

**Independent Auditor's Report**

To the Members of  
Enable Health Society  
New Delhi

**Report on Financial Statements**

We have audited the accompanying financial statements of Enable Health Society, which comprise the Balance Sheet as at March 31, 2021, the statement of Income & Expenditure and the Receipts & Payments A/c for the year ended on that date, and a summary of the significant accounting policies and other explanatory information.

***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, financial performance of the trust in accordance with accounting principles generally accepted in India, including the accounting standards prescribed by The Institute of Chartered Accountants of India. This responsibility also includes maintenance of adequate accounting records, selection and application of adequate accounting policies; making judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of accounting records, relevant to the preparation and presentation of 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 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 disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement in the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the preparation and fair presentation of the financial statements 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 the 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.

**Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view 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 March 31, 2021;
- b) in the case of the Income and Expenditure Account, of the excess of expenditure over income for the year ended on that date;

**Further to the above, we report that**

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- b) In our opinion proper books of accounts as required by law have been maintained by the Trust so far as appears from our examination of those books.
- c) The Balance Sheet, Income & Expenditure and Receipts & Payments A/c dealt with by this Report are in agreement with the books of account.
- d) In our opinion the financial statement complies with the accounting standards prescribed by The Institute of Chartered Accountant of India.

For **Rajan, Chakravarthy & Associates**  
Chartered Accountants  
Firm Registration No. 017670N

  
(S. Chakravarthy)

Partner

Membership No.: 082138



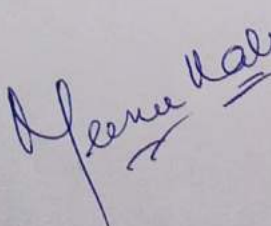

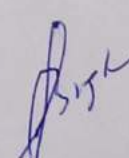
Place: New Delhi

Date: 25/12/2021

UDIN: 21082138AAAAHF1191

Date: 25/12/2021

Name	ENABLE HEALTH SOCIETY	
Address	B-64, SECOND FLOOR, SARVODAYA ENCLAVE NEW DELHI-110017	
Status	TRUST/ASSOCIATION OF PERSONS	
Date of Trust	13-08-2004	
Assessment Year	2021-22	
Financial Year	2020-21	
PAN:	AAAAE3900C	
COMPUTATION OF TAXABLE INCOME/(LOSS)		
Particulars	Amount (Rs.)	Amount (Rs.)
INCOME FROM OTHER SOURCES		
Gross income as per Income and Expenditure		7,87,97,456
85% of the above amount to be utilised towards charitable purpose		6,69,77,837
Amount actually applied towards charitable purposes U/s 11 of the Income Tax Act, 1961		
Total Expenses as per Income and Expenditure account	8,59,68,554	
Less: Depreciation	2,18,358	
	8,57,50,196	
Since the amount applied towards charitable purpose is more than 85% of the Income		8,57,50,196
Taxable Income		NIL
Tax payable		-
Taxes paid	7,885	
TDS		7,885
Tax payable/(Refundable)		(7,885)



ENABLE HEALTH SOCIETY  
B-64. SECOND FLOOR, SARVODAYA ENCLAVE, NEW DELHI-110017

BALANCE SHEET AS AT MARCH 31, 2021

( All Amount in Rs.)

	SCHEDULE REFERENCE	AS AT MARCH 31,2021			AS AT MARCH 31,2020		
		FCRA	NFCRA	TOTAL	FCRA	NFCRA	TOTAL
SOURCES OF FUNDS							
Corpus Fund	1(a)	-	8,800	8,800	-	8,800	8,800
General Funds	1(b)	(12,48,753)	(84,44,381)	(96,93,134)	(10,57,214)	38,34,008	27,76,794
Capital Funds for Fixed Assets	2	-	-	-	-	-	-
Advance for Expenses		-	-	-	-	1,80,480	1,80,480
Unutilised Grant	3	16,07,68,765	2,39,88,236	18,47,57,001	10,32,42,506	2,45,43,634	12,77,86,140
		15,95,20,012	1,55,52,655	17,50,72,667	10,21,85,292	2,85,66,922	13,07,52,213
APPLICATION OF FUNDS							
Fixed Assets	4	-	3,60,544	3,60,544	-	5,78,902	5,78,902
Current Assets, Loans and Advances							
Cash and Bank Balance	5	15,66,07,169	1,71,35,367	17,37,42,535	10,47,15,032	3,57,35,583	14,04,50,615
Loans and Advances	6	38,29,977	51,74,899	90,04,876	1,80,480	67,47,910	69,28,390
Prepaid Expenses		-	1,31,336	1,31,336	-	74,294	74,293
		16,04,37,146	2,24,41,602	18,28,78,748	10,48,95,512	4,25,57,787	14,74,53,297
Less: Current Liabilities & Provisions	7	9,17,134	72,49,492	81,66,626	27,10,220	1,45,69,766	1,72,79,986
Net Current Assets		15,95,20,012	1,51,92,110	17,47,12,122	10,21,85,292	2,79,88,021	13,01,73,312
		15,95,20,012	1,55,52,655	17,50,72,667	10,21,85,292	2,85,66,922	13,07,52,213

Significant Accounting Policies and Notes to Accounts

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The schedules referred to above form an integral part of the Balance Sheet.

