



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

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, 2026, 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, 2026; 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: 25/09/2026, New Delhi
UDIN : 26517972ZBOKNS5505

World Health Partners

Consolidated Balance Sheet as on 31st March, 2026

PARTICULARS	Schedules	Amount (Rs.) 31/03/2026	Amount (Rs.) 31/03/2025
<u>SOURCES OF FUND</u>			
Capital Fund	1	26,15,72,896	29,51,07,511
<u>Current Liabilities & Provision</u>			
Payables	3	4,50,25,125	1,73,61,253
Other Current Liabilities	4	19,39,944	10,12,670
Short-term provisions	5	56,83,678	51,66,455
TOTAL (Rs.)		31,42,21,644	31,86,47,889
<u>APPLICATION OF FUNDS</u>			
<u>Fixed Assets</u>	6		
Gross Block		10,06,13,695	10,05,55,797
Less: Depreciation & Adjustment		7,98,92,892	7,54,71,218
Net Block		2,07,20,803	2,50,84,579
<u>Non Current Investments</u>	7	5,42,95,785	8,55,94,699
<u>Long Term Loans And Advances</u>	8	64,72,910	63,71,892
<u>Current Assets</u>			
Receivables	10	1,29,43,526	1,40,17,549
Cash and Cash Equivalents	11	21,47,70,998	17,42,73,268
Short Term Loans & Advances	12	50,17,622	1,33,05,902
TOTAL (Rs.)		31,42,21,644	31,86,47,889

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 - 26517972ZBOKNS5505



For World Health Partners

A. Venkatraman
Prof. A. Venkatraman
Secretary cum Treasurer

K. Gopalakrishnan
K Gopalakrishnan
President

Date: 25-09-2026

Place: New Delhi



World Health Partners

Consolidated

Income & Expenditure account for year ended 31st March, 2026

PARTICULARS	Amount (Rs.) 31/03/2026	Amount (Rs.) 31/03/2025
Revenue		
Grants	18,24,93,325	16,00,59,842
Interest on Bank Deposits	89,32,701	1,38,64,380
Subsidized Consultancy Charges	55,343	25,150
Misc. Receipt	31,749	9,45,248
PPSA Reimbursement from Local Govt	2,82,88,209	7,52,09,867
Total Revenue (A)	21,98,01,327	25,01,04,487
Expenses		
Direct Programme Expenses		
Salaries and Benefits	14,94,28,454	11,43,30,348
Monitoring Expenses	13,41,898	4,21,612
Field Expenses Others	13,61,478	10,18,489
Patient Treatment Expense	5,63,01,122	4,71,53,798
Travel	2,18,70,307	1,05,69,212
Bank Charges	13,600	4,35,137
Rent & Utilities	45,90,498	59,15,412
Repair & Maintenance	39,71,162	15,72,003
Telecommunications	8,77,191	35,97,195
Training and Conference	88,450	23,61,342
Project Professional Fees	5,95,306	7,63,460
IEC Printing & Production	-	1,27,932
Depreciation and Amortization Expense	25,93,583	31,91,864
Indirect Programme Expenses		
Salaries and Benefits	26,64,560	27,97,992
Depreciation and Amortization Expense	18,28,090	27,02,201
Communication Expenses	1,08,565	-
Professional Fees	30,56,606	31,49,257
Rent & Utilities	21,768	2,055
Travel	8,88,795	9,09,458
Repair & Maintenance	17,34,510	41,66,565
	25,33,35,942	20,51,85,332

Note to Accounts - 14

Surplus (Deficit) (A-B) T/f to capital fund (3,35,34,615) 4,49,19,155

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 - 26517972ZBOKNS5505



For World Health Partners

Prof. A. Venkatraman
Secretary cum Treasurer

K Gopalakrishnan
President

Date: 25-09-2026
Place: New Delhi



World Health Partners

Consolidated

Receipt & Payment account for year ended 31st March, 2026

PARTICULARS	Amount (Rs.) 31/03/2026	Amount (Rs.) 31/03/2025
<u>Opening Balance</u>		
Cash at Bank	17,42,73,268	5,95,72,301
Fixed Deposit	8,55,94,699	15,76,06,847
<u>Receipt</u>		
Grants	18,24,93,325	16,00,59,842
Interest on Bank Deposits	89,32,701	1,38,64,380
Misc Income	31,749	9,45,248
Subsidized Consultancy Charges	55,343	25,150
PPSA Reimbursement from Local Govt	2,82,88,209	7,52,09,867
Adjustment - A	3,83,11,755	(81,24,403)
Net Receipts (A)	51,79,81,049	45,91,59,232
<u>Payment</u>		
<u>Direct Programme Expenses</u>		
Salaries and Benefits	14,94,28,454	11,43,30,348
Monitoring Expenses	13,41,898	4,21,612
Field Expenses Others	13,61,478	10,18,489
Patient Treatment Expense	5,63,01,122	4,71,53,798
Travel	2,18,70,307	1,05,69,212
Bank Charges	13,600	4,35,137
Rent & Utilities	45,90,498	59,15,412
Repair & Maintenance	39,71,162	15,72,003
Telecommunications	8,77,191	35,97,195
Training and Conference	88,450	23,61,342
Warehouse and Transportation Exp	-	-
Project Professional Fees	5,95,306	7,63,460
IEC Printing & Production	-	1,27,932
<u>Indirect Programme Expenses</u>		
Salaries and Benefits	26,64,560	27,97,992
Communication Expenses	1,08,565	-
Professional Fees	30,56,606	31,49,257
Rent & Utilities	21,764	2,054
Travel	8,88,795	9,09,458
Repair & Maintenance	17,34,510	41,66,565
Net payments (B)	24,89,14,265	19,92,91,266
<u>Closing Balance (A-B)</u>	26,90,66,784	25,98,67,967
Cash at bank	21,47,70,998	17,42,73,268
Fixed Deposit	5,42,95,785	8,55,94,699
	26,90,66,784	25,98,67,967

As per our separate report of even date

For M/s. SUDHIR SINGH & COMPANY

Chartered Accountants

FRN- 036788N

Sudhir Singh

FCA

Mem. No-517972

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For World Health Partners

Prof. A. Venkatraman
Secretary cum Treasurer

K Gopalakrishnan
President

Date: 25-09-2026

Place: New Delhi



World Health Partners

Consolidated Details of Capital Fund for the year ended 31st March 2026

Schedule -1

PARTICULARS	Amount (Rs.)	Amount (Rs.)
	31/03/2026	31/03/2025
Balance b/f from Previous Year	29,51,07,511	25,01,88,356
Add: Net Surplus (deficit) during the year	(3,35,34,615)	4,49,19,155
Balance carried to capital fund	26,15,72,896	29,51,07,511



