



KUMAR MITTAL & CO.

Chartered Accountants

13, (Basement), Community Centre
East of Kailash, New Delhi-110 065
Phone: 011-46565253
kumarmittalco@gmail.com

GSTIN: 07AAAFK6551G1ZG

We have audited the accounts of **EMMANUEL HOSPITAL ASSOCIATION**, 808/92, Deepali Building, Nehru Place, New Delhi - 110019 for the financial year ending 31st March 2022 and examined all relevant books and vouchers and certify that according to the audited accounts:

- (i) The brought forward foreign contribution at the beginning of the financial year 2021-22 was Rs. 4,51,54,835/-
- (ii) Foreign contribution of worth Rs. 5,02,47,630/- was received by the Society during the financial year 2021-22.
- (iii) Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of worth Rs. 2,58,44,421/- was received by the Society during the financial year 2021-22.
- (iv) The balance of unutilized foreign contribution with the Society at the end of the financial year 2021-22 was Rs. 7,50,59,823/-
- (v) Certified that the Society has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.
- (vi) The information in this certificate and in the enclosed Balance Sheet and Statement of Receipt and Payment is correct as checked by us.
- (vii) The Society has utilized the foreign contribution received for the purpose(s) it is registered under the Foreign Contribution (Regulation) Act, 2010 (42 of 2010).

Place: New Delhi

Date: 03 SEP 2022



Amrish Gupta

Name	: AMRISH GUPTA
Membership No.	: 090553
Designation	: Partner
Firm Name	: KUMAR MITTAL & CO.
FRN	: 010500N
Address	: 13, Basement, Community Centre, East of Kailash, New Delhi - 110065
UDIN	: 22090553AVBJZS8232

EMMANUEL HOSPITAL ASSOCIATION
808/92, Deepali Building, Nehru Place, New Delhi - 110019
Foreign Contribution Account
Balance Sheet as at 31st March 2022



(In INR)

Particulars	Sch	As at 31st March 2022	As at 31st March 2021
LIABILITIES			
General Fund			
Reserves & Surplus	1	28,312,997	23,390,222
Fund Balances	2	10,140,154	10,140,154
Funds & Liabilities			
Earmarked Projects Funds	3A to 3D	36,085,976	31,746,465
Other Current Liability			
Other Payables	4	23,312,706	2,821,848
Total		97,851,833	68,098,689
Fixed Assets			
Fixed Assets	5	20,238,932	20,171,014
Current Assets			
Cash & Bank Balances	6	75,059,823	45,154,835
Other Current Assets			
Advances	7	245,383	35,000
Others	8	2,307,695	2,737,840
Total		97,851,833	68,098,689

Significant Accounting Policies and Notes forming an integral part of accounts (Schedule-14)

As per our report of even date
For KUMAR MITTAL & CO.

Chartered Accountants
 FRN : 010500N

(Signature)

(Amrish Gupta)
Partner
 M. No. 090553

For Emmanuel Hospital Association

(Signature)

Dr. Saira Paulose
Executive Director

(Signature)

George Koshi
Treasurer

Place: New Delhi

Date : 03 SEP 2022



EMMANUEL HOSPITAL ASSOCIATION
808/92, Deepali Building, Nehru Place, New Delhi - 110019
Foreign Contribution Account
Income & Expenditure Account for the year ending 31st March 2022



(In INR)

