

INDIA HEALTH ACTION TRUST (IHAT)

No. 4/13-1, Pisces Building, Crescent Road, High Grounds, Bangalore - 560 001

Consolidated Balance Sheet as at 31st March, 2015

| Particulars | Note No | As at 31st March, 2015 | As at 31st March, 2014 |
|---|---------|---------------------------|---------------------------|
| I. LIABILITIES | | | |
| Funds & Reserves | | | |
| Capital Fund | 1 | 1,68,19,642.28 | 6,70,49,676.83 |
| Capital Reserve A/c | | 5,74,19,398.11 | - |
| Donors' Account | 2 | 1,89,94,387.48 | - |
| Non-Current Liabilities | 3 | | |
| Long Term Provisions | | 28,54,667.00 | 27,48,425.00 |
| Current Liabilities | 4 | | |
| Current Liabilities & Payables | | 1,76,38,777.77 | 40,38,685.00 |
| TOTAL LIABILITIES | | 11,37,26,872.64 | 7,38,36,786.83 |
| II. ASSETS | | | |
| Non-current assets | | | |
| Fixed assets | 5 | 5,88,40,679.41 | * 1,48,16,870.93 |
| Long term loans and advances | 6 | 61,42,353.00 | 25,19,340.00 |
| Current assets | | | |
| Cash and cash equivalents | 7 | 4,60,23,728.02 | 5,46,80,290.39 |
| Short-term loans and advances | 8 | 27,20,112.21 | 18,20,285.51 |
| TOTAL ASSETS | | 11,37,26,872.64 | 7,38,36,786.83 |
| Significant Accounting Policies and Notes on Accounts | 14 | - | - |

The notes referred to above are integral part of Balance Sheet.

Per Report of Even Date

For India Health Action Trust



N. Suresh

Chartered Accountant

MM No. 023866



Shajy Isac

Managing Trustee



Senthil Kumaran Murugan

Trustee - Treasurer

Place : Bangalore

Date : 24-Sep-2015



INDIA HEALTH ACTION TRUST (IHAT)

No. 4/13-1, Pisces Building, Crescent Road, High Grounds, Bangalore - 560 001


CONSOLIDATED STATEMENT OF INCOME AND EXPENDITURE

| Particulars | Note No | For the Year Ended 31st March, 2015 | For the Year Ended 31st March, 2014 |
|--|---------|-------------------------------------|-------------------------------------|
| INCOME | | | |
| Income | 9 | 40,60,41,007.50 | 12,42,92,031.14 |
| Total Revenue | | 40,60,41,007.50 | 12,42,92,031.14 |
| EXPENSES | | | |
| Project & Other expenses | 10 | 36,45,36,675.00 | 6,24,69,544.08 |
| Employee benefit expenses | 11 | 47,55,015.00 | 18,59,282.00 |
| Financial costs | 12 | 51,702.94 | 15,743.01 |
| Depreciation and amortization expenses | 5 | 1,02,50,121.52 | 34,25,129.80 |
| Provision for Expenses | 13 | 2,63,742.00 | 1,79,591.00 |
| Total Expenses | | 37,98,57,256.46 | 6,79,49,289.89 |
| Less : Previous Year's Accumulated Income applied during the year | | 2,69,63,330.00 | - |
| Balance Expenses | | 35,28,93,926.46 | 6,79,49,289.89 |
| Excess of Income over Expenditure transferred to Capital Fund Account | | 5,31,47,081.04 | 5,63,42,741.25 |
| Significant Accounting Policies and Notes on Accounts | 14 | | |


The notes referred to above are integral part of Statement of Income and Expenditure.

Per Report of Even Date

For India Health Action Trust


N. Suresh
Chartered Accountant
MM No. 023866


Shajy Isac
Managing Trustee


Senthil Kumar Murugan
Trustee - Treasurer

Place : Bangalore
Date : 24-Sep-2015



INDIA HEALTH ACTION TRUST (IHAT)