As per our report of even date  
under section 12A (b) of the Income Tax Act, 1961

For **Rajan, Chakravarthi & Associates**

Firm Registration No. : 017670N

Chartered Accountants

*S. Chakravarthi*  
S. Chakravarthi  
Partner

Membership No. 082138

Place: New Delhi  
Date: 25/12/2021



For and on behalf of **Enable Health Society**

*Meenu Ratnani*  
Meenu Ratnani  
Secretary

Place: New Delhi  
Date: 25/12/2021

*Dr. B. Singh*  
Dr. B. Singh  
President

Place: New Delhi  
Date: 25/12/2021

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2021

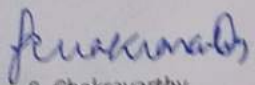
( All Amount in Rs.)

SCHEDULE REFERENCE	FOR THE YEAR ENDED MARCH 31, 2021			FOR THE YEAR ENDED MARCH 31, 2020			
	FCRA	NFCRA	TOTAL	FCRA	NFCRA	TOTAL	
<b>INCOME</b>							
Grant Income	8	2,66,94,123	3,55,57,396	6,22,51,519	2,02,95,602	6,59,49,904	8,62,45,506
Donation Received-Restricted	9	-	76,33,438	76,33,438	-	46,10,060	46,10,060
Donation Received-Unrestricted			81,51,746	81,51,746	-	1,94,69,992	1,94,69,992
Interest received from Savings Bank		-	7,52,489	7,52,489	-	16,37,588	16,37,588
Interest on IT refund		-	35	35	-	830	830
Excess Provision written back		-	8,229	8,229	-	-	-
		2,66,94,123	5,21,03,333	7,87,97,456	2,02,95,602	9,16,68,374	11,19,63,976
<b>EXPENDITURE</b>							
Programme Expenses	10	2,66,94,123	4,51,76,272	7,18,70,395	2,02,95,602	6,66,09,017	8,69,04,619
Administrative Expenses	10	11,059	1,40,87,100	1,40,98,159	44,803	2,34,38,797	2,34,83,600
		2,67,05,182	5,92,63,372	8,59,68,554	2,03,40,405	9,00,47,814	11,03,88,219
Excess of Income over Expenditure for the year		-	-	-	-	16,20,560	15,75,757
Excess of Expenditure over Income for the year		(11,059)	(71,60,039)	(71,71,098)	(44,803)	-	-

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Significant Accounting Policies and Notes to Accounts  
The schedules referred to above form an integral part of the Balance Sheet.

As per our report of even date  
under section 12A (b) of the Income Tax Act, 1961  
For Rajan, Chakravarthy & Associates  
Firm Registration No. : 017670N  
Chartered Accountants

  
S. Chakravarthy  
Partner  
Membership No. 082138



Place: New Delhi  
Date: 25/12/2021

For and on behalf of Enable Health Society

  
Meenu Ratnani  
Secretary



Place: New Delhi  
Date: 25/12/2021

  
Dr. P. Singh  
President

Place: New Delhi  
Date: 25/12/2021



INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2021

(All Amount in Rs.)

INCOME

Grant Income  
Donation Received-Restricted  
Donation Received-Unrestricted  
Interest received from Savings Bank  
Interest on IT refund  
Excess Provision written back

SCHEDULE  
REFERENCE

FOR THE YEAR ENDED MARCH 31, 2021		
FCRA	NFCRA	TOTAL
2,66,94,123	3,55,57,396	6,22,51,519
-	76,33,438	76,33,438
-	81,51,746	81,51,746
-	7,52,489	7,52,489
-	35	35
-	8,229	8,229
2,66,94,123	5,21,03,333	7,87,97,456
2,66,94,123	4,51,76,272	7,18,70,395
11,059	1,40,87,100	1,40,98,159
2,67,05,182	5,92,63,372	8,59,68,554

FOR THE YEAR ENDED MARCH 31, 2020		
FCRA	NFCRA	TOTAL
2,02,95,602	6,59,49,904	8,62,45,506
-	46,10,060	46,10,060
-	1,94,69,992	1,94,69,992
-	16,37,588	16,37,588
-	830	830
-	-	-
2,02,95,602	9,16,68,374	11,19,63,976
2,02,95,602	6,66,09,017	8,69,04,619
44,803	2,34,38,797	2,34,83,600
2,03,40,405	9,00,47,814	11,03,88,219

EXPENDITURE

Programme Expenses  
Administrative Expenses

10  
10

Excess of Income over Expenditure for the year  
Excess of Expenditure over Income for the year

(11,059)

(71,60,039)

(71,71,098)

(44,803)

16,20,560

15,75,757

11

Significant Accounting Policies and Notes to Accounts

The schedules referred to above form an integral part of the Balance Sheet.