World Health Partners

Consolidated Details of Payables as on 31st March 2026

Schedule -3

PARTICULARS	Amount (Rs.)	Amount (Rs.)
	31/03/2026	31/03/2025
Vendor Payable	72,70,384	1,90,47,745
Staff Payable	3,31,13,341	1,72,38,957
Statutory Dues	46,41,400	(1,89,25,449)
Balance carried to Balance Sheet	4,50,25,125	1,73,61,253



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World Health Partners

Consolidated

Details of Other Current Liabilities as on 31st March 2026

Schedule -4

PARTICULARS	Amount (Rs.)	Amount (Rs.)
	31/03/2026	31/03/2025
Accrued Expenses	-	1,62,000
Grant Received in Advance		
Employee Salary and Travel	12,24,444	2,63,245
Audit Fees	7,15,500	5,87,425
Utilities		
Balance carried to Balance Sheet	19,39,944	10,12,670



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World Health Partners

Consolidated

Details of Short Term Provisions as on 31st March 2026

Schedule - 5

PARTICULARS	Amount (Rs.)	Amount (Rs.)
	31/03/2026	31/03/2025
Employee Benefits	1,74,503	1,68,757
Gratuity	55,09,175	49,97,698
Balance carried to Balance Sheet	56,83,678	51,66,455



FIXED ASSETS AS AT 31st MARCH 2026										
ARTICULARS	GROSS BLOCK				RATE	DEPRECIATION		NET BLOCK		
	Gross Value As on 01-04-2025	Addition		TOTAL As on 31-03-2026		As on 01-04-2025	FOR THE YEAR	As on 31-03-2026	As On 31-03-2026	As On 31-03-2025
		More than 180 days	Upto 180 days							
ters	1,82,34,858	-	-	1,82,34,858	40%	1,44,80,100	15,01,903	1,59,82,003.54	22,52,854	37,54,759
re & Fixtures	2,19,14,354	57,900	-	2,19,72,254	10%	1,62,04,504	5,76,775	1,67,81,279.47	51,90,975	57,09,850
ents	5,11,09,473	-	-	5,11,09,473	15%	3,96,20,797	17,23,301	4,13,44,098.56	97,65,375	1,14,88,676
s	92,97,110	-	-	92,97,110	15%	51,65,816	6,19,694	57,85,510.17	35,11,600	41,31,294
Total (A)	10,05,55,795	57,900	-	10,06,13,695	-	7,54,71,218	44,21,674	7,98,92,891.74	2,07,20,803	2,50,84,579



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World Health Partners

Consolidated

5Details of Investments as on 31st March 2026

Schedule -7

PARTICULARS	Amount (Rs.)	Amount (Rs.)
	31/03/2026	31/03/2025
ICICI Bank FD Account No- 337*	85,77,293	80,56,272
Axis Bank FD Account No- 87	1,03,02,784	97,05,889
Axis Bank FD Account No- 84	40,69,211	38,19,904
ICICI Bank FD Account No-2007	13,44,768	12,63,081
ICICI Bank FD Account No-2008	13,44,771	12,63,082
ICICI Bank FD Account No-4465	-	10,74,744
ICICI Bank FD Account No-4466	-	10,74,745
ICICI Bank FD Account No-4467	-	10,74,745
ICICI Bank FD Account No-4469	-	10,74,744
ICICI Bank FD Account No-4470	-	10,74,746
YES Bank FD Account No-51291	10,51,477	-
YES Bank FD Account No-51301	10,55,479	-
YES Bank FD Account No-51311	10,53,477	-
ICICI Bank FD Account No-6352	-	3,19,20,549
ICICI Bank FD Account No- 028*	1,78,141	1,67,096
ICICI Bank FD Account No.- 565*	-	70,686
ICICI Bank FD Account No.- 004	14,12,905	13,28,246
ICICI Bank FD Account No- 070*	2,65,562	2,49,634
ICICI Bank FD Account No- 071*	2,65,561	2,49,636
ICICI Bank FD Account No- 072	2,65,561	2,49,635
ICICI Bank FD Account No- 420	13,96,235	13,16,647
ICICI Bank FD Account No- 421	12,11,702	11,42,634
ICICI Bank FD Account No- 758	12,22,610	11,49,958
ICICI Bank FD Account No- 979	2,39,091	2,24,123
ICICI Bank FD Account No- 948	2,38,860	2,23,915
ICICI Bank FD Account No-638	10,42,288	11,31,493
ICICI Bank FD Account No-265	48,708	45,891
ICICI Bank FD Account No-266	48,711	45,893
ICICI Bank FD Account No-034	48,858	46,049
ICICI Bank FD Account No-036	48,856	46,048
ICICI Bank FD Account No-031113025810	2,20,559	2,08,124
ICICI Bank FD Account No-031113025811	4,48,283	4,21,052
ICICI Bank FD Account No-031113025812	3,78,832	3,55,820
ICICI Bank FD Account No-031113025813	4,00,703	3,76,362
ICICI Bank FD Account No-031113025814	1,61,394	1,51,591
ICICI Bank FD Account No-031113025815	8,18,102	7,68,407
ICICI Bank FD Account No-031113025818	2,32,666	2,18,527
ICICI Bank FD Account No-031113025820	2,44,187	2,34,126
ICICI Bank FD Account No-031113027148	2,65,859	2,49,154
ICICI Bank FD Account No-031113027149	1,41,119	1,32,252
ICICI Bank FD Account No-031113027150	1,76,987	1,65,867
ICICI Bank FD Account No-'031113026325	1,01,32,701	95,21,270
ICICI Bank FD Account No-'031113026750	39,41,485	37,02,062
Balance carried to Balance Sheet	5,42,95,785	8,55,94,699



A. V. Singh



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World Health Partners

Consolidated

Details of long term loans and advances as on 31st March 2026

Schedule -8

PARTICULARS	Amount (Rs.)	Amount (Rs.)
	31/03/2026	31/03/2025
Security Deposit		
- Office Premises	2,24,200	1,91,400
- Tender Security	61,75,010	61,75,010
-Accrued Interest	73,700	5,482
Balance carried to Balance Sheet	64,72,910	63,71,892



World Health Partners

Consolidated Details of Receivables as on 31st March 2026

Schedule - 10

PARTICULARS	Amount (Rs.)	Amount (Rs.)
	31/03/2026	31/03/2025
Bharti Enterprises	1,96,803	1,96,803
WHP-Raminfo-Medongo Health Care Z2	12,39,749	12,39,749
Advance Vendor	71,05,239	41,22,438
TDS Receivables, Local Grant	(13,10,376)	27,46,449
Grant Receivable	57,12,110	57,12,110
Balance carried to Balance Sheet	1,29,43,526	1,40,17,549



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World Health Partners

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Details of Cash in hand / bank as on 31st March 2026

Schedule -11

PARTICULARS	Amount (Rs.)	Amount (Rs.)
	31/03/2026	31/03/2025
ICICI Bank Ac. No. 2045	8,81,94,833	6,84,85,652
Yes Bank Ac No. 0037	1,73,60,470	1,96,04,389
Yes Bank Ac No. 0014	83,282	81,109
Yes Bank Ac No. 0033	78,680	76,626
Yes Bank Ac No. 0083	15,200	14,803
Axis Bank Ac No. 4714	1,18,469	1,15,473
HDFC Bank Ac No. 0898	7,53,248	33,54,640
SBI Bank Ac No. 2032	4,42,90,420	2,66,28,656
ICICI Bank A/C No. 2070	1,01,16,570	1,19,916
ICICI Bank A/c No.2046	7,77,863	1,12,33,626
Yes Bank A/c no.134	1,08,57,768	20,55,456
Yes Bank A/c no. 634	1,12,34,717	87,42,257
Yes Bank A/c no. 672	37,72,916	64,14,840
HDFC Bank A/c no. 4713	1,97,60,882	1,15,17,010
HDFC Bank A/c no. 3532	6,45,560	2,06,913
AXIS Bank OD Account - 0672	8,71,695	8,90,798
AXIS Bank OD Account - 1359	(236)	(43)
AXIS Bank OD Account - 1283	57,73,338	1,44,95,105
ICICI Bank A/c No.6608	65,322	2,36,041
Balance carried to Balance Sheet	21,47,70,998	17,42,73,268



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World Health Partners

Consolidated

Details of Short Term Advances as on 31st March 2026

Schedule -12

PARTICULARS	Amount (Rs.)	Amount (Rs.)
	31/03/2026	31/03/2025
Daya Brajeshwar Dayal	2,00,500	2,00,500
Usha Computers	28,500	28,500
TDS Receivable	38,62,287	35,72,343
Advance to Vendor	9,26,335	95,04,559
Balance carried to Balance Sheet	50,17,622	1,33,05,902



A. K. Singh



8/03/26

World Health Partners

Consolidated Details of Receipt & Payment Adjustment

PARTICULARS	Sch	Schedule-A	
		Amount (Rs.) 31/03/2026	Amount (Rs.) 31/03/2025
Long Term Liabilities	2	-	-
Sundry Creditors	3	4,50,25,125	1,73,61,253
Liabilities & Provision	4	19,39,944	10,12,670
Short Term Provision	5	56,83,678	51,66,455
Long Term Loans & Advances	8	63,71,892	1,04,12,920
Trade Receivable	10	1,40,17,549	80,81,199
Short Term Loan & Advances	12	1,33,05,902	64,86,566
Other Current Assets	13	-	-
Net Reciepts (A)		8,63,44,091	4,85,21,063
Long Term Liabilities	2	-	-
Trade Payable	3	1,73,61,253	16,12,494
Other Current Liabilities	4	10,12,670	91,37,247
Short Term Provision	5	51,66,455	70,33,270
Fixed Assets	6	57,900	51,67,111
Long Term Loans & Advances	8	64,72,910	63,71,892
Trade Receivable	10	1,29,43,526	1,40,17,549
Short Term Loan & Advances	12	50,17,622	1,33,05,902
Other Current Assets	13	-	-
Net payments (B)		4,80,32,336	5,66,45,466
Balance Carried to Receipt & Payment A/c		3,83,11,755	(81,24,403)



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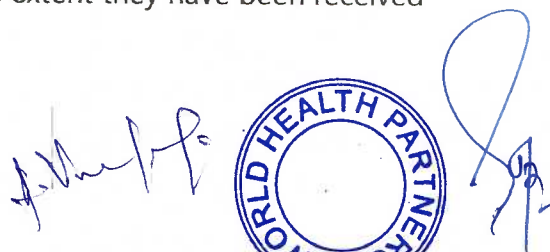
Note on Accounts**Notes to the Accounts forming part of the Balance Sheet as on 31-03-2026.****Nature of organization**

World Health Partners, (the Organization), is a nonprofit organization that was formed in India in 2008 for the purpose of providing health and reproductive health services in India by harnessing local market forces to work for the poor. Leveraging existing social and economic infrastructure, the Organization utilizes the latest advances in communication, diagnostic and medical technology to establish large scale, cost-effective health services. The Key objective of the project is to set up effective and sustainable structure to strengthening system and seamlessly extend quality TB care to patients. The society has also established a model to provide the basic equipment's to TPC for Tele-consultation and oxygen concentrators at the cost of society subject to a Security deposit. The Organization's focus is on serving rural and other especially vulnerable communities through telemedicine and currently managing multiple projects focusing the Tuberculosis (TB) and family planning.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND PRACTICES**Basis of Presentation**

Financial Statements have been prepared, to the extent possible, as per revised schedule VI of the Companies Act by contextualized it for not for profit entities. This implies preparation of income and expenses a/c and receipt and payment a/c rather than P & L and Cash flow statement.

- The society maintains two separate books of accounts for Foreign Funds and Local Funds Accordingly two separate Balance Sheets, Income & Expenditure along with Receipts & Payments have been prepared. A consolidated Balance Sheet; Income & Expenditure along with Receipts & Payments has also been prepared.
- Financial statements have been prepared under the historical cost convention on accrual basis.
- Opening Balances for the current year have been regrouped /reclassified as against the previous year balance due to regrouping of grant receivable.
- Grants have been recognized as income to the extent they have been received



- The reporting currency of society is Indian Rupees. All foreign currency transactions have been accounted for at the exchange rate prevailing at the date of transaction.
- Fixed assets is recognized in the books of account, when the amount of such fixed assets cross the threshold of Rs. 25,000. Fixed assets have been capitalized at cost. Depreciation has been provided as per the provisions of Income Tax Act, 1961.
- No remuneration or benefits have been paid during the year to any member of the board. Board members attending official work are reimbursed actual travel expenses.
- The provision for gratuity at Rate of 15 days basic has been made during the Year assuming that employee will complete the eligible services of five years.
- All Account Receivables & Payables are subject to Reconciliation & Confirmation.
- Society has provided the: -
 1. Fixed Deposit amounting to **Rs.59,92,000/-** has been earmarked against bank guarantee issued to Bihar Govt for implementing Private Provider Support Agency (PPSA) Project in Bihar. No claim have been received from any of the funding Agency/party for encashment of Bank Guarantee till the date.
 2. Fixed Deposit amounting to **Rs.22,17,090/-** has been earmarked against bank guarantee issued to Punjab Govt for implementing Private Provider Support Agency (PPSA) Project in Punjab, Haryana and Delhi . No claim have been received from any of the funding Agency/party for encashment of Bank Guarantee till the date.
 3. Fixed Deposit amounting to **Rs.50,811/-** has been earmarked With Goods & Services tax Department , Uttar Pradesh . No claim have been received from any of the funding Agency/party for encashment of Bank Guarantee till the date.
- The indirect cost is booked on the basis of funds utilized by the organization from own resources and contribution from donors.
- Fixed Deposit of **Rs 1,05,00,000/-** has been pledged in Axis bank for OD limit.
- Prior Period figures have been regrouped wherever required for matching the current year figures.

As per our report of even date

For M/s. SUDHIR SINGH & COMPANY

For World Health Partners

Chartered Accountants

FRN – 036788N

SUDHIR SINGH

Prof. A. Venkatraman

K.Gopalakrishnan

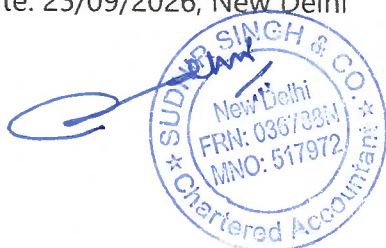
M.No. 517972, FCA

Secretary cum Treasurer

President

UDIN -26517972ZBOKNS5505

Date: 25/09/2026, New Delhi



World Health Partners

Foreign Funds Balance Sheet as on 31st March, 2026

PARTICULARS	Schedules	Amount (Rs.) 31/03/2026	Amount (Rs.) 31/03/2025
<u>SOURCES OF FUND</u>			
Capital Fund	1	19,05,22,677	19,91,84,067
<u>Non Current Liabilities</u>			
Other Long Term Liabilities	2	-	-
<u>Current Liabilities & Provision</u>			
Payables	3	55,36,283	98,35,297
Other Current Liabilities	4	19,39,944	10,12,670
Short-term provisions	5	52,24,896	47,23,797
TOTAL (Rs.)		20,32,23,800	21,47,55,832
<u>APPLICATION OF FUNDS</u>			
<u>Fixed Assets</u>	6		
Gross Block		9,42,67,702	9,42,67,702
Less: Depreciation & Adjustment		7,58,29,086	7,25,87,107
Net Block		1,84,38,616	2,16,80,595
<u>Non Current Investments</u>	7	2,87,99,259	6,14,02,501
<u>Long Term Loans And Advances</u>	8	73,700	5,482
<u>Current Assets</u>			
Inventory	9	-	-
Receivables	10	-	-
Cash and Cash Equivalents	11	15,08,94,603	11,83,61,349
Short Term Loans & Advances	12	50,17,622	1,33,05,905
Other Current Assets	13	-	-
Note to Accounts	14	-	-
TOTAL (Rs.)		20,32,23,800	21,47,55,832

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 - 26517972ZBOKNSS505

Date: 25-09-2026

Place: New Delhi



For World Health Partners

A. Venkatraman

Prof. A. Venkatraman
Secretary cum Treasurer

K Gopalakrishnan

K Gopalakrishnan
President



World Health Partners

Foreign Funds

Income & Expenditure account for year ended 31st March, 2026

PARTICULARS	Sch	Amount (Rs.) 31/03/2026	Amount (Rs.) 31/03/2025
Revenue			
Grants		1,97,36,505	6,36,41,787
Interest on Bank Deposits		71,62,022	88,59,664
Total Revenue (A)		2,68,98,526	7,25,01,451
Expenses			
Direct Programme Expenses			
Salaries and Benefits		1,50,90,586	2,63,25,017
Monitoring Expenses		13,41,898	4,21,612
Field Expenses Others		11,113	2,05,870
Patient Treatment Expense		63,30,732	61,30,588
Travel		2,11,705	16,52,924
Rent & Utilities		15,15,165	21,86,286
Repair & Maintenance		7,62,528	4,56,822
Telecommunications		29,954	22,86,994
Training and Conference		88,450	23,61,342
Warehouse and Transportation Exp		-	-
Project Professional Fees		5,95,306	7,63,460
IEC Mass Media		-	-
IEC Printing & Production		-	1,27,932
Contract and Consultancy		-	-
Deprecation and Amortization Expense		25,93,583	31,91,864
Indirect Programme Expenses			
Salaries and Benefits		26,64,560	27,97,992
Depreciation and Amortization Expense		6,48,395	7,97,966
Communication Expenses		1,08,565	-
Warehouse and Transportation Exp		-	-
Patient Treatment Expense		-	-
Training and Conference		-	-
Professional Fees		13,61,400	4,49,500
IEC Printing & Production		-	-
Rent & Utilities		21,768	2,055
Travel		8,16,012	7,97,022
Repair & Maintenance		13,68,197	20,23,096
Assets written off		-	-
Total Expenses (B)		3,55,59,917	5,29,78,342

Note to Accounts

14

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

(86,61,391)

1,95,23,109

For M/s. SUDHIR SINGH & COMPANY

Chartered Accountants
FRN- 036788N

Sudhir Singh
FCA
Mem. No- 517972

UDIN - 26517972ZBOKNS5505

Date: 25-09-2026

Place: New Delhi



For World Health Partners

Prof. A. Venkatraman
Secretary cum Treasurer

K Gopalakrishnan
President



World Health Partners

Foreign Funds

Receipt & Payment account for year ended 31st March, 2026

PARTICULARS	Sch	Amount (Rs.) 31/03/2026	Amount (Rs.) 31/03/2025
Opening Balance			
Cash at Bank		11,83,61,349	3,54,63,527
Fixed Deposit		6,14,02,501	12,99,65,577
Receipt			
Grants		1,97,36,505	6,36,41,787
Interest on Bank Deposits		71,62,022	88,59,664
Adjustment	A	53,49,424	(91,78,193)
Net Receipts (A)		21,20,11,800	22,87,52,361
Payment			
Direct Programme Expenses			
Salaries and Benefits		1,50,90,586	2,63,25,017
Monitoring Expenses		13,41,898	4,21,612
Field Expenses Others		11,113	2,05,870
Patient Treatment Expense		63,30,732	61,30,588
Travel		2,11,705	16,52,924
Rent & Utilities		15,15,165	21,86,286
Repair & Maintenance		7,62,528	4,56,822
Telecommunications		29,954	22,86,994
Training and Conference		88,450	23,61,342
Warehouse and Transportation Exp		-	-
Project Professional Fees		5,95,306	7,63,460
IEC Mass Media		-	-
IEC Printing & Production		-	1,27,932
Contract and Consultancy		-	-
Indirect Programme Expenses			
Salaries and Benefits		26,64,560	27,97,992
Communication Expenses		1,08,565	-
Warehouse and Transportation Exp		-	-
Patient Treatment Expense		-	-
Training and Conference		-	-
Professional Fees		13,61,400	4,49,500
IEC Printing & Production		-	-
Rent & Utilities		21,768	2,055
Travel		8,16,012	7,97,022
Repair & Maintenance		13,68,195	20,23,094
Net payments (B)		3,23,17,937	4,89,88,510
Closing Balance (A-B)		17,96,93,863	17,97,63,851
Cash at bank		15,08,94,603	11,83,61,349
Fixed Deposit		2,87,99,259	6,14,02,501
		17,96,93,863	17,97,63,851

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 - 26517972ZBOKN55505

Date: 25-09-2026

Place: New Delhi



For World Health Partners

[Signature]

Prof. A. Venkatraman
Secretary cum Treasurer

[Signature]

K Gopalakrishnan
President



World Health Partners

Foreign Funds

Details of Capital Fund for the year ended 31st March 2026

Schedule -1

PARTICULARS	Amount (Rs.)	Amount (Rs.)
	31/03/2026	31/03/2025
Balance b/f from Previous Year	19,91,84,067	17,96,60,958
Add: Net Surplus (deficit) during the year	(86,61,391)	1,95,23,109
Balance carried to capital fund	19,05,22,677	19,91,84,067



World Health Partners

Foreign Funds

Details of Payables as on 31st March 2026

Schedule -3

PARTICULARS	Amount (Rs.)	Amount (Rs.)
	31/03/2026	31/03/2025
Statutory Dues	20,30,320	6,08,104
Trade Payable	35,05,963	92,27,193
Balance carried to Balance Sheet	55,36,283	98,35,297



World Health Partners

Foreign Funds

Details of Other Current Liabilities as on 31st March 2026

PARTICULARS	Schedule -4	
	Amount (Rs.) 31/03/2026	Amount (Rs.) 31/03/2025
Accrued Expenses	-	1,62,000
Employee Salary and Travel	12,24,444	2,63,245
Audit Fees	7,15,500	5,87,425
Balance carried to Balance Sheet	19,39,944	10,12,670



World Health Partners

Foreign Funds

Details of Short Term Provisions as on 31st March 2026

PARTICULARS	Schedule - 5	
	Amount (Rs.) 31/03/2026	Amount (Rs.) 31/03/2025
Employee Benefits	1,74,503	1,65,797
Gratuity	50,50,393	45,58,000
Balance carried to Balance Sheet	52,24,896	47,23,797



Foreign Funds

(As per Income Tax Act)

FIXED ASSETS AS AT 31st MARCH 2026											
PARTICULARS	GROSS BLOCK				RATE	DEPRECIATION			NET BLOCK		
	Gross Value As on 01-04-2025	Addition		TOTAL As on 31-03-2026		FOR THE YEAR	written off	TOTAL As on 31-03-2026	AS AT 31-03-2026	AS AT 31-03-2025	
		Upto 180 days	below 180 days								
Computers	1,32,76,639	-	-	1,32,76,639	40%	01-04-2025 1,21,93,037	4,33,440		1,26,26,477	6,50,161	10,83,601
Furniture & Fixtures	2,14,74,697	-	-	2,14,74,697	10%	1,58,54,491	5,62,021		1,64,16,512	50,58,185	56,20,206
Equipments	5,02,19,256	-	-	5,02,19,256	15%	3,93,73,762	16,26,824		4,10,00,586	92,18,670	1,08,45,494
Vehicles	92,97,110	-	-	92,97,110	15%	51,65,816	6,19,694		57,85,510	35,11,600	41,31,294
Total (A)	9,42,67,702	-	-	9,42,67,702	-	7,25,87,107	32,41,979	-	7,58,29,086	1,84,38,616	2,16,80,595



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World Health Partners

Foreign Funds Details of Investments as on 31st March 2026

PARTICULARS	Schedule -7	
	Amount (Rs.) 31/03/2026	Amount (Rs.) 31/03/2025
ICICI Bank FD Account No- 337*	85,77,293	80,56,272
Axis Bank FD Account No- 87	1,03,02,784	97,05,889
Axis Bank FD Account No- 84	40,69,211	38,19,904
ICICI Bank FD Account No-2007	13,44,768	12,63,081
ICICI Bank FD Account No-2008	13,44,771	12,63,082
ICICI Bank FD Account No-4465	-	10,74,744
ICICI Bank FD Account No-4466	-	10,74,745
ICICI Bank FD Account No-4467	-	10,74,745
ICICI Bank FD Account No-4469	-	10,74,744
ICICI Bank FD Account No-4470	-	10,74,746
YES Bank FD Account No-51291	10,51,477	-
YES Bank FD Account No-51301	10,55,479	-
YES Bank FD Account No-51311	10,53,477	-
ICICI Bank FD Account No-6352	-	3,19,20,549
(*Earmarked against bank Guarantee)		
Balance carried to Balance Sheet	2,87,99,259	6,14,02,501



World Health Partners

Foreign Funds

Details of long term loans and advances as on 31st March 2026

Schedule -8

PARTICULARS	Amount (Rs.)	Amount (Rs.)
	31/03/2026	31/03/2025
Accrued Interest	73,700	5,482
	-	-
Balance carried to Balance Sheet	73,700	5,482



World Health Partners

Foreign Funds

Details of Cash in hand / bank as on 31st March 2026

Schedule -11

PARTICULARS	Amount (Rs.)	Amount (Rs.)
	31/03/2026	31/03/2025
ICICI Bank Ac. No. 2045	8,81,94,833	6,84,85,652
Yes Bank Ac No. 0037	1,73,60,470	1,96,04,389
Yes Bank Ac No. 0014	83,282	81,109
Yes Bank Ac No. 0033	78,680	76,626
Yes Bank Ac No. 0083	15,200	14,803
Axis Bank Ac No. 4714	1,18,469	1,15,473
HDFC Bank Ac No. 0898	7,53,248	33,54,640
SBI Bank Ac No. 2032	4,42,90,420	2,66,28,656
Balance carried to Balance Sheet	15,08,94,603	11,83,61,349



World Health Partners

Foreign Funds

Details of Short Term Advances as on 31st March 2026

PARTICULARS	Schedule - 12	
	Amount (Rs.) 31/03/2026	Amount (Rs.) 31/03/2025
Daya Brajeshwar Dayal	2,00,500	2,00,500
Usha Computers	28,500	28,500
TDS Receivable	38,62,287	35,72,343
Advance to Vendor	9,26,335	95,04,562
Balance carried to Balance Sheet	50,17,622	1,33,05,905



World Health Partners

Foreign Funds

Details of Receipt & Payment Adjustment

PARTICULARS	Sch	Schedule-A	
		Amount (Rs.) 31/03/2026	Amount (Rs.) 31/03/2025
Trade Payable	3	55,36,283	98,35,297
Other Current Liabilities	4	19,39,944	10,12,670
Short Term Provision	5	52,24,896	47,23,797
Long Term Loans & Advances	8	5,482	2,25,000
Short Term Loan & Advances	12	1,33,05,905	64,86,566
Other Current Assets	13	-	-
Net Reciepts (A)		2,60,12,510	2,22,83,330
Trade Payable	3	98,35,297	24,76,439
Other Current Liabilities	4	10,12,670	82,72,251
Short Term Provision	5	47,23,797	65,46,776
Additions to Fixed Assets	6	-	8,54,670
Long Term Loans & Advances	8	73,700	5,482
Short Term Loan & Advances	12	50,17,622	1,33,05,905
Other Current Assets	13	-	-
Net payments (B)		2,06,63,086	3,14,61,523
Balance Carried to Receipt & Payment A/c		53,49,424	(91,78,193)



Note on Accounts Foreign Funds

Notes to the Accounts forming part of the Balance Sheet as on 31-03-2026.

Nature of organization

World Health Partners, (the Organization), is a nonprofit organization that was formed in India in 2008 for the purpose of providing health and reproductive health services in India by harnessing local market forces to work for the poor. Leveraging existing social and economic infrastructure, the Organization utilizes the latest advances in communication, diagnostic and medical technology to establish large scale, cost-effective health services. The Key objective of the project is to set up effective and sustainable structure to strengthening system and seamlessly extend quality TB care to patients. The society has also established a model to provide the basic equipment's to TPC for Tele-consultation and oxygen concentrators at the cost of society subject to a Security deposit. The Organization's focus is on serving rural and other especially vulnerable communities through telemedicine and currently managing multiple projects focusing the Tuberculosis (TB).

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND PRACTICES

Basis of Presentation

Financial Statements have been prepared, to the extent possible, as per revised schedule VI of the Companies Act by contextualized it for not for profit entities. This implies preparation of income and expenses a/c and receipt and payment a/c rather than P & L and Cash flow statement.

- The society maintains two separate books of accounts for Foreign Funds, separate Balance Sheets, Income & Expenditure along with Receipts & Payments have been prepared.
- Financial statements have been prepared under the historical cost convention on accrual basis.



- Opening Balances for the current year have been regrouped /reclassified and matched with the previous year balance.
- Grants and other receipts have been recognized as income to the extent they have been received.
- The reporting currency of society is Indian Rupees. All foreign currency transactions have been accounted for at the exchange rate prevailing at the date of transaction.
- Fixed assets is recognized in the books of account, when the amount of such fixed assets cross the threshold of Rs. 25,000. Fixed assets have been capitalized at cost. Depreciation has been provided as per the provisions of Income Tax Act, 1961.
- No remuneration or benefits have been paid during the year to any member of the board. Board members attending official work are reimbursed actual travel expenses.
- The provision for gratuity at Rate of 15 days basic has been made during the Year assuming that employee will complete the eligible services of five years.
- All Account Receivables & Payables are subject to Reconciliation & Confirmation.
- Prior Period figures have been regrouped wherever required for matching the current year figures.

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

SUDHIR SINGH

M.No. 517972, FCA

UDIN - 26517972ZBOKNS5505

Prof. A. Venkatraman

Secretary cum Treasurer

For World Health Partners

K. Gopalakrishnan

President

Date: 25/09/2026

Place: New Delhi



World Health Partners

Local Funds Balance Sheet as on 31st March, 2026

PARTICULARS	Schedules	Amount (Rs.) 31/03/2026	Amount (Rs.) 31/03/2025
<u>SOURCES OF FUND</u>			
Capital Fund	1	7,10,50,221	9,59,23,444
<u>Non Current Liabilities</u>			
Other Long Term Liabilities	2	-	-
<u>Current Liabilities & Provision</u>			
Payables	3	3,94,88,842	75,25,956
Other Current Liabilities	4	-	-
Short-term provisions	5	4,58,782	4,42,658
TOTAL (Rs.)		11,09,97,845	10,38,92,058
<u>APPLICATION OF FUNDS</u>			
<u>Fixed Assets</u>			
Gross Block	6	63,45,993	62,88,093
Less: Depreciation		40,63,806	28,84,112
Net Block		22,82,187	34,03,981
<u>Non Current Investments</u>			
	7	2,54,96,526	2,41,92,198
<u>Long Term Loans And Advances</u>			
	8	63,99,210	63,66,410
<u>Current Assets</u>			
Inventory	9	-	-
Receivables	10	1,29,43,526	1,40,17,549
Cash and Cash Equivalents	11	6,38,76,396	5,59,11,919
Note to Accounts	14		
TOTAL (Rs.)		11,09,97,845	10,38,92,058

