS AT 31st MARCH 2024						DEPRECIATION		NET BLOCK	
	GROSS BLOCK			RATE	TOTAL		FOR THE YEAR	TOTAL		
	COST UPTO 31-03-2023	Addition			UPTO 31-03-2024	UPTO 31-03-2023		UPTO 31-03-2024	AS AT 31-03-2023	AS AT 31-03-2024
		Above 180 days	below 180 days							
Computers	13,022,079	-	474,360	40%	11,122,041	11,976,927.67	854,887	1,519,511	1,900,038	
Furniture & Fixtures	21,914,354	-	21,914,354	10%	14,865,157	15,570,076.73	704,920	6,344,277	7,049,197	
Equipments	46,706,668	890,217	3,083,898	15%	50,680,783	37,593,383.63	2,037,433	13,087,400	11,150,717	
Vehicles	9,297,110	-	9,297,110	15%	3,579,056	4,436,764.17	857,708	4,860,346	5,718,054	
<b>Total (A)</b>	<b>90,940,211</b>	<b>890,217</b>	<b>3,558,258</b>	<b>-</b>	<b>65,122,205</b>	<b>69,577,152.20</b>	<b>4,454,947</b>	<b>25,811,533</b>	<b>25,818,006</b>	



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## World Health Partners

### Consolidated Details of Investments as on 31st March 2024

#### Schedule -7

PARTICULARS	Amount (Rs.) 3/31/2024	Amount (Rs.) 3/31/2023
ICICI Bank FD Account No- 097*	70,151,691	65,597,849
ICICI Bank FD Account No- 095*	29,062,840	27,176,249
ICICI Bank FD Account No- 337*	7,566,897	7,143,894
ICICI Bank FD Account No- 3111		1,072,722
ICICI Bank FD Account No- 3112		1,072,722
ICICI Bank FD Account No- 3113		1,072,722
ICICI Bank FD Account No- 3114		1,072,722
ICICI Bank FD Account No- 3115		1,072,722
Axis Bank FD Account No- 87	9,141,552	8,622,341
Axis Bank FD Account No- 84	3,601,439	3,422,461
ICICI Bank FD Account No-2007	1,186,356	1,123,461
ICICI Bank FD Account No-2008	1,186,357	1,123,461
ICICI Bank FD Account No-4465	1,007,664	
ICICI Bank FD Account No-4466	1,007,664	
ICICI Bank FD Account No-4467	1,007,665	
ICICI Bank FD Account No-4469	1,007,664	
ICICI Bank FD Account No-4470	1,007,665	
YES Bank FD Account No-7460	1,010,042	
YES Bank FD Account No-7470	1,010,041	
YES Bank FD Account No-7450	1,010,041	
ICICI Bank FD Account No- 028*	156,806	148,580
ICICI Bank FD Account No.- 565	67,226	63,935
ICICI Bank FD Account No.- 096*	18,323,169	17,133,735
ICICI Bank FD Account No.- 005	-	
ICICI Bank FD Account No.- 004	1,247,562	1,187,492
ICICI Bank FD Account No.- 003	-	
ICICI Bank FD Account No- 070	234,470	221,108
ICICI Bank FD Account No- 071	234,471	221,109
ICICI Bank FD Account No- 072	234,471	221,109
ICICI Bank FD Account No- 420	1,240,075	1,172,250
ICICI Bank FD Account No- 421	1,076,182	1,017,322
ICICI Bank FD Account No- 758	1,083,093	1,025,833
ICICI Bank FD Account No- 979	213,490	200,344
ICICI Bank FD Account No- 948	209,321	196,431
ICICI Bank FD Account No-638	1,058,379	
ICICI Bank FD Account No-440	1,044,689	
ICICI Bank FD Account No-441	1,044,688	
ICICI Bank FD Account No-265	43,221	
ICICI Bank FD Account No-266	43,221	
ICICI Bank FD Account No-034	43,368	
ICICI Bank FD Account No-036	43,368	
<b>Balance carried to Balance Sheet</b>	<b>157,606,847</b>	<b>142,382,574</b>



# World Health Partners

## Consolidated

Details of long term loans and advances as on 31st March 2024

Schedule -8

PARTICULARS	Amount (Rs.)	
	3/31/2024	3/31/2023
Security Deposit		13,999
- Internet Connection		1,430,500
- Office Premises	455,000	115,500
- Electricity Connection		2,221,740
- Tender Security	9,957,920	
<b>Balance carried to Balance Sheet</b>	<b>10,412,920</b>	<b>3,781,739</b>



Geeta Chmeza



## World Health Partners

### Consolidated Details of Receivables as on 31st March 2024

#### Schedule -10

PARTICULARS	Amount (Rs.)	Amount (Rs.)
	3/31/2024	3/31/2023
Bharti Enterprises	196,803	196,803
WHP-Raminfo-Medongo Health Care Z2	1,239,749	1,239,749
Advance Vendor	1,187,490	2,300,384
TDS Receivables, Local Grant	5,457,157	3,203,067
<b>Balance carried to Balance Sheet</b>	<b>8,081,199</b>	<b>6,940,003</b>



