

FORM NO. 10B [See rule 17B]

Audit report under section 12A(b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions

Acknowledgement Number -572737580290922



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Income Tax Department, Government of India

I have examined the balance sheet of **ENFOLD PROACTIVE HEALTH TRUST AAATE1247K** [name of the trust or institution] as at **31st March 2022** and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said Trust or institution

I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purposes of the audit. In my opinion, proper books of account have been kept by the head office and the branches of the abovenamed Trust visited by me so far as appears from my examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by me, subject to the comments given below: **Excess of expenses over receipts amounting to Rs 3382786 due to short receipts spent out of accumulated earnings of the previous year**

In my opinion and to the best of my information, and according to information given to me, the said accounts give a true and fair view-

- in the case of the balance sheet, of the state of affairs of the above named Trust as at **31st March 2022** and
- in the case of the profit and loss account, of the profit or loss of its accounting year ending on **31st March 2022**

The prescribed particulars are annexed hereto.

| | |
|--------------------------|--------------------------------------|
| Name | JOREEGALA VENKATAPPA KODHANDAPANI |
| Membership Number | 023045 |
| Firm Registration Number | 05025S |
| Date of Audit Report | 28-Sep-2022 |
| Place | 171.76.82.15 |
| Date | 29-Sep-2022 |

ANNEXURE

STATEMENT OF PARTICULARS

I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

| | |
|--|--------------------|
| 1. Amount of income of the previous year applied to charitable or religious purposes in India during that year | ₹ 2,12,03,457 |
| 2. Whether the Trust has exercised the option under clause (2) of the Explanation to section 11(1) ? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year. | Yes, ₹ 2,12,03,457 |
| 3. Amount of income accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust wholly for such purposes. | ₹ 0 |
| 4. Amount of income eligible for exemption under section 11(1)(c) (Give | No |

details)

| Sl. No. | Details | Amount |
|---------|------------------|--------|
| | No Records Added | |

| | | |
|-----|---|--|
| 5. | Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2) | ₹ 0 |
| 6. | Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b) ? If so, the details thereof | No, - |
| 7. | Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B) ? If so, the details thereof | Yes, ₹ 22,70,110, Excess of income of AY 21-22 over 15% of receipts in the said year |
| 8. | Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year- | |
| (a) | has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or | Not Applicable, -, - |
| (b) | has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or | No, -, - |
| (c) | has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof | No, -, - |

II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)

| | | |
|----|--|----|
| 1. | Whether any part of the income or property of the Trust was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any | No |
|----|--|----|

| Sl. No. | Amount | Rate of interest charged (%) | Nature of security, if any. | Remarks |
|---------|--------|------------------------------|-----------------------------|---------|
| | | No Records Added | | |

| | | |
|----|---|----|
| 2. | Whether any land, building or other property of the Trust was made, | No |
|----|---|----|

or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any

| Sl. No. | Details of property | Amount of rent or compensation charged |
|---------|---------------------|--|
| | No Records Added | |

3. Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details

No

| Sl. No. | Detail | Amount |
|---------|------------------|--------|
| | No Records Added | |

4. Whether the services of the Trust were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any

No

| Sl. No. | Name of the Person | Amount of Remuneration/ Compensation | Remarks |
|---------|--------------------|--------------------------------------|---------|
| | | No Records Added | |

5. Whether any share, security or other property was purchased by or on behalf of the Trust during the previous year from any such person? If so, give details thereof together with the consideration paid

No

| Sl. No. | Name of the Person | Amount of Consideration paid | Remarks |
|---------|--------------------|------------------------------|---------|
| | | No Records Added | |

6. Whether any share, security or other property was sold by or on behalf of the Trust during the previous year to any such person? If so, give details thereof together with the consideration received

No

| Sl. No. | Name of the Person | Amount of Consideration received | Remarks |
|---------|--------------------|----------------------------------|---------|
| | | No Records Added | |

7. Whether any income or property of the Trust was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so

No

diverted

| Sl. No. | Name of the Person | Income or value of property diverted | Remarks |
|---------|--------------------|--------------------------------------|---------|
| | | No Records Added | |

