



# V. NAGARAJAN & CO.,

Chartered Accountants

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## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF UNITED CARE DEVELOPMENT SERVICES

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### 1. Report on the Audit of financial statements

#### Opinion

We have audited the accompanying financial statements of UNITED CARE DEVELOPMENT SERVICES (the 'Company'), which comprise the Balance Sheet as at March 31, 2021, the Statement of Income and Expenditure, the Cash Flow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our Opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2021 and its Deficit and its cash flows for the year ended on that date.

### 2. Basis for Opinion

We conducted our audit in accordance with the standards on Auditing (SAs) specified under section 143 (10) of the Companies Act, 2013. 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 Company in accordance with the code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### 3. Information other than the financial statements and Auditor's report thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Director's report including annexure to Director's Report and Shareholder's Information, but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.



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#### 4. Responsibilities of Management and Those Charged with Governance for the financial statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 (the "Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of 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.

In preparing the financial statements, the Board of Director's is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative to do so.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

#### 5. 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 assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect 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.

#### 6. Report on other legal and regulatory requirements

- i. Since the Company is registered under section 8 of the Companies Act, 2013 (corresponding provision to Section 25 of Companies Act, 1956), the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act is not applicable.
- ii. As required by section 143(3) of the Act, we report that:
  - a) We have sought and 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 accounts as required by the law have been kept by the Company, so far as it appears from our examination of those books.
  - c) The Balance Sheet, Statement of Income and Expenditure, and Cash Flow statement dealt with by this report are in agreement with the books of accounts.
  - d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
  - e) On the basis of the written representations received from the directors as on March 31, 2021 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2021 from being appointed as a director in terms of section 164(2) of the Act.







# V. NAGARAJAN & CO.,

Chartered Accountants

- f) With respect to adequacy of the Internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure-A"; and
- g) With respect to the other matters to be included in the Auditor's report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- The Company has disclosed the impact of pending litigations if any, which would impact its financial position.
  - The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
  - There were no amounts which were required to be transferred to the Investor Education and Protection fund by the Company.

Place : Hyderabad  
Date : 31st August, 2021  
UDIN : 21017799AAAFC6424

for V. NAGARAJAN & CO.,  
Chartered Accountants

  
(A.G. SITARAMAN)  
Partner

M. No.: 017799 | ICAI Firm Reg. No.: 04879 N





# V. NAGARAJAN & CO.,

*Chartered Accountants*

## Annexure - A to the Auditors' Report

### Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **UNITED CARE DEVELOPMENT SERVICES** ("the Company") as of 31<sup>st</sup> March 2021, in conjunction with our audit of the financial statements of the Company for the year ended on that date.

#### Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

#### Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. 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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

#### Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and



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# V. NAGARAJAN & CO.,

Chartered Accountants

directors of the company; and (3) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

## Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

## Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31<sup>st</sup> March 2021, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls on Financial Reporting issued by the Institute of Chartered Accountants of India.

Place : Hyderabad

Date : 31st August, 2021

UDIN : 21017799AAAAFC6424

for V. NAGARAJAN & CO.,  
Chartered Accountants

(A.G. SITARAMAN)

Partner

M. No.: 017799 | ICAI Firm Reg. No.: 04879 N





# UNITED CARE DEVELOPMENT SERVICES

(All amounts in Rs. except otherwise stated)

BALANCE SHEET AS AT	Note No.	31-Mar-21	31-Mar-20
<b>I. EQUITY AND LIABILITIES</b>			
<b>Shareholders' funds</b>			
(a) Share capital	2.1	1,00,000	1,00,000
(b) Reserves and surplus	2.2	65,28,945	1,11,15,674
		<u>66,28,945</u>	<u>1,12,15,674</u>
<b>Current liabilities</b>			
(a) Committed project based grants	2.3	5,274	3,98,286
(b) Other current liabilities		12,800	19,616
		<u>18,074</u>	<u>4,17,902</u>
	<b>Total</b>	<b>66,47,019</b>	<b>1,16,33,576</b>
<b>II. ASSETS</b>			
<b>Non-current assets</b>			
(a) Property, Plant & Equipment	2.4		
(i) Tangible Assets		65,93,744	1,05,34,430
(ii) Intangible Assets		945	2,566
		<u>65,94,689</u>	<u>1,05,36,996</u>
<b>Current assets</b>			
(a) Cash and cash equivalents	2.5	19,330	8,06,713
(b) Other current assets	2.6	33,000	2,89,867
		<u>52,330</u>	<u>10,96,580</u>
	<b>Total</b>	<b>66,47,019</b>	<b>1,16,33,576</b>
Significant accounting policies and notes on accounts	1 & 2		

The accompanying notes are an integral part of these financial statements


As per our report of even date  
for **V. NAGARAJAN & CO.,**  
Chartered Accountants

  
**A. G. Sitaraman**  
Partner

ICAI Firm No. 04879N | M. No.: 017799

for **UNITED CARE DEVELOPMENT SERVICES**

  
**G. Satish Raju**  
Director

  
**P. S. Gunaranjan**  
Director



Place: Hyderabad  
Date: 31st August 2021  
UDIN: 21017799AAAFC6424



Audited financial statements for the year ended March 31, 2021

# UNITED CARE DEVELOPMENT SERVICES

(All amounts in Rs. except otherwise stated)

STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED	Note No.	31-Mar-21	31-Mar-20
Revenue from operations	2.7	10,52,359	1,42,01,299
Other income	2.8	370	1,39,791
<b>Total Revenue</b>		<b>10,52,729</b>	<b>1,43,41,090</b>
<b>Expenses</b>			
Direct programme expenditure	2.9	12,20,984	1,12,93,896
Other operating expenses	2.10	2,97,096	3,84,479
Depreciation	2.4	44,033	4,539
<b>Total expenses</b>		<b>15,62,114</b>	<b>1,16,82,914</b>
<b>Surplus/(Deficit)</b>		<b>(5,09,385)</b>	<b>26,58,176</b>
Transfer from Committed Fund – Tata Trusts		99,499	59,62,222
Transfer to Asset acquisition fund (Refer 1.3.2 / 2.2.iii)		(2,39,475)	(82,10,016)
<b>Surplus/(Deficit) - Net (Refer Note-2.2)</b>		<b>(6,49,361)</b>	<b>4,10,382</b>
Significant accounting policies and notes on accounts	1 & 2		

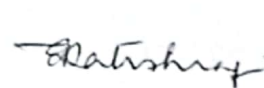

The accompanying notes are an integral part of these financial statements

As per our report of even date  
for V. NAGARAJAN & CO.,  
Chartered Accountants

  
A. G. Sitaraman  
Partner

ICAI Firm No. 04879N | M. No.: 017799

for UNITED CARE DEVELOPMENT SERVICES

   
G. Satish Raju      P. S. Gunaranjan  
Director                      Director

Place: Hyderabad

Date: 31st August 2021

UDIN: 21017799AAAAFC6424



Audited financial statements for the year ended March 31, 2021

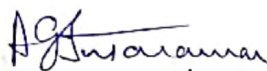
# UNITED CARE DEVELOPMENT SERVICES

(All amounts in Rs. except otherwise stated)

Cash flow statement for the year ended	31-Mar-21	31-Mar-20
<b>A. Cash flows from operating activities</b>		
Surplus/(deficit) for the year	(6,49,361)	4,10,382
<b>Adjustments for non-cash expenditure</b>		
Transfer to Asset acquisition fund	2,39,475	(82,10,016)
Depreciation	44,033	4,539
<b>Operating profit before working capital changes</b>	<b>(3,65,853)</b>	<b>(77,95,095)</b>
<b>Adjustments for:</b>		
Decrease / (Increase) in operating assets	2,56,868	(98,624)
(Decrease) / Increase in current liabilities	(3,99,828)	(61,58,554)
<b>Net cash flow from operating activities [A]</b>	<b>(5,08,813)</b>	<b>(1,40,52,273)</b>
<b>B. Cash flows from investing activities</b>		
Purchase of fixed assets	(2,78,569)	(8,21,016)
<b>Net cash flow from investment activities [B]</b>	<b>(2,78,569)</b>	<b>(8,21,016)</b>
<b>C. Cash flows from financing activities</b>		
Increase/(Decrease) in Share Capital	-	-
<b>Net cash flow from financing activities [C]</b>	<b>-</b>	<b>-</b>
<b>Net change in cash and cash equivalents during the year (A+B+C)</b>	<b>(7,87,383)</b>	<b>(58,42,258)</b>
Cash and cash equivalents at the beginning of the year	8,06,713	66,48,971
<b>Cash and cash equivalents at the end of the year</b>	<b>19,330</b>	<b>8,06,713</b>

This is the cash flow statement referred to in our report of even date.

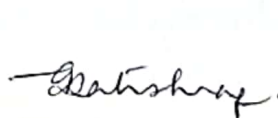
As per our report of even date  
for **V. NAGARAJAN & CO.,**  
Chartered Accountants



**A. G. Sitaraman**  
Partner

ICAI Firm No. 04879N | M. No.: 017799

for **UNITED CARE DEVELOPMENT SERVICES**



**G. Satish Raju**  
Director



**P. S. Gunaranjan**  
Director



Place: Hyderabad

Date: 31st August 2021

UDIN: 21017799AAAAFC6424



Audited financial statements for the year ended March 31, 2021



# UNITED CARE DEVELOPMENT SERVICES

## Notes Forming Part of Financial statement

### Company overview:

"United Care Development Services" (herein after referred as 'UCDS' or the 'Company') is licensed to operate under Section 8 of the Companies Act, 2013 (earlier Sec 25 of Companies Act, 1956) and also registered as a charitable organisation u/s 12A of the Income Tax act, 1961.

The objective of UCDS is to bring a result-based approach to development finance in the areas of Education, Health and Energy & Environmental services for the poor. UCDS aims to attract development funding for projects undertaken by it, by seeking grant contributions from both individuals and institutions based on demonstrable results achieved. By emphasizing on results and thereby reducing the risk of opportunity cost for social returns, the result based funding model aims to attract more individual and institutional donors and funders, to create a larger and efficient market for philanthropy and development finance.

### 1 Significant accounting policies

#### 1.1 Basis of preparation of financial statements

The financial statements are prepared under the historical cost convention and comply in all material aspects with the applicable accounting principles in India, including accounting Standards specified under Section 133 of the Companies Act, 2013 (the "Act"), read with Rule 7 of the Companies (Accounts) Rules, 2014.

#### 1.2 Use of estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make certain estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the results of the operations during the reporting year end. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates. Any revisions to the accounting estimates are recognised prospectively in the current and future years.

#### 1.3 Fixed assets and Depreciation

1.3.1 Fixed assets are stated at cost inclusive of all incidental expenses incurred for acquisition of such assets.

1.3.2 Assets purchased out of grant are reflected under "Assets Acquisition Fund" after deducting accumulated depreciation to reflect the written down value at the end of the period.

1.3.3 Depreciation is calculated on the written down value method from the year put to use at the rates determined by the management. These rates are not lower than the rate prescribed in schedule II of the Companies Act, 2013.

The estimated useful life and rate assumed for calculating the depreciation under Written down value method is as follows:

Class of Fixed Assets	Useful Life	Rate of Depreciation
Computers	3 Years	63.16%
Office equipment	5 Years	45.07%
Plant & Machinery	3 Years	63.16%
Furniture	10 Years	25.89%
Biomedical Equipment	7 Years	40.00%

All current and long-term investments are valued at lower of cost or market value.

The Company is registered under section-12A of the Income Tax Act, 1961 as a tax exempt entity and has fulfilled all the conditions laid down therein and hence no tax liability is expected.



*Rishik*  
*Sury*

Audited financial statements for the year ended March 31, 2021

2 Notes on accounts  
2.1 Share capital

	31-Mar-21	31-Mar-20
<b>Authorized</b>		
1,000 (31 March 2018: 1,000) equity shares of Rs. 100 each	1,00,000	1,00,000
<b>Issued, subscribed and fully paid-up</b>		
<b>Equity shares:</b>		
1,000 (31 March 2018: 1,000) equity shares of Rs. 100 each fully paid-up.	1,00,000	1,00,000
<b>Total</b>	<b>1,00,000</b>	<b>1,00,000</b>

(a) The details of Equity shareholders holding more than 5% shares is set out below

Sl No.	Name	No. of fully paid up shares held	% of total	31-Mar-21	31-Mar-20
1	Gunaranjan.P	604	60.4%	60,400	60,400
2	Satish Raju .G	99	9.9%	9,900	9,900
3	Rai P.D	99	9.9%	9,900	9,900
4	Sushil Ramola	99	9.9%	9,900	9,900
5	Vijay Mahajan	99	9.9%	9,900	9,900
		1000	100%	1,00,000	1,00,000

(b) Reconciliation of the number of Equity Shares:

Number of equity shares outstanding at the beginning of the year	1,000
Number of equity shares outstanding at the end of the year	1,000

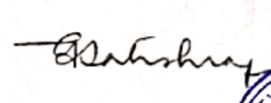


There was no issue / buyback of shares during the year and in the previous year.

(c) The company has issued only one class of Equity shares of the par value of Rs. 100 each, with voting right of one vote per share.

2.2 Reserves and surplus

	31-Mar-21	31-Mar-20
<b>i. Capital reserve</b>		
Opening balance	8,18,997	8,18,997
Additions during the year	-	-
Deductions during the year	-	-
	<b>8,18,997</b>	<b>8,18,997</b>
<b>ii. Surplus in Income and expenditure account</b>		
Opening balance	(2,35,380)	(6,45,762)
Additions during the year	(6,49,361)	4,10,382
	<b>(8,84,741)</b>	<b>(2,35,380)</b>
<b>iii. Asset Acquisition Fund</b>		
Opening balance	1,05,32,057	94,37,582
Add: Transfer during the year	2,39,475	82,10,016
Less: Depreciation during the year	41,76,843	71,15,541
	<b>65,94,689</b>	<b>1,05,32,057</b>
	<b>65,28,945</b>	<b>1,11,15,674</b>



  
  
 Audited financial statements for the year ended March 31, 2021  


2.3 Current liabilities		31-Mar-21	31-Mar-20
<b>a. Committed Grant (Tata Trusts)</b>			
Opening		3,98,286	6503653
Transferred from/to (+/-) Income and Expenditure Account			
Less: Asset purchased		(99,499)	(59,62,222)
Less: Program expenditure		(2,93,513)	-
Prior Period Adjustments(Tata Trusts)		-	(1,43,145)
		<u>5,274</u>	<u>3,98,286</u>
<b>b. Other payables</b>			
		12,800	19,616
		<u>18,074</u>	<u>4,17,902</u>
2.5 Cash and cash equivalents		31-Mar-21	31-Mar-20
<b>Balances with banks</b>			
In current account		8,600	7,95,873
In FCRA account		6,291	6,103
In saving account		4,439	4,737
		<u>19,330</u>	<u>8,06,713</u>
2.6 Other current assets		31-Mar-21	31-Mar-20
Rent deposit		32,000	32,000
Other receivables		-	2,57,867
Prepaid Taxes		1,000	-
		<u>33,000</u>	<u>2,89,867</u>
2.7 Revenue from operations		31-Mar-21	31-Mar-20
<b>Donations</b>			
<i>from institutions</i>			
Tata Trusts			59,50,000
Swiss Reinsurance Company Limited India Branch		-	46,01,952
Gandhi Global Alumni Association (GMCGA)		-	11,62,288
Gadi Krishnamurthy Puspavalli Thayaramma Charitable Trust		63,922	7,73,633
Gopal Das P Jhaveri & Shakunthala Bai Jhaveri Charitable Trust		-	3,25,000
Surakanti Mallareddy Memorial Trust		-	1,65,000
Other Institutional Donors		-	1,05,914
<i>from individuals</i>			
		9,88,437	11,17,512
		<u>10,52,359</u>	<u>1,42,01,299</u>



Audited financial statements for the year ended March 31, 2021



2.8 Other income		
	31-Mar-21	31-Mar-20
Interest on Savings account	182	1,24,144
Interest on FCRA Account	188	15,647
	370	1,39,791
2.9 Direct programme expenditure		
	31-Mar-21	31-Mar-20
Tertiary & Critical Care Project at Public Hospitals in AP and Telangana	-	39,88,079
Primarycare and Healthcare outreach	10,75,428	55,58,053
Palliative Care Project	-	16,12,275
Health4All - Free and Open Source InfoTech solutions	1,45,556	1,35,489
	12,20,984	1,12,93,896
2.10 Other operating expenses		
	31-Mar-21	31-Mar-20
Rent	2,17,000	2,16,000
Staff & Volunteers Welfare	17,759	1,13,493
Audit Fee	11,800	11,800
Office Maintenance	38,711	29,602
Bank Charges	11,826	13,584
	2,97,096	3,84,479

**3 Prior year comparatives**

The previous year figures are regrouped /rearranged to conform to current year presentation.

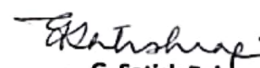

**4** Based on information available with the Company, there are no suppliers who are registered as micro and small enterprises under "The Micro, Small and Medium Enterprises Development Act, 2006.

As per our report of even date  
for **V. NAGARAJAN & CO.,**  
Chartered Accountants

  
**A. G. Sitaraman**  
Partner

ICAI Firm No. 04879N | M. No.: 017799

for **UNITED CARE DEVELOPMENT SERVICES**

   
**G. Satish Raju** **P. S. Gunaranjan**  
Director Director



Place: Hyderabad  
Date: 31st August 2021  
UDIN: 21017799AAAAFC6424



Audited financial statements for the year ended March 31, 2021

**UNITED CARE DEVELOPMENT SERVICES**

Notes to the Financial Statements

**2.4 Fixed assets**

(All amounts in ₹, except otherwise stated)

Particulars	Gross block			Depreciation			Net block		
	As at 01-Apr-20	Additions	Deletions/ Adjustments	As at 31-Mar-21	As at 01-Apr-20	Additions	Deletions/ Adjustments	As at 31-Mar-21	As at 31-Mar-20
<b>Tangible assets</b>									
Computers:									
Office equipment	35,64,676	53,497	-	36,18,173	32,18,044	2,52,722	-	34,70,765	1,47,408
Plant & Machinery	6,72,001	21,072	-	6,93,073	4,94,311	89,582	-	5,83,893	1,09,180
Furniture	95,30,291	-	-	95,30,291	92,04,766	2,05,602	-	94,10,367	1,19,924
Biomedical Equipment	36,15,225	-	-	36,15,225	16,01,880	5,21,255	-	21,23,135	14,92,090
Total	1,72,29,440	2,04,000	-	1,74,33,440	95,58,203	31,50,095	-	1,27,08,298	47,25,142
<b>Intangible assets</b>									
Computer-Software	3,46,11,633	2,78,569	-	3,48,90,202	2,40,77,203	47,19,255	-	2,82,96,458	65,93,744
Computer-Software	55,897	-	-	55,897	53,331	1,621	-	54,952	945
Total	55,897	-	-	55,897	53,331	1,621	-	54,952	945
Grand Total	3,46,67,530	2,78,569	-	3,49,46,099	2,41,30,534	42,20,876	-	2,83,51,410	65,94,689
Previous year	2,64,57,514	1,01,58,106	-	3,46,67,530	1,70,10,454	71,20,080	-	2,41,30,534	1,05,36,996

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**UNITED CARE DEVELOPMENT SERVICES**

Notes to the Financial Statements  
Fixed Assets

**2.4 : Property, Plant & Equipment**

(All amounts in Rs. except otherwise stated)

Particulars	Gross block			Depreciation			Net block		Rates	
	As at 01-Apr-20	Additions	Deletions/ Adjustments	As at 31-Mar-21	As at 01-Apr-20	Additions	Deletions/ Adjustments	As at 31-Mar-21		As at 31-Mar-20
<b>Tangible assets</b>										
<b>Asset Acquisition Fund</b>										
<b>TATA Trust</b>										
Computers	28,78,059	-	-	28,78,059	25,75,780	1,90,919	-	1,11,359	3,02,279	63.16%
Plant & Machinery	53,48,138	-	-	53,48,138	51,58,340	1,19,877	-	69,922	1,89,798	63.16%
Furniture	28,73,523	-	-	28,73,523	12,53,162	4,19,511	-	12,00,849	16,20,361	25.89%
Computer- Software	55,897	-	-	55,897	53,331	1,621	-	945	2,566	63.16%
Biomedical Equipment	93,66,993	96,000	-	94,62,993	59,99,148	13,85,538	-	20,78,307	33,67,845	40.00%
Office Equipemnt	2,52,355	3,499	-	2,55,854	1,48,694	48,297	-	58,863	1,03,661	45.07%
<b>Total</b>	<b>2,07,74,965</b>	<b>99,499</b>	<b>-</b>	<b>2,08,74,464</b>	<b>1,51,88,455</b>	<b>21,65,763</b>	<b>-</b>	<b>35,20,246</b>	<b>55,86,510</b>	
<b>Tata Trust - Total - A</b>	<b>2,07,74,965</b>	<b>99,499</b>	<b>-</b>	<b>2,08,74,464</b>	<b>1,51,88,455</b>	<b>21,65,763</b>	<b>-</b>	<b>35,20,246</b>	<b>55,86,510</b>	
<b>Aurobindo Pharma Foundation</b>										
Biomedical Equipment	66,080	-	-	66,080	51,807	5,709	-	8,564	14,273	40.00%
<b>Total- B</b>	<b>66,080</b>	<b>-</b>	<b>-</b>	<b>66,080</b>	<b>51,807</b>	<b>5,709</b>	<b>-</b>	<b>8,564</b>	<b>14,273</b>	
<b>Other Funds</b>										
Computers	4,02,127	-	-	4,02,127	3,58,317	27,671	-	3,85,987	43,810	63.16%
Plant & Machinery	41,82,153	-	-	41,82,153	40,46,426	85,725	-	41,32,151	1,35,727	63.16%
Furniture	7,41,702	-	-	7,41,702	3,48,718	1,01,744	-	4,50,461	3,92,984	25.89%
Biomedical Equipment	77,96,367	1,08,000	-	79,04,367	35,07,248	17,58,847	-	52,66,096	42,89,119	40.00%
Office Equipemnt	1,32,365	-	-	1,32,365	62,732	31,384	-	94,116	69,633	45.07%
<b>Total- C</b>	<b>1,32,54,714</b>	<b>1,08,000</b>	<b>-</b>	<b>1,33,62,714</b>	<b>83,23,441</b>	<b>20,05,370</b>	<b>-</b>	<b>30,33,903</b>	<b>49,31,273</b>	
<b>Total -Asset Acquisition Fund</b>	<b>3,40,95,759</b>	<b>2,07,499</b>	<b>-</b>	<b>3,43,03,258</b>	<b>2,35,63,702</b>	<b>41,76,843</b>	<b>-</b>	<b>65,62,713</b>	<b>1,05,32,057</b>	
<b>UCDS - General Funds</b>										
Computers	2,84,490	53,497	-	3,37,987	2,83,947	34,132	-	3,18,079	543	63.16%
Office equipment	2,87,281	17,573	-	3,04,854	2,82,885	9,902	-	2,92,786	4,396	45.07%
<b>Total-D</b>	<b>5,71,771</b>	<b>71,070</b>	<b>-</b>	<b>6,42,841</b>	<b>5,66,831</b>	<b>44,033</b>	<b>-</b>	<b>6,10,865</b>	<b>4,940</b>	
<b>Total (A+B+C)</b>	<b>3,46,67,530</b>	<b>2,78,569</b>	<b>-</b>	<b>3,49,46,099</b>	<b>2,41,30,534</b>	<b>42,20,876</b>	<b>-</b>	<b>2,83,51,410</b>	<b>1,05,36,996</b>	
<b>Previous year</b>	<b>2,64,57,514</b>	<b>1,01,58,106</b>	<b>-</b>	<b>3,46,67,530</b>	<b>1,70,10,454</b>	<b>71,20,080</b>	<b>-</b>	<b>2,41,30,534</b>	<b>1,00,92,790</b>	



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