

Certificate for Form FC- 4 ('Certificate')

The Members of Governing Body,

ENABLE HEALTH SOCIETY

B-64, Second Floor, Sarvodaya Enclave, New Delhi-110017.

1. We have audited the accounts of Enable Health Society (the "Society") a registered Society having FCRA Registration No. 231660908 for the financial year ending March 31, 2024 and examined all relevant books and vouchers. Preparation of accounts in accordance with Foreign Contribution (Regulation) Act, 2010 (the "FCRA Act") is the responsibility of the Society's management. Our responsibility is to verify these accounts in accordance with the said Act.

2. Based on our examination as mentioned in paragraph 1 above and as per the information and explanations given to us, we certify that:

i) The brought forward balances of foreign contributions with the Society as at 1st April 2023 in its current bank accounts maintained with State Bank of India Limited ('SBI') and Standard Chartered Bank ('SCB') is as follows:

Bank Account No.	Amount (In Rs.)
52005014456 (SCB)	1,88,20,160
40098575885 (SBI)	11,57,351
Total	1,99,77,511

ii) The Society has received a Foreign Contributions of Rs. 4,37,88,729 during the financial year ended 31st March, 2024.

iii) Total Interest received by the Society from the accounts maintained under the FCRA Act for the year ended 31st March, 2024 is Nil.

iv) The closing balance of foreign contributions with the Society as at 31st March, 2024 in its current bank accounts maintained with SBI and SCB are as follows:

Bank Account No.	Amount (In Rs.)
40098575885 (SBI)	11,56,702
52005014456 (SCB)	55,40,912
Total	66,97,614

v) The Society has maintained the accounts of foreign contributions and records relating thereto in the manner specified in Section 19 of Foreign Contribution (Regulation) Act, 2010 read with Rule 17 of the Foreign Contribution (Regulation) Rules, 2011.

vi) The information contained in this Certificate and in the enclosed Balance Sheet, Income and Expenditure Statement and Receipts and Payments Account is correct to the best of our knowledge and belief.

vii) The Society has utilized the foreign contribution received for the purposes it is registered under Foreign Contribution (Regulation) Act, 2010 except for the closing balances lying in its current bank accounts as at 31st March, 2024.

To be read with the enclosed statement of even date.

For Lodha & Co. LLP
Chartered Accountants
FRN: 301051E/E300284

R P Baradiya
Partner
Membership No.: 44101
UDIN: 24044101BKCMED3709

Place: Mumbai
Date: 16.12.2024

Encl:

- a) Independent Auditor's Statement to the Certificate dated 16th December, 2024 on the Balance Sheet, Income and Expenditure Statement and Receipts and Payments account in relation to the Contributions received under the Act.
- b) Balance Sheet and Income and Expenditure Statement as at and for the year ended March 31, 2024 along with notes thereon.
- c) Receipts and Payments Account for the year ended March 31, 2024 along with notes thereon.

The Members of Governing Body,
Enable Health Society
B-64, Second Floor, Sarvodaya Enclave, New Delhi-110017.

Independent Auditor's Statement to Certificate dated 16th December, 2024 on the financial statements of the Contributions received under the Foreign Contribution (Regulation) Act ('the Act') for the year ended March 31, 2024

1. We have been requested by **Enable Health Society** ("the Society") bearing FCRA Registration No. 231660908, having its registered office at the above mentioned address, to certify the transactions and balances of foreign contributions received by the Society, maintenance of records relating to foreign contributions and utilization and necessary approval in accordance with the FCRA Act read with Rule 17(5) of Foreign Contribution (Regulation) Rules, 2011 as amended from time to time (the "Rules") for the purpose of onward submission to the Secretary, the Government of India, Ministry of Home Affairs, New Delhi ("Ministry of Home Affairs"). This certificate is issued in accordance with the terms of our engagement letter dated November 12, 2024.

Managements' responsibility

2. The Management is responsible for ensuring that the Society complies with the requirements of the FCRA Act read with the rules and provide all relevant information to the Ministry of Home Affairs in relation to the Contributions received under the FCRA Act. This responsibility includes designing, implementing and maintaining internal controls relevant to the recording of financials transactions and the preparation and presentation of the Balance Sheet and Receipts and Payment Account in compliance with the FCRA Act.

Auditor's responsibility

3. The financial statements of the Society for the financial year ended March 31, 2024 have been audited by us on which we issued an unmodified audit opinion vide our report dated September 6, 2024. Our audit of the said financial statements was conducted in accordance with the Standards on Auditing and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India ("ICAI"). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements.
4. The assets and liabilities, income and expenditure and receipts and payments are in relation to the bank accounts operated by the Society with respect to the Contributions received under the FCRA Act and form a part of the audited financial statements of the Society. These bank accounts include FCRA Account No. 40098575885 with SBI and Sub FCRA Account No. 52005014456 with SCB.
5. We conducted our examination in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.
6. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

Opinion

7. We have examined the books of account and other allied records of the Society and hereby certify that the attached Balance Sheet as at 31st March 2024, the Income and Expenditure Statement and Receipts and Payments Account for the year ended on that date with respect to the contributions received under the FCRA Act, are true and correct.

Restriction on Use

8. The certificate is issued solely in the context of the Society's obligation to submit Form FC-4 for the

year ended March 31, 2024 to the Ministry of Home Affairs. Our certificate should not be used for any other purpose or by any person. Accordingly, we do not accept or assume any liability or duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come save where expressly agreed by our prior consent in writing. We have no responsibility to update this Certificate for any events or circumstances occurring after the date of this Certificate.

For Lodha & Co. LLP
ICAI FRN: 301051E/E300284
Chartered Accountants

R P Baradiya
Partner
Membership No.: 44101
UDIN: 24044101BKCMED3709

Place : Mumbai
Date : 16.12.2024

Balance Sheet of Contributions received under the Foreign Contribution (Regulation) Act, 2010 ('FCRA'), as on 31st March, 2024

Particulars	March 31, 2024	March 31, 2023
Current Liabilities & Provisions		
Current Liabilities (Refer Note d below)	71,08,809	1,80,76,903
<u>Income and Expenditure Statement:</u>		
Opening Balance	(40,106)	(12,48,753)
Add: Amount transferred from Income and Expenditure Statement for the current year	(1,58,089)	12,08,647
Closing Balance	(1,98,195)	(40,106)
Total	69,10,614	1,80,36,798
Current Assets		
Cash & Bank Balances	66,97,614	1,78,79,350
Short-term Loans and Advances	2,13,000	1,57,448
Total	69,10,614	1,80,36,798

Significant Accounting Policies - Refer Schedule 13(II) of the audited financial statements of the Society.

Notes to the Balance Sheet:

a) The Balance Sheet and Income & Expenditure Statement have been prepared as per the Generally Accepted Accounting Principles ('GAAP') on accrual basis to comply with the standards issued by the Institute of Chartered Accountants of India ('ICAI').

b) This Balance Sheet and Income and Expenditure Statement have been carved out from the audited financial statements of the Society for the year ended 31st March, 2024.

c) During the year, the Society has received foreign contributions under the FCRA from the following party:

Name of the Party	Date of Commencement of the project
Standard Chartered Bank, USA - Installation and Maintenance of RO Water Plants	17th December, 2019

d) Current Liabilities include Grants received in advance amounting to Rs.36,82,162 (Previous year - Rs. 80,75,458) in respect of the contributions referred above.

For Lodha & Co. LLP
Chartered Accountants
FRN: 301051E/E300284

For ENABLE HEALTH SOCIETY

R P Baradiya
Partner

Meenu Ratnani
Secretary

P.K. Sriraman
Treasurer

Place: Mumbai
Date: 16.12.2024

Place: Delhi
Date: 16.12.2024

Place: Delhi
Date: 16.12.2024

**Income and Expenditure Statement of Contributions received under the Foreign Contribution
(Regulation) Act, 2010 '(FCRA)' for the year ended 31st March,2024**

Particulars	March 31, 2024	March 31, 2023
Income		
Foreign Grants	4,81,82,025	12,49,39,096
Interest and Other Income	-	4,02,653
Total (A)	4,81,82,025	12,53,41,748
Expenditure		
Operating Cost	4,80,31,473	12,04,87,704
Administrative Cost	3,08,641	36,45,397
Total (B)	4,83,40,114	12,41,33,101
Surplus / (Deficit) (A-B)	(1,58,089)	12,08,647
Balance transferred to the Balance Sheet (A-B)	(1,58,089)	12,08,647

Significant Accounting Policies - Refer Schedule 13(II) of the audited financial statements of the Society.

For Lodha & Co. LLP
Chartered Accountants
FRN: 301051E/E300284

For ENABLE HEALTH SOCIETY

R P Baradiya
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ENABLE HEALTH SOCIETY

B-64, Second Floor, Sarvodaya Enclave, New Delhi-110017

Receipts and Payments Account for the year ended 31st March, 2024 in relation to Contributions received under the Foreign Contribution (Regulation) Act, 2010 '(FCRA)'

Receipts	For the year ended 31.03.2024	For the year ended 31.03.2023	Payments	For the year ended 31.03.2024	For the year ended 31.03.2023
<u>Opening Balances with Banks</u>			<u>Operating Costs</u>		
- in Current Accounts	1,99,77,511	8,13,82,649	Operation and Maintenance Expenditure	2,18,01,430	1,39,59,500
Foreign Grants received during the year	4,37,88,729	6,11,58,627	Purchase and Installation of RO Water Plants	1,99,53,353	8,28,11,093
Interest on Fixed Deposits (Net of TDS of Rs. 42,037)	-	3,78,336	Salaries and Employee Benefits	42,66,399	93,41,230
			Awareness and Training	41,81,517	43,91,874
			Travel and Conveyance	15,63,648	14,52,785
			RO Water Plant Transportation Charges	15,00,000	33,58,000
			Printing and Stationery	11,46,427	10,08,571
			Programme Research Cost	7,26,980	29,81,461
			Water Testing Charges	6,10,681	5,24,853
			Staff Welfare Expenses	5,99,382	17,64,728
			Insurance	4,02,022	2,48,723
			<u>Administrative Costs</u>		
			Rent	1,71,060	9,61,933
			Printing and Stationery Expenses	50,093	73,498
			Salaries and Employee Benefits	29,693	-
			Office Maintenance Expenses	-	38,636
			Telephone Expenses	26,591	15,125
			Legal and Professional Charges	25,960	-
			Courier Charges	8,375	8,291
			Travel and Conveyance Expenses	4,197	-
			Miscellaneous Expenses	818	1,800
			<u>Closing balances with Banks:</u>		
			In Current Accounts	66,97,614	1,99,77,511
TOTAL	6,37,66,240	14,29,19,612	TOTAL	6,37,66,240	14,29,19,612

Note to the Receipts and Payments Account:

The Receipts and Payments Account is a summary of the transactions carried out by the Society in the Bank Accounts operated with respect to the contributions received under FCRA, i.e. FCRA Account No.40098575885 with SBI and Sub FCRA Account No. 52005014456 with SCB.

For Lodha & Co. LLP
Chartered Accountants
FRN: 301051E/E300284

For ENABLE HEALTH SOCIETY

R P Baradiya
Partner

Meenu Ratnani

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