*Zeeta Sharma*



## World Health Partners

### Consolidated Details of Cash in hand / bank as on 31st March 2024

Schedule -11

PARTICULARS	Amount (Rs.) 3/31/2024	Amount (Rs.) 3/31/2023
ICICI Bank Ac. No. 2045	1,479,812	3,157,804
Yes Bank Ac No. 0037	2,159,299	1,991,074
Yes Bank Ac No. 0014	68,748	66,342
Yes Bank Ac No. 0033	74,374	72,142
Yes Bank Ac No. 0083	14,368	13,866
Axis Bank Ac No. 4714	112,191	109,032
HDFC Bank Ac No. 0898	12,392,551	22,931,453
SBI Bank Ac No. 2032	19,162,183	19,307,397
ICICI Bank A/C No. 2070	2,350,323	9,950,518
ICICI Bank A/c No.2046	522,139	5,751,079
Yes Bank A/c no.134	880	849
Yes Bank A/c no. 634	708,198	83
Yes Bank A/c no. 672	70	66
HDFC Bank A/c no. 4713	13,990,002	9,181,007
HDFC Bank A/c no. 3532	1,400,988	1,216,314
AXIS Bank OD Account - 0672	718,803	14,898
AXIS Bank OD Account - 1359	(8,940,201)	(8,276,217)
AXIS Bank OD Account - 1283	13,357,572	22,666,632
<b>Balance carried to Balance Sheet</b>	<b>59,572,301</b>	<b>88,154,339</b>



*Teeta Anwar*



## World Health Partners

### Consolidated Details of Short Term Advances as on 31st March 2024

Schedule - 12

PARTICULARS	Amount (Rs.)	
	3/31/2024	3/31/2023
Daya Brajeshwar Dayal	200,500	200,500
Usha Computers	28,500	28,500
TDS Receivable	2,953,173	2,072,385
Advance to Retailer	3,304,393	3,146,225
<b>Balance carried to Balance Sheet</b>	<b>6,486,566</b>	<b>5,447,610</b>



*Geeta Mehta*

## World Health Partners

### Consolidated Details of Receipt & Payment Adjustment

PARTICULARS	Sch	Schedule-A	
		Amount (Rs.) 3/31/2024	Amount (Rs.) 3/31/2023
Long Term Liabilities	2	-	-
Sundry Creditors	3	1,612,494	35,152,396
Liabilities & Provision	4	9,137,247	11,490,489
Short Term Provision	5	7,033,270	8,894,824
Long Term Loans & Advances	8	3,781,739	3,967,739
Trade Receivable	10	6,940,003	5,472,312
Short Term Loan & Advances	12	5,447,610	5,862,250
Other Current Assets	13	-	-
<b>Net Receipts (A)</b>		<b>33,952,363</b>	<b>70,840,010</b>
Long Term Liabilities	2	-	-
Trade Payable	3	35,152,396	29,332,990
Other Current Liabilities	4	12,345,083	10,693,599
Short Term Provision	5	8,894,824	5,397,648
Fixed Assets	6	4,448,475	6,098,843
Long Term Loans & Advances	8	10,412,920	3,781,739
Trade Receivable	10	8,081,199	6,085,409
Short Term Loan & Advances	12	6,486,566	5,447,610
Other Current Assets	13	-	-
<b>Net payments (B)</b>		<b>85,821,463</b>	<b>66,837,838</b>
<b>Balance Carried to Receipt &amp; Payment A/c</b>		<b>(51,869,100)</b>	<b>4,002,172</b>



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*Geeta Mehta*





SUDHIR SINGH AND COMPANY  
**CHARTERED ACCOUNTANTS**  
RZ-156D/396, Shiv Puri, Street-2, West Sagar Pur  
New Delhi, Delhi, 110046  
Mob.: 9310497289, E-mail ID: sudhirsingh@icai.org

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## **Independent Auditor's Report on audit of financial statements**

The Members,  
WORLD HEALTH PARTNERS (WHP),

### **1. Report on the Financial Statements**

We have audited the accompanying financial statements of **WORLD HEALTH PARTNERS (WHP) (the Society)**, which comprise the Balance Sheet as at March 31, 2024, and the Statement of Income and Expenditure Account and Receipts and Payment Accounts for the year then ended, and notes to the financial statement, including a summary of the significant accounting policies and other explanatory information.

### **2. Management's Responsibility for the Financial Statements**

The Society's Management is responsible for the preparation and presentation of these standalone financial statements that give a true and fair view of the financial position, financial performance of the Society in accordance with the accounting principles generally accepted in India, including the Accounting Standards including the accounting standards issued by ICAI. This responsibility also includes maintenance of adequate accounting records for safeguarding the assets of the Society and for preventing and detecting frauds and other irregularities; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, 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.

### **3. Auditors' Responsibility**

Our responsibility is to express an opinion on these standalone financial statements based on our audit. We conduct our audit in accordance with the auditing standards issued by the Institute of Chartered Accountants of 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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's 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, the auditor considers internal financial control relevant to the Society's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Society has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the 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 for our audit opinion on the standalone financial statements.

#### **4. Opinion**

In our opinion and to the best of our information and according to the explanations given to us, 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, 2024; and

(b) In the case of the Income and Expenditure account, of surplus of the Society for the year ended on that date;

#### **5. Report on Other Legal and Regulatory Requirements**

We further 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 as required by law have been kept by the Society so far as it appears from our examination of those books.

(c) The Balance Sheet and Income and Expenditure Account dealt with by this Report are in agreement with the books of account.

For SUDHIR SINGH & CO  
Chartered Accountants



Sudhir Singh (FCA)  
Membership Number: 517972  
Date: 18/09/2023, New Delhi  
UDIN : 24517972BKENCI5971