8. Whether the income or property of the Trust was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details **No**

| Sl. No. | Name of the Person | Amount | Remarks |
|---------|--------------------|------------------|---------|
| | | No Records Added | |

III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST

| Sl. No. | Name of the concern | Address of the concern | Where the concern is a company | Number of Equity Shares | Number of Preferential Shares | Number of Sweat Equity Shares | Nominal value of the investment | Income from the investment | Whether the amount in col. 5 exceeded 5 per cent of the capital of the concern during the previous year |
|---------|---------------------|------------------------|--------------------------------|-------------------------|-------------------------------|-------------------------------|---------------------------------|----------------------------|---|
| | | | | | | | | | |
| | | | | No Records Added | | | | | |

Total (Nominal value of the investment) **0**
Total (Income from the investment) **0**
Place **171.76.82.15**
Date **29-Sep-2022**

Acknowledgement Number - 572737580290922

This form has been digitally signed by JOREEGALA VENKATAPPA KODHANDAPANI having PAN AAYPK8556F from IP Address 171.76.82.15 on 29-Sep-2022 07:34:54 PM
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FORM NO. 10B [See rule 17B]

Audit report under section 12A(b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions



e-Filing Anywhere Anytime
Income Tax Department, Government of India

Acknowledgement Number -904995360100122

I have examined the balance sheet of ENFOLD PROACTIVE HEALTH TRUSTAAATE1247K [name of the trust or institution] as at 31st March 2021 and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said Trust or institution

I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purposes of the audit. In my opinion, proper books of account have been kept by the head office and the branches of the abovenamed Trust visited by me so far as appears from my examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by me, subject to the comments given below: --

In my opinion and to the best of my information, and according to information given to me, the said accounts give a true and fair view-

- (i) in the case of the balance sheet, of the state of affairs of the above named Trust as at 31st March 2021 and
- (ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31st March 2021

The prescribed particulars are annexed hereto.

| | |
|--------------------------|--------------------|
| Name | RAMESH BABU KUNDAM |
| Membership Number | 019261 |
| Firm Registration Number | 011647S |
| Date of Audit Report | 10-Jan-2022 |
| Place | 49.206.6.4 |
| Date | 10-Jan-2022 |

ANNEXURE

STATEMENT OF PARTICULARS

I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

| | |
|--|------------------|
| 1. Amount of income of the previous year applied to charitable or religious purposes in India during that year | ₹ 1,59,25,006 |
| 2. Whether the Trust has exercised the option under clause (2) of the Explanation to section 11(1) ? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year. | Yes, ₹ 22,70,110 |
| 3. Amount of income accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust wholly for such purposes. | ₹ 32,10,903 |
| 4. Amount of income eligible for exemption under section 11(1)(c) (Give details) | No |

| Sl. No. | Details | Amount |
|---------|------------------|--------|
| | No Records Added | |

| | | |
|-----|---|----------|
| 5. | Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2) | ₹ 0 |
| 6. | Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b) ? If so, the details thereof | No, - |
| 7. | Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B) ? If so, the details thereof | No, -, - |
| 8. | Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year- | |
| (a) | has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or | No, -, - |
| (b) | has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or | No, -, - |
| (c) | has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof | No, -, - |

II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)

| | | |
|----|--|----|
| 1. | Whether any part of the income or property of the Trust was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any | No |
|----|--|----|

| Sl. No. | Amount | Rate of interest charged (%) | Nature of security, if any. | Remarks |
|---------|--------|------------------------------|-----------------------------|---------|
| | | No Records Added | | |

| | | |
|----|--|----|
| 2. | Whether any land, building or other property of the Trust was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any | No |
|----|--|----|

| Sl. No. | Details of property | Amount of rent or compensation charged |
|------------------|---------------------|--|
| No Records Added | | |

| | |
|---|----|
| 3. Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details | No |
|---|----|

| Sl. No. | Detail | Amount |
|------------------|--------|--------|
| No Records Added | | |

| | |
|---|----|
| 4. Whether the services of the Trust were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any | No |
|---|----|

| Sl. No. | Name of the Person | Amount of Remuneration/ Compensation | Remarks |
|------------------|--------------------|--------------------------------------|---------|
| No Records Added | | | |

| | |
|---|----|
| 5. Whether any share, security or other property was purchased by or on behalf of the Trust during the previous year from any such person? If so, give details thereof together with the consideration paid | No |
|---|----|

| Sl. No. | Name of the Person | Amount of Consideration paid | Remarks |
|------------------|--------------------|------------------------------|---------|
| No Records Added | | | |

| | |
|--|----|
| 6. Whether any share, security or other property was sold by or on behalf of the Trust during the previous year to any such person? If so, give details thereof together with the consideration received | No |
|--|----|

| Sl. No. | Name of the Person | Amount of Consideration received | Remarks |
|------------------|--------------------|----------------------------------|---------|
| No Records Added | | | |

| | |
|--|----|
| 7. Whether any income or property of the Trust was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted | No |
|--|----|

| Sl. No. | Name of the Person | Income or value of property diverted | Remarks |
|---------|--------------------|--------------------------------------|---------|
|---------|--------------------|--------------------------------------|---------|

| Sl. No. | Name of the Person | Income or value of property diverted | Remarks |
|---------|--------------------|--------------------------------------|---------|
| | | No Records Added | |

8. Whether the income or property of the Trust was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details **No**

| Sl. No. | Name of the Person | Amount | Remarks |
|---------|--------------------|------------------|---------|
| | | No Records Added | |

III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST

| Sl. No. | Name of the concern | Address of the concern | Where the concern is a company | Number of Equity Shares | Number of Preferential Shares | Number of Sweat Equity Shares | Nominal value of the investment | Income from the investment | Whether the amount in col. 5 exceeded 5 per cent of the capital of the concern during the previous year |
|---------|---------------------|------------------------|--------------------------------|-------------------------|-------------------------------|-------------------------------|---------------------------------|----------------------------|---|
| | | | | | | | | | |
| | | | | | | | | | No Records Added |

Place 49.206.6.4

Date 10-Jan-2022

Acknowledgement Number - 904995360100122

This form has been digitally signed by **RAMESH BABU KUNDAM** having PAN **AAQPK6919E** from IP Address **49.206.6.4** on **10-Jan-2022 04:38:19 PM**
Dsc SI No and issuer **,C=IN,O=Capricorn Identity Services Pvt Ltd.,OU=Certifying Authority**

INDEPENDENT AUDITOR'S REPORT

To,

The Trustees of
ENFOLD PROACTIVE HEALTH TRUST

Report on the Financial Statements:

We have audited the financial statements of ENFOLD PROACTIVE HEALTH TRUST which comprise the Balance Sheet as at March 31, 2022, the Statement of Income and Expenditure for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management Responsibility for the Financial Statements:

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Trust in accordance with Accounting Standards and accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records and for preventing and detecting 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 adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility:

Our responsibility is to express an opinion on these standalone financial statements based on our audit.

We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to

Neena Sivaraman



the TRUST's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

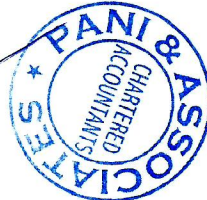
Opinion:

In our opinion and to the best of our information and according to the explanations given to us. The financial statements are prepared, in all material aspects, in conformity with the accounting principles generally accepted in India.

- (a) In the case of the Balance Sheet, of the state of affairs of the TRUST as at 31st March, 2022; and
- (b) The Statement of Income and Expenditure Account for the excess of expenses over income of the TRUST for the year ended on that date.

For PANI & ASSOCIATES
Chartered Accountants
Firm Regn No: - 050258


J V Kodhandapani
Proprietor
Membership No: 023045
Date: 29/09/2022
Place: Bangalore
UDIN: 22023045AWXTDI5640



Meenavaraman

