

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, 2023 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 balance of foreign contributions with the Society as at 1st April 2022 in its savings bank account maintained with Standard Chartered Bank ('SCB') is as follows:

Bank Account No.	Amount (In Rs.)
52005014456 (SCB)	8,13,82,649
Total	8,13,82,649

ii) The Society has received a Foreign Contributions of Rs. 6,11,58,627 during the financial year ended 31st March, 2023.

iii) Total Interest received by the Society from the accounts maintained under the FCRA Act for the year ended 31st March, 2023 is Rs. 3,78,336 (Net of TDS).

iv) The closing balance of foreign contributions with the Society as at 31st March, 2023 in its savings bank accounts maintained with State Bank of India Limited ('SBI') and SCB are as follows:

Bank Account No.	Amount (In Rs.)
40098575885 (SBI)	11,57,350
52005014456 (SCB)	1,88,20,160
Total	1,99,77,510

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.

To be read with the enclosed statement of even date.

For Lodha & Co.

Chartered Accountants

FRN: 301051E

Rajendra
Parasmal
Baradiya

Digitally signed by
Rajendra Parasmal
Baradiya

R P Baradiya

Partner

Membership No.: 44101

UDIN: 23044101BGTSUS5451

Place: Mumbai

Date: 22.12.2023

Encl:

- a) Independent Auditor's Statement to the Certificate dated 22nd December, 2023 on the Balance Sheet, Income and Expenditure Statement and Receipts and Payments account in relation to the projects covered under the Act.
- b) Balance Sheet and Income and Expenditure Statement as at and for the year ended March 31, 2023 along with notes thereon.
- c) Receipts and Payments Account for the year ended March 31, 2023 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 22nd December, 2023 on the financial statements of the projects covered under the Foreign Contribution (Regulation) Act ('the Act') for the year ended March 31, 2023

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 29, 2023.

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 projects covered under the FCRA Act. This responsibility includes designing, implementing and maintaining internal controls relevant to the preparation and presentation of the Balance Sheet and Receipts of 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, 2023 have been audited by us on which we issued an unmodified audit opinion vide our report dated September 15, 2023. 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 projects covered 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, Income and Expenditure Statement and Receipts and Payments Account with respect to the projects covered under the FCRA Act, are true and correct.

Other Matter

8. The certificate of the Society for the year ended March 31, 2022 was issued by another auditor who expressed an unmodified opinion on that certificate as per their report dated 9th December, 2022.

Our opinion is not modified in respect of this matter.

Restriction on Use

9. The certificate is issued solely in the context of the Society's obligation to submit Form FC-4 for the year ended March 31, 2023 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.

ICAI FRN: 301051E

Chartered Accountants

Rajendra Parasmal Digitally signed by

Baradiya Rajendra Parasmal

R P Baradiya Baradiya

Partner

Membership No.: 44101

UDIN: 23044101BGTSUS5451

Place : Mumbai

Date : 22.12.2023

Balance Sheet of Projects covered under the Foreign Contribution (Regulation) Act, 2010 ('FCRA'), as on 31st March, 2023

Particulars	March 31, 2023	March 31, 2022
Current Liabilities & Provisions		
Current Liabilities (Refer Note d below)	1,80,76,903	8,26,31,402
<u>Income and Expenditure Statement:</u>		
Opening Balance	(12,48,753)	(12,48,753)
Add: Amount transferred from Income and Expenditure Statement for the current year	12,08,647	-
Closing Balance	(40,106)	(12,48,753)
Total	1,80,36,798	8,13,82,649
Current Assets		
Cash & Bank Balances	1,78,79,350	8,13,82,649
Short-term Loans and Advances	1,57,448	-
Total	1,80,36,798	8,13,82,649

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, 2023.

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

Name of the Party	Original Commencement date of FCRA project
Standard Chartered Bank	17th December, 2019

d) Current Liabilities include Grants received in advance amounting to Rs. 80,75,458 (Previous year - Rs. 7,18,55,927)

For Lodha & Co.
Chartered Accountants

FRN: 301051E
Rajendra
Parasmal
Baradiya
R P Baradiya
Partner

Digitally signed
by Rajendra
Parasmal Baradiya

Place: Mumbai
Date: 22.12.2023

For ENABLE HEALTH SOCIETY

Meenu
Ratnani

Digitally signed by Meenu Ratnani
DN: cn=Meenu, o=Personal, title=544,
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1319e06ddee1, postalCode=110096,
st=Delhi,
serialNumber=df611fe2005d01e9d4
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SRIRAMAN

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Date: 2023.12.22
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Meenu Ratnani
Secretary