As per our report of even date  
under section 12A (b) of the Income Tax Act, 1961  
For **Rajan, Chakravarthy & Associates**  
Firm Registration No. : 017670N  
Chartered Accountants

*Rajan Chakravarthy*  
S. Chakravarthy  
Partner

Membership No. 082138

Place: New Delhi  
Date: 25/12/2021



For and on behalf of Enable Health Society

*Meenu Ratnani*  
Meenu Ratnani  
Secretary

Place: New Delhi  
Date: 25/12/2021

*Dr. B P Singh*  
Dr. B P Singh  
President

Place: New Delhi  
Date: 25/12/2021

ENABLE HEALTH SOCIETY  
B-64, SECOND FLOOR, SARVODAYA ENCLAVE, NEW DELHI-110017  
SCHEDULES TO THE FINANCIAL STATEMENTS

( All Amount in Rs.)

**Schedule 1(a) : Corpus Fund**

Opening Balance  
Add: Fund received during the year  
Add: Fund utilized during the year

Closing Balance

AS AT MARCH 31, 2021		
FCRA	NFCRA	TOTAL
-	8,800	8,800
-	-	-
-	-	-
-	8,800	8,800
(10,57,214)	38,34,008	27,76,793
(1,80,480)	1,80,480	-
(11,059)	(71,60,039)	(71,71,098)
-	(52,98,830)	(52,98,830)
(12,48,753)	(84,44,381)	(96,93,134)
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

**Schedule 1(b) : General Fund**

Opening Balance  
Add/Less: Advance for Expenses  
Add/Less: Excess of Expenditure over Income  
Add/Less: Grant Adjusted

Closing Balance

AS AT MARCH 31, 2020		
FCRA	NFCRA	TOTAL
-	8,800	8,800
-	-	-
-	-	-
-	8,800	8,800
(10,12,411)	22,13,448	12,01,037
-	-	-
(44,803)	16,20,560	15,75,757
(10,57,214)	38,34,008	27,76,794
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

**Schedule 2 : Capital fund for Fixed Assets**

Opening Balance  
Add: Additions during the year  
Less: Depreciation for the year  
Less: Deletion

Closing Balance

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New Delhi

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ENABLE HEALTH SOCIETY-FCRA  
B-64, SECOND FLOOR, SARVODAYA ENCLAVE, NEW DELHI-110017  
SCHEDULES TO THE FINANCIAL STATEMENTS

Schedule 3: Unutilised Grant

( All Amount in Rs.)

Nestle-Smalkha  
Nestle-Moga  
New Holland Tractor  
Standard Chartered Bank-5.12cr  
Standard Chartered Bank-75 Villages  
Syngenta India Limited

Opening Balance	Receipts during the year	Total	Programme Expenses	Administrative Expenses	Total Expenses	Closing Grant Balance	Income for the year
9,22,181	-	9,22,181	-	-	-	9,22,181	-
3,62,258	-	3,62,258	-	-	-	3,62,258	-
12,26,367	-	12,26,367	-	-	-	12,26,367	-
3,09,64,438	-	3,09,64,438	94,14,805	7,33,282	1,01,48,087	2,08,16,351	1,01,48,087
6,97,67,262	8,39,69,582	15,37,36,844	1,52,81,050	12,54,408	1,65,35,458	13,72,01,386	1,65,35,458
-	2,50,800	2,50,800	10,578	-	10,578	2,40,222	10,578
<b>10,32,42,506</b>	<b>8,42,20,382</b>	<b>18,74,62,888</b>	<b>2,47,06,433</b>	<b>19,87,690</b>	<b>2,66,94,123</b>	<b>16,07,68,765</b>	<b>2,66,94,123</b>

Total



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ENABLE HEALTH SOCIETY-NFCRA  
B-64, SECOND FLOOR, SARVODAYA ENCLAVE, NEW DELHI-110017  
SCHEDULES TO THE FINANCIAL STATEMENTS

Schedule 3: Unutilised Grant

( All Amount in Rs.)

Project	Opening Balance	Receipts during the year	Prior Year Adjustment	Total	Programme Expenses	Administrative Expenses	Total Expenses	Grant Returned	Closing Grant Balance	Income for the year
Ansal Deco Glass-1	17,99,528	-	-	17,99,528	41,911	2	41,913	-	17,57,615	41,913
Ansal Deco Glass-AAV and Vermiwash	13,85,504	-	-	13,85,504	7,42,993	4,12,477	11,55,470	-	2,30,034	11,55,470
Ashok Leyland	1,79,51,060	-	-	1,79,51,060	9,08,241	13,400	9,21,641	-	1,70,29,419	9,21,641
Ashok Leyland-2	(1,36,76,811)	-	-	(1,36,76,811)	6,51,826	12,850	6,64,676	-	(1,43,41,487)	6,64,676
Ashok Leyland-EZE	(12,52,768)	-	-	(12,52,768)	12,53,339	23,600	12,76,939	-	(25,29,707)	12,76,939
Asian Pain Andeswar	-	-	-	-	39,994	4,415	44,409	-	(44,409)	44,409
Asian Paint - Kosamdi	(2,06,939)	-	-	(2,06,939)	1,65,478	2,750	1,68,228	-	(3,75,167)	1,68,228
Asian Paint -AAV & AAS	4,03,922	-	-	4,03,922	-	-	-	-	4,03,922	-
Asian Paint-6	6,12,250	-	-	6,12,250	-	-	-	-	6,12,250	-
Asian Paint-Hyderabad	3,68,012	-	-	3,68,012	1,31,538	-	1,31,538	-	2,36,474	1,31,538
Asian Paint-Mysore	2,50,175	-	-	2,50,175	-	-	-	-	2,50,175	-
Asian Paint-Navadiva	9,406	-	-	9,406	-	-	-	-	9,406	-
Asian Paints-New Project	1,01,037	-	-	1,01,037	-	-	-	-	1,01,037	-
Asian Paints-Prathama School	25,243	-	-	25,243	-	-	-	-	25,243	-
Asian Paint-Vizag	2,74,463	-	-	2,74,463	-	-	-	-	2,74,463	-
Bata India Limited-4 Schools-Gurugram	10,373	1,41,490	-	1,51,863	5,986	4,389	10,375	-	1,41,488	10,375
Dr.Lal	2,30,141	-	-	2,30,141	-	-	-	-	2,30,141	-
Fullerton India Credit Company Limited-4 (3AAS)	(3,56,896)	7,25,000	-	3,68,104	2,21,220	1,45,937	3,67,157	-	947	3,67,157
Grasim Industries Limited	21,36,468	-	-	21,36,468	32,27,604	1,27,356	33,54,960	-	(12,18,492)	33,54,960
Gulf Oil Lubricants India Limited	1,43,753	-	-	1,43,753	1,15,513	300	1,15,813	-	27,940	1,15,813
Gulf Oil Lubricants India Limited- Ambethkarnagar	18,20,845	-	-	18,20,845	7,46,998	1,50,561	8,97,559	-	9,23,286	8,97,559
Hannon	-	17,25,913	-	17,25,913	14,25,765	53,224	14,78,989	-	2,46,924	14,78,989
HDFC Standard Life Insurance Company Limited	1,83,130	-	-	1,83,130	32,646	1,29,338	1,61,984	-	21,146	1,61,984
HDFC Standard Life Insurance Company Limited-2	36,59,419	-	-	36,59,419	12,16,575	1,75,598	13,92,173	-	22,67,246	13,92,173
HG Infra Engineering Ltd	-	81,35,683	-	81,35,683	39,97,606	80,959	40,78,565	-	40,57,118	40,78,565
Hinduja Foundation	-	6,00,000	-	6,00,000	7,73,280	-	7,73,280	-	(1,73,280)	7,73,280
Mahanagar Gas Limited-3 AAV	9,22,125	-	-	9,22,125	28,85,536	11,800	28,97,336	-	(19,75,211)	28,97,336
Mahindra AAV Project	-	13,19,016	-	13,19,016	5,00,616	44,519	5,45,135	-	7,73,881	5,45,135
Nestle - 12 Location TEMP	-	-	-	-	2,76,120	-	2,76,120	-	(2,76,120)	2,76,120
Nestle - Bikaner	5,08,146	-	29,028	5,37,174	2,07,490	51,812	2,59,302	-	2,77,872	2,59,302
Nestle - Kolkatta	-	-	-	-	-	4,120	4,120	-	(4,120)	4,120
Nestle Choladi 04 School	-	-	-	-	56,640	-	56,640	-	(56,640)	56,640
Nestle Kolkatta TEMP	-	-	-	-	70,800	-	70,800	-	(70,800)	70,800
Nestle Moga-20 School AMC	(6,09,188)	19,72,704	7,36,589	21,00,105	14,38,749	3,10,830	17,49,579	-	3,50,526	17,49,579
Nestle Nanjangud College	76,406	69,919	2,64,638	4,10,963	1,05,942	50,390	1,56,332	-	2,54,631	1,56,332
Nestle Nanjangud Hospital	2,01,302	59,935	1,19,050	3,80,287	90,808	21,148	1,11,956	-	2,68,331	1,11,956
Nestle Tau Devilal	(4,46,687)	-	6,66,961	2,20,274	90,808	21,109	1,11,917	-	1,08,357	1,11,917
Nestle-32 school	(42,622)	24,98,066	9,77,136	34,32,580	17,57,972	1,91,384	19,49,356	-	14,83,224	19,49,356
Nestle-CHC Kekri	74,117	2,64,863	47,200	3,86,180	1,28,640	24,245	1,52,885	-	2,33,295	1,52,885
Nestle-Choladi 03 School	2,64,050	-	8,03,340	10,67,390	2,34,604	49,119	2,83,723	-	7,83,667	2,83,723



*M. P. S. = Rajan Chakravarty & Associates*  
New Delhi

*P. S. S.*

ENABLE HEALTH SOCIETY-NFCRA  
B-64, SECOND FLOOR, SARVODAYA ENCLAVE, NEW DELHI-110017  
SCHEDULES TO THE FINANCIAL STATEMENTS

Schedule 3: Unutilised Grant

( All Amount in Rs.)

