

**INDEPENDENT AUDITOR'S REPORT**

To  
The Board of Trustees  
Enfold Proactive Health Trust  
Bengaluru

**Opinion**

We have audited the accompanying Consolidated (Local contribution & Foreign Contribution) Financial Statements of Enfold Proactive Health Trust, **No.42, Ground Floor, 1<sup>st</sup> Cross, 3<sup>rd</sup> Main, Domlur 2<sup>nd</sup> Stage, Bengaluru - 560071** which comprise the Balance Sheet as at 31<sup>st</sup> March 2024, the Statement of Income & Expenditure for the year ended, the Receipts and Payments Account for the year ended and a summary of significant accounting policies and other explanatory information (hereinafter referred to as the financial statements).

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 as 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,

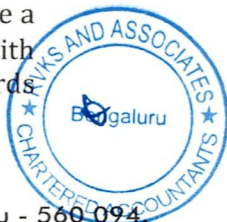
- (i) in the case of the Balance Sheet, of the state of affairs of the Society as at March 31, 2024;
- (ii) in the case of the Statement of Income & Expenditure, of the Excess of Expenditure over Income for the year ended on that date.
- (iii) in the case Receipts and Payment Account, of the cash flows for the year ended on that date.

**Basis for opinion**

We conducted our audit of the financial statements in accordance with the Standards on Auditing (SAs) issued by The Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the *Auditor's responsibilities for the audit of Financial Statements* section of our report. We are independent of the Society in accordance with the Codes of Ethics issued by the Institute of Chartered Accountants of India (ICAI) and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

**Management's 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 in accordance with the accounting principles generally accepted in India, including the Accounting Standards



issued by The Institute of Chartered Accountants of India. This responsibility also includes maintenance of adequate accounting records for safeguarding the assets of the Society and for preventing and detecting frauds and other irregularities; 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 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.

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

The Management is also responsible for overseeing the Society's financial reporting process.

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

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omission, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Society's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Society to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

**For R V K S And Associates**  
**Chartered Accountants**  
**FRN: 008572S**

  
28/08/2024

**Venugopal C**  
**Partner**  
**M. No.: 226247**  
**UDIN: 24226247BKATNH3567**



**Place: Bengaluru**

**Date: 28/08/2024**

**ENFOLD PROACTIVE HEALTH TRUST**

No. 42, Ground Floor, 1st Cross, 3rd Main, Domlur 2nd Stage, Bengaluru - 560071

**Balance Sheet - Consolidated**

Particulars	Note	Amount (in Rs.)	
		As at 31 Mar 2024	As at 31 Mar 2023
<b><u>SOURCE OF FUNDS:</u></b>			
<b><u>Opening Balance</u></b>			
Corpus Fund	3	21,00,000	11,00,000
General Reserve	4	16,74,037	25,45,698
<b><u>Current Liabilities:</u></b>			
Earmarked Funds	2	1,19,56,822	1,34,34,615
Loans			-
		<b>1,57,30,859</b>	<b>1,70,80,313</b>
<b><u>APPLICATION OF FUNDS:</u></b>			
<b><u>Non - Current Asset:</u></b>			
Investments	9	67,46,815	56,69,501
Fixed Assets	19	1,11,847	54,564
<b><u>Current Asset:</u></b>			
Cash in hand & at Bank	8	75,84,052	89,71,112
Receivable from Grantors	2	8,37,062	15,18,379
<b><u>Other Receivables:</u></b>			
TDS Receivables	11	3,24,328	7,07,545
Other Receivables		75,544	1,51,138
Loans & Advances	10	3,22,119	3,20,796
<b><u>Less: Current Liabilities:</u></b>			
Payables (Facilitators & Consultants)	5	1,03,547	1,48,664
Other Payables	7	78,862	87,359
Provisions	6	88,500	76,700
		<b>1,57,30,859</b>	<b>1,70,80,313</b>

The notes referred to above form an integral part of the financial statements

Annexed to our report of even date

For R V K S and Associates

Chartered Accountants

FRN: 008572S

Venugopal.C

Partner

Membership No: 226247

Place: Bengaluru

Date: 28/09/2024



For Enfold Proactive Health Trust

Meena Sivaraman

Meena Sivaraman  
Executive Trustee

S T Ramesh

Trustee



ENFOLD PROACTIVE HEALTH TRUST

No. 42, Ground Floor, 1st Cross, 3rd Main, Domlur 2nd Stage, Bengaluru - 560071

Income and Expenditure Account for the year - Consolidated

Particulars	Note	Amount (in Rs.)	
		For the year ended 31st Mar 2024	For the year ended 31st Mar 2023
<b><u>Income:</u></b>			
Restricted Funds	20	2,66,69,386	2,49,75,740
Unrestricted Funds	12	16,94,977	13,94,183
Other Income	13	7,93,448	11,70,668
<b>Total Income</b>		<b>2,91,57,811</b>	<b>2,75,40,591</b>
<b><u>Expenditure:</u></b>			
Project Expenses	20	2,55,12,236	2,49,43,308
Other Expenses:			
Staff Expenses	14	14,33,171	4,28,724
Operation/Running Expenses	15	16,59,893	18,77,814
Administrative Expenses	16	12,84,371	12,56,096
Financial Charges		78,919	28,917
Depreciation	19	60,882	26,837
<b>Total Expenditure</b>		<b>3,00,29,472</b>	<b>2,85,61,695</b>
<b>Excess of Income over Expenditure/(Excess of Expenditure over Income)</b>		<b>(8,71,661)</b>	<b>(10,21,105)</b>
		<b>2,91,57,811</b>	<b>2,75,40,591</b>

The notes referred to above form an integral part of the financial statements  
Annexed to our report of even date

For R V K S and Associates  
Chartered Accountants  
FRN: 008572S

For Enfold Proactive Health Trust

Venugopal.C  
Partner  
Membership No: 226247



Meena Sivaraman  
Executive Trustee

S T Ramesh  
Trustee

Place: Bengaluru  
Date: 28/09/2024

Meena Sivaraman

ENFOLD PROACTIVE HEALTH TRUST

No. 42, Ground Floor, 1st Cross, 3rd Main, Domlur 2nd Stage, Bengaluru - 560071

Receipt & Payment Statement for the period ending 31st March 2024- Consolidated

Particulars	Amount in ₹	
	as on 31/03/2024	as on 31/03/2023
<b>Receipts</b>		
<b>Opening Balance</b>		
Cash in Hand	987	4,251
Cash at Bank		
- HDFC Bank (Rehab)	1,05,031	1,88,028
- Union Bank of India	15,57,482	28,06,067
- Union Bank of India (APPI)	4,37,240	10,20,884
- HDFC (Utilisation A/C)	66,42,084	23,43,582
- State Bank of India (FCRA A/C)	2,28,288	1,78,451
	<b>89,71,112</b>	<b>65,41,264</b>
Project Receipts	2,58,15,410	3,10,98,923
Donations Received	16,94,977	30,07,127
Workshop Receipts	2,70,085	8,33,796
Savings & FD Account Interest	4,97,028	2,97,737
Other Receipts & Advances	2,88,660	30,053
Facilitators	762	63,792
Advances	1,10,000	2,37,500
Fixed Deposits	4,74,20,052	2,63,90,000
Corpus	10,00,000	
Rental deposits	1,98,932	
Income tax refund	4,46,460	
<b>Net Receipts</b>	<b>7,77,42,366</b>	<b>6,19,58,928</b>
	<b>8,67,13,479</b>	<b>6,85,00,192</b>
<b>Payments</b>		
Project Expenses	2,55,12,236	2,49,47,207
Other Payments & Advances	36,49,067	22,08,412
TDS Payable	13,40,231	16,75,487
Reimbursements	-	2,93,505
Investments	4,85,00,000	3,04,00,000
Bank Charges	4,433	4,468
Fixed assets	1,18,165	
Workshop and Training	5,294	
<b>Net Payments</b>	<b>7,91,29,426</b>	<b>5,95,29,080</b>
<b>Closing Balance</b>		
Cash in hand	387	987
Cash at Bank		
- HDFC Bank (Rehab)	6,35,987	1,05,031
- Union Bank of India	8,84,678	15,57,482
- Union Bank of India (APPI)	5,03,012	4,37,240
- HDFC (Utilisation A/C)	53,27,366	66,42,084
- State Bank of India (FCRA A/C)	2,32,622	2,28,288
	<b>75,84,052</b>	<b>89,71,112</b>
	<b>8,67,13,478</b>	<b>6,85,00,192</b>

For R V K S and Associates  
Chartered Accountants  
FRN: 008572S

Venugopal.C  
Partner  
Membership No: 226247

Place: Bengaluru

Date: 28/09/2024




Meena Sivaraman

Meena Sivaraman  
Executive Trustee

For Enfold Proactive Health Trust

S T Ramesh  
Trustee

Meena Sivaraman

<b>INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT</b>			Assessment Year 2024-25
[Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified] (Please see Rule 12 of the Income-tax Rules, 1962)			
PAN	AAATE1247K		
Name	ENFOLD PROACTIVE HEALTH TRUST		
Address	173, 4th Main, 1st stage, Indira nagar, Indiranagar S.O (Bangalore), Bangalore North , BANGALORE , 15- Karnataka, 91-INDIA, 560038		
Status	05-AOP/BOI	Form Number	ITR-7
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	538319710290924
Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	0
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	0
	Interest and Fee Payable	6	0
	Total tax, interest and Fee payable	7	0
	Taxes Paid	8	63,243
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 63,240
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0
Income Tax Return electronically transmitted on <u>29-Sep-2024 15:47:42</u> from IP address <u>106.51.140.138</u> and verified by <u>MEENA SIVARAMAN</u> having PAN <u>AIKPS2152B</u> on <u>29-Sep-2024</u> using paper ITR-Verification Form/Electronic Verification Code <u>TB9KIIV6TI</u> generated through <u>Aadhaar OTP</u> mode			
System Generated Barcode/QR Code	 <b>AAATE1247K07538319710290924918de9ee48dc1e58a9facf201578b39a83e76111</b>		
<b>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</b>			