P.K. Sriraman
Treasurer

Place: Delhi
Date: 22.12.2023

Place: Delhi
Date: 22.12.2023

ENABLE HEALTH SOCIETY
B-64, Second Floor, Sarvodaya Enclave, New Delhi-110017

FCRA Registration No:
231660908

Income and Expenditure Statement of Projects covered under the Foreign Contribution (Regulation) Act, 2010 '(FCRA)' for the year ended 31st March,2023

Particulars	March 31, 2023	March 31, 2022
Income		
Foreign Grants	12,49,39,096	8,89,12,838
Interest and Other Income	4,02,653	-
Total (A)	12,53,41,748	8,89,12,838
Expenditure		
Operating Cost	12,04,87,704	8,77,17,832
Administrative Cost	36,45,397	11,95,006
Total (B)	12,41,33,101	8,89,12,838
Balance transferred to the Balance Sheet (A-B)	12,08,647	-

For Lodha & Co.

Chartered Accountants

Rajendra
Parasmal
Baradiya
R P Baradiya
Partner

Digitally signed
by Rajendra
Parasmal
Baradiya

Place: Mumbai
Date: 22.12.2023

For ENABLE HEALTH SOCIETY

Meenu
Ratnani

Digitally signed by Meenu Ratnani
DN: c=IN, o=Personal, title=6544,
pseudonym=94ad8057c14b1da020
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2.5.4.20=4233f4402ac45b7b907738c
d086a9e9dec02f468f28ba13b5be91
319e0f6dee1, postalCode=110096,
st=Delhi,
serialNumber=+6061fe2005c01e944e
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Meenu Ratnani
Secretary

Place: Delhi
Date: 22.12.2023

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P.K. Sriraman
Treasurer

Place: Delhi
Date: 22.12.2023

ENABLE HEALTH SOCIETY
B-64, Second Floor, Sarvodaya Enclave, New Delhi-110017
Receipts and Payments Account for the projects covered under the Foreign Contribution (Regulation) Act, 2010 ('FCRA') for the year ended on 31st March, 2023

Receipts	For the year ended 31.03.2023	For the year ended 31.03.2022	Payments	For the year ended 31.03.2023	For the year ended 31.03.2022
Opening Balance with Bank			Programmatic Costs		
- in Savings Account	8,13,82,649	15,66,07,169	Installation of RO Water Plants	8,28,11,093	12,18,42,818
			Operational Maintenance Expenditure	89,08,155	7,52,24,520
Donation received during the year	6,11,58,627	-	Annual Maintenance Charges	50,51,345	
Interest on Fixed Deposits (Net of TDS of Rs. 42,037)	3,78,336	-	Awareness and Training	43,91,874	
			Programme Research Cost	29,81,461	
			Salaries and Employee Benefits	93,41,230	
			Travel and Conveyance	14,52,785	
			Vehicle Hire Charges	23,08,000	
			Staff Welfare Expenses	17,64,728	
			Transportation Cost	10,50,000	
			Printing and Stationary	10,08,571	
			Project Testing Expenses	5,24,853	
			Insurance	2,48,723	
			Administrative Costs		10,99,283
			Rent	9,61,933	
			Office Maintenance Expenses	38,636	
			Telephone Expenses	15,125	
			Printing and Stationery Expenses	73,498	
			Courier Charges	8,291	
			Bank Charges	1,145	
			Miscellaneous Expenses	655	
			Closing balance with Banks:		
			- in Savings Accounts	1,99,77,511	8,13,82,649
TOTAL	14,29,19,612	15,66,07,169	TOTAL	14,29,19,612	15,66,07,169

Notes to the Receipts and Payments Account:

a) 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 projects covered under FCRA, i.e. FCRA Account No.40098575885 with SBI and Sub FCRA Account No. 52005014456 with SCB.

b) Previous year's figures have been presented as per the FC -4 certificate issued by the previous auditor vide their report dated December 9th, 2022. The expense-wise breakup of the programmatic costs was not certified by the previous auditor and thus we have not given the expense-wise break up of the previous year expenditure.

For Lodha & Co.

Chartered Accountants

FRN: 301051E

Rajendra
Parasmal
Rajendra Parasmal
Baradiya
R P Baradiya
Partner

Digitally signed by
Rajendra Parasmal
Baradiya

Place: Mumbai
Date: 22.12.2023

For ENABLE HEALTH SOCIETY

**Meenu
Ratnani**

**Meenu Ratnani
Secretary**

Place: New Delhi
Date: 22.12.2023

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**P.K. Sriraman
Treasurer**

Place: New Delhi
Date: 22.12.2023

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