Project	Opening Balance	Receipts during the year	Prior Year Adjustment	Total	Programme Expenses	Administrative Expenses	Total Expenses	Grant Returned	Closing Grant Balance	Income for the year
Nestle-Gurgaon	3,96,349	-	(3,96,349)	0	-	-	-	-	0	-
Nestle-Kishangarh Renewal CHC	1,90,051	57,892	1,56,680	4,04,623	1,39,269	21,834	1,61,103	-	2,43,520	1,61,103
Nestle-Moga-04 School	8,63,699	8,64,948	91,568	18,20,215	81,908	84,827	1,66,735	-	16,53,480	1,66,735
Nestle-Moga-06 School	15,17,420	-	3,46,165	18,63,585	6,79,551	5,197	6,84,748	-	11,78,837	6,84,748
Nestle-Moga-2	(3,41,565)	-	55,224	(2,86,341)	2,18,869	63,922	2,82,791	-	(5,69,132)	2,82,791
Nestle-Mumbai 1 School	(44,629)	58,989	4,66,093	4,80,453	89,380	19,016	1,08,396	-	3,72,057	1,08,396
Nestle-PHC 1	3,92,611	12,70,756	3,01,608	19,64,975	4,55,580	89,828	5,45,408	-	14,19,567	5,45,408
Nestle-PHC-2	1,70,555	-	46,020	2,16,575	2,70,940	36,759	3,07,699	-	(91,124)	3,07,699
Nestle-Smalkha-2 School	3,77,871	-	90,624	4,68,495	1,63,807	17,065	2,00,872	-	2,67,623	2,00,872
Nestle-Smalkha-5 School	45,695	25,51,700	1,15,050	27,12,445	1,37,765	1,55,417	2,93,182	-	24,19,263	2,93,182
Nestle-Smalkha-AMC	(9,12,675)	8,96,721	3,82,202	3,66,248	8,50,319	82,066	9,32,385	-	(5,66,137)	9,32,385
New Holland	(11,91,536)	-	-	(11,91,536)	-	16,649	16,649	-	(12,08,185)	16,649
ONGC	32,019	-	-	32,019	-	-	-	-	32,019	-
ONGC-Ajol	(27,841)	-	-	(27,841)	-	-	-	-	(27,841)	-
ONGC-Matar	4,26,595	-	-	4,26,595	-	-	-	4,26,595	-	-
ONGC-Muller	(97,820)	2,13,297	-	1,15,477	71,560	59,954	1,31,514	-	(16,037)	1,31,514
ONGC-Nada	(95,181)	2,13,297	-	1,18,116	67,707	59,814	1,27,521	-	(9,405)	1,27,521
PEL-Digwal	1,29,622	-	-	1,29,622	-	-	-	-	1,29,622	-
Pernod Ricard-Aurangabad	99,999	-	-	99,999	77,605	22,394	99,999	-	(0)	99,999
Pernod Ricard-Nashik	-	-	-	-	(19,800)	-	(19,800)	-	19,800	(19,800)
PRL Agastya Private Limited	4,71,067	-	-	4,71,067	5,29,367	1,04,696	6,34,063	-	(1,62,996)	6,34,063
SCB-03 AAV	(4,54,699)	-	-	(4,54,699)	73,056	15,262	88,318	-	(5,43,017)	88,318
SCFPL - subsidiaries	-	9,90,246	-	9,90,246	5,57,001	15,688	5,72,689	-	4,17,557	5,72,689
SCIL-2AAV	24,38,572	-	-	24,38,572	-	-	-	-	24,38,572	-
SCPE-1	6,14,984	-	-	6,14,984	-	-	-	-	6,14,984	-
SCPE-2	2,63,481	-	-	2,63,481	2,43,998	-	2,43,998	-	19,483	2,43,998
SCPE-2 New	12,00,478	-	-	12,00,478	-	-	-	-	12,00,478	-
SCPEA	(4,41,385)	-	-	(4,41,385)	2,84,520	2,302	2,86,822	-	(7,28,207)	2,86,822
SCPEA - Subsidiaries	-	25,90,094	-	25,90,094	15,15,202	45,672	15,60,874	-	10,29,220	15,60,874
SCSI - SUBSIDIARIES	-	-	-	-	11,76,077	38,635	12,14,712	-	(12,14,712)	12,14,712
SIDBI	(2,60,653)	-	-	(2,60,653)	-	-	-	-	(2,60,653)	-
SIDBI-1 (Mathavari)	4,76,801	1,44,500	-	6,21,301	1,19,358	-	1,19,358	-	5,01,943	1,19,358
SIDBI-2 (Mathavari-Chiller)	1,53,890	-	-	1,53,890	2,04,920	-	2,04,920	-	(51,030)	2,04,920
SIDBI-3 (Collectorate)	(29,641)	-	-	(29,641)	1,07,085	-	1,07,085	-	(1,36,726)	1,07,085
Sriram Transport	63,291	-	-	63,291	-	-	-	-	63,291	-
Standard Chartered Finance Limited	(4,53,407)	-	-	(4,53,407)	86,056	-	86,056	-	(5,39,463)	86,056
Standard Chartered Finance Limited-2	6,70,703	-	-	6,70,703	81,328	-	81,328	-	5,89,375	81,328
Standard Chartered Finance Limited-2 New	9,12,009	-	1	9,12,010	6,20,323	170	6,20,493	-	2,91,517	6,20,493
Standard Chartered Investments & Loans Ind. Ltd.	4,38,114	-	1	4,38,115	14,317	-	14,317	-	4,23,798	14,317
Ujjivan Financial Project	(2,70,172)	-	1	(2,70,172)	-	-	-	-	(2,70,172)	-
XEBlA IT Architect India Pvt Ltd	-	27,64,734	-	27,64,734	3,958	18,333	22,291	-	27,42,443	22,291
	2,45,43,634	3,01,29,763	52,98,830	5,99,72,227	3,24,44,264	31,13,132	3,55,57,396	4,26,595	2,39,88,236	3,55,57,396