Particulars	Schedule	For the Year ended 31st March 2022	For the Year ended 31st March 2021
INCOME			
Voluntary Contributions	9	8,319,285	10,881,906
Earmarked contribution to the extent utilised	9	36,925,604	83,683,329
Bank Interest Earned	10	2,737,804	3,501,858
Other Income	11	14,683	34,993
Total (A)		47,997,376	98,102,086
EXPENDITURE			
Program Expenses	12		
Staff, Salaries & Benefits		21,632,329	17,664,442
Activity Expenses		14,259,852	64,943,998
Travelling Expenses		400,920	59,622
Office & Other Supplies		18,047	145,032
Printing & Stationary		-	520
Repairs & Maintenance		-	62,255
Communications		41,645	18,338
Conference, Meetings & Workshops		-	22,000
Utility		-	114,897
Rent		552,624	209,412
Bank Charges		20,189	8,243
Professional Charges		-	166,963
Administrative Expenses	13		
Staff Salary and Benefits		5,047,214	12,907,476
Travelling Expenses		45,916	71,665
Office & Other Supplies		9,123	18,676
Printing and Stationery		15,099	41,781
Repairs & Maintenance		44,239	279,366
Communications		30,934	113,686
Hospitality		-	601
Legal and professional expenses		347,650	463,077
Utility		68,230	97,937
Rent		-	10,000
Bank charges		49,192	23,811
Loss on Sale of Assets		-	16,115
Audit Fees		442,500	708,000
Depreciation		1,415,994	1,375,860
Total (B)		44,441,697	99,543,773
Balance being Excess of income over expenditure (A-B)		3,555,679	(1,441,687)

Significant Accounting Policies and Notes forming an integral part of accounts (Schedule-14)

As per our report of even date

For KUMAR MITTAL & CO.

Chartered Accountants

FRN : 010500N

(Signature)

(Amrish Gupta)

Partner

M. No. 090553

For Emmanuel Hospital Association

(Signature)

Dr. Saira Paulose

Executive Director

(Signature)

George Koshi

Treasurer

Place: New Delhi

Date: 03 SEP 2022



EMMANUEL HOSPITAL ASSOCIATION
808/92, Deepali Building, Nehru Place, New Delhi - 110019
Foreign Contribution Account
Receipt and Payment Account for the year ending 31st March 2022



Particulars	For the Year ended 31st March 2022
Opening Balances	
Cash in Hand	59,686
Cash at Bank	4,995,149
Fixed Deposits	40,100,000
Receipts	
Grants Received	50,247,630
Interest income-saving	501,807
Interest Received-FD	2,313,100
Interest Income- Income Tax Refund	87,840
Sale of Fixed Asset	40,000
Advance towards sale of property	22,275,000
TDS Refund Received	626,674
Total (A)	121,246,886
EXPENDITURE	
Program Expenses	
Staff, Salaries & Benefits	22,761,497
Activity Expenses	13,576,501
Travelling Expenses	284,924
Office & Other Supplies	18,047
Communications	41,645
Rent	575,283
Bank Charges	20,189
Sub- Total	37,278,086
Administrative Expenses	
Staff, Salaries & Benefits	6,682,110
Travelling Expenses	45,916
Office & Other Supplies	9,123
Printing and Stationery	15,099
Repairs & Maintenance	44,239
Communications	30,934
Legal and professional expenses	351,190
Utility	75,327
Bank charges	49,192
Audit Fees	60,000
Sub- Total	7,363,130
Purchase of Fixed Assets	1,545,847
Total (B)	46,187,063
Closing Balance (A-B)	75,059,823
Closing Balances	
Cash in Hand	66,010
Cash at Bank	27,493,815
Fixed Deposits	47,499,998
Total	75,059,823

Significant Accounting Policies and Notes forming an integral part of accounts (Schedule-14)

As per our report of even date

For KUMAR MITTAL & CO.

Chartered Accountants

FRN : 010500N

Amrish Gupta

(Amrish Gupta)

Partner

M. No. 090553

For Emmanuel Hospital Association

Saira Paulose

Dr. Saira Paulose
Executive Director

G. Koshi
George Koshi
Treasurer



Place: New Delhi

Date : 03 SEP 2022

EMMANUEL HOSPITAL ASSOCIATION
Foreign Contribution Account
Schedules attached to and forming part of the Balance Sheet



Schedule 1

Reserves & Surplus

(In INR)

Particulars	As at 31 March 2022	As at 31 March 2021
Reserve & Surplus as per Last Year Balance Sheet	23,390,218	22,334,978
Add: Transferred from Building Fund after utilisation	-	2,496,931
Sub Total (A)	23,390,218	24,831,909
Add: Assets Purchased out of Project Expenses	1,367,100	-
Add: Excess of income over expenditure	3,555,679	-1,441,687
Sub Total (B)	4,922,779	-1,441,687
Total (A+B-C)	28,312,997	23,390,222

Schedule 2

Designated Funds

(In INR)

Particulars	As at 31 March 2022	As at 31 March 2021
Building Funds as per Last Year Balance Sheet	10,001,251	12,498,182
Less : Withdrawal during the year	-	2,496,931
Add : Transferred from Asset Acquisition Fund	138,903	-
Sub Total (A)	10,140,154	10,001,251
Asset Acquisition Fund as per Last Year Balance Sheet		
Opening Balance	138,903	138,903
Less : Transferred to Building Fund	138,903	-
Sub Total (B)	-	138,903
Total (A+B)	10,140,154	10,140,154



EMMANUEL HOSPITAL ASSOCIATION
Foreign Contribution Account



Schedule 3A

Earmarked Projects Funds

Foreign Contribution

(In INR)

Particulars	Opening Balance as at 1st April 2021	Receipts during the year 2021-22	Interest during the year 2021-22	Payment during the year 2021-22	Closing Balance as at 31st March 2022
Palliative Care					
Global Devolopement Group Project	205,956	-	-	-	205,956
Medic Associates International	25,908	-	-	-	25,908
PC General	714,627	-	-	3,673	710,954
Savitri Wahney UK	242,407	-	-	42,661	199,746
Savitri Wahney UK 2020-21	160,708	-	-	49,400	111,308
Savitri Wahney Trust	950,758	-	-	950,758	-
Savitri Wahney SWCT- UK 21-22 (COVID)		678,500	-	678,500	-
Central Office SWCT UK - 2021-22	-	1,135,254	16,227	571,506	579,975
Shalom SWCT UK 2021-22		935,680	-	890,337	45,343
Total	2,300,364	2,749,434	16,227	3,186,835	1,879,190
Disaster Management & Mitigaton					
COVID-19 Relief	258,537	3,308,619	-	2,403,752	1,163,404
DRR Pilot Project Bihar (DVN)	1,968,600	-	-	941,886	1,026,714
Kishanganj (EHA Canada Project)	3,017,598	-	-	238,535	2,779,063
Kishanganj Fire Relief	52,888	-	-	-	52,888
Designated Disaster Management Fund	1,739,422	-	-	-	1,739,422
Humedica Covid19 Relief 2021-222		891,000	-	876,156	14,844
APB Aid Covid 19 Relief		710,377	-	710,377	-
Total	7,037,045	4,909,996	-	5,170,706	6,776,335



EMMANUEL HOSPITAL ASSOCIATION
Foreign Contribution Account



Schedule 3B

(in INR)

