



# SEKHAR & SURESH

## CHARTERED ACCOUNTANTS

### PARTNERS

**C. SURESH**, B.Com., F.C.A.

**Mrs. MADHU SURESH**, B.Com., (Hons) F.C.A.

**S. VIGNESH**, B.Com., A.C.A.

**S. VINEETH**, B.Com., A.C.A.

133/4, Rashtrapathi Road,  
SECUNDERABAD - 500 003.  
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### INDEPENDENT AUDITORS' REPORT

To

The Members,

M/s. Operation Blessing India.

### REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

#### Opinion

We have audited the accompanying Financial Statements of Operation Blessing India, a company registered under section 8 of The Companies Act, 2013 which comprise the Balance Sheet as at March 31, 2019, and the Income and Expenditure Account and Statement of Cash flows for the year then ended, and Notes to the Financial Statements, including a summary of significant accounting policies and other explanatory information.

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 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, of the state of affairs of the Company as at March 31, 2019, its Surplus and cash flows for the year ended on that date.

## **Basis for Opinion**

We conducted our audit in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the Financial Statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Financial Statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## **Key Audit Matters**

Key Audit Matters are those matters that, in our professional judgment, were of most significance in our audit of the Financial Statements of the current period. These matters were addressed in the context of our audit of the Financial Statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of Key Audit Matters as per SA 701-Key Audit Matters are not applicable to the Company as it is an Unlisted Company.

## **Management's responsibility for the Financial Statements**

The Company's Management is responsible for the preparation of the Financial Statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments 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 Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

The Management is also responsible for overseeing the Company'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 omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- 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.

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.

#### **Report on other legal and regulatory requirements**

1. The provisions of the **Companies (Auditor's Report) Order, 2016** ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 is not applicable to the Company since it is a Section 8 Company.

2. As required by Section 143(3) of the Act, we report that:

- a. We have 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 account as required by law have been kept by the Company so far as appears from our examination of those books.
- c. The Balance Sheet, Income and Expenditure Account, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
- d. In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards prescribed under section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014;
- e. On the basis of the written representations received from the directors as on March 31, 2019, taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2019, from being appointed as a director in terms of Section 164(2) of the Act.
- f. The provisions relating to Reporting requirements vis-à-vis Internal Financial Controls are not applicable to the Company.

g. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended, in our opinion and to the best of our information and according to the explanations given to us:

i. The Company does not have any pending litigations which would impact its financial position.

ii. The Company did not have any long term contracts including derivatives contracts for which there were any material foreseeable losses.

iii. There were no amounts required to be transferred, to the Investor Education and Protection Fund by the Company.

For M/S.SEKHAR & SURESH

Chartered Accountants



(C.SURESH)

Partner

Membership No.29709

UDIN: 19029709AAAAAY2921

Place: Secunderabad

Date : 05.09.2019

M/S.OPERATION BLESSING INDIA, GURUGRAM

BALANCE SHEET AS ON 31.03.2019

PARTICULARS	NOTE NO.	AS ON 31.03.2019	AS ON 31.03.2018
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) SHAREHOLDERS FUNDS</b>			
(a) Corpus Fund	1	2910305	2910305
(b) Reserves and Surplus	2	1472037	3773146
<b>(2) CURRENT LIABILITIES</b>			
Current Liabilities	3	1693547	464943
<b>TOTAL</b>		<b>6075889</b>	<b>7148394</b>
<b>II. ASSETS</b>			
<b>(1) NON CURRENT ASSETS</b>			
<b>(a) FIXED ASSETS</b>			
(i) Tangible Assets	4	1436992	1725051
<b>(2) CURRENT ASSETS</b>			
(a) Cash and Cash Equivalents	5	2389384	5199144
(b) Short-term Loans and Advances	6	2249513	224200
<b>TOTAL</b>		<b>6075889</b>	<b>7148394</b>

Signature of the Directors:



1. Priti A Choudhry

Place : Gurgoan

Date: 05.09.2019

As per our Report of Even Date

For M/s. Sekhar and Suresh

Chartered Accountants





C.SURESH

(Partner)

Membership No.29709

Place : Secunderabad

Date: 05.09.2019



2. Phillips Abraham

Place : Gurgoan

Date: 05.09.2019

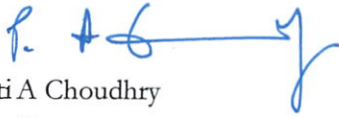


M/S.OPERATION BLESSING INDIA, GURUGRAM

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2019

PARTICULARS	NOTE NO	YEAR ENDED 31.03.2019	YEAR ENDED 31.03.2018
<b>I.)INCOME</b>			
Donations and Grants	7	76460980	31797197
Other Income	8	302625	1060121
<b>TOTAL</b>		<b>76763605</b>	<b>32857318</b>
<b>II.EXPENDITURE</b>			
Projects and Programmes Implementation Costs	9	78642631	29598633
Depreciation	4	422084	391654
<b>TOTAL</b>		<b>79064715</b>	<b>29990287</b>
III. Surplus/ (Deficit) before exceptional and extraordinary items and tax (I-II)		(2301109)	2867031
IV. Prior Period Items		0	0
V. Surplus/(Deficit) from the period from continuing operations (III-IV)		<b>(2301109)</b>	<b>2867031</b>

Signature of the Directors:



1. Priti A Choudhry  
Place : Gurgoan  
Date: 05.09.2019



As per our Report of Even Date  
For M/s. Sekhar and Suresh  
Chartered Accountants



C.SURESH  
(Partner)

Membership No.29709  
Place : Secunderabad  
Date: 05.09.2019



2. Phillips Abraham  
Place : Gurgoan  
Date: 05.09.2019





**M/S.OPERATION BLESSING INDIA, GURUGRAM**

**NOTES FORMING PART OF THE BALANCE SHEET**

PARTICULARS	SUB NOTE NO	AS ON 31.03.2019	AS ON 31.03.2018
<b><u>NOTE 1:</u></b>			
Corpus Fund		2910305	2910305
		<b>2910305</b>	<b>2910305</b>
<b><u>NOTE 2:</u></b>			
<b><u>RESERVES AND SURPLUS</u></b>			
Opening Balance		3773146	906114
ADD/LESS: Current year Surplus/Deficit		(2301109)	2867032
		<b>1472037</b>	<b>3773146</b>
<b><u>NOTE-3:</u></b>			
<b><u>CURRENT LIABILITIES</u></b>			
Auditor's Fees Payable		270000	205200
Professional Fees Payable		55800	10800
Haryana Labour Welfare Fund		2380	-
TDS Payable	3-A	126036	47849
Outstanding Expenses - Projects	3-B	1038957	201094
Employee Provident Fund		21063	-
Outstanding Expenses - Admin	3-C	179311	-
		<b>1693547</b>	<b>464943</b>
<b><u>NOTE 5:</u></b>			
<b><u>CASH AND BANK BALANCES</u></b>			
Bank Balances	5-A	2389384	5199144
		<b>2389384</b>	<b>5199144</b>
<b><u>NOTE 6:</u></b>			
<b><u>SHORT TERM LOANS AND ADVANCES</u></b>			
TDS Receivable		174200	174200
Other Receivable		18250	
Rent Deposits		2031926	50000
Prepaid Expenses		25137	-
		<b>2249513</b>	<b>224200</b>
<b><u>NOTE :7</u></b>			
<b><u>DONATIONS:</u></b>			
Donations and Grants	7-A	76460980	31797197
		<b>76460980</b>	<b>31797197</b>





**NOTE 8:****OTHER INCOME**

Profit on sale of assets	-	901899
Profit on sale of Utensils	-	10000
Bank Interest	302625	148222
	<b>302625</b>	<b>1060121</b>

**NOTE 9:****PROJECTS AND PROGRAMMES****IMPