

**Independent Auditor's Report
of IAD's Financial Statements 2017-18**



Institute of Applied Dermatology
Effective Care through Integrative Medicine

A Not for profit organization registered U/s 25 of companies act 1956

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Independent Auditor's Report

To,
The Members of
Institute of Applied Dermatology
Kasaragod

Report on the Standalone Financial Statement

I have audited the accompanying financial statements of **Institute of Applied Dermatology**, which comprise the Balance Sheet as at 31st March 2018, the Statement of Income & Expenditure for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters 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, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of internal financial control, 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.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit.

I have taken into account the provisions of the Act, the accounting and auditing standards and

matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

I conducted my audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Those Standards require that I 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 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 Company's preparation of the financial statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Company's Directors, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion on the financial statements.

Opinion

In my opinion and to the best of my information and according to the explanations given to me, the aforesaid financial statements, give the information required by the Act 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 31st March 2018, and its profit and its cash flows for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), as amended, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, I give in the "**Annexure A**" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by section 143(3) of the Act, I report that:
 - a) I have sought and obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purposes of my audit.
 - b) In my opinion proper books of account as required by law have been kept by the Company so far as appears from my examination of those books.
 - c) The Balance Sheet, Statement of Income & Expenditure, and Cash Flow Statement dealt with by this Report are in agreement with the books of account.
 - d) In my 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 written representations received from the directors as on 31 March, 2018, taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2018, from being appointed as a director in terms of Section 164(2) of the Act
 - f) With respect to the separate report as per the Chapter X, Clause (i) of Sub Section (3) of section 143 regarding the adequacy of the internal financial control over financial reporting of the company and the operating effectiveness of such controls is not applicable to the company based on the MCA vide its notification No. G S R 583(E) dated 13-06-2017.
 - 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 my opinion and to the best of my information and according to the explanations given to me:
 - i) The Company does not have any pending litigations which would impact its financial position.
 - ii) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

“Annexure A” to the Independent Auditors’ Report

Referred to in paragraph 1 under the heading ‘Report on Other Legal & Regulatory Requirement’ of my report of even date to the financial statements of the Company for the year ended March 31, 2018.

- I. (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets

(b) The Fixed Assets have been physically verified by the management in a phased manner, designed to cover all the items over a period of three years, which in my opinion, is reasonable having regard to the size of the company and nature of its business. Pursuant to the program, a portion of the fixed asset has been physically verified by the management during the year and no material discrepancies between the books records and the physical fixed assets have been noticed

(c) The title deeds of immovable properties are held in the name of the company.
- II. The management has conducted the physical verification of inventory at reasonable intervals.
- III. The Company has not granted any loans, secured or unsecured to companies, firms, Limited Liability partnerships or other parties covered in the Register maintained under section 189 of the Act. Accordingly, the provisions of clause 3 (iii) (a) to (C) of the Order are not applicable to the Company and hence not commented upon.
- IV. In my opinion and according to the information and explanations given to me, the company has complied with the provisions of section 185 and 186 of the Companies Act, 2013 In respect of loans, investments, guarantees, and security.
- V. The Company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable.
- VI. As informed to me, the maintenance of Cost Records has not been specified by the Central Government under sub-section (1) of Section 148 of the Act, in respect of the activities carried on by the company.
- VII. (a) According to information and explanations given to me and on the basis of my examination of the books of account, and records, the Company has been generally regular in depositing undisputed statutory dues including Provident Fund, Employees State Insurance, Income-Tax, Sales tax, Service Tax, Duty of Customs, Duty of Excise, Value added Tax, GST, Cess and any other statutory dues with the appropriate authorities. According to the information and explanations given to me, no undisputed amounts payable in respect of the above were in arrears as at March 31, 2018 for a period of more than six months from the date on when they become payable.

(b) According to the information and explanation given to me, there are no dues of income tax, sales tax, service tax, duty of customs, duty of excise, value added tax outstanding on account of any dispute.
- VIII. In my opinion and according to the information and explanations given to me, the Company has not defaulted in the repayment of dues to banks. The Company has not taken any loan either from financial institutions or from the government and has not issued any debentures.
- IX. Based upon the audit procedures performed and the information and explanations given by the management, the company has not raised moneys by way of initial public offer or further public offer including debt instruments and term Loans. Accordingly, the provisions of clause 3 (ix) of the Order are not applicable to the Company and hence not commented upon.
- X. Based upon the audit procedures performed and the information and explanations given by the management, I report that no fraud by the Company or on the company by its officers or employees has been noticed or reported during the year.
- XI. Managing Director/director was not drawn any remuneration during the financial year 2017-18, hence, the provisions of Section 197 read with Schedule V to the Companies Act is not applicable. Thus paragraph 3(xi) of the Order is not applicable.
- XII. In my opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 4 (xii) of the Order are not applicable to the Company.
- XIII. In my opinion, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 and the details have been disclosed in the Financial Statements as required by the applicable accounting standards.
- XIV. Based upon the audit procedures performed and the information and explanations given by the management, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review. Accordingly, the provisions of clause 3 (xiv) of the Order are not applicable to the Company and hence not commented upon.
- XV. Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of clause 3 (xv) of the Order are not applicable to the Company and hence not commented upon.
- XVI. In my opinion, the company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause 3 (xvi) of the Order are not applicable to the Company and hence not commented upon.



Balance Sheet as at 31st March, 2018

Particulars	Sch. No.	Figures as at the end of current reporting period 2017-18	Figures as at the end of previous reporting period 2016-17
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	1	115,000.00	115,000.00
(b) Reserves and Surplus	2	43,751,316.26	41,994,519.76
(2) Current Liabilities			
(a) Short Term Borrowings	3	-	-
(b) Trade Payables			
(c) Other Current Liabilities	4	-	-
(d) Short-term Provisions	5	198,353.00	481,679.00
Total Equity & Liabilities		44,064,669.26	42,591,198.76
II. ASSETS			
(1) Non-Current Assets			
(a) Fixed Assets			
Tangible Assets	6	20,274,664.00	20,388,465.00
(b) Non-current investments	7	13,292,455.00	12,493,341.00
(c) Long term loans and advances	8	122,668.00	151,668.00
(2) Current Assets			
(d) Inventories	9	1,346,374.00	1,616,028.00
(e) Cash and cash equivalents	10	8,728,013.26	7,589,531.76
(c) Other current assets	11	-	-
(f) Short-term loans and advances	12	300,495.00	352,165.00
Total Assets		44,064,669.26	42,591,198.76



Statement Income & Expenditure A/c as at 31st March 2018

I Revenue from operations & projects			
1 Donation Indian Source	13	1,599,088.00	1,698,246.00
2 Self Generated Income	14	21,860,264.03	18,387,686.60
3 Other Income	15	1,640,505.96	1,261,821.35
4 Govt. Grants	16	613,800.00	613,800.00
5 Donation International Source	17	41,260.00	169,328.19
Total Revenue	I	25,754,917.99	22,130,882.14
II Expenses			
6 Administrative & Other Expenses	18	5,861,377.78	2,899,425.76
7 Personnel & Manpower	19	5,753,619.00	5,602,662.00
8 Research, Development & Treatment expenses	20	10,549,774.71	9,580,606.95
9 Change in Inventories -Medicine	21	269,654.00	(154,752.00)
10 Depreciation on Fixed Assets	22	1,613,764.00	1,547,107.00
Total Expenses	II	24,048,189.49	19,475,049.71
III Profit/(Loss) before exceptional and extraordinary items & tax	(II - I)	1,706,728.50	2,655,832.43
IV Profit/(Loss) before extraordinary items and tax		1,706,728.50	2,655,832.43
V Profit/(Loss) before tax		1,706,728.50	2,655,832.43
VI Tax expense:			
(1) Current tax		-	-
(2) Deferred tax		-	-
VII Profit/(Loss) for the period from continuing operations		1,706,728.50	2,655,832.43
VIII Profit/(Loss) for the period		1,706,728.50	2,655,832.43
IX Less Transferred to Project Support Fund		-	-
X Net Inc. over Exp/ (Exp. over Inc.) transferd to Balance sheet		1,706,728.50	2,655,832.43

and notes attached there to form an integral part of Balance Sheet

As per my report of even date

For INSTITUTE OF APPLIED DERMATOLOGY

sd/-

K. SUBRAHMANYA PRABHU Bcom.FCA
CHARTERED ACCOUNTANT
Membership No. : 206158

sd/-

Dr. S.R.NARAHARI
Chairman & Director

sd/-

Dr.K.S. PRASANNA
Director



Schedules Forming Part of the Balance Sheet as at 31st March 2018

Sr. No	Particulars	Current Year 2017-18	Previous Year 2016-17
Schedule : 1 Share Capital			
1	AUTHORIZED CAPITAL 10,000, Equity Shares of Rs. 100/- each.	1,000,000.00	1,000,000.00
		1,000,000.00	1,000,000.00
2	ISSUED , SUBSCRIBED & PAID UP CAPITAL To the Subscribers of the Memorandum 1150 Equity Shares of Rs. 100/- each, Fully Paid up Share capital by allotment	115,000.00	115,000.00
	Details of shareholders holding more than 5% of shares Dr.S.R.Narahari 86.96% Dr.A.Ravish Thunga 5.21%		
	Total	115,000.00	115,000.00
Schedule : 2 Reserve & Surplus			
1	Capital Reserve- Building Fund Building	18,807,928.00	18,807,928.00
	Sub Total (1)	18,807,928.00	18,807,928.00
2	Capital Reserve- Infrastructure & Building Fund Opening balance	7,504,441.65	5,512,471.65
	Add: Additions during the year (give details) Donation Received during the year Transferred from FCRA Bank Interest Received to SB Bank Interest Received to FD	72,882.00 - 75,080.00 302,209.00	1,507,160.00 112,835.00 65,283.00 306,692.00
	Add: Utilised/ Transferred during the year (give details) Bank Charges paid Depreciation on Fixed Asset	- 400,103.00	- -
	Sub Total (2)	7,554,509.65	7,504,441.65
3	Other Reserve- Project Support Fund Opening balance	3,951,209.00	3,951,209.00
	Add: Additions / transfers during the year Transferred during year	-	-
	Sub Total	3,951,209.00	3,951,209.00
	Closing balance (3)	3,951,209.00	3,951,209.00
4	Surplus (Income & expenditure) Balance brought forward from previous year Inc. over exp/ (Exp. Over inc.) during the period as per Inc.& Exp. A/c	11,730,941.11 1,706,728.50	9,075,108.68 2,655,832.43
	Excess of Income over Expenditure Net balance (4)	13,437,669.61	11,730,941.11
	Total 1+2+3+4	43,751,316.26	41,994,519.76
Schedule : 3 Short Term Borrowings			
1		-	-
2		-	-
	Total	-	-
Schedule : 4 other Current Liabilities			
1		-	-
2		-	-
	Total	-	-
Schedule :5 Short Term Provisions			
1	Audit fee Payable	60,000.00	50,000.00
2		-	416,258.00
3		-	15,421.00
4		64,660.00	-
5		19,803.00	-
6		53,890.00	-
	Total	198,353.00	481,679.00

Schedule Forming Part of the Balance Sheet to form an integral part of Balance Sheet

Report of even date

For INSTITUTE OF APPLIED DERMATOLOGY

Place
Date

sd/-
PRABHU Bcom.FCA
ACCOUNTANT
No. : 206158

sd/-
Dr. S.R.NARAHARI
Chairman & Director

sd/-
Dr.K.S. PRASANNA
Director

Schedules Forming Part of the Balance Sheet as at 31st March 2018

Schedule : 6 Fixed Asset

Sl No.	Asset	DOP/Average Date	Purchase Value	End Date	Life	Balance life in Days (01-04-2017)	Balance life in years (01-04-2017)	Number of days used for new asset	Balance life in Years (01-04-2018)	Scrap Value	Dep Rate	WDV as on 01-04-2017	Depreciation for the Year charged to P&L	WDV as on 31-03-2018
1	Land	1-Apr-05	2,725.00	-	-	-	-	0	0	-	-	2725.00	-	2,725.00
2	Land	14-Sep-15	775.00	-	-	-	-	0	0	-	-	775.00	-	775.00
3	Building	1-Jan-13	16,693,040.00	17-Dec-2072	60	20349	56	0	55	834,652.00	0.0485	13469874.00	652,630.00	12,817,244.00
4	CIMPH Building	31-Mar-17	5,000,000.00	16-Mar-2077	60	21899	60	0	59	250,000.00	0.0487	5000000.00	243,515.00	4,756,485.00
5	Building	10-Oct-17	788,949.00	2-Oct-2021	3	0	0	179	2	39,447	0.6316	750,000.00	244,371.00	544,578.00
6	Interlock	12-Jan-18	150,000.00	11-Jan-2021	3	0	0	78	2	7,500	0.6316	142,500.00	20,246.00	129,578.00
7	Vessels & Utensils	1-Apr-10	9,429.00	27-Mar-2030	20	4743	0	0	2	471.00	0.1553	3976.00	2,105.00	3,974.00
8	Vessels & Utensils	19-May-12	26,041.00	18-May-2032	20	5526	15	0	14	1,302.00	0.1475	14,269.00	2,105.00	2,164.00
9	Vessels & Utensils	23-May-13	9,139.00	22-May-2033	20	5895	16	0	15	457.00	0.1444	541.00	1,700.00	4,741.00
10	Vessels & Utensils	1-Apr-14	16,863.00	27-Mar-2034	20	6204	17	0	16	843.00	0.1438	11,816.00	1,700.00	10,116.00
11	Vessels & Utensils	27-Sep-16	2,500.00	22-Sep-2036	20	7114	19	0	18	125	0.1426	2,324.00	331.00	1,993.00
12	Surgical Items	10-Apr-12	17,711.00	9-Apr-2027	15	3660	9	0	9	886.00	0.1767	6192.00	1,094.00	5,098.00
13	Surgical Items	28-Jun-13	13,055.00	27-Jun-2028	15	4105	11	0	10	653.00	0.1834	6067.00	1,113.00	4,954.00
14	Surgical Items	1-Apr-14	67,472.00	28-Mar-2029	15	4379	12	0	11	3,374.00	0.1896	42026.00	7,967.00	34,059.00
15	Furniture & fittings	Before 01-04-07	65,754.00	-	10	0	0	0	0	3,288.00	-	1706.00	-	1,706.00
16	Furniture & fittings	1-Apr-07	92,550.00	31-Mar-2017	10	0	0	0	0	4,628.00	-	4628.00	-	4,628.00
17	Furniture & fittings	1-Apr-08	41,822.00	31-Mar-2018	10	364	1	0	0	2,091.00	0.4326	3865.00	1,594.00	2,091.00
18	Furniture & fittings	1-Apr-09	85,821.00	31-Mar-2019	10	729	2	0	1	4,291.00	0.3791	11,132.00	4,221.00	6,911.00
19	Furniture & fittings	1-Apr-10	156,378.00	31-Mar-2020	10	1095	3	0	2	7,819.00	0.3442	27,717.00	9,539.00	18,178.00
20	Furniture & fittings	1-Apr-11	88,900.00	31-Mar-2021	10	1460	4	0	3	4,445.00	0.3260	21,639.00	7,022.00	14,517.00
21	Furniture & fittings	1-Apr-12	226,434.00	30-Mar-2022	10	1824	5	0	4	11,322.00	0.3078	17,154.00	21,933.00	49,321.00
22	Furniture & fittings	1-Apr-13	148,418.00	30-Mar-2023	10	2189	6	0	5	7,471.00	0.2837	53,250.00	15,695.00	39,625.00
23	Furniture & fittings	1-Apr-14	20,372.00	29-Mar-2024	10	2554	7	0	6	1,019.00	0.2706	9,273.00	2,509.00	6,764.00
24	Furniture & fittings	12-Mar-16	13,600.00	10-Mar-2026	10	3265	9	0	8	680.00	0.2579	9957.00	2,567.00	7,390.00
25	Furniture & fittings	21-Mar-16	11,670.00	19-Mar-2026	10	3274	9	0	8	584.00	0.2583	8594.00	2,220.00	6,374.00
26	Furniture & fittings	24-Mar-16	4,500.00	22-Mar-2026	10	3277	9	0	8	225.00	0.2585	3321.00	859.00	2,462.00
27	Furniture & fittings	17-Jul-16	6,536.00	15-Jul-2026	10	3392	9	0	8	327	0.2669	5345.00	1,426.00	3,919.00
28	Furniture & fittings	29-Jul-16	8,650.00	27-Jul-2026	10	3404	9	0	8	433	0.2677	7147.00	1,913.00	5,234.00
29	Furniture & fittings	19-Aug-16	25,610.00	17-Aug-2026	10	3425	9	0	8	1,281	0.2692	15,642.00	5,799.00	15,743.00
30	Furniture & fittings	5-Sep-16	80,723.00	3-Sep-2026	10	3442	9	0	8	4,036	0.2704	68,872.00	18,621.00	50,251.00
31	Furniture & fittings	12-Sep-16	6,000.00	10-Sep-2026	10	3449	9	0	8	300	0.2708	5149.00	1,395.00	3,754.00
32	Furniture & fittings	9-Dec-16	27,434.00	7-Dec-2026	10	3537	9	0	8	1,372	0.2765	25,255.00	6,983.00	18,272.00
33	Furniture & fittings	23-Feb-17	1,600.00	21-Feb-2027	10	3613	9	0	8	80	0.2811	1,659.00	438.00	1,121.00
34	Furniture & fittings	1-Mar-17	3,800.00	29-Mar-2027	10	3649	10	0	9	190	0.2569	3800.00	984.00	2,816.00
35	Furniture & fittings	6-Jul-17	13,865.00	4-Jul-2027	10	0	0	268	9	693	0.2569	11,229.00	2,636.00	8,593.00
36	Furniture & fittings	6-Oct-17	10,752.00	4-Oct-2027	10	0	0	176	9	538	0.2568	9,410.00	1,342.00	8,068.00
37	Furniture & fittings	13-Oct-17	15,678.00	11-Oct-2027	10	0	0	169	9	784	0.2589	13,799.00	1,879.00	11,920.00
38	Furniture & fittings	21-Nov-17	8,380.00	19-Nov-2027	10	0	0	130	9	419	0.2589	7,773.00	1,606.00	6,167.00
39	Furniture & fittings	28-Nov-17	6,350.00	26-Nov-2027	10	0	0	123	9	318	0.2587	5,854.00	1,500.00	4,354.00
40	Furniture & fittings	8-Dec-17	5,887.00	6-Dec-2027	10	0	0	113	9	279	0.2590	5,448.00	1,395.00	4,053.00
41	Furniture & fittings	9-Dec-17	4,900.00	7-Dec-2027	10	0	0	112	9	245	0.2589	4,603.00	1,237.00	3,366.00
42	Furniture & fittings	20-Dec-17	37,353.00	18-Dec-2027	10	0	0	101	9	1,868	0.2589	35,485.00	2,676.00	32,809.00
43	Furniture & fittings	8-Jan-18	40,101.00	6-Jan-2028	10	0	0	82	9	2,005	0.2589	38,176.00	2,332.00	35,844.00
44	Furniture & fittings	13-Jan-18	4,600.00	16-Jan-2028	10	0	0	72	9	230	0.2589	4,376.00	1,143.00	3,233.00
45	Furniture & fittings	13-Feb-18	19,050.00	11-Feb-2028	10	0	0	46	9	953	0.2588	18,097.00	2,350.00	15,747.00
46	Furniture & fittings	15-Mar-18	8,500.00	12-Mar-2028	10	0	0	16	9	425	0.2589	8,175.00	215.00	7,960.00
47	Electrical Fittings	1-Apr-05	3,932.00	30-Mar-2015	10	0	0	0	0	197.00	-	197.00	0.00	197.00
48	Electrical Fittings	19-Jul-07	13,991.00	16-Jul-2017	10	106	0	0	0	700.00	-	700.00	-	700.00
49	Electrical Fittings	30-Sep-08	6,711.00	28-Sep-2018	10	545	1	0	0	615.00	0.4537	615.00	279.00	336.00
50	Electrical Fittings	19-Sep-09	8,792.00	17-Sep-2019	10	899	2	0	1	440.00	0.3881	1,175.00	456.00	719.00
51	Electrical Fittings	30-Sep-10	61,618.00	27-Sep-2020	10	1275	3	0	2	3,081.00	0.3500	11,219.00	3,927.00	7,292.00
52	Electrical Fittings	1-Apr-11	10,284.00	29-Mar-2021	10	1458	4	0	3	514.00	0.3124	2,299.00	718.00	1,581.00
53	Electrical Fittings	26-Sep-13	8,606.00	24-Sep-2023	10	2367	6	0	5	430.00	0.2841	3,195.00	908.00	2,287.00
54	Electrical Fittings	1-Apr-14	1,150.00	29-Mar-2024	10	2554	7	0	6	58.00	0.2780	567.00	158.00	409.00
55	Electrical Fittings	17-Jul-16	7,417.00	15-Jul-2026	10	3392	9	0	8	371	0.2669	6,065.00	1,619.00	4,446.00
56	Electrical Fittings	11-Dec-17	9,690.00	9-Dec-2027	10	0	0	110	9	485	0.2588	9,210.00	756.00	8,454.00
57	Electrical Fittings	18-Jan-18	53,587.00	16-Jan-2028	10	0	0	72	9	2,679	0.2589	50,908.00	2,736.00	48,172.00
58	Lab Equipments	1-Apr-11	141,750.00	29-Mar-2021	10	1458	4	0	3	7,088.00	0.3205	137,662.00	10,653.00	127,009.00
59	Lab Equipments	1-Apr-12	101,524.00	30-Mar-2022	10	1824	5	0	4	5,076.00	0.2843	96,448.00	7,885.00	88,563.00
60	Lab Equipments	20-Jun-13	26,959.00	18-Jun-2023	10	2269	6	0	5	1,348.00	0.2847	25,611.00	2,866.00	22,745.00
61	Television	1-Apr-12	20,935.00	30-Mar-2022	10	1824	5	0	4	1,047.00	0.3273	19,888.00	2,486.00	17,402.00



Schedule : 6 Fixed Asset

62	Refrigerator	22-Nov-14	10,900.00	2789	8	0	7	545.00	0.2465	5245.00	1,293.00	3,952.00
63	Air Conditioner	1-Apr-12	25,500.00	1824	5	0	4	1,275.00	0.1825	8738.00	2,792.00	5,946.00
64	Software	16-Jan-13	25,000.00	2114	6	0	4	1,250.00	0.1825	4137.00	764.00	3,423.00
65	Software	20-Jan-15	17,000.00	2848	8	0	7	850.00	0.1973	4932.00	973.00	3,959.00
66	Software (Lab)	19-Oct-16	12,600.00	3486	9	0	8	630	0.2733	1143.00	3,045.00	8,098.00
67	Software (Withso)	8-Aug-2026	25,000.00	3416	9	0	8	1,250	0.2686	2086.00	5,605.00	15,284.00
68	UPS	17-May-14	75,000.00	2600	7	0	6	3,750.00	0.2686	3168.00	8,327.00	23,361.00
69	UPS	21-Jun-17	268,866.00	0	0	283	9	4,350	0.2989	17,462.00	17,462.00	69,538.00
70	Van Maruthi Omni	30-Apr-12	764,000.00	1123	3	0	2	13,443.00	0.3472	6,781.00	16,781.00	31,547.00
71	Van (Tata Winger)	28-Mar-2024	140,896.00	2553	7	0	6	38,200.00	0.3123	52497.00	163,934.00	361,042.00
72	Network	18-Jun-14	150,896.00	1172	3	0	2	7,045.00	0.4369	17,236.00	22,217.00	22,217.00
73	Server	26-Apr-2023	157,373.00	0	338	0	5	7,869.00	0.3930	39453.00	57,277.00	100,096.00
74	Server	17-Jan-2024	123,186.00	0	72	0	5	6,159.00	0.3930	9,551.00	9,551.00	113,635.00
75	Office Equipments(p& m)	Before 01-04-12	1,883,469	0	0	0	5	94,173.00	-	80711.00	0.00	80,711.00
76	Office Equipments	1-Apr-2017	146,205.00	0	0	0	0	7,310.00	-	7310.00	0	7,310.00
77	Office Equipments	1-Apr-14	4,200.00	729	2	0	1	210.00	0.5230	923.00	483.00	440.00
78	Office Equipments	6-Oct-16	26,500.00	1703	4	0	3	1,325.00	0.4973	20741.00	10,314.00	10,427.00
79	Office Equipments	30-Nov-16	5,000.00	1648	4	0	3	250	0.5076	4253.00	2,159.00	2,094.00
80	Office Equipments	13-Jul-20	13,740.00	1687	4	0	3	687	0.5047	11416.00	5,782.00	5,654.00
81	Office Equipments	16-Jan-18	14,502.00	0	74	0	4	725	0.4507	0.00	1,325.00	13,177.00
82	Office Equipments	8-Feb-18	7,033.00	0	51	0	4	352	0.4506	0.00	443.00	6,590.00
83	Office Equipments	14-Mar-18	7,005.00	0	17	0	3	350	0.4508	147.00	147.00	6,858.00
84	Inventor	7-Mar-16	62,000.00	1435	4	0	3	3,100.00	0.4474	33246.00	14,874.00	18,372.00
85	Vacuum Cleaner	26-Mar-16	9,000.00	1454	4	0	3	450.00	0.4500	4919.00	2,214.00	2,705.00
86	Mobile	24-Mar-16	8,300.00	1454	4	0	3	415.00	0.4498	2,036.00	2,036.00	2,491.00
87	Mobile	22-Jun-17	8,550.00	1452	0	282	4	428.00	0.4506	2,976.00	2,976.00	5,574.00
88	Mobile	19-Jan-18	13,280.00	0	71	0	4	664.00	0.4507	1,164.00	1,164.00	12,116.00
89	Books	Before 01-04-12	98,217.70	0	0	0	4	4,911.00	-	4911.00	0.00	4,911.00
90	Books	2-Jan-13	420.00	275	1	0	0	21.00	0.5532	47.00	26.00	21.00
91	Books	10-Feb-14	10,413.00	681	2	0	0	521.00	0.5030	2109.00	1,061.00	1,048.00
92	Books	12-Jul-14	39,576.00	829	2	0	1	1,979.00	0.5282	8889.00	4,695.00	4,194.00
93	Books	27-Aug-15	2,450.00	1242	3	0	2	123.00	0.4883	918.00	448.00	470.00
94	Books	12-Nov-15	1,947.00	1319	4	0	3	97.00	0.4299	918.00	385.00	523.00
95	Books	2-Feb-16	1,700.00	1401	4	0	3	85.00	0.4425	860.00	389.00	491.00
96	Books	14-Dec-16	17,500.00	1717	4	0	3	875	0.5101	15168.00	7,747.00	7,441.00
97	Books	12-Sep-17	1,409.00	0	200	0	4	70	0.4514	0.00	349.00	1,060.00
98	Camera	2-Dec-13	9,650.00	609	2	0	1	483.00	0.4847	1819.00	882.00	937.00
99	Camera	29-Jul-16	54,200.00	1579	4	0	3	2,710.00	0.4826	37802.00	18,242.00	19,560.00
100	Camera	19-Sep-17	182,321.00	1996	0	193	4	9,116.00	0.4507	43,452.00	43,452.00	138,869.00
101	Camera	30-Oct-17	7,830.00	0	152	0	4	392.00	0.4506	0.00	1,469.00	6,361.00
102	Borewell	21-Mar-07	37,000.00	0	0	0	0	1,850.00	-	1850.00	0.00	1,850.00
103	Bicycle	1-Apr-05	2,400.00	0	0	0	0	120.00	-	120.00	0.00	120.00
104	Printer	7-May-14	28,430.00	765	2	0	1	1,422.00	0.4753	5166.00	2,456.00	2,710.00
105	Printer	20-Mar-16	20,399.00	1452	4	0	3	1,020.00	0.4498	11,28.00	5,005.00	6,123.00
106	Computer & Accessories	Before 01-04-14	1,950,368.50	0	0	0	0	97,518.00	-	95223.75	0.00	95,223.75
107	Computer & Accessories	30-Sep-14	37,022.00	181	0	0	0	1,851.00	-	1851.00	-	1,851.00
108	Computer & Accessories	13-Aug-15	16,600.00	488	1	0	0	830.00	0.7114	2876.00	2,046.00	830.00
109	Computer & Accessories	26-Feb-16	60,310.00	695	2	0	1	3,016.00	0.6241	21340.00	13,317.00	8,023.00
110	Computer & Accessories	15-Apr-16	10,200.00	744	2	0	1	510.00	0.6439	4022.00	2,590.00	1,432.00
111	Computer & Accessories	29-Apr-16	12,200.00	758	2	0	1	610.00	0.6544	5107.00	3,342.00	1,765.00
112	Computer & Accessories	7-Jun-16	154,867.00	797	2	0	1	7,743.00	0.6793	75276.00	51,133.00	24,143.00
113	Computer & Accessories	7-Jun-16	70,000.00	797	2	0	1	3,500.00	0.6793	34025.00	23,112.00	10,913.00
114	Computer & Accessories	8-Sep-16	119,856.00	890	2	0	1	5,993.00	0.7245	77547.00	55,989.00	21,558.00
115	Computer & Accessories	15-Sep-16	17,670.00	897	2	0	1	884	0.7245	11647.00	8,438.00	3,209.00
116	Computer & Accessories	31-Dec-16	54,190.00	1004	2	0	1	2,710.00	0.7566	45751.00	34,616.00	11,135.00
117	Computer & Accessories	8-Mar-17	18,850.00	1071	2	0	1	943	0.7717	18100.00	13,969.00	4,131.00
118	Computer & Accessories	26-Apr-17	26,335.00	0	337	0	2	1,317	0.6316	0.00	15,357.00	10,978.00
119	Computer & Accessories	14-Jun-17	33,300.00	0	290	0	2	1,665	0.6316	0.00	16,710.00	16,590.00
120	Computer & Accessories	18-Jan-18	49,200.00	0	72	0	2	2,460	0.6316	0.00	6,130.00	43,070.00
121	Computer & Accessories	12-Mar-18	4,400.00	0	19	0	2	220	0.6316	0.00	145.00	4,255.00
	Total (Current Year)		31,659,669.20							20,388,464.73	2,013,867.00	20,274,664.00
	Total (Previous Year)		29,759,603.20								1,547,107.00	20,388,465.00

Schedules referred to above and notes attached there to form an integral part of Balance Sheet

As per my report of even date

For INSTITUTE OF APPLIED DERMATOLOGY

Sd/-
K. SUBRAHMANYA PRABHU Bcom.FCA
CHARTERED ACCOUNTANT
Membership No. : 206158

Sd/-
Dr. S.R.NARAHARI
Chairman & Director

Place : KASARAGOD
Dated : 04-09-2018

Sd/-
Dr.K.S. PRASANNA
Director

Sr. No	Particulars	Current Year 2017-18	Previous Year 2016-17
Schedule :7 Non Current Investment			
A	Bank Fixed Deposits	13,292,455.00	12,493,341.00
	Total	13,292,455.00	12,493,341.00
Schedule : 8 Long Term Loans and Advances			
A	Security Deposits	122,668.00	151,668.00
	Total	122,668.00	151,668.00
Schedule : 9 Inventories			
A	Medicines	1,346,374.00	1,616,028.00
	Total	1,346,374.00	1,616,028.00
Schedule : 10 Cash & Cash Equivalent			
A	Cash-in-Hand	51,654.00	18,887.20
B	Cash at Bank	8,676,359.26	7,570,644.56
	Total	8,728,013.26	7,589,531.76
Schedule :11 Other Current Assets			
	Total	-	-
Schedule :12 Short Terms Loans and Advances			
A	Advance Income Tax/ Refund Due	300,495.00	352,165.00
	Total	300,495.00	352,165.00

Schedules referred to above and notes attached there to form an integral part of Balance Sheet

	As per my report of even date	For INSTITUTE OF APPLIED DERMATOLOGY	
	sd/-	sd/-	sd/-
Place : KASARAGOD	K. SUBRAHMANYA PRABHU Bcom.FCA	Dr. S.R.NARAHARI	Dr.K.S. PRASANNA
Dated : 04-09-2018	CHARTERED ACCOUNTANT	Chairman & Director	Director
	Membership No. : 206158		



Break- Up pf Schedules Items appearing in Balance Sheet as at 31st March 2018

Sr. No	Particulars	Current Year 2017-18	Previous Year 2016-17
Schedule : 7 Non Current Investment			
A	Bank Fixed Deposits		
	KG Bank ,Madhur -FD A/c No.40475201400106	1,265,334.00	1,187,824.00
	KG Bank ,Vidyanagar- FD A/c No. 40526201199652	2,001,298.00	1,873,925.00
	KG Bank ,Vidyanagar- FD A/c No.40526201399561	551,303.00	528,094.00
	KG Bank ,Vidyanagar- FD A/c No. 40526201399563	1,084,558.00	1,017,775.00
	KG Bank ,Vidyanagar- FD A/c No. 40526201499511	660,766.00	620,112.00
	Corporation Bank, Kasaragod -FD A/c No 530401001568435	514,998.00	484,191.00
	Axis Bank, Kasaragod- FD A/c No 914040047747731	190,651.00	178,997.00
	Axis Bank, Kasaragod-FD A/c No 903040041828611	1,882,549.00	1,766,873.00
	Axis Bank, Kasaragod-FD A/c No 916040015377362	574,090.00	538,850.00
	Axis Bank, Kasaragod-FD A/c No 915040020218170	3,048,600.00	2,862,067.00
	Corporation Bank, Kasaragod -FD A/c No 530401001567927	1,146,494.00	1,084,633.00
	Axis Bank, Kasaragod -FD A/c No 917040029553425	371,814.00	350,000.00
	Total	13,292,455.00	12,493,341.00
Schedule : 8 Long Term Loans and Advances			
A	Security Deposits		
	IAD Building Deposit	-	9,000.00
	PSH Building Deposit	-	15,000.00
	Deposit for Tea Machine (IAD)	-	5,000.00
	Deposit Treasury(CST)A/c	25,000.00	25,000.00
	NSC Deposit (with Commercial Tax Dept.DC)	25,000.00	25,000.00
	Electricity Deposit (DC)	10,557.00	10,557.00
	Security Deposit -Oushadi	15,000.00	15,000.00
	Electricity Deposit (IAD)	47,111.00	47,111.00
	Total	122,668.00	151,668.00
Schedule :10 Cash & Cash Equivalent			
A	Cash-in-Hand		
	IAD	30,500.00	4,850.20
	DOECC ENVIR PROJECT	4,750.00	6,994.00
	DRUG CENTRE	16,404.00	7,043.00
	Sub Total A	51,654.00	18,887.20
B	Cash at Bank		
	Corporation Bank -C/A No.510101000182353 (IAD)	127,685.89	328,396.05
	Axis Bank - SB A/c No.912010030897651 (IAD)	2,096,580.95	1,283,689.77
	SBI Kasaragod -CA No.30895582291 (DC)	128,684.50	10,790.50
	Axis Bank SB A/c No - 912010031067640 (DC)	4,447,916.90	2,823,008.90
	Axis Bank SB A/c No - 913010008092915 (IAD INFRASTRUCTURE BUILDING FUND)	1,395,689.81	2,867,597.81
	SBI Kasaragod -C/A No.10510437763 (IAD FCRA)	13,875.34	14,524.74
	Axis Bank -SB A/C No.916010022771192 (DOECC)	217,438.00	8,078.00
	Syndicate HNI Branch -Sb A/c No 47052200005780 (CIMPH-Govt of Kerala Project)	243,523.87	234,558.79
	Axis Bank-SB A/c No 918010005452036 (IAD 8th NATIONAL COLLOQUIUM)	4,964.00	-
	Sub Total B	8,676,359.26	7,570,644.56
	Total A+B	8,728,013.26	7,589,531.76
Schedule :11 Other current assets			
A		-	-
	Total	-	-
Schedule :12 Short Term Loans and Advances			
A	Advance Income Tax/ Refund Due		
	TDS Receivable	69,693.00	69,693.00
	TDS Receivable for the F.Y. 2013-14	-	76,627.00
	TDS Receivable for the F.Y. 2015-16	-	100,495.00
	TDS Receivable for the F.Y. 2016-17	105,350.00	105,350.00
	TDS Receivable for the F.Y. 2017-18	125,452.00	-
	Total	300,495.00	352,165.00

Schedules referred to above and notes attached there to form an integral part of Balance Sheet

As per my report of even date	For INSTITUTE OF APPLIED DERMATOLOGY
sd/-	sd/-
Place : KASARAGOD Dated : 04-09-2018	Dr. S.R.NARAHARI Chairman & Director
K. SUBRAHMANYA PRABHU Bcom.FCA CHARTERED ACCOUNTANT Membership No. : 206158	Dr.K.S. PRASANNA Director



Schedules Forming Part of the Income & Expenditure A/c as at 31st March 2018

Sr. No	Particulars	Current Year 2017-18	Previous Year 2016-17
13	Donation Indian Source		
	Donation Received	543,189.00	691,422.00
	General Sponsorship for Treatment	1,055,899.00	1,006,824.00
	Total.13	1,599,088.00	1,698,246.00
14	Self Generated Income		
	Lab Income	715,663.00	290,040.00
	Treatment Income	12,375,438.10	10,198,739.00
	Sale of Medicine@ 0%	674,044.77	3,098,064.60
	Sale of Medicine@ 2%	23,735.13	26,528.50
	Sale of Medicine@ 5%	1,914,888.76	4,488,214.18
	Sale of Medicine@ 12%	5,240,132.48	45,486.29
	Sale of Medicine@ 14.5%	7,175.89	13,291.37
	Sale of Medicine@ 18%	128,652.17	-
	Sale of Medicine@ 28%	24,443.73	-
	Output Tax Collected	756,090.00	227,322.66
	Total.14	21,860,264.03	18,387,686.60
15	Other Income		
	Bank Interest Received	401,187.18	554,992.54
	Interest on Telephone Deposit	-	298.00
	Interest on TDS	23,968.00	9,873.00
	Discount Received	192,770.46	168,155.52
	Interest Received on FD	537,610.00	528,502.29
	Kalum Chiragum Book Sponsorship	100,000.00	-
	8th National Colloquium	363,003.00	-
	Travel Reimbursement	21,817.00	-
	Round Off	150.32	-
	Total.15	1,640,505.96	1,261,821.35
16	Govt. Grants		
	Grant - Grant DoECC Project	613,800.00	613,800.00
	Total.16	613,800.00	613,800.00
17	Donation International Source		
	Infrastructure Building Fund	-	112,835.19
	Treatment Income	41,260.00	56,493.00
	Total.17	41,260.00	169,328.19
	Grand Total	25,754,917.99	22,130,882.14
18	Administrative & Other Expenses		
	8th National Colloquium	974,613.00	-
	Accommodation	27,085.00	4,143.00
	AMC(EPABX)	15,000.00	15,000.00
	AMC(Lab)	10,384.00	9,200.00
	AMC Cyberoam	6,500.00	-
	AMC Marg Software	4,200.00	4,200.00
	Annual Report Printing	53,000.00	142,500.00
	Audit Fees	60,000.00	50,000.00
	Awareness Material	-	7,200.00
	Awareness Workshop for Students Identified	36,898.00	-
	Bank Charges	49,795.02	3,515.59
	Best Performance Award	45,000.00	22,000.00
	Bio- medical waste disposal	10,270.00	8,690.00
	Building Tax	8,795.00	8,795.00
	Certified of fitness in Vehicle	-	650.00
	Coolie	18,915.00	2,790.00
	Land Tax	-	21.00
	Computer Maintanance	-	32,300.00

Sr. No	Particulars	Current Year 2017-18	Previous Year 2016-17
	Communication	80,393.00	61,461.00
	Computer & Peripherals	28,246.00	-
	Consultation Charges	45,416.00	34,343.00
	Consumables	25,000.00	95,000.00
	Contingency	-	33,183.00
	Charity to school children	10,000.00	10,000.00
	Documentation Exp	-	6,000.00
	Digital Marketing	-	255,894.00
	Discount Allowed	80.00	-
	Diesel	21,948.00	-
	Free Accommodation to Patient chathra	-	70,802.00
	Free Food for Staff	33,870.00	-
	Inhouse Programme	-	18,553.00
	Interest on TDS Paid	50.00	24.00
	Transferred to INF	-	-
	E Filling charges	-	5,000.00
	Electricity Charges	248,282.56	235,906.00
	Expense Written off	29,000.00	-
	EPF Administration Charges	35,180.00	-
	Farewell Gift	50,000.00	31,000.00
	Fee - Kerala State Pollution Control Board	13,768.00	30,000.00
	Food Expenses	95,956.00	-
	Fitness Certificate (Omni)	865.00	-
	Fuel	12,604.00	-
	Gardening	15,000.00	-
	GST Paid	262,593.28	-
	GST Late fee paid	400.00	-
	Infact Film Documentary	754,032.00	-
	Insurance	88,018.00	-
	Fire & Rescue	-	2,000.00
	Drug licence fee	-	6,000.00
	Human Resource Development	-	23,718.00
	Honararium	-	3,500.00
	Diet Case Sheet	-	5,600.00
	License for Homeo	-	500.00
	License fee	-	120.00
	Fee	-	680.00
	Maintanance of Equipment	10,635.00	22,518.00
	Maternity Benefit	-	83,873.00
	Newspaper & Periodicals	4,898.50	-
	Building Fund (Transfer)	-	112,835.00
	Frieght & Coolie	22,910.00	19,580.00
	Kalum Chiragum Pulication Expense	77,200.00	-
	Housekeeping Exp	22,625.00	35,661.00
	Input Tax paid	467,160.45	147,913.15
	Round off	-	2,364.02
	Office Umbrella Policy	-	16,780.00
	UHI	-	750.00
	Office Maintenance	114,454.00	35,450.00
	Postage & Courier	182,474.00	207,336.00
	Powdering Charges	16,625.00	-
	Packing	325.00	-
	Permit Renewal Fee Omni	1,200.00	-
	Preparation of Report	19,175.00	-
	Printing DOECC	42,200.00	52,989.00
	Printing & Stationery	62,610.00	86,273.00

Sr. No	Particulars	Current Year 2017-18	Previous Year 2016-17
	Professional Charges	22,586.00	5,000.00
	Legal Fee	600.00	-
	Marg Software Upgradation	6,000.00	-
	Manpower DOECC	363,676.00	-
	Motor Transport Kshemanidhi	-	600.00
	Professional & Service charges	-	1,220.00
	Profession Tax (Institutions)	-	4,300.00
	Programme Expenses	84,164.00	1,316.00
	RC renewal Fee	-	3,000.00
	Registration Fee Pvt Hospital	2,700.00	400.00
	ROC Filing Fee	-	800.00
	Rates & Taxes	477.00	-
	Recruitment	2,000.00	-
	Room Rent	42,000.00	-
	Royalty For Kalum Chiragum	20,000.00	-
	Labour Registration Renewal	500.00	500.00
	Staff Support Expenses	-	254,134.00
	Staff Welfare	6,000.00	-
	Stationery Expenses	52,216.00	31,778.00
	Tally Software Renewal	4,338.00	-
	Trade License	1,150.00	1,100.00
	Training Expenses	-	23,642.00
	Transportation	520.00	70,978.00
	Traveling Expenses	182,304.00	58,355.00
	Taxi license charges	-	11,160.00
	Uniform	35,572.00	-
	Vat audit fee	5,000.00	-
	Vat Interest Paid	17.00	-
	Vat RC Renewal Fee Paid	3,000.00	-
	Vat Paid	26,336.27	79,415.00
	Video Editing	-	33,000.00
	Vehicle Insurance (OMNI)	-	18,097.00
	Vehicle Insurance Tata Winger	-	22,189.00
	Vehicle Maintanance Winger	8,325.00	35,643.00
	Vehicle Maintanance Omni	11,396.70	-
	Vehicle Tax	1,085.00	4,340.00
	Vehicle Welfare	-	1,250.00
	Volunteers Initiative	-	26,272.00
	Wages	746,195.00	-
	Waste disposal cover (IMAGE)	5,371.00	1,953.00
	Welfare Fund Omni	1,200.00	-
	Welfare Fund Winger	1,100.00	-
	Witness Certificate Winger	2,900.00	-
	Website	-	141,850.00
	Website Renewal	7,000.00	2,523.00
	Grand Total 18	5,861,377.78	2,899,425.76
19	Personnel & Manpower		
	Salary	4,305,845.00	5,149,622.00
	Salary-Leave Surrender	55,545.00	36,782.00
	Employer Contribution to ESI	175,878.00	37,799.00
	Employer Contribution to EPF	380,303.00	296,713.00
	Employee Contribution to EPF	372,421.00	69,168.00
	Employee Contribution to ESI	64,974.00	12,578.00
	EPF Contribution 2016-17	14,361.00	-
	ESI Contribution 2016-17	1,040.00	-

Sr. No	Particulars	Current Year 2017-18	Previous Year 2016-17
	Food Allowance	137,910.00	-
	National & Festival Holiday Attended Wages	76,180.00	-
	Bonus	169,162.00	-
	Total 19	5,753,619.00	5,602,662.00
20	Research, Development & Treatment expenses		
	Investigation charges	145,668.00	86,448.00
	Purchase@ 0%	383,580.00	1,910,146.00
	Purchase@ 1%	-	30,800.00
	Purchase @ 2%	16,592.16	51,147.35
	Purchase @ 5%	1,394,587.31	2,904,970.72
	Purchase@ 12%	2,770,703.25	-
	Purchase@ 14.5%	1,599.30	11,085.88
	Purchase@ 18%	135,433.04	-
	Purchase@ 28%	26,177.46	-
	Interstate purchase	324,230.19	325,890.00
	Welfare Fund	-	1,100.00
	Error & Omission (insurance)	-	18,493.00
	Treatment Expenses	5,293,015.00	4,077,268.00
	Treatment & Materials	-	61,280.00
	Lab Expense	58,189.00	101,978.00
	Grand Total 20	10,549,774.71	9,580,606.95
21	Change in Inventories -Medicine		
	Opening Stock	1,616,028.00	1,461,276.00
	Closing Stock	1,346,374.00	1,616,028.00
	Total	269,654.00	(154,752.00)
22	Depreciation on Fixed Assets	1,613,764.00	1,547,107.00
	Grand Total	22,425,046.52	19,475,049.71

CASH FLOW STATEMENT FOR THE YEAR ENDED

	31.03.2018 (Rs.)	31.03.2017 (Rs.)
OPENING CASH AND CASH EQUIVALENT	7,589,531.76	7,171,495.47
RECEIPTS DURING THE YEAR	26,901,949.38	23,524,664.50
PAYMENTS DURING THE YEAR	25,763,467.88	23,106,628.21
CLOSING CASH AND CASH EQUIVALENT	8,728,013.26	7,589,531.76

Schedules referred to above and notes attached there to form an integral part of Balance Sheet

As per my report of even date

For INSTITUTE OF APPLIED DERMATOLOGY

Place : KASARAGOD
Dated : 04-09-2018

sd/-
K. SUBRAHMANYA PRABHU Bcom.FCA
CHARTERED ACCOUNTANT
Membership No. : 206158

sd/-
Dr. S.R.NARAHARI
Chairman & Director

sd/-
Dr.K.S. PRASANNA
Director



Schedule for Cash Flow Statement for the year ended 31.03.2018

CONSOLIDATED RECEIPTS & PAYMENTS A/C 2017-18

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT	PAYMENTS	AMOUNT
Opening Cash	18,887.20	8th National Colloquium (Exp)	974,613.00	Payment Sub Total B/F- D	7,033,661.36
Opening Bank	7,570,644.56	Accommodation	27,085.00	National & Festival	76,180.00
Total opening A	7,589,531.76	AMC (Cyberoam)	6,500.00	Holidays Attended Wages	
Bank Interest Received	402,020.18	AMC (EPBX)	15,000.00	Office Maintenance	114,454.00
Donation Received	537,189.00	AMC(Agappe)	10,384.00	Office Stationery	40,666.00
EPF Contribution	293,219.00	Audit Fee paid	50,000.00	Packing	325.00
from Employee		Awareness Workshops	36,898.00	Painting	788,949.00
ESI Contribution	51,073.00	for Students Identified		Permit Renewal for Omni	1,200.00
from Employee		Bank Charges	49,795.02	Postage	4,329.00
General Sponsorship	1,055,899.00	Best Performance Award	45,000.00	Courier Charges	176,046.00
Grant DOIECC	613,800.00	Bio Medecal Waste Disposal	10,270.00	Powdering Charges	16,625.00
GST Late Fee refunded	6,000.00	Bonus	169,162.00	Preparation of Report	19,175.00
Infrastructure Building	72,882.00	Building Tax	8,795.00	Printing	62,610.00
fund received		CC Camera	182,321.00	Printing DOECC	42,200.00
Interest on IT Refund	23,968.00	Charity to School Children	10,000.00	Annual Report Printing	53,000.00
Sponsorship for	100,000.00	Communication Charges	80,393.00	Professional Charges	22,586.00
Kalum Chiragum		Computer Peripherals	28,246.00	Programme	16,216.00
Amount Transferred	92,738.59	Consultation Charges	45,416.00	Programme & Events	67,948.00
from DC		Consumables	25,000.00	Purchase	5,325,041.00
Lab Income	715,663.00	Coolie	18,915.00	Rates & Taxes	477.00
Loan from IAD	675,000.00	Diesel	21,948.00	Recruitment	2,000.00
Loan repaid from DoECC	450,000.00	Electricity Charges	248,282.56	Registration Fee Pvt Hospital	2,700.00
Rounding off	142.51	Electrical & Fittings	53,587.00	Room Rent	42,000.00
Cash Sales	3,609,010.00	Employee Contribution to EPF	410,837.00	Royalty for Kalum Chiragum	20,000.00
Credit Sales	5,160,153.00	Employer Contribution to EPF	643,108.00	Round Off	12.55
8th National Colloquium	363,003.00	EPF Administration Charges	35,180.00	Salary	4,743,240.00
Travel reimbursement	21,817.00	EPF Contribution 2016-17	14,361.00	Server	280,559.00
Treatment Income	12,375,214.10	Employee Contribution to ESI	72,416.00	Software Upgradation	6,000.00
Treatment income (FCRA)	41,260.00	Employer Contribution to ESI	199,010.00	Staff Welfare	6,000.00
Treatment advance	64,776.00	ESI Contribution 2016-17	1,040.00	Stationery	11,550.00
TDS Refund 2013-14	76,627.00	Farewell Gift	50,000.00	Tally Software Renewal Charges	4,338.00
TDS Refund 2015-16	100,495.00	Fee for Pollution Control Board	13,768.00	TDS Receivable	4,500.00
		Fitness Certificate(Omni)	865.00	Trade License Fee	1,150.00
		Food Allowance	137,910.00	Transportation	520.00
		Food Exp	95,956.00	Travelling Exp	182,304.00
		Free Food for Staff	33,870.00	Treatment & Materials	5,293,015.00
		Frieght	27,082.00	Treatment Advance	64,776.00
		Fuel	12,604.00	Uniform	35,572.00
		Furniture & Fittings	77,454.00	UPS	87,000.00
		Gardening	15,000.00	VAT Audit Fee	5,000.00
		Gst Paid	208,353.28	Vat Interest Paid	17.00
		GST Late Fee Paid	6,400.00	VAT RC Renewal Fee	3,000.00
		House Keeping	22,625.00	VAT Paid	41,757.27
		Infact Film Documentary	754,032.00	Vehicle Maintenance (Winger)	8,325.00
		Insurence	88,018.00	Vehicle Maintenance(Omni)	11,396.70
		Interest Paid on TDS	50.00	Vehicle Tax	1,085.00
		Interlock	150,000.00	Wages	746,195.00
		Investigation Charges	145,668.00	Waste Cover	5,371.00
		Kalum Ciragum book publication	77,200.00	Website Renewal	7,000.00
		Lab Expense	58,189.00	Welfare Fund (Omni)	1,200.00
		Labour Registration Renewal	500.00	Welfare Fund(Winger)	1,100.00
		Loan to DOECC	675,000.00	Witness Winger	2,900.00
		Loan repaid to IAD	450,000.00	Camera	7,830.00
		Legal Fee	600.00	Computer & accessories	113,235.00
		Leave Surrender	55,545.00	Electrical & Fittings	9,690.00
		Manpower DOECC	363,676.00	Furnoture & Fittings	97,662.00
		Maintanance of Equipments	10,635.00	Library books	1,409.00
		Marg Software Renewal	4,200.00	Mobile phone	21,830.00
		Newspaper	4,898.50	Office Equipments	28,540.00
Total Receipts B	26,901,949.38	Sub Total- D	7,033,661.36	Total Payment- E	25,763,467.88
Sub Total -C = A+B	34,491,481.14			Closing Cash	51,654.00
				Closing Bank	8,676,359.26
				Total Closing -F =C-E	8,728,013.26



Notes to Financial Statements for the year ended 31st March 2018

A. General Information

Institute of Applied Dermatology (IAD) is a notprofit organization that conducts studies toward integrative medicine to treat difficult to treat skin diseases **IAD's major Research & Development activities.**

Furthering integrative treatment to Lymphatic Filariasis and other forms of Lymphoedema. Expanding Integrative dermatology research to vitiligo, lichen planus and other diseases. Documentation and Publication of research findings in scientific journals. Public good activities.

B. Significant Accounting Policies:

1. Accounting Convention

The financial statements are prepared on accrued basis under the historical convention, in accordance with applicable accounting standards and provisions of the Companies Act, 2013, except for Govt. funded projects which is maintained under cash basis.

2. Revenue Recognition

Grants related to fixed assets are credited to Capital Grants in Balance Sheet. Such grants are recognized in the Income and Expenditure Account on a systematic and rational basis over useful life of the fixed assets. The allocations to the income statement are made over periods and in the proportion in which depreciation on the related Fixed Assets are charged to Income and Expenditure Account.

3. Fixed Assets

a) Fixed assets are located at cost of acquisition including incidental costs related to acquisition and installation.

4. Depreciation

a) The depreciation is provided on useful life concept method at the rates and in the manner prescribed in the Schedule II the Companies Act, 2013. b) Depreciation on the

additions to the assets is provided on pro-rata basis, at their respective rates with reference to the date of acquisition.

5. Taxation

a) No provision for taxation for the year has been made, as the company is entitled to claim tax exemption u/s 11 of the Income Tax Act, 1961. b) The donations to the Company are exempt u/s 80 G Regn. C.No.80G-28//CIT/KNR/2008-09

6. Employee Benefits

The company does not have a policy for gratuity and hence no accounting has been made in this regard. The central Govt offered a voluntary labour registration order following which the company has registered ourselves through the scheme. Company is in the process of approving policy of Gratuity.

7. Contingent liability

There are no contingent liabilities

8. Details of the remuneration paid to Director board Members

Director remuneration	Nil	Nil
Honorarium paid	Nil	Nil

9. Value of imports calculated on CIF basis

a) Capital goods	Nil	Nil
b) Raw materials, etc.,	Nil	Nil

10. Expenditure foreign currency Nil Nil

11. Previous year figures have been regrouped and rearranged wherever necessary.

Schedules referred to above and notes attached there to form an integral part of Balance Sheet

As per my report of even date

sd/-

Place : KASARAGOD
Dated : 04-09-2018

K. SUBRAHMANYA PRABHU Bcom.FCA
CHARTERED ACCOUNTANT
Membership No. : 206158

For INSTITUTE OF APPLIED DERMATOLOGY

sd/-

Dr. S.R.NARAHARI
Chairman & Director

sd/-

Dr.K.S. PRASANNA
Director



Institute of Applied Dermatology
Effective Care through Integrative Medicine

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Kasaragod 671124, Kerala, India. Ph: 04994 240862, 240863 Mob: 09446449920, 09895588735
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If you wish to volunteer with us visit : www.indiadermatology.org and
www.systematicreviewinayurveda.org

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