

World Health Partners

Consolidated Balance Sheet as on 31st March, 2021

PARTICULARS	Schedules	Amount (Rs.) 31-03-2021	Amount (Rs.) 31-03-2020
<u>SOURCES OF FUND</u>			
Capital Fund	1	15,25,16,367	14,80,26,505
<u>Non Current Liabilities</u>			
Other Long Term Liabilities	2	-	28,44,600
<u>Current Liabilities & Provision</u>			
Payables	3	1,12,29,809.70	1,13,67,578
Other Current Liabilities	4	12,43,048	13,46,491
Short-term provisions	5	45,91,102	83,87,173
TOTAL (Rs.)		16,95,80,326	17,19,72,347
<u>APPLICATION OF FUNDS</u>			
<u>Fixed Assets</u>	6		
Gross Block		8,21,47,595	7,92,81,199
Less: Depreciation & Adjustment		5,61,64,532	5,17,98,920
Net Block		2,59,83,064	2,74,82,279
<u>Non Current Investments</u>	7	12,45,09,196	9,89,20,804
<u>Long Term Loans And Advances</u>	8	42,19,999	40,92,705
<u>Current Assets</u>			
Inventory	9	-	-
Receivables	10	35,11,195	25,12,924
Cash and Cash Equivalents	11	1,01,04,681	3,40,27,150
Short Term Loans & Advances	12	12,52,191	32,23,365
Other Current Assets	13	-	17,13,120
Note to Accounts	14		
TOTAL (Rs.)		16,95,80,326	17,19,72,347

As per our separate report of even date

For Himanshu Malhotra & Associates
Chartered Accountants
FRN- 032352N

Himanshu Malhotra

FCA

Mem. No- 514581

UDIN - 215145581AAAAAR5727

Date: 15-12-2021

Place: New Delhi

For World Health Partners



Lt Gen (Retd.) Satish Dua
Director



K Gopalakrishnan
President



World Health Partners

Consolidated

Income & Expenditure account for year ended 31st March, 2021

PARTICULARS	Amount (Rs.) 31-03-2021	Amount (Rs.) 31-03-2020
Revenue		
Grants	21,49,66,977.51	25,90,21,513
Interest on Bank Deposits	90,47,583.00	98,09,081
Subsidized Consultancy Charges	1,53,134.00	23,44,651
Collection from Medicines	-	-
Misc. Receipt	33,69,125.00	19,58,198
PPSA Reimbursement from Local Govt	1,32,73,740.00	-
Total Revenue (A)	24,08,10,560	27,31,33,443
Expenses		
Direct Programme Expenses		
Salaries and Benefits	13,99,79,310.00	14,21,26,211
Monitoring Expenses	19,15,854.00	69,11,814
Field Expenses Others	5,62,214.50	5,14,153
TB Treatment cost	99,63,933.64	1,58,23,058
Travel	65,29,895.60	1,08,36,094
Bank Charges	5,28,195.08	-
Rent & Utilities	35,25,859.00	1,22,73,997
Repair & Maintenance	36,15,160.87	24,61,704
Telecommunications	32,30,646.98	24,87,596
Training and Conference	26,59,966.10	85,15,911
Warehouse and Transportation Exp	87,590.00	3,40,126
Project Professional Fees	36,29,591.00	39,42,023
IEC Mass Media	57,68,632.00	90,64,555
IEC Printing & Production	5,60,802.00	6,34,286
Sub-Grants/Awards/Partnership	2,98,61,275.00	2,50,15,053
Deprecation and Amortization Expense	34,80,345.60	36,69,172
COVID19, Cost	18,87,640.00	-
Indirect Programme Expenses		
Salaries and Benefits	98,15,023.00	42,97,233
Depreciation and Amortization Expense	8,85,266.50	9,34,161
Communication Expenses	6,01,690.00	6,27,836
Professional Fees	20,41,964.00	22,85,723
Rent & Utilities	28,51,526.00	63,41,229
Travel	5,27,075.00	11,36,738
Repair & Maintenance	12,20,796.00	4,85,679
Training and Conference	5,90,446.00	-
Warehouse and Transportation exp	-	-
TB Treatment cost	-	16,98,483
Training and Conference	-	4,88,729
Assets written off	-	-
Total Expenses (B)	23,63,20,698	26,29,11,563

Note to Accounts - 14

Surplus (Deficit) (A-B) T/f to capital fund

44,89,862

1,02,21,879

As per our separate report of even date

For Himanshu Malhotra & Associates
Chartered Accountants
FRN- 032352N

Himanshu Malhotra
FCA

Mem. No- 514581

UDIN - 215145581AAAAAR5727

Date: 15-12-2021

Place: New Delhi

For World Health Partners

Lt Gen (Retd.) Satish Dua
Director

K Gopalakrishnan
President



World Health Partners

Consolidated

Receipt & Payment account for year ended 31st March, 2021

PARTICULARS	Amount (Rs.) 31-03-2021	Amount (Rs.) 31-03-2020
Opening Balance		
Cash at Bank	3,40,27,150	3,71,12,565
Fixed Deposit	9,89,20,804	8,94,66,306
Receipt		
Grants	21,49,66,978	25,90,21,513
Interest on Bank Deposits	90,47,583	98,09,081
Misc Income	33,69,125	19,58,198
Subsidized Consultancy Charges	1,53,134	23,44,651
PPSA Reimbursement from Local Govt	1,32,73,740	-
Adjustment - A	(71,89,550)	(84,56,128)
Net Receipts (A)	36,65,68,964	39,12,56,185
Payment		
Direct Programme Expenses		
Salaries and Benefits	13,99,79,310	14,21,26,211
Monitoring Expenses	19,15,854	69,11,814
Field Expenses Others	5,62,215	5,14,153
TB Treatment cost	99,63,934	1,58,23,058
Travel	65,29,896	1,08,36,094
Bank Charges	5,28,195	-
Rent & Utilities	35,25,859	1,22,73,997
Repair & Maintenance	36,15,161	24,61,704
Telecommunications	32,30,647	24,87,596
Training and Conference	26,59,966	85,15,911
Warehouse and Transportation Exp	87,590	3,40,126
Project Professional Fees	36,29,591	39,42,023
IEC Mass Media	57,68,632	90,64,555
IEC Printing & Production	5,60,802	6,34,286
Sub-Grants/Awards/Partnership	2,98,61,275	2,50,15,053
COVID19, Cost	18,87,640	-
Indirect Programme Expenses		
Salaries and Benefits	98,15,023	42,97,233
Communication Expenses	6,01,690	6,27,836
Professional Fees	20,41,964	22,85,723
Rent & Utilities	28,51,527	63,41,230
Travel	5,27,075	11,36,738
Repair & Maintenance	12,20,796	4,85,679
Training and Conference	5,90,446	-
Warehouse and Transportation exp	-	-
TB Treatment cost	-	16,98,483
Training and Conference	-	4,88,729
Net payments (B)	23,19,55,087	25,83,08,232
Closing Balance (A-B)	13,46,13,877	13,29,47,954
Cash at bank	1,01,04,681	3,40,27,150
Fixed Deposit	12,45,09,196	9,89,20,804
	13,46,13,877	13,29,47,954

As per our separate report of even date

For Himanshu Malhotra & Associates
Chartered Accountants
FRN- 032352N

Himanshu Malhotra
FCA
Mem. No- 514581
UDIN - 215145581AAAAAR5727

Date: 15-12-2021
Place: New Delhi



For World Health Partners

Lt Gen (Retd.) Satish Dua
Director

K Gopalakrishnan
President



World Health Partners

Consolidated Details of Capital Fund for the year ended 31st March 2021

Schedule -1

PARTICULARS	Amount (Rs.)	Amount (Rs.)
	31-03-2021	31-03-2020
Balance b/f from Previous Year	14,80,26,505.11	13,78,04,625.52
Add: Net Surplus (deficit) during the year	44,89,861.64	1,02,21,879.59
Balance carried to capital fund	15,25,16,366.75	14,80,26,505



World Health Partners

Consolidated Details of Other Long Term Liabilities as on 31st March 2021

PARTICULARS	Schedule 2	
	Amount (Rs.) 31-03-2021	Amount (Rs.) 31-03-2020
Security from TPC / FC		
Closing Balance of Last Year	28,44,600	47,56,366
Add - Receipt During the Year	-	-
Less - Refund During the Year	-	-
Less - Receipt Transferred to Income	28,44,600	19,11,766
Balance carried to Balance Sheet	-	28,44,600



World Health Partners

**Consolidated
Details of Payables as on 31st March 2021**

Schedule -3

PARTICULARS	Amount (Rs.) 31-03-2021	Amount (Rs.) 31-03-2020
Below Rs.5000		81,987
Abhay Singh & Associates		9,900
AKS Information Technology Services Pvt Ltd		-
Arun Jain		78,624
Associated Warehousing		-
B2B Hospitality Pvt. Ltd.		3,94,322
Bharat Surgical		-
BitsnBin Technologoes Pvt. Ltd.		26,420
Bullet Security Services		-
Chandra Mohan Jha		-
Easy Source Hr Solution Pvt. Ltd.		1,07,666
Everwell Health Solutions Pvt Ltd.		91,55,397
Image India		-
Inductus Consultants Pvt. Ltd.		1,66,774
Jai Shri Jee Enterprises Pvt.Ltd.		-
Vendor Payable	41,80,935.00	
Staff Payable	59,14,157.00	
Leave Encashment	26,410.00	
Statutory Dues	7,51,205.20	
Statutory Dues	3,57,102.50	
K Gopalakrishnan		-
Maheshbhai Bhagvanbhai Solanki		-
Nayan Enterprise		-
Others below Rs, 5000		4,546
Rajnish Kumar Dubey		-
Rawat Travels		-
Sangeeta Bedi		-
Security & Intelligence Services (I) Ltd		-
Sidhshree Computronics Pvt Ltd.		-
Statutory Dues		13,41,942
Subhyatra		-
UBM Travel Solution India Pvt. Ltd.		-
Vasav Jignesh		-
Virinchi Development Services (P) Ltd.		-
Vishesh Enterprises		-
Balance carried to Balance Sheet	1,12,29,809.70	1,13,67,578



World Health Partners

**Consolidated
Details of Other Current Liabilities as on 31st March 2021**

Schedule -4

PARTICULARS	Amount (Rs.) 31-03-2021	Amount (Rs.) 31-03-2020
Communications	-	-
Office Supplies	-	67,991
Project Activities	-	2,96,269
Tarvel	18,164	1,29,699
Employee Salary and Travel	10,44,884	6,78,320
Telecommunications	-	93,910
Audit Fees	1,80,000	
Utilities	-	80,302
Balance carried to Balance Sheet	12,43,048	13,46,491



World Health Partners

Consolidated Details of Short Term Provisions as on 31st March 2021

Schedule - 5

PARTICULARS	Amount (Rs.) 31-03-2021	Amount (Rs.) 31-03-2020
Associated Warehousing	4,77,676	4,77,676
Child in Need Institute		1,31,324
Employee Benefits	12,14,023	34,30,410
Gratuity	28,99,403	34,80,819
John Snow India Private Limited		5,96,944
Providers Incentive		-
Rawat Travels		-
Tribes Communication Private Limited		-
Outdoor Partners		-
Singh Satish & Associates		2,70,000
Balance carried to Balance Sheet	45,91,102	83,87,173



Schedule-6

World Health Partners
Consolidated

(As per Income Tax Act)

Consolidated (As per Income Tax Act)											
FIXED ASSETS AS AT 31st MARCH 2021											
PARTICULARS	GROSS BLOCK				DEPRECIATION				NET BLOCK		
	COST UPTO	Addition		TOTAL	RATE	UPTO 31-03-2020	FOR THE YEAR	TOTAL UPTO 31-03-2021	AS AT 31-03-2021	AS AT 31-03-2020	
		Above 180 days	below 180 days	UPTO							
				31-03-2021							
31-03-2020											
Computers	88,30,604	4,11,864	10,23,992	1,02,66,460	40%	78,90,814	7,45,460	86,36,274.47	16,30,186	9,39,790	
Furniture & Fixtures	2,14,60,403	-	3,77,397	2,18,37,800	10%	1,22,78,873	9,37,022	1,32,15,895.16	86,21,905	91,81,530	
Equipments	4,51,37,205	-	10,53,143	4,61,90,348	15%	2,88,87,159	25,16,493	3,14,03,652.08	1,47,86,696	1,62,50,046	
Vehicles	38,52,987	-	-	38,52,987	15%	27,42,073	1,66,637	29,08,710.08	9,44,277	11,10,914	
Total (A)	7,92,81,199	4,11,864	24,54,532	8,21,47,595	-	5,17,98,920	43,65,612	5,61,64,531.79	2,59,83,064	2,74,82,280	




World Health Partners

Consolidated
Details of Investments as on 31st March 2021

PARTICULARS	Schedule -7	
	Amount (Rs.) 31-03-2021	Amount (Rs.) 31-03-2020
ICICI Bank FD Account No- 097*	5,73,57,733	5,35,37,813
ICICI Bank FD Account No- 095*	2,37,62,487	2,21,79,949
ICICI Bank FD Account No- 337*	63,70,092	60,05,917
ICICI Bank FD Account No- 3111	10,04,700	
ICICI Bank FD Account No- 3112	10,04,700	
ICICI Bank FD Account No- 3113	10,04,700	
ICICI Bank FD Account No- 3114	10,04,700	
ICICI Bank FD Account No- 3115	10,04,699	
Axis Bank FD Account No- 87	78,45,158	
Axis Bank FD Account No- 84	31,06,224	
031113012007	10,24,366	
031113012008	10,24,366	
ICICI Bank FD Account No.- 096*	1,49,82,626	1,39,84,810
ICICI Bank FD Account No- 028	1,33,989	1,25,638
ICICI Bank FD Account No.- 565	56,161	52,612
ICICI Bank FD Account No.- 005	10,72,679	10,11,355
ICICI Bank FD Account No.- 004	10,72,318	10,11,355
ICICI Bank FD Account No.- 003	10,72,680	10,11,355
ICICI Bank FD Account No- 070	2,01,606	
ICICI Bank FD Account No- 071	2,01,606	
ICICI Bank FD Account No- 072	2,01,606	
*(Earmarked against bank Guarantee)		
Balance carried to Balance Sheet	12,45,09,196	9,89,20,804



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World Health Partners

Consolidated

Details of long term loans and advances as on 31st March 2021

Schedule -8

PARTICULARS	Amount (Rs.)	Amount (Rs.)
	31-03-2021	31-03-2020
Security Deposit		
- Internet Connection	13,999	13,999
- Office Premises	12,00,500	12,00,500
- Electricity Connection	1,15,500	1,15,500
- Office Premises	2,30,000	3,62,706
- EMD ODISHA	6,00,000	1,00,000
- Tender Security	20,60,000	23,00,000
Balance carried to Balance Sheet	42,19,999	40,92,705



World Health Partners

Consolidated Details of Receivables as on 31st March 2021

PARTICULARS	Schedule -10	
	Amount (Rs.) 31-03-2021	Amount (Rs.) 31-03-2020
Bharti Enterprises	1,96,803	1,96,803
WHP-Raminfo-Medongo Health Care Z2	12,39,749	19,97,821
Jay Shri Jee Enterprises	3,18,300	3,18,300
Advance Vendor	1,83,429	
TDS Receivables, Local Grant	15,72,914	
GST Receivables	-	
Balance carried to Balance Sheet	35,11,195	25,12,924



World Health Partners

Consolidated Details of Cash in hand / bank as on 31st March 2021

Schedule -11

PARTICULARS	Amount (Rs.) 31-03-2021	Amount (Rs.) 31-03-2020
ICICI Bank Ac. No. 2045	64,17,046.87	1,64,13,276
Yes Bank Ac No. 0037	12,352.98	11,858
Yes Bank Ac No. 0014	51,763.36	81,61,510
Yes Bank Ac No. 0033	16,756.22	16,085
Yes Bank Ac No. 0083	12,805.00	12,293
Axis Bank Ac No. 4714	6,102.00	-
HDFC Bank Ac No. 0898	21,80,920.50	-
ICICI Bank A/C No. 2070	21,14,464.10	45,09,884
ICICI Bank A/c No.2046	28,355.14	4,04,867
Yes Bank A/c no.134	785.00	6,15,120
Yes Bank A/c no. 634	75.00	45,983
Yes Bank A/c no. 672	58.00	29,586
HDFC Bank A/c no. 4713	3,46,526.16	12,02,170
HDFC Bank A/c no. 3532	7,35,170.04	26,04,517
AXIS Bank OD Account - 0672	4,409.00	
AXIS Bank OD Account - 1359	(70,96,914.00)	
AXIS Bank OD Account - 1283	54,57,613.00	
ICICI Bank OD Account - 4428	(1,83,607.00)	
Balance carried to Balance Sheet	1,01,04,681	3,40,27,150



World Health Partners

Consolidated Details of Short Term Advances as on 31st March 2021

Schedule -12

PARTICULARS	Amount (Rs.) 31-03-2021	Amount (Rs.) 31-03-2020
Alok Kumar		24,00,000
Ashirbad Travels		8,001
Daya Brajeshwar Dayal	2,00,500	2,00,500
National Insurance Co. Ltd.	78,064	
NITSO TECHNOLOGIES PVT LTD.	1,25,500	
Employee Travel		3,88,421
K.R Hospital care		72,570
Singh Motors		50,000
Sun Surgicals		64,575
The New India Assurance Co; Ltd.		10,798
Usha Computers	28,500	28,500
Zaneka Healthcare Pvt. Ltd.		-
TDS Receivable	5,10,021	-
GST Receivable	1	-
Advance to Retailer, Local Grant	3,09,605	-
Balance carried to Balance Sheet	12,52,191	32,23,365



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World Health Partners

Consolidated Details of other current assets as on 31st March 2021

Schedule -13

PARTICULARS	Amount (Rs.)	Amount (Rs.)
	31-03-2021	31-03-2020
Income Tax Refund		
AY 2017-18	-	-
AY 2018-19	-	-
AY 2019-20	-	2,63,288
AY 2020-21	-	14,49,832
Balance carried to Balance Sheet	-	17,13,120



World Health Partners

Consolidated Details of Receipt & Payment Adjustment

PARTICULARS	Sch	Schedule-A	
		Amount (Rs.) 31-03-2021	Amount (Rs.) 31-03-2020
Long Term Liabilities	2	-	28,44,600
Sundry Creditors	3	1,12,29,810	1,13,67,578
Liabilities & Provision	4	12,43,048	13,46,491
Short Term Provision	5	45,91,102	83,87,173
Long Term Loans & Advances	8	40,92,705	30,80,199
Trade Receivable	10	25,12,924	5,43,903
Short Term Loan & Advances	12	32,23,365	8,38,581
Other Current Assets	13	17,13,120	10,75,213
Net Reciepts (A)		2,86,06,073	2,94,83,738
Long Term Liabilities	2	28,44,600	47,56,366
Trade Payable	3	1,13,67,578	36,44,725
Other Current Liabilities	4	13,46,491	17,13,622
Short Term Provision	5	83,87,173	1,61,44,282
Fixed Assets	6	28,66,396	1,38,758
Long Term Loans & Advances	8	42,19,999	40,92,705
Trade Receivable	10	35,11,195	25,12,924
Short Term Loan & Advances	12	12,52,191	32,23,365
Other Current Assets	13	-	17,13,120
Net payments (B)		3,57,95,623	3,79,39,866
Balance Carried to Receipt & Payment A/c		(71,89,550)	(84,56,128)



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World Health Partners

Foreign Funds Balance Sheet as on 31st March, 2021

PARTICULARS	Schedules	Amount (Rs.) 31-03-2021	Amount (Rs.) 31-03-2020
<u>SOURCES OF FUND</u>			
Capital Fund	1	13,68,71,896	11,78,23,914
<u>Non Current Liabilities</u>			
Other Long Term Liabilities	2	-	-
<u>Current Liabilities & Provision</u>			
Payables	3	5,34,249	1,01,28,593
Other Current Liabilities	4	12,43,048	13,46,491
Short-term provisions	5	45,91,102	83,87,173
TOTAL (Rs.)		14,32,40,295	13,76,86,170
<u>APPLICATION OF FUNDS</u>			
<u>Fixed Assets</u>	6		
Gross Block		8,17,07,938	7,88,41,542
Less: Depreciation & Adjustment		5,58,61,506	5,15,11,074
Net Block		2,58,46,433	2,73,30,469
<u>Non Current Investments</u>	7	10,55,13,925	8,17,23,679
<u>Long Term Loans And Advances</u>	8	19,29,999	13,29,999
<u>Current Assets</u>			
Inventory	9	-	-
Receivables	10	-	-
Cash and Cash Equivalents	11	86,97,747	2,46,15,023
Short Term Loans & Advances	12	12,52,191	26,87,001
Other Current Assets	13	-	-
Note to Accounts	14		
TOTAL (Rs.)		14,32,40,295	13,76,86,170

As per our separate report of even date
For Himanshu Malhotra & Associates
Chartered Accountants
FRN- 082352N

Himanshu Malhotra
FCA
Mem. No- 514581
UDIN - 215145581AAAAAR5727



For World Health Partners

Lt Gen (Retd.) Satish Dua
Director

K Gopalakrishnan
President

Date: 15-12-2021
Place: New Delhi



World Health Partners

Foreign Funds

Income & Expenditure account for year ended 31st March, 2021

PARTICULARS	Sch	Amount (Rs.) 31-03-2021	Amount (Rs.) 31-03-2020
Revenue			
Grants		14,01,74,543	16,35,89,662
Interest on Bank Deposits		74,58,688	61,92,494
Total Revenue (A)		14,76,33,231	16,97,82,156
Expenses			
Direct Programme Expenses			
Salaries and Benefits		5,59,91,383	6,58,16,175
Monitoring Expenses		19,15,854	69,11,814
Field Expenses Others		3,87,765	3,16,513
TB Treatment cost		76,33,973	1,52,53,418
Travel		7,27,472	33,31,199
Rent & Utilities		29,91,548	1,14,88,822
Repair & Maintenance		23,92,113	6,46,845
Telecommunications		18,45,735	15,67,149
Training and Conference		17,61,701	47,11,443
Warehouse and Transportation Exp		87,590	3,40,126
Project Professional Fees		36,29,591	39,42,023
IEC Mass Media		57,68,632	90,64,555
IEC Printing & Production		1,09,531	1,74,260
Contract and Consultancy		2,98,61,275	2,50,15,053
Deprecation and Amortization Expense		34,80,346	36,69,172
Indirect Programme Expenses			
Salaries and Benefits		58,54,909	8,20,333
Depreciation and Amortization Expense		8,70,086	9,17,293
Communication Expenses		6,01,690	3,76,911
Warehouse and Transportation Exp		-	-
TB Treatment cost		-	-
Training and Conference		4,355	-
Professional Fees		8,02,888	7,18,687
IEC Printing & Production		-	-
Rent & Utilities		2,51,354	29,21,426
Travel		5,27,075	7,07,442
Repair & Maintenance		10,88,383	3,63,890
Assets written off		-	-
Total Expenses (B)		12,85,85,248	15,90,74,548

14

1,90,47,982

1,07,07,607

For Himanshu Malhotra & Associates

Chartered Accountants

FRN- 032352N

Himanshu Malhotra

FCA

Mem. No- 514581

UDIN - 215145581AAAAAR5727

Date: 15-12-2021

Place: New Delhi



For World Health Partners

Lt Gen (Retd.) Satish Dua
Director

K Gopalakrishnan
President



World Health Partners

Foreign Funds

Receipt & Payment account for year ended 31st March, 2021

PARTICULARS	Sch	Amount (Rs.) 31-03-2021	Amount (Rs.) 31-03-2020
Opening Balance			
Cash at Bank		2,46,15,023	2,35,11,344
Fixed Deposit		8,17,23,679	7,08,02,507
Receipt			
Grants		14,01,74,543	16,35,89,662
Interest on Bank Deposits		74,58,688	61,92,494
Adjustment	A	(1,55,25,444)	(32,69,222)
Net Receipts (A)		23,84,46,488	26,08,26,785
Payment			
Direct Programme Expenses			
Salaries and Benefits		5,59,91,383	6,58,16,175
Monitoring Expenses		19,15,854	69,11,814
Field Expenses Others		3,87,765	3,16,513
TB Treatment cost		76,33,973	1,52,53,418
Travel		7,27,472	33,31,199
Rent & Utilities		29,91,548	1,14,88,822
Repair & Maintenance		23,92,113	6,46,845
Telecommunications		18,45,735	15,67,149
Training and Conference		17,61,701	47,11,443
Warehouse and Transportation Exp		87,590	3,40,126
Project Professional Fees		36,29,591	39,42,023
IEC Mass Media		57,68,632	90,64,555
IEC Printing & Production		1,09,531	1,74,260
Contract and Consultancy		2,98,61,275	2,50,15,053
Indirect Programme Expenses			
Salaries and Benefits		58,54,909	8,20,333
Communication Expenses		6,01,690	3,76,911
Warehouse and Transportation Exp		-	-
TB Treatment cost		-	-
Training and Conference		4,355	-
Professional Fees		8,02,888	7,18,687
IEC Printing & Production		-	-
Rent & Utilities		2,51,354	29,21,426
Travel		5,27,075	7,07,442
Repair & Maintenance		10,88,383	3,63,890
Net payments (B)		12,42,34,816	15,44,88,083
Closing Balance (A-B)		11,42,11,672	10,63,38,702
Cash at bank		86,97,747	2,46,15,023
Fixed Deposit		10,55,13,925	8,17,23,679
		11,42,11,672	10,63,38,702

As per our separate report of even date

For Himanshu Malhotra & Associates
Chartered Accountants
FRN- 032352N

Himanshu Malhotra
FCA
Mem. No- 514581
UDIN -215145581AAAAAR5727

Date: 15-12-2021
Place: New Delhi

For World Health Partners

Lt Gen (Retd.) Satish Dua
Director

K Gopalakrishnan
President



World Health Partners

Foreign Funds Details of Capital Fund for the year ended 31st March 2021

Schedule -1

PARTICULARS	Amount (Rs.) 31-03-2021	Amount (Rs.) 31-03-2020
Balance b/f from Previous Year	11,78,23,914	10,71,16,306
Add: Net Surplus (deficit) during the year	1,90,47,982	1,07,07,607
Balance carried to capital fund	13,68,71,896	11,78,23,914



World Health Partners

Foreign Funds

Details of Other Current Liabilities as on 31st March 2021

PARTICULARS	Schedule -4	
	Amount (Rs.) 31-03-2021	Amount (Rs.) 31-03-2020
Communications	-	-
Office Supplies	-	67,991
Project Activities	-	2,96,269
Tarvel	18,164	1,29,699
Employee Salary and Travel	10,44,884	6,78,320
Telecommunications	-	93,910
Audit Fees	1,80,000	-
Utilities	-	80,302
Balance carried to Balance Sheet	12,43,048	13,46,491



World Health Partners

Foreign Funds
Details of Payables as on 31st March 2021

Schedule -3

PARTICULARS	Amount (Rs.)	Amount (Rs.)
	31-03-2021	31-03-2020
Below Rs.5000	-	81,987
B2B Hospitality Pvt. Ltd.	-	3,94,322
BitsnBin Technologies Pvt. Ltd.	-	26,420
Everwell Health Solutions Pvt Ltd.	-	91,55,397
Inductus Consultants Pvt. Ltd.	-	1,66,774
Statutory Dues	3,57,102	3,03,693
Trade Payable	1,77,147	
Balance carried to Balance Sheet	5,34,249	1,01,28,593



World Health Partners

Foreign Funds Details of Short Term Provisions as on 31st March 2021

PARTICULARS	Schedule - 5	
	Amount (Rs.) 31-03-2021	Amount (Rs.) 31-03-2020
Associated Warehousing	4,77,676	4,77,676
Child in Need Institute	-	1,31,324
Employee Benefits	12,14,023	34,30,410
Gratuity	28,99,403	34,80,819
John Snow India Private Limited	-	5,96,944
Singh Satish & Associates	-	2,70,000
Balance carried to Balance Sheet	45,91,102	83,87,173



World Health Partners

Schedule-6

Foreign Funds

(As per Income Tax Act)

FIXED ASSETS AS AT 31st MARCH 2021											
(As per Income Tax Act)											
PARTICULARS	GROSS BLOCK				RATE	DEPRECIATION			NET BLOCK		
	COST UPTO	Addition		TOTAL UPTO		UPTO	FOR THE YEAR	written off	TOTAL UPTO	AS AT	AS AT
		Above 180 days	below 180 days								
		31-03-2020	31-03-2021								
Computers	88,30,604	4,11,864	10,23,992	1,02,66,460	40%	78,90,814	7,45,460		86,36,274	16,30,186	9,39,790
Furniture & Fixtures	2,10,20,746		3,77,397	2,13,98,143	10%	1,19,91,027	9,21,842		1,29,12,869	84,85,274	90,29,719
Equipments	4,51,37,205		10,53,143	4,61,90,348	15%	2,88,87,159	25,16,493		3,14,03,652	1,47,86,696	1,62,50,046
Vehicles	38,52,987		-	38,52,987	15%	27,42,073	1,66,637		29,08,710	9,44,277	11,10,914
Total (A)	7,88,41,542	4,11,864	24,54,532	8,17,07,938	-	5,15,11,074	43,50,432	-	5,58,61,506	2,58,46,433	2,73,30,469



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World Health Partners

Foreign Funds Details of Investments as on 31st March 2021

Schedule -7

PARTICULARS	Amount (Rs.) 31-03-2021	Amount (Rs.) 31-03-2020
ICICI Bank FD Account No- 097*	5,73,57,733	5,35,37,813
ICICI Bank FD Account No- 095*	2,37,62,487	2,21,79,949
ICICI Bank FD Account No- 3111	10,04,700	-
ICICI Bank FD Account No- 3112	10,04,700	-
ICICI Bank FD Account No- 3113	10,04,700	-
ICICI Bank FD Account No- 3114	10,04,700	-
ICICI Bank FD Account No- 3115	10,04,699	-
ICICI Bank FD Account No- 337*	63,70,092	60,05,917
Axis Bank FD Account No- 87	78,45,158	-
Axis Bank FD Account No- 84	31,06,224	-
031113012007	10,24,366	
031113012008	10,24,366	

(*Earmarked against bank Guarantee)

Balance carried to Balance Sheet

10,55,13,925

8,17,23,679



World Health Partners

Foreign Funds

Details of long term loans and advances as on 31st March 2021

Schedule -8

PARTICULARS	Amount (Rs.) 31-03-2021	Amount (Rs.) 31-03-2020
Security Deposit		
- Electricity Connection	1,15,500	1,15,500
- Internet Connection	13,999	13,999
- Office Premises	12,00,500	12,00,500
ODISHA EMD	6,00,000	-
Balance carried to Balance Sheet	19,29,999	13,29,999



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A handwritten signature in blue ink, appearing to be "S. M. Malhotra".

World Health Partners

Foreign Funds

Details of Cash in hand / bank as on 31st March 2021

PARTICULARS	Schedule -11	
	Amount (Rs.) 31-03-2021	Amount (Rs.) 31-03-2020
ICICI Bank Ac. No. 2045	64,17,047	1,64,13,276
Yes Bank Ac No. 0037	12,353	11,858
Yes Bank Ac No. 0014	51,763	81,61,510
Yes Bank Ac No. 0033	16,756	16,085
Yes Bank Ac No. 0083	12,805	12,293
Axis Bank Ac No. 4714	6,102	-
HDFC Bank Ac No. 0898	21,80,921	-
Balance carried to Balance Sheet	86,97,747	2,46,15,023



World Health Partners

Foreign Funds Details of Short Term Advances as on 31st March 2021

PARTICULARS	Schedule -12	
	Amount (Rs.) 31-03-2021	Amount (Rs.) 31-03-2020
Daya Brajeshwar Dayal	2,00,500	2,00,500
National Insurance Co. Ltd.	78,064	-
NITSO TECHNOLOGIES PVT LTD.	1,25,500	-
Alok Kumar	-	24,00,000
Singh Motors	-	50,000
Usha Computers	28,500	28,500
Ashirbad Travels	-	8,001
TDS Receivable	5,10,021	
GST Receivable	1	
Advance to Vendor	3,09,605	
Balance carried to Balance Sheet	12,52,191	26,87,001



World Health Partners

Foreign Funds

Details of Receipt & Payment Adjustment

PARTICULARS	Sch	Schedule-A	
		Amount (Rs.) 31-03-2021	Amount (Rs.) 31-03-2020
Trade Payable	3	5,34,249	1,01,28,593
Other Current Liabilities	4	12,43,048	13,46,491
Short Term Provision	5	45,91,102	83,87,173
Long Term Loans & Advances	8	13,29,999	12,85,999
Short Term Loan & Advances	12	26,87,001	7,14,482
Other Current Assets	13	-	-
Net Reciepts (A)		1,03,85,399	2,18,62,738
Trade Payable	3	1,01,28,593	31,18,297
Other Current Liabilities	4	13,46,491	17,13,622
Short Term Provision	5	83,87,173	1,61,44,282
Additions to Fixed Assets	6	28,66,396	1,38,758
Long Term Loans & Advances	8	19,29,999	13,29,999
Short Term Loan & Advances	12	12,52,191	26,87,001
Other Current Assets	13	-	-
Net payments (B)		2,59,10,843	2,51,31,959
Balance Carried to Receipt & Payment A/c		(1,55,25,444)	(32,69,222)



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World Health Partners

Local Funds Balance Sheet as on 31st March, 2021

PARTICULARS	Schedules	Amount (Rs.) 31-03-2021	Amount (Rs.) 31-03-2020
<u>SOURCES OF FUND</u>			
Capital Fund	1	1,56,44,471	3,02,02,591
<u>Non Current Liabilities</u>			
Other Long Term Liabilities	2	-	28,44,600
<u>Current Liabilities & Provision</u>			
Payables	3	1,06,95,560	12,38,985
Other Current Liabilities	4	-	-
Short-term provisions	5	-	-
TOTAL (Rs.)		2,63,40,031	3,42,86,177
<u>APPLICATION OF FUNDS</u>			
<u>Fixed Assets</u>			
Gross Block	6	4,39,657	4,39,657
Less: Depreciation		3,03,026	2,87,846
Net Block		1,36,631	1,51,811
<u>Non Current Investments</u>			
	7	1,89,95,271	1,71,97,125
<u>Long Term Loans And Advances</u>			
	8	22,90,000	27,62,706
<u>Current Assets</u>			
Inventory	9	-	-
Receivables	10	35,11,195	25,12,924
Cash and Cash Equivalents	11	14,06,934	94,12,128
Short Term Loans & Advances	12	-	5,36,334
Other Current Assets	13	-	17,13,120
Note to Accounts	14		
TOTAL (Rs.)		2,63,40,031	3,42,86,177

As per our separate report of even date
For Himanshu Malhotra & Associates
Chartered Accountants
FRN- 032352N

Himanshu Malhotra
FCA
Mem. No- 514581
UDIN - 215145581AAAAAR5727



For World Health Partners

Lt Gen (Retd.) Satish Dua
Director

K Gopalakrishnan
President



Date: 15-12-2021
Place: New Delhi

World Health Partners

Local Funds

Income & expenditure account for year ended 31st March, 2021

PARTICULARS	Schedules	Amount (Rs.) 31-03-2021	Amount (Rs.) 31-03-2020
Revenue from operations			
Grant received		7,47,92,435	9,54,31,851
Subsidized Consultancy Charges		1,53,134	23,44,651
Collection from Medicines		-	-
Interest on Bank Deposits		15,88,895	36,16,587
Misc. Receipt		33,69,125	19,58,198
PPSA Reimbursement from Local Govt		1,32,73,740	
Total Revenue (A)		9,31,77,329	10,33,51,287
EXPENSES			
Direct Programme Expenses		9,92,01,623	9,23,67,187
Salaries and Benefits		8,39,87,927	7,63,10,036
Monitoring Expenses		-	-
TB Treatment cost		23,29,961	5,69,640
Field Expenses Others		1,74,450	1,97,640
Bank Charges		5,28,195	-
Travel		58,02,424	75,04,895
Rent & Utilities		5,34,311	7,85,175
Repair & Maintenance		12,22,267	18,14,859
Telecommunications		13,84,912	9,20,447
Training and Conference		8,98,265	38,04,469
Warehouse and Transportation exp		-	-
Other Expenses		-	-
IEC Printing & Production		4,51,271	4,60,026
Change in Inventory		-	-
COVID19, Cost		18,87,640	-
Indirect Programme Expenses		85,33,827	1,14,69,829
Depreciation and Amortization Expense		15,180	16,868
Communication Expenses			2,50,925
Professional Fees		12,39,076	15,67,036
Repair & Maintenance		1,33,194	1,21,789
Rent & Utilities		26,00,172	34,19,803
Other Expenses			-
Warehouse and Transportation exp			-
Salaries and Benefits		39,60,114	34,76,900
Training and Conference			4,88,729
Travel		5,86,091	4,29,296
Total Expenses		10,77,35,450	10,38,37,015

Note to Accounts

Surplus (Deficit) (A-B) T/f to capital fund

For Himanshu Malhotra & Associates
Chartered Accountants
FRN- 032352N

Himanshu Malhotra
FCA

Mem. No- 514581

UDIN - 215145581AAAAAR5727

Date: 15-12-2021

Place: New Delhi



14

(1,45,58,121)