Particulars	Opening Balance as at 1st April 2021	Receipts during the year 2021-22	Interest during the year 2021-22	Payment during the year 2021-22	Closing Balance as at 31st March 2022
Community Health Projects					
DFAT Tear - SA5233-Proof of Concept Grant	228,307	-	-	214,749	13,558
CH Coordination - Tear Aus	273,571	1,353	10,873	104,293	181,504
CHDP - Champa	475,818	(475,818)	-	-	-
CHDP - Fatehpur	-	-	-	-	-
Sahyog Project	16,182	(16,182)	-	-	-
SHIFA Mental Health Project	202,180	(202,180)	-	-	-
TAUS Expouser Visit Grant	266,412	-	-	193,211	73,201
UP Urban Project	(1,088,263)	469,756	-	-	(618,507)
Tear AUS Workshop	3,222	-	-	-	3,222
Psychosocial Research	96,708	(96,708)	-	-	-
UP Urban HOPE & SMILE (SA5338)		9,710,500	67,455	7,215,247	2,562,708
UP Urban Sustainable Livelihood (Covid Relief 5348)		2,292,000	-	1,953,215	338,785
Champa Sustainable Livelihood (Covid relief 5348)		380,200	-	380,200	-
Inclusion Project	700,992	627,268	-	675,732	652,528
Engage Disability Analysis	242,780	-	-	-	242,780
Engage Disability Network	1,453,692	-	-	960,590	493,102
CHDP Barharwa	4,811,288	973,415	-	2,457,496	3,327,207
Engagement to Partner	1,417,308	190,000	-	807,923	799,385
JVI-Interception Pilot Project-Aligarh	131,526	-	-	-	131,526
Mental Health Project	21,869	(21,869)	-	-	-
Bio Sandfilter Project	297,293	-	-	-	297,293
Madhepura Covid-19 Relief	406,271	-	-	-	406,271
Building Efficiency of Project Team	311,206	750,760	-	741,995	319,971
Consultancy Fund	68,810	(172,336)	-	4,742	(108,268)
ISSF Project	201,048	(201,048)	-	-	-
Pesticide Study Project	(4,742)	-	-	(4,742)	-
Pesticide Study Project-Champa	(100,840)	1,339,374	-	1,046,920	191,614
Suicide Prevention Project	46,798	-	-	-	46,798
Champa-Organizing Suicide Prevention Activities		57,000	-	13,755	43,245
PRIIIA Project	417,098	336,979	-	1,573	752,504
Daya Foundation Covid19 Project		202,877	-	116,877	86,000
Tara Tara Die Covid Project		37,469	-	37,469	-
MKB Sandra Children Fund	114,549	(26,312)	-	88,237	-
Arohan Project - Oct21		94,654	-	94,654	-
CHDP Arohan Project		2,264,000	-	613,380	1,650,620
Parenting Project		580,000	-	-	580,000
UP URBAN GENERAL		462,563	-	117,500	345,063
EHA USA - Ranchi Project		389,267	-	308,200	81,067
Total	11,011,083	19,946,983	78,328	18,143,216	12,893,177



EMMANUEL HOSPITAL ASSOCIATION
Foreign Contribution Account



Schedule 3C&D

(In INR)

Particulars	Opening Balance as at 1st April 2021	Receipts during the year 2021-22	Interest during the year 2021-22	Payment during the year 2021-22	Closing Balance as at 31st March 2022
D. HIV/AIDS Projects					
Shalom Project	3,975,612	10,050,480	-	8,474,828	5,551,264
Total	3,975,612	10,050,480	-	8,474,828	5,551,264
E. Patient Care Project					
Global Development Project	315,134	-	-	113,045	202,089
Joni & Friends	727,163	-	-	-	727,163
Leadership Development	2,300,571	-	-	350,359	1,950,212
NEST	2,511,980	665,807	-	495,665	2,682,122
Nurses Training	350,620	-176,800	-	-	173,820
Scholarship Fund	-	1,676,800	-	176,800	1,500,000
Patient Care Prem Jyoti Hospital	1,216,893	1,347,861	-	814,150	1,750,604
TOTAL	7,422,361	3,513,668	-	1,950,019	8,986,010
Grand Total (Foreign Contribution) - A	31,746,465	41,170,561	94,555	36,925,604	36,085,976

- Note:
1. Negative balance in the receipt column reflects opening balance reallocated to other projects, and it does not have any impact on total receipts.
 2. Negative opening/closing balances pertain to those projects which are year end balances recoverable from the donors.