Rajen Chakravarty  
New Delhi

Rajen



ENABLE HEALTH SOCIETY  
B-64. SECOND FLOOR, SARVODAYA ENCLAVE, NEW DELHI-110017

SCHEDULE NO : 4 Depreciation as per Income Tax Act

**NFCRA :**

S.No	Name of Asset	Rate of Depreciation	W.D.V as on 01.04.2020	Addition		Total as on 31/03/2021	Depreciation	Adustment	W.D.V on 31.3.2021
				180 days or more	Less than 180 days				
1	Computer and Laptop-Old	40%	36	-	-	36	14	-	22
2	Computer and Laptop	40%	5,33,068	-	-	5,33,068	2,13,227	-	3,19,841
3	Furinture & Fitting	10%	35,073	-	-	35,073	3,507	-	31,566
4	Office equipment	15%	10,725	-	-	10,725	1,609	-	9,116
<b>Total</b>			<b>5,78,902</b>	<b>-</b>	<b>-</b>	<b>5,78,902</b>	<b>2,18,358</b>	<b>-</b>	<b>3,60,544</b>







ENABLE HEALTH SOCIETY  
B-64, SECOND FLOOR, SARVODAYA ENCLAVE, NEW DELHI-110017  
SCHEDULES TO THE FINANCIAL STATEMENTS

( All Amount in Rs.)

**Schedule 5 : Cash and Bank Balances**

Cash in hand  
Balance with scheduled banks  
HDFC  
ICICI  
SCB  
PNB

AS AT MARCH 31,2021		
FCRA	NFCRA	TOTAL
-	815	815
-	52,04,538	52,04,538
-	1,15,93,855	1,15,93,855
15,66,07,169	2,46,760	15,68,53,928
-	89,399	89,399
<b>15,66,07,169</b>	<b>1,71,35,367</b>	<b>17,37,42,535</b>
-	7,885	7,885
-	45,624	45,624
-	42,916	42,916
-	48,060	48,060
-	79,800	79,800
-	-	-
-	44,02,559	44,02,559
38,29,977	2,38,055	40,68,032
-	3,10,000	3,10,000
<b>38,29,977</b>	<b>51,74,899</b>	<b>90,04,876</b>

**Schedule 6 : Loans and Advances**

Tax deducted at source receivable  
Year Ending 2021  
Income Tax Refund  
Year Ending 2020  
Year Ending 2019  
Year Ending 2011 & 12  
Security Deposits  
Advance for Exp  
Grant Receivable  
Advance to supplier  
Earnest money

AS AT MARCH 31,2020		
FCRA	NFCRA	TOTAL
-	11,554	11,552
-	64,31,712	64,31,712
-	2,77,94,137	2,77,94,137
10,47,15,032	2,46,760	10,49,61,791
-	12,51,419	12,51,419
<b>10,47,15,032</b>	<b>3,57,35,583</b>	<b>14,04,50,612</b>
-	45,624	45,624
-	43,891	43,891
-	48,060	48,060
-	79,800	79,800
1,80,480	-	1,80,480
-	44,18,926	44,18,926
-	21,11,609	21,11,609
-	-	-
<b>1,80,480</b>	<b>67,47,910</b>	<b>69,28,390</b>



*Signature*



( All Amount in Rs.)

AS AT MARCH 31, 2021		
FCRA	NFCRA	TOTAL
1,66,919	1,78,320	3,45,239
92,397	13,272	1,05,669
6,03,989	8,69,759	14,73,748
53,829	61,88,141	62,41,970
<b>9,17,134</b>	<b>72,49,492</b>	<b>81,66,626</b>

AS AT MARCH 31,2020		
FCRA	NFCRA	TOTAL
48,365	3,57,943	4,06,308
1,88,637	3,09,687	4,98,324
40,500	7,56,986	7,97,486
24,32,718	1,31,45,150	1,55,77,868
<b>27,10,220</b>	<b>1,45,69,766</b>	<b>1,72,79,986</b>

Sundry Creditors



ENABLE HEALTH SOCIETY  
B-64, SECOND FLOOR, SARVODAYA ENCLAVE, NEW DELHI-110017  
SCHEDULES TO THE FINANCIAL STATEMENTS

( All Amount in Rs.)