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 - 26517972ZBOKNS5505



For World Health Partners

Prof. A. Venkatraman
Secretary cum Treasurer

K. Gopalakrishnan
President

Date: 25-09-2026

Place: New Delhi



World Health Partners

Local Funds

Income & expenditure account for year ended 31st March, 2026

PARTICULARS	Schedules	Amount (Rs.) 31/03/2026	Amount (Rs.) 31/03/2025
Revenue from operations			
Grant received		16,27,56,821	9,64,18,055
Subsidized Consultancy Charges		55,343	25,150
Interest on Bank Deposits		17,70,679	50,04,716
Misc. Receipt		31,749	9,45,248
PPSA Reimbursement from Local Govt		2,82,88,209	7,52,09,867
Total Revenue (A)		19,29,02,801	17,76,03,036
EXPENSES			
Direct Programme Expenses			
Salaries and Benefits		13,43,37,868	8,80,05,331
Patient Treatment Expense		4,99,70,390	4,10,23,210
Field Expenses Others		13,50,365	8,12,619
Bank Charges		13,600	4,35,137
Travel		2,16,58,602	89,16,288
Rent & Utilities		30,75,333	37,29,126
Repair & Maintenance		32,08,634	11,15,181
Telecommunications		8,47,237	13,10,201
Indirect Programme Expenses			
Depreciation and Amortization Expense		11,79,694	19,04,235
Professional Fees		16,95,206	26,99,757
Repair & Maintenance		3,66,313	21,43,469
Training and Conference		-	-
Travel		72,783	1,12,436
Total Expenses		21,77,76,024	15,22,06,990

Note to Accounts

14

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

(2,48,73,223)

2,53,96,046

For M/s. SUDHIR SINGH & COMPANY

Chartered Accountants

FRN- 036788N

Sudhir Singh

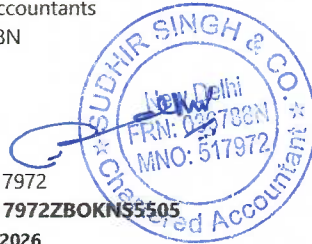
FCA

Mem. No- 517972

UDIN - 26517972ZBOKNS5505

Date: 25-09-2026

Place: New Delhi



For World Health Partners

Prof. A. Venkatraman

Secretary cum Treasurer

K Gopalakrishnan

President



World Health Partners

Local Funds

Receipt & payment account for year ended 31st March, 2026

PARTICULARS	Sch	Amount (Rs.) 31/03/2026	Amount (Rs.) 31/03/2025
Opening Balance			
Cash / Bank		5,59,11,919	2,41,08,775
Fixed Deposit		2,41,92,198	2,76,41,270
Receipt			
Grant received		16,27,56,821	9,64,18,055
Subsidized Consultancy Charges		55,343	25,150
Revenue-Local Govt		2,82,88,209	7,52,09,867
Interest on Bank Deposits		17,70,679	50,04,716
Misc. Receipt		31,749	9,45,248
Total Receipts (A)		27,30,06,918	22,93,53,080
Payment			
Direct Programme Expenses			
Salaries and Benefits		13,43,37,868	8,80,05,331
Patient Treatment Expense		4,99,70,390	4,10,23,210
Field Expenses Others		13,50,365	8,12,619
Bank Charges		13,599	4,35,136
Travel		2,16,58,602	89,16,288
Rent & Utilities		30,75,333	37,29,126
Repair & Maintenance		32,08,634	11,15,181
Telecommunications		8,47,237	13,10,201
Indirect Programme Expenses			
Professional Fees		16,95,206	26,99,757
Repair & Maintenance		3,66,313	21,43,469
Training and Conference		-	-
Travel		72,783	1,12,436
Adjustment	A	(3,29,62,334)	(10,53,790)
Total Payments (B)		18,36,33,995	14,92,48,963
Closing Balance (A-B)		8,93,72,923	8,01,04,117
Cash at bank		6,38,76,396	5,59,11,919
Fixed Deposit		2,54,96,527	2,41,92,198
		8,93,72,923	8,01,04,117

For M/s. SUDHIR SINGH & COMPANY

Chartered Accountants

FRN- 036788N

Sudhir Singh

FCA

Mem. No- 517972

UDIN - 26517972ZBOKNS5505

Date: 25-09-2026

Place: New Delhi

For World Health Partners

Prof. A. Venkatraman

Secretary cum Treasurer

K Gopalakrishnan

President



World Health Partners

Local Funds

Details of Capital Fund A/c for the year ended 31st March 2026

Schedule -1

PARTICULARS	Amount (Rs.)	Amount (Rs.)
	31/03/2026	31/03/2025
Balance b/f from Previous Year	9,59,23,444	7,05,27,398
Add: Net Surplus (deficit) during the year	(2,48,73,223)	2,53,96,046
Balance carried to capital fund	7,10,50,221	9,59,23,444



World Health Partners

Local Funds Details of Payable as on 31st March 2026

PARTICULARS	Schedule -3	
	Amount (Rs.) 31/03/2026	Amount (Rs.) 31/03/2025
Expense Payable	-	18,30,474
Vendor Payable	37,64,421	98,20,552
Salary Payable	3,31,13,341	1,54,08,483
Travel Payable		
Statutory Dues	26,11,080	(1,95,33,553)
Balance carried to Balance Sheet	3,94,88,842	75,25,956



World Health Partners

Local Funds

Details of Short Term Provisions as on 31st March 2026

PARTICULARS	Schedule - 5	
	Amount (Rs.) 31/03/2026	Amount (Rs.) 31/03/2025
LeaveEncashment	-	2,960
Gratuity Payable	4,58,782	4,39,698
	-	-
Balance carried to Balance Sheet	4,58,782	4,42,658



World Health Partners

Local Funds

Details of Investments as on 31st March 2026

Schedule -7

PARTICULARS	Amount (Rs.)	Amount (Rs.)
	31/03/2026	31/03/2025
ICICI Bank FD Account No- 028*	1,78,141	1,67,096
ICICI Bank FD Account No.- 565*		70,686
ICICI Bank FD Account No.- 004	14,12,905	13,28,246
ICICI Bank FD Account No- 070*	2,65,562	2,49,634
ICICI Bank FD Account No- 071*	2,65,561	2,49,636
ICICI Bank FD Account No- 072	2,65,561	249635
ICICI Bank FD Account No- 420	13,96,235	1316647
ICICI Bank FD Account No- 421	12,11,702	1142634
ICICI Bank FD Account No- 758	12,22,610	1149958
ICICI Bank FD Account No- 979	2,39,091	224123
ICICI Bank FD Account No- 948	2,38,860	223915
ICICI Bank FD Account No-638	10,42,288	1131493
ICICI Bank FD Account No-265	48,708	45891
ICICI Bank FD Account No-266	48,711	45893
ICICI Bank FD Account No-034	48,858	46049
ICICI Bank FD Account No-036	48,856	46048
ICICI Bank FD Account No-031113025810	2,20,559	208124
ICICI Bank FD Account No-031113025811	4,48,283	421052
ICICI Bank FD Account No-031113025812	3,78,832	355820
ICICI Bank FD Account No-031113025813	4,00,703	376362
ICICI Bank FD Account No-031113025814	1,61,394	151591
ICICI Bank FD Account No-031113025815	8,18,102	768407
ICICI Bank FD Account No-031113025818	2,32,666	218527
ICICI Bank FD Account No-031113025820	2,44,187	234126
ICICI Bank FD Account No-031113027148	2,65,859	249154
ICICI Bank FD Account No-031113027149	1,41,119	132252
ICICI Bank FD Account No-031113027150	1,76,987	165867
ICICI Bank FD Account No-'031113026325	1,01,32,701	9521270
ICICI Bank FD Account No-'031113026750	39,41,485	3702062
Balance carried to Balance Sheet	2,54,96,526	2,41,92,198

* Earmarked against bank guarantee



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World Health Partners

Local Funds

Details of long term loans and advances as on 31st March 2026

Schedule -8

PARTICULARS	Amount (Rs.)	Amount (Rs.)
	31/03/2026	31/03/2025
Security Deposit		
- Office Premises	2,24,200	1,91,400
- Tender Security	61,75,010	61,75,010
Balance carried to Balance Sheet	63,99,210	63,66,410



World Health Partners

Local Funds

Details of Receivables as on 31st March 2026

PARTICULARS	Schedule -10	
	Amount (Rs.) 31/03/2026	Amount (Rs.) 31/03/2025
Bharti Enterprises	1,96,803	1,96,803
WHP-Raminfo-Medongo Health Care Z2	12,39,749	12,39,749
Advance to Vendor	71,05,239	41,22,438
TDS Receivables, Local Grant	(13,10,376)	27,46,449
Grant Receivable	57,12,110	57,12,110
Balance carried to Balance Sheet	1,29,43,526	1,40,17,549



World Health Partners

Local Funds

Details of Cash in hand / Bank as on 31st March 2026

Schedule 11

PARTICULARS	Amount (Rs.)	Amount (Rs.)
	31/03/2026	31/03/2025
ICICI Bank A/C No. 2070	1,01,16,570	1,19,916
ICICI Bank A/c No.2046	7,77,863	1,12,33,626
Yes Bank A/c no.134	1,08,57,768	20,55,456
Yes Bank A/c no. 634	1,12,34,717	87,42,257
Yes Bank A/c no. 672	37,72,916	64,14,840
HDFC Bank A/c no. 4713	1,97,60,882	1,15,17,010
HDFC Bank A/c no. 3532	6,45,560	2,06,913
AXIS Bank Account no - 0672	8,71,695	8,90,798
AXIS Bank OD Account - 1359	(236)	(43)
AXIS Bank Account no - 1283	57,73,338	1,44,95,105
ICICI Bank A/c No.6608	65,322	2,36,041
Balance carried to Balance Sheet	6,38,76,396	5,59,11,919



World Health Partners

Local Funds Details of Receipt & Payment Adjustment

PARTICULARS	Sch	Schedule-A	
		Amount (Rs.) 31/03/2026	Amount (Rs.) 31/03/2025
Long Term Liabilities	2	-	-
Trade Payable	3	3,94,88,842	75,25,956
Other Current Liabilities	4	-	-
Short Term Provision	5	4,58,782	4,42,658
Long Term Loans & Advances	8	63,66,410	1,01,87,920
Trade Receivable	10	1,40,17,549	80,81,199
Short Term Loans & Advances	12	-	-
Other Current Assets	13	-	-
Net Reciepts (A)		6,03,31,584	2,62,37,733
Long Term Liabilities	2	-	-
Trade Payable	3	75,25,956	(8,63,946)
Other Current Liabilities	4	-	8,64,996
Short Term Provision	5	4,42,658	4,86,492
Long Term Loans & Advances	8	63,99,210	63,66,410
Additions to Fixed Assets	6	57,900	43,12,441
Trade Receivable	10	1,29,43,526	1,40,17,549
Short Term Loans & Advances	12	-	-
Other Current Assets	13	-	-
Net payments (B)		2,73,69,250	2,51,83,942
Balance Carried to Receipt & Payment A/c		3,29,62,334	10,53,790



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Note on Accounts Local Funds

Notes to the Accounts forming part of the Balance Sheet as on 31-03-2026.

Nature of organization

World Health Partners, (the Organization), is a nonprofit organization that was formed in India in 2008 for the purpose of providing health and reproductive health services in India by harnessing local market forces to work for the poor. Leveraging existing social and economic infrastructure, the Organization utilizes the latest advances in communication, diagnostic and medical technology to establish large scale, cost-effective health services. The Key objective of the project is to set up effective and sustainable structure to strengthening system and seamlessly extend quality TB care to patients. The society has also established a model to provide the basic equipment's for Tele-consultation and oxygen concentrators at the cost of society subject to a Security deposit. The Organization's focus is on serving rural and other especially vulnerable communities through telemedicine and currently managing multiple projects focusing the Tuberculosis (TB) and family planning services.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND PRACTICES

Basis of Presentation

Financial Statements have been prepared, to the extent possible, as per revised schedule VI of the Companies Act by contextualized it for not for profit entities. This implies preparation of income and expenses a/c and receipt and payment a/c rather than P & L and Cash flow statement.

- The society maintains two separate books of accounts for Foreign Funds, separate Balance Sheets, Income & Expenditure along with Receipts & Payments have been prepared.
- Financial statements have been prepared under the historical cost convention on accrual basis.
- Opening Balances for the current year have been regrouped /reclassified as against the previous year balance due to regrouping of grant receivable.



- Grants and other receipts have been recognized as income to the extent they have been received.
- Fixed assets is recognized in the books of account, when the amount of such fixed assets cross the threshold of Rs. 25,000. Fixed assets have been capitalized at cost. Depreciation has been provided as per the provisions of Income Tax Act, 1961.
- No remuneration or benefits have been paid during the year to any member of the board. Board members attending official work are reimbursed actual travel expenses.
- The provision for gratuity at Rate of 15 days basic has been made during the Year assuming that employee will complete the eligible services of five years.
- All Account Receivables & Payables are subject to Reconciliation & Confirmation.
- Prior Period figures have been regrouped wherever required for matching the current year figures.

As per our report of even date

For M/s. SUDHIR SINGH & COMPANY

Chartered Accountants

FRN – 036788N



SUDHIR SINGH

M.No. 517972, FCA

UDIN -26517972ZBOKNS5505

Date: 25/09/2026

Place: New Delhi

Prof. A. Venkatraman

Secretary cum Treasurer

For World Health Partners

K. Gopalakrishnan

President