EMMANUEL HOSPITAL ASSOCIATION
Foreign Contribution Account



Schedule 4

Other Payables

(In INR)

Particulars	As at 31st March 2022	As at 31st March 2021
Salary Payable	-	1,381,411
TDS Payable	39,999	114,393
PF Payable	-	316,471
Gratuity Payable	-	30,616
Expenses Payable	341,685	949,763
NPS Payable	7,000	4,500
ESIC Payable	19,022	20,994
Staff Health Scheme Payable	-	3,700
Advance towards sale of property	22,500,000	-
Audit Fees Payable	405,000	-
Total	23,312,706	2,821,848



EMMANUEL HOSPITAL ASSOCIATION
Foreign Contribution Account



Schedule 5

Fixed Assets

(In INR)

S.No	Asset Category	Rate of Depreciation	Balance as at 1st April, 2021	Addition	Sale/ Adjustments	Gross Value	Depreciation	Balance as at 31st March, 2022
1	Land	0%	2,904,276	-		2,904,276	-	2,904,276
2	Building	5%	10,155,492	-	-	10,155,492	507,775	9,647,717
3	Capital WIP	0%	2,496,931		-	2,496,931	-	2,496,931
4	Furniture & Fixtures	10%	1,215,997	46,630	-	1,262,627	123,931	1,138,696
5	Office & Other Equipment	15%	2,196,567	1,060,223	-	3,256,790	462,150	2,794,640
6	Computer & Software	40%	196,656	438,994	-	635,650	180,661	454,989
7	Vehicles	15%	1,005,095	-	61,935	943,160	141,477	801,683
	Total		20,171,014	1,545,847	61,935	21,654,926	1,415,994	20,238,932



EMMANUEL HOSPITAL ASSOCIATION
Foreign Contribution Account



Schedule 6

Cash & Bank Balances

(In INR)

Particulars	As at 31st March 2022	As at 31st March 2021
A. Central Office		
Cash in Hand	25,749	44,043
Cash at Bank	25,944,630	2,805,273
Fixed Deposits	47,499,998	40,100,000
Sub Total (A)	73,470,377	42,949,316
B. Projects		
Cash in Hand	40,261	15,643
Cash at Banks	1,549,185	2,189,876
Sub Total (B)	1,589,446	2,205,519
Total (A+B)	75,059,823	45,154,835

Schedule 7

Others Current Assets - Advances

(In INR)

Particulars	As at 31st March 2022	As at 31st March 2021
Advances to Staff	71,196	35,000
Advances to Vendors	174,187	-
Total	245,383	35,000

Schedule 8

Other Current Assets - Others

(In INR)

Particulars	As at 31st March 2022	As at 31st March 2021
TDS Recoverable	2,241,998	2,424,623
Security Deposits	58,600	38,600
Interest Accrued on Fixed Deposit	-	274,617
Prepaid Expenses	7,097	-
Total	2,307,695	2,737,840

Schedule 9

Voluntary Contributions

(In INR)

Particulars	As at 31st March 2022	As at 31st March 2021
Foreign Contribution Received	8,319,285	10,881,906
Amount Appropriated from earmarked funds to the extent utilised (Refer Schedule 3A to 3D)	36,925,604	83,683,329
Total	45,244,889	94,565,235

Schedule 10

Interest Earned

(In INR)

Particulars	As at 31st March 2022	As at 31st March 2021
A. Central Office		
Savings Account	454,883	629,006
Fixed Deposits	2,195,081	2,769,128
Interest from TDS Refund	87,840	103,724
Total	2,737,804	3,501,858

Schedule 11

Other Income

(In INR)

Particulars	As at 31st March 2022	As at 31st March 2021
Other Income		
Profit on sale of vehicle	14,683	34,993
Total	14,683	34,993



EMMANUEL HOSPITAL ASSOCIATION
Foreign Contribution Account



Schedule - 12

Project Expenses

S.No	Heads	Palliative Care	Disaster Management & Mitigation	Community Health Projects	HIV/AIDS Projects	Patient Care Project	Total
1	Staff Salary and Benefits	2,003,949	772,416	11,194,077	6,333,339	1,328,548	21,632,329
2	Activity Expenses	1,130,425	4,286,926	6,694,785	1,676,599	471,117	14,259,852
3	Travelling Expenses	38,779	106,632	107,012	-	148,497	400,920
4	Office & Other Supplies	4,160	-	13,887	-	-	18,047
5	Communications	9,523	4,733	26,189	-	1,200	41,645
6	Rent	-	-	101,476	451,148	-	552,624
7	Bank Charges	-	-	5,790	13,742	657	20,189
	Total	1,182,887	4,398,291	6,949,139	2,141,489	621,471	36,925,606