No. 4/13-1, Pisces Building, Crescent Road, High Grounds, Bangalore - 560 001

NOTES TO CONSOLIDATED BALANCE SHEET

| | As at 31st March, 2015 | As at 31st March, 2014 |
|--|---------------------------|---------------------------|
| 1 CAPITAL FUND | | |
| Opening Balance | 6,70,49,676.83 | 1,07,06,935.58 |
| Add: Excess of Income over Expenditure transferred from Income & Expenditure Account | 5,31,47,081.04 | 5,63,42,741.25 |
| | <u>12,01,96,757.87</u> | <u>6,70,49,676.83</u> |
| Less : Previous Year's Accumulated Income applied during the year | 2,69,63,330.00 | |
| Less: Appropriations | 7,64,13,785.59 | - |
| Balance transferred to Balance Sheet | <u>1,68,19,642.28</u> | <u>6,70,49,676.83</u> |
| 2 DONORS' ACCOUNT | 1,89,94,387.48 | - |
| Total | <u>1,89,94,387.48</u> | <u>-</u> |
| 3 NON - CURRENT LIABILITIES | | |
| Long-Term Provisions | | |
| Provision for Management Fees and other fees | 18,13,975.00 | 18,13,975.00 |
| Provision for Gratuity | 10,40,692.00 | 9,34,450.00 |
| Total | <u>28,54,667.00</u> | <u>27,48,425.00</u> |
| 4 CURRENT LIABILITIES | | |
| Current Liabilities & Payables | | |
| Statutory Liabilities | 34,70,311.00 | 7,89,956.00 |
| For Expenses | 76,16,314.00 | 9,92,384.00 |
| For Employees | 27,22,867.77 | 3,67,773.00 |
| For Others | 38,29,285.00 | 18,88,572.00 |
| Total | <u>1,76,38,777.77</u> | <u>40,38,685.00</u> |



INDIA HEALTH ACTION TRUST (IHAT)

No. 4/13-1, Pisces Building, Crescent Road, High Grounds, Bangalore - 560 001

NOTES TO CONSOLIDATED BALANCE SHEET

| | As at 31st March, 2015 | As at 31st March, 2014 |
|--|---------------------------|---------------------------|
| NON CURRENT ASSETS | | |
| 6 Long Term Loans and Advances | | |
| Rental Advance | 61,07,083.00 | 24,88,660.00 |
| Other Advances | 35,270.00 | 30,680.00 |
| Total | 61,42,353.00 | 25,19,340.00 |
| CURRENT ASSETS | | |
| 7 Cash and Cash Equivalents | | |
| Cash on hand | 1,35,601.00 | 72,575.00 |
| Balances with Scheduled banks | - | |
| Bank Balances | 4,58,88,127.02 | 2,32,33,235.79 |
| Deposits | - | 3,13,74,479.60 |
| Total | 4,60,23,728.02 | 5,46,80,290.39 |
| 8 Short-term Loans & Advances | | |
| Employees' Advances | 1,50,426.00 | 56,387.00 |
| Expenses Advance | 5,36,439.00 | 14,24,217.00 |
| TDS Receivable | 13,56,294.21 | 3,34,798.51 |
| Accrued Interest on Fixed Deposits & SB Accounts | 6,76,953.00 | 4,883.00 |
| Total | 27,20,112.21 | 18,20,285.51 |



INDIA HEALTH ACTION TRUST (IHAT)

No. 4/13-1, Pisces Building, Crescent Road, High Grounds, Bangalore - 560 001

NOTES TO CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT

| | For the Year Ended 31st March, 2015 | For the Year Ended 31st March, 2014 |
|--|--|--|
| 9 INCOME | | |
| Grant Received | 40,15,66,757.50 | 12,29,84,618.67 |
| Interest Received | 44,74,250.00 | 13,07,412.47 |
| Total | 40,60,41,007.50 | 12,42,92,031.14 |
| 10 PROJECT & OTHER EXPENSES | | |
| Project Expenses | 33,39,17,978.00 | 5,20,94,210.08 |
| Auditor's remuneration | - | - |
| - As Auditor | 5,42,929.00 | 1,67,248.00 |
| Communication Expenses | 27,25,268.00 | 3,56,752.00 |
| Computer Maintenance | 5,60,791.00 | 6,97,492.00 |
| Consultancy Charges/Fee | 94,20,407.00 | 18,81,226.00 |
| Electricity & Water | 16,08,616.00 | 2,45,507.00 |
| Insurance on Assets | 1,16,961.00 | 19,131.00 |
| Journals & Publications | 14,369.00 | - |
| Meeting Expenses | 14,63,562.00 | 26,600.00 |
| Office Expenses | 35,93,902.00 | 11,73,773.00 |
| Postage & Courier | 3,58,718.00 | 54,679.00 |
| Printing & Stationery | 11,39,174.00 | 5,27,522.00 |
| Rent office & Others | 56,11,479.00 | 22,22,664.00 |
| Repairs & Maintenance | 6,75,103.00 | 20,24,642.00 |
| Rates & Taxes | 5,875.00 | 3,062.00 |
| Travel Expenses | 16,57,110.00 | 8,43,708.00 |
| Vehicle repair & maintenance | 11,24,433.00 | 1,31,328.00 |
| Total | 36,45,36,675.00 | 6,24,69,544.08 |
| 11 EMPLOYEE BENEFIT EXPENSES | | |
| Salaries, employees benefits, etc | 47,55,015.00 | 18,59,282.00 |
| Total | 47,55,015.00 | 18,59,282.00 |
| 12 FINANCE COST | | |
| Bank charges | 51,702.94 | 15,743.01 |
| Total | 51,702.94 | 15,743.01 |
| 13 PROVISION FOR EXPENSES | | |
| Staff Gratuity Account | 2,63,742.00 | 1,79,591.00 |
| Total | 2,63,742.00 | 1,79,591.00 |



INDIA HEALTH ACTION TRUST (IHAT)

No. 4/13-1, Pisces Building, Crescent Road, High Grounds, Bangalore - 560 001

Schedule - 5 Fixed Assets Consolidated - FCRA

FY : 2014-15

| Sl No. | Particulars | WDV as on 01-04-2014 | Additions during the year | | Deductions during the | Balance as on 31-03-2015 | Depreciation | | W D V as on 31-03- 2015 |
|--------|------------------------------|-----------------------|---------------------------|-----------------------|-----------------------|--------------------------|--------------|---------------------|-------------------------|
| | | | Before Sep '14 | After Sep '14 | | | Rates | Amount | |
| 1 | Computer & Computer Software | 59,83,259.56 | - | 51,96,957.00 | | 1,11,80,216.56 | 60% | 51,49,042.85 | 60,31,173.71 |
| 2 | Office Equipment | 17,57,894.55 | 38,05,234.00 | 1,63,17,250.00 | | 2,18,80,378.55 | 15% | 20,58,263.03 | 1,98,22,115.52 |
| 3 | Furniture & Fixture | 23,52,124.12 | 15,64,394.00 | 1,46,05,717.00 | | 1,85,22,235.12 | 10% | 11,21,937.66 | 1,74,00,297.46 |
| 4 | Vehicles | 30,66,637.70 | - | 1,22,94,675.00 | | 1,53,61,312.70 | 15% | 13,82,096.28 | 1,39,79,216.42 |
| | Gross Total | 1,31,59,915.93 | 53,69,628.00 | 4,84,14,599.00 | - | 6,69,44,142.93 | | 97,11,339.82 | 5,72,32,803.11 |

Fixed Assets Consolidated - Local

FY : 2014-15

| Sl No. | Particulars | WDV as on 01-04-2014 | Additions during the year | | Deductions during the | Balance as on 31-03-2015 | Depreciation | | W D V as on 31-03- 2015 |
|--------|------------------------------|----------------------|---------------------------|---------------|-----------------------|--------------------------|--------------|--------------------|-------------------------|
| | | | Before Sep '14 | After Sep '14 | | | Rates | Total | |
| 1 | Computer & Computer Software | 2,940.00 | 3,99,525.00 | - | | 4,02,465.00 | 60% | 2,41,479.00 | 1,60,986.00 |
| 2 | Office Equipment | 4,077.00 | 23,900.00 | - | | 27,977.00 | 15% | 4,197.00 | 23,780.00 |
| 3 | Furniture & Fixture | 2,032.00 | - | - | | 2,032.00 | 10% | 203.00 | 1,829.00 |
| | Gross Total | 9,049.00 | 4,23,425.00 | - | - | 4,32,474.00 | | 2,45,879.00 | 1,86,595.00 |

Fixed Assets Consolidated - Jaipur

FY : 2014-15

| Sl No. | Particulars | WDV as on 01-04-2014 | Additions during the year | | Deductions during the | Balance as on 31-03-2015 | Depreciation | | W D V as on 31-03- 2015 |
|--------|------------------------------|----------------------|---------------------------|------------------|-----------------------|--------------------------|--------------|--------------------|-------------------------|
| | | | Before Sep '14 | After Sep '14 | | | Rates | Total | |
| 1 | Computer & Computer Software | 72,647.00 | - | 66,972.00 | 694.00 | 1,38,925.00 | 60% | 63,263.80 | 75,661.20 |
| 2 | Office Equipment | 1,21,845.00 | - | - | | 1,21,845.00 | 15% | 18,277.20 | 1,03,567.80 |
| 3 | Furniture & Fixture | 1,33,009.00 | - | - | | 1,33,009.00 | 10% | 13,300.70 | 1,19,708.30 |
| 4 | Vehicles | 13,20,405.00 | - | - | | 13,20,405.00 | 15% | 1,98,061.00 | 11,22,344.00 |
| | Gross Total | 16,47,906.00 | - | 66,972.00 | 694.00 | 17,14,184.00 | | 2,92,902.70 | 14,21,281.30 |