Schedule 8: Grant Income

Grant Income

Schedule 9: Donation Income-Restricted

Donation Received

FOR THE YEAR ENDED MARCH 31, 2021		
FCRA	NFCRA	TOTAL
2,66,94,123	3,55,57,396	6,22,51,519
2,66,94,123	3,55,57,396	6,22,51,519
-	76,33,438	76,33,438
-	76,33,438	76,33,438

FOR THE YEAR ENDED MARCH 31, 2020		
FCRA	NFCRA	TOTAL
2,02,95,602	6,59,49,904	8,62,45,506
2,02,95,602	6,59,49,904	8,62,45,506
-	46,10,060	46,10,060
-	46,10,060	46,10,060



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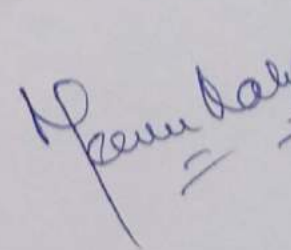

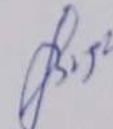


**ENABLE HEALTH SOCIETY**  
B-64, SECOND FLOOR, SARVODAYA ENCLAVE, NEW DELHI-110017  
SCHEDULES TO THE FINANCIAL STATEMENTS

**Schedule 10: Programme and Administrative Expenses**

	FOR THE YEAR ENDED MARCH 31, 2021			FOR THE YEAR ENDED MARCH 31, 2020		
	FCRA	NFCRA	Total	FCRA	NFCRA	Total
<b>Programme Expenses</b>						
Programme Expenses	2,66,94,123	3,49,73,606	6,16,67,729	2,02,95,602	6,06,93,907	8,09,89,509
Project Water Testing Charges	-	41,88,264	41,88,264	-	36,60,918	36,60,918
Site Construction Expenses	-	60,14,402	60,14,402	-	22,54,192	22,54,192
	<b>2,66,94,123</b>	<b>4,51,76,272</b>	<b>7,18,70,395</b>	<b>2,02,95,602</b>	<b>6,66,09,017</b>	<b>8,69,04,619</b>
<b>Administrative Expenses</b>						
Activity Exps World Water Day	-	1,982	1,982	-	1,053	1,053
Audit Fees	-	78,832	78,832	-	99,402	99,402
Bank Charges	-	963	963	-	476	476
Borewell Exps	-	-	-	-	99,402	99,402
Capacity Building	-	-	-	-	1,50,307	1,50,307
Community Engagement Food Exp.	-	-	-	-	-	-
Community Engagement Hotel Exp.	-	-	-	-	-	-
Community Engagement Travelling Exp	-	-	-	-	-	-
Computer Expenses	-	4,583	4,583	-	5,744	5,744
Contract Fees	-	5,83,847	5,83,847	-	-	-
Courier Charges	-	7,399	7,399	-	64,329	64,329
Covid - 19	-	4,453	4,453	-	-	-
Depreciation	-	2,18,358	2,18,358	-	2,31,890	2,31,890
Electricity Expenses	-	12,191	12,191	-	76,820	76,820
FCRA Review Consultancy Fees	-	-	-	-	-	-
Food Expenses	-	-	-	-	1,63,281	1,63,281
Hotel Stay Charges	-	5,566	5,566	-	4,00,577	4,00,577
Incentive Exps	-	86,920	86,920	-	23,924	23,924



ENABLE HEALTH SOCIETY  
B-64, SECOND FLOOR, SARVODAYA ENCLAVE, NEW DELHI-110017  
SCHEDULES TO THE FINANCIAL STATEMENTS

Schedule 10: Programme and Administrative Expenses

	FOR THE YEAR ENDED MARCH 31, 2021			FOR THE YEAR ENDED MARCH 31, 2020		
	FCRA	NFCRA	Total	FCRA	NFCRA	Total
Insurance Expenses	-	1,34,396	1,34,396	-	1,38,030	1,38,030
Interest Expenses on TDS	11,059	5,334	16,393	553	14,205	14,758
Internet Expenses	-	8,214	8,214	-	-	-
Launch Food Expenses	-	-	-	-	-	-
Launch Hotel Expenses	-	-	-	-	-	-
Legal Professional Expenses	-	7,871	7,871	44,250	2,27,956	2,72,206
Local Conveyance Expenses	-	-	-	-	11,996	11,996
Material & Direct-Other expenses	-	-	-	-	42,50,418	42,50,418
Meeting Expenses	-	-	-	-	83,801	83,801
Membership Fees	-	-	-	-	63,728	63,728
Office Admin Expenses	-	62,688	62,688	-	1,56,179	1,56,179
Office Repair & Maintenance Expenses	-	-	-	-	2,883	2,883
Other Expenses	-	-	-	-	2,485	2,485
Printing & Stationary Expenses	-	2,095	2,095	-	25,127	25,127
Project Activity Exps	-	14,80,230	14,80,230	-	1,52,891	1,52,891
Project Internet Exps	-	733	733	-	29,171	29,171
Rent Expenses	-	2,09,880	2,09,880	-	6,65,049	6,65,049
Salary Expenses	-	1,10,45,645	1,10,45,645	-	1,58,20,681	1,58,20,681
Stamp Paper Expenses	-	8,690	8,690	-	927	927
Telephone Expenses	-	96,538	96,538	-	1,38,728	1,38,728
Training & Workshop expenses	-	891	891	-	1,06,951	1,06,951
Travelling Expenses	-	10,208	10,208	-	2,30,386	2,30,386
Website Expenses	-	8,593	8,593	-	-	-
	11,059	1,40,87,100	1,40,98,159	44,803	2,34,38,797	2,34,83,600