Schedule 13

Staff Salary and Benefits

Particulars	(In INR)	
	As at 31st March 2022	As at 31st March 2021
Salaries & Allowances	4,195,802	11,517,499
PF & Other Allied Expenses	499,480	672,127
Gratuity	117,243	159,819
Leave Travel Concession	24,117	35,958
Staff Welfare	32,500	6,000
Staff Health Scheme	62,957	121,782
Mutual Health Scheme	14,200	20,100
Children Education Programme	100,915	374,191
Total	5,047,214	12,907,476



EMMANUEL HOSPITAL ASSOCIATION
Foreign Contribution Account

SCHEDULE-14

Schedule forming part of the financial statements for the year ended March 31, 2022

A. SIGNIFICANT ACCOUNTING POLICIES

1. Background

Emmanuel Hospital Association ('Society') is a charitable organization registered under the Society Registration ACT XXI, 1860 (Punjab amendment Act, 1957) as extended to the Union Territory of Delhi with its central office at New Delhi.

Founded as an indigenous health and development agency, the object of Society is to provide healthcare for the people of India irrespective of caste, colour or creed with primary focus on the poor and marginalized.

The Society has been registered under section 12AA, vide registration number DLI(C)(I-207)/74-75 dated 30th June 1974, and Sub-Clause (via) of Clause (23C) of Section 10 vide letter number DGIT(E)/10(23C) (via)/2007 dated 31st October 2007 of the Income Tax Act 1961 and thereafter renewed on 31st May 2021 vide Unique Identification No. AAATE0417DE2021401.

Further the Society has been registered under the Foreign Contribution (Regulation) Act, 1976 with registration number 231650016, and renewed under Foreign Contribution (Regulation) Act, 2010, under section 11(1) vide letter dated 12th February 2016, renewed certificate is valid for a period of five years from 1st November 2016. The Society has further applied for renewal and the same is awaited.

2. Significant accounting policies

2.1 Basis of preparation of financial statements

The financial statements of the Society have been prepared and presented in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on accrual basis of accounting.

2.2 Fixed Assets and Depreciation

Fixed Assets are carried at written down value. Cost comprises the purchase price and any cost attributable to bring the asset to its working condition for its intended use.

Depreciation on fixed assets is provided as per the written down value method on the basis of the rates prescribed with Income Tax Act, 1961.

Assets individually costing up to Rs.5000 are charged off as expenditure in the year of purchase.



2.3 Grants and donation recognition

The Society receives grants and donation from donors located inside and outside India. All grants and donation are recognized when they are received.

Contributions from donors for specific purposes are disclosed as 'Earmarked Funds' in the schedule to the balance sheet. Such funds are received for meeting revenue expenditure or capital expenditure.

Where the fund is meant for revenue expenditure, upon incurrence of such expenditure, the same is charged to the Income and Expenditure account.

Assets acquired by the Society from 'Earmarked Funds' in conformity with the grant agreements are carried at written down value.

The corresponding entry for Revenue and capital expenditure is transferred from the 'Earmarked Fund', to the credit of Income and Expenditure account.

Grants and donation received in foreign currency are recorded at the exchange rate prevalent on the date of transaction.

2.4 Expenditure

Expenditure mainly includes amount incurred at Central Office and projects. Expenditure incurred at Central Office are administrative in nature and expenditure under project expenses is towards implementation of project activities and is disclosed as project wise expenditure in the financials.

Expenditure includes both expenses that arise in the course of the ordinary activities of Society as well as losses. Expenses that arise in the course of the ordinary activities include monetary expenses such as project expenses, administrative operational cost, salaries and other employee benefits and nonmonetary expenses such as depreciation.

2.5 Employee benefit

Defined benefit Plan

Provident fund: All eligible employees receive benefit from provident fund, which is a defined contribution plan. Both the employees and the Society make monthly contribution to the Government administered provident fund scheme, which is equal to a specified percentage of the covered employees' basic salary. The Society's contribution is recognized as an expense in the statement of Income and expenditure during the period in which the employee renders the related service. The Society has no further obligations under this plan beyond its monthly contribution.

Gratuity: The Society provides for gratuity, a defined retirement plan covering eligible employees. The gratuity plan provides a lump sum payment to the eligible employees at retirement, death or termination of employment, of an amount based on the employees' salary and the tenure of employment with the Society.



Leave encashment :The Society do not have the leave encashment policy and the same can only be availed any payments at the time of retirement is accounted for on cash basis.

2.6 Taxation

The Society is registered under section 12AA of the Income Tax Act, 1961("the Act"). Under the provisions of the Act, the Income of Society is exempt from tax, subject to the compliance of terms and conditions specified in the Act.

B. NOTES TO ACCOUNTS

1. FCRA Reporting

The reporting in FC-4 is on the basis of Receipt and Payments during the year, however, the Society has also compiled and attached Income & Expenditure Account as per the requirement of Foreign Contribution (Regulation) Rules, 2011.

2. Capital Work in Progress

As sum of Rs. 24,96,931 is appearing under capital work in progress since 2015-16 on the land belonging to other society. A development agreement has been made with the society and any recovery / income will be accounted for in the year of sale /settlement.

3. Earmarked Fund

A sum Rs. 42,13,127 are the unspent balances in the previous years. The society is in the process of seeking approval from Donors to utilize these amounts towards the objects of society.

4. TDS, Tax Assessments & Compliances

- a) The society has been assessed under Income tax up to A.Y 2018-19. A sum of Rs. 24,35,171 is recoverable against the taxes deducted at source. This matter is being pursued.
- b) With regards to various matter in appeal related to earlier year which currently are at various stages, liabilities, if any on finalization of the assessment order will be accounted for in the year, they are finalized /settled.

5. Fixed Assets

- a) The fixed assets as per books of accounts are under reconciliation with the fixed Assets register maintained by the society. The entries arising consequent to the reconciliation will be made in the year the reconciliation is completed.
- b) No physical verification of assets was carried out during the year.
- c) Rs. 2,25,00,000 has been received for the property acquired out of foreign contribution and reported under other income derived from foreign contribution in FCRA Auditor Report. The proceeds have been deposited in the designated State Bank of India account.



6. Current Assets, Loans & Advances

In the Opinion of the management, the value of realization of Current Assets, loan & Advance in ordinary course of Business will not be less than the amount at which they are stated in the balance sheet and Provision for known liabilities has been made.

7. Disclosure as per Micro, Medium and Small Enterprises Development Act, 2006

Based on the information available with the Company, no supplier has provided the information's about their registration under MSME Act hence there are no amounts due to Micro, Medium and Small Enterprises as defined in per Micro, Medium and Small Enterprises Development Act, 2006 and no interest has been paid or payable under the terms of the MSMED Act, 2006. In view of the same, all trade payables have been shown as due to others.

8. Impact of Covid - 19

The society continues to monitor the pandemic for any material change that may have significant impact on its activities or financial position.

9. Previous Year Figures

Previous year figure has been re-grouped/ reclassified wherever necessary to meet the classifications of the current year.

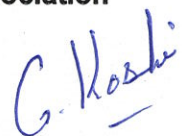
Signatures to Schedule No. 1 to 14

For KUMAR MITTAL & CO.
Chartered Accountants
FRN: 010500N


(Amrish Gupta)
Partner
M. No. 090553

For Emmanuel Hospital Association


Dr. Saira Paulose
Executive Director


George Koshi
Treasurer



Place: New Delhi
Date: 03 SEP 2022