For World Health Partners

Lt Gen (Retd.) Satish Dua
Director

(4,85,728)

K Gopalakrishnan
President



World Health Partners

Local Funds

Receipt & payment account for year ended 31st March, 2021

PARTICULARS	Sch	Amount (Rs.) 31-03-2021	Amount (Rs.) 31-03-2020
Opening Balance			
Cash / Bank		94,12,128	1,36,01,221
Fixed Deposit		1,71,97,125	1,86,63,799
Receipt			
Revenue from operations			
Grant received		7,47,92,435	9,54,31,851
Subsidized Consultancy Charges		1,53,134	23,44,651
Revenue-Local Govt		1,32,73,740	-
Interest on Bank Deposits		15,88,895	36,16,587
Misc. Receipt		33,69,125	19,58,198
Total Receipts (A)		11,97,86,582	13,56,16,307
Payment			
Direct Programme Expenses			
Salaries and Benefits		8,39,87,927	7,63,10,036
TB Treatment cost		23,29,961	5,69,640
Field Expenses Others		1,74,450	1,97,640
Bank Charges		5,28,195	-
Travel		58,02,424	75,04,895
Rent & Utilities		5,34,311	7,85,175
Repair & Maintenance		12,22,267	18,14,859
Telecommunications		13,84,912	9,20,447
Training and Conference		8,98,265	38,04,469
Warehouse and Transportation exp		-	-
IEC Printing & Production		4,51,271	4,60,026
Change in Inventory		-	-
COVID19, Cost		18,87,640	-
Indirect Programme Expenses			
Communication Expenses		-	2,50,925
Professional Fees		12,39,076	15,67,036
Repair & Maintenance		1,33,194	1,21,789
Rent & Utilities		26,00,172	34,19,803
Other Expenses		-	-
Warehouse and Transportation exp		-	-
Salaries and Benefits		39,60,114	34,76,900
TB Treatment cost		-	16,98,483
Training and Conference		-	4,88,729
Travel		5,86,091	4,29,296
Adjustment	A	(83,35,894)	51,86,907
Total Payments (B)		9,93,84,376	10,90,07,054
Closing Balance (A-B)		2,04,02,205	2,66,09,252
Cash at bank		14,06,934	94,12,128
Fixed Deposit		1,89,95,271	1,71,97,125
		2,04,02,205	2,66,09,253
For Himanshu Malhotra & Associates Chartered Accountants FRN- 032352N			
Himanshu Malhotra FCA Mem. No- 514581 UDIN - 215145581AAAAAR5727			
For World Health Partners			
Lt Gen (Retd.) Satish Dua Director			
K Gopalakrishnan President			

Date: 15-12-2021

Place: New Delhi



World Health Partners

Local Funds

Details of Capital Fund A/c for the year ended 31st March 2021

Schedule -1

PARTICULARS	Amount (Rs.)	Amount (Rs.)
	31-03-2021	31-03-2020
Balance b/f from Previous Year	3,02,02,591	3,06,88,319
Add: Net Surplus (deficit) during the year	(1,45,58,121)	(4,85,728)
Balance carried to capital fund	1,56,44,471	3,02,02,591



World Health Partners

Local Funds

Details of Other Long Term Liabilities as on 31st March 2021

PARTICULARS	Schedule 2	
	Amount (Rs.) 31-03-2021	Amount (Rs.) 31-03-2020
Security from TPC / FC		
Closing Balance of Last Year	28,44,600	47,56,366
Add - Receipt During the Year	-	-
Less - Refund During the Year	-	-
Less - Receipt Transferred to Income	28,44,600	19,11,766
Balance carried to Balance Sheet	-	28,44,600



World Health Partners

Local Funds Details of Payable as on 31st March 2021

PARTICULARS	Schedule -3	
	Amount (Rs.) 31-03-2021	Amount (Rs.) 31-03-2020
Others below Rs, 5000	-	4,546
PF Payable	-	-
PT Payable	-	-
Rajnish Kumar Dubey	-	-
Vendor Payable	40,03,788	-
Salary Payable	47,12,369	-
Travel Payable	12,01,788	-
Leave Encashment	26,410	-
Statutory Dues	7,51,205	10,38,249
Abhay Singh & Associates	-	9,900
Arun Jain	-	78,624
Easy Source Hr Solution Pvt. Ltd.	-	1,07,666
Balance carried to Balance Sheet	1,06,95,560	12,38,985



World Health Partners

Schedule-6

Local Funds

(As per Income Tax Act)

PARTICULARS	9 FIXED ASSETS AS AT 31st MARCH 2021				DEPRECIATION		NET BLOCK		
	GROSS BLOCK		RATE	TOTAL	UPTO	FOR THE YEAR	TOTAL	AS AT	
	COST	ADDITION						31-03-2020	31-03-2021
	UPTO		%	UPTO	31-03-2020		UPTO	31-03-2020	31-03-2021
	31-03-2019			31-03-2020					
Computers	-	-	40%	-	-	-	-	-	-
Furniture & Fixture	4,39,657	-	10%	4,39,657	2,87,846	15,180	3,03,026	1,36,631	1,51,811
Equipments	-	-	15%	-	-	-	-	-	-
Vehicle	-	-	15%	-	-	-	-	-	-
Total (C)	4,39,657	-		4,39,657	2,87,846	15,180	3,03,026	1,36,631	1,51,811



World Health Partners

Local Funds Details of Investments as on 31st March 2021

Schedule -7

PARTICULARS	Amount (Rs.) 31-03-2021	Amount (Rs.) 31-03-2020
ICICI Bank FD Account No- 028*	1,33,989	1,25,638
ICICI Bank FD Account No.- 565*	56,161	52,612
ICICI Bank FD Account No.- 096*	1,49,82,626	1,39,84,810
ICICI Bank FD Account No.- 005	10,72,679	10,11,355
ICICI Bank FD Account No.- 004	10,72,318	10,11,355
ICICI Bank FD Account No.- 003	10,72,680	10,11,355
ICICI Bank FD Account No- 070*	2,01,606	
ICICI Bank FD Account No- 071*	2,01,606	
ICICI Bank FD Account No- 072	2,01,606	
Balance carried to Balance Sheet	1,89,95,271	1,71,97,125

* Earmarked against bank guarantee



World Health Partners

Local Funds

Details of long term loans and advances as on 31st March 2021

Schedule -8

PARTICULARS	Amount (Rs.) 31-03-2021	Amount (Rs.) 31-03-2020
Security Deposit		
- Office Premises	2,30,000	3,62,706
- Office Imprest		1,00,000
- Tender Security	20,60,000	23,00,000
Balance carried to Balance Sheet	22,90,000	27,62,706



World Health Partners

Local Funds Details of Receivables as on 31st March 2021

PARTICULARS	Schedule -10	
	Amount (Rs.) 31-03-2021	Amount (Rs.) 31-03-2020
Bharti Enterprises	1,96,803	1,96,803
WHP-Raminfo-Medongo Health Care Z2	12,39,749	19,97,821
Jay Shri Jee Enterprises	3,18,300	3,18,300
Advance to Vendor	1,83,429	
TDS Receivables, Local Grant	15,72,914	
Balance carried to Balance Sheet	35,11,195	25,12,924



World Health Partners

Local Funds

Details of Cash in hand / Bank as on 31st March 2021

Schedule 11

PARTICULARS	Amount (Rs.) 31-03-2021	Amount (Rs.) 31-03-2020
ICICI Bank A/C No. 2070	21,14,464	45,09,884
ICICI Bank A/c No.2046	28,355	4,04,867
Yes Bank A/c no.134	785	6,15,120
Yes Bank A/c no. 634	75	45,983
Yes Bank A/c no. 672	58	29,586
HDFC Bank A/c no. 4713	3,46,526	12,02,170
HDFC Bank A/c no. 3532	7,35,170	26,04,517
AXIS Bank OD Account - 0672	4,409	-
AXIS Bank OD Account - 1359	(70,96,914)	-
AXIS Bank OD Account - 1283	54,57,613	-
ICICI Bank OD Account - 4428	(1,83,607)	-
Balance carried to Balance Sheet	14,06,934	94,12,128



World Health Partners

Local Funds

Details of Short Term Loans & Advances as on 31st March 2021

Schedule -12

PARTICULARS	Amount (Rs.)	Amount (Rs.)
	31-03-2021	31-03-2020
Employee Travel		3,88,421
K.R Hospital care		72,570
Sun Surgicals		64,575
The New India Assurance Co; Ltd.		10,798
Balance carried to Balance Sheet	-	5,36,364



World Health Partners

Local Funds Details of Other Current Assets as on 31st March 2021

PARTICULARS	Schedule -13	
	Amount (Rs.) 31-03-2021	Amount (Rs.) 31-03-2020
Interest accrued on investments	-	-
Income Tax Refund		
Previous Years		
AY 2019-20	-	2,63,288
AY 2020-21	-	14,49,832
Balance carried to Balance Sheet	-	17,13,120



World Health Partners

Local Funds Details of Receipt & Payment Adjustment

PARTICULARS	Sch	Schedule-A	
		Amount (Rs.) 31-03-2021	Amount (Rs.) 31-03-2020
Trade Payable	3	1,06,95,560	12,38,985
Long Term Liabilities	2	-	28,44,600
Long Term Loans & Advances	8	27,62,706	17,94,200
Trade Receivable	10	25,12,924	5,43,903
Short Term Loans & Advances	12	5,36,364	1,24,099
Other Current Assets	13	17,13,120	10,75,213
Net Receipts (A)		1,82,20,674	76,21,000
Trade Payable	3	12,38,985	5,26,427
Long Term Liabilities	2	28,44,600	47,56,366
Long Term Loans & Advances	8	22,90,000	27,62,706
Trade Receivable	10	35,11,195	25,12,924
Short Term Loans & Advances	12	-	5,36,364
Other Current Assets	13	-	17,13,120
Net payments (B)		98,84,780	1,28,07,907
Balance Carried to Receipt & Payment A/c		83,35,894	(51,86,907)



Himanshu Malhotra & Associates

Chartered Accountants

RZ-44, South Ext Part-3,
Shukar Bazar, Uttam Nagar,
New Delhi – 110059
cahimanshumalhotra@gmail.com
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: +91-9899633450

INDEPENDENT AUDITOR'S REPORT

To the Members

Opinion

We have audited the financial statements of **World Health Partners** (the entity), which comprise the balance sheet at March 31st 2021, and the Income and Expenditure account, and statement of receipts & Payment for the year then ended, and notes to the financial statements, including a summary of significant accounting policies. In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31, 2021, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going



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concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



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• Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

For Himanshu Malhotra & Associates
Chartered Accountants
(Firm's Registration No.-032352N)


Himanshu Malhotra
Proprietor ,FCA
M.No-514581
Place-New Delhi
Date-15/12/2021
UDIN-21514581AAAAAR5727



Himanshu Malhotra & Associates Chartered Accountants

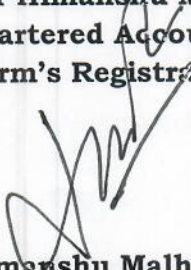
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Certificate

We have audited the account of World Health Partners, F-48, Kadambari Farms, Radhe Mohan Drive, Fatehpur Beri, New Delhi – 110074, a society registered under Society Registration Act 1860 having registration number S/61445/2008 of Delhi for the year ending 31st March 2021 and examined all the relevant books and vouchers and certify that according to the audited accounts:

1. The brought forward foreign contribution at the beginning of the year was **RS. 10,63,38,702.**
2. Foreign contribution of worth **Rs 14,01,74,543** received by the association during the year 2020-21.
3. Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon worth **Rs. 74,58,688** was received by the association during the F.Y. 2020-21.
4. The balance of unutilised foreign contribution with the association at the end of the year 2020-21 was **Rs.11,42,11,672.**
5. Certified that the association has maintained the accounts of foreign contribution and records relating thereto in the manner specified in the section 19 of the Foreign Contribution (Regulation) Rules, 2011.
6. The information furnished in this certificate and in the enclosed Balance-sheet and Statement of Receipt and Payment is correct as checked by us.
7. The association has utilised the foreign contribution received for the purpose(s) it is registered/granted prior permission under Foreign Contribution (Regulation) Act, 2010.

For Himanshu Malhotra & Associates
Chartered Accountants
(Firm's Registration No.-032352N)


Himanshu Malhotra
Proprietor, FCA
M.No-514581
Place-New Delhi
Date-28/12/2021
UDIN-21514581AAAAAS5156