**ENABLE HEALTH SOCIETY**

**B-64, SECOND FLOOR, SARVODAYA ENCLAVE, NEW DELHI 110017**

**Schedules Forming Part of the Financial Statements as at March 31, 2021**

**(All amounts in Rs.)**

**Schedule - 11 Significant Accounting Policies and Notes to accounts**

**1. Background**

Enable Health Society ("The Society") was registered under the Societies Registration Act (XXI), 1860 vide registration No. 5-50111 dated 13.08.2004. The Society has been granted exemption under section 12A of the Income Tax Act, 1961 vide letter No. DIT (E)/12A/2005-2006/3-232/1098 dated 21-11-2005. The exemption has been granted with effect from 13-08-2004. The Society has been registered under the Foreign Contribution (Regulation) Act, 2010 with registration no. 231660908. The Society providing technical support for capacity building on various health issues. The Society also works towards providing affordable, accessible, pure water for communities.

**2. Significant Accounting Policies**

**a) Basis of Accounting**

The financial statements have been prepared under the historical cost convention, on the accrual basis of accounting in accordance with applicable accounting standards issued by the Institute of Chartered Accountants of India and the generally accepted accounting principles. ("GAAP")

**b) Fixed Assets**

Depreciation on Fixed Assets has been provided on WDV basis and at the rates prescribed under the Income Tax Act, 1961.

**c) General Funds**

The Society receives general funds which are unrestricted in nature from foreign and domestic sources. The Income and the corresponding expenses are accounted for in the Income and Expenditure account.

**d) Restricted Funds**

The Society also receives funds which are restricted in nature from Foreign and domestic sources. Revenue from the restricted fund is recognised during the year in the Income and Expenditure account to match the related expenditure. The balance amount is carried forward in the restricted fund for use in future periods under the head Unutilised grants.

**e) Foreign Exchange transactions**

Transactions in foreign currency are recorded at the exchange rate prevailing on the date of the transaction.

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**ENABLE HEALTH SOCIETY**

**B-64, SECOND FLOOR, SARVODAYA ENCLAVE, NEW DELHI 110017**

**Schedules Forming Part of the Financial Statements as at March 31, 2021**

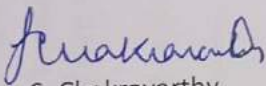
**(All amounts in Rs.)**

**Schedule - 11 Significant Accounting Policies and Notes to accounts**

**3. Notes to Accounts**

- a) The assets purchased for projects have been taken as the cost of the project in the year of purchase.
- b) Previous year figures have been regrouped/ reclassified, wherever necessary to confirm to the current year's Classification.

As per our report of even date under  
section 12A (b) of the Income Tax Act, 1961  
For **Rajan, Chakravarthy & Associates**  
Chartered Accountants  
Firm Registration No. 017670N

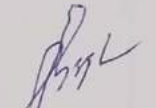


S. Chakravarthy  
Partner  
Membership No. 082138



Place: New Delhi  
Date: 25/12/2021

For and on behalf of **Enable Health Society**

  
Dr. B P Singh  
President

  
Meenu Ratnani  
Secretary





ENABLE HEALTH SOCIETY-FCRA  
B-64. SECOND FLOOR, SARVODAYA ENCLAVE, NEW DELHI-110017

RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021

RECEIPTS	Amount	PAYMENTS	Amount
<b>OPENING BALANCE</b>			
Bank Balance	10,47,15,032	Programme Expenses	3,23,17,186
		Administrative Expenses	
Grant Received	8,42,20,382	Interest on TDS	11,059
		<b>CLOSING BALANCE</b>	
		Bank Balance	15,66,07,169
	<b>18,89,35,414</b>		<b>18,89,35,414</b>

Verified as per Books of accounts and other records made available to us

For Rajan, Chakravarthy & Associates

Firm Registration No. : 017670N

Chartered Accountants

*S Chakravarthy*

S Chakravarthy

Partner

Membership No. 082138



For and on behalf of Enable Health Society

*Meenu Ratnani*  
Meenu Ratnani  
Secretary



*Dr. B P Singh*  
Dr. B P Singh  
President

Place: New Delhi

Date: 25/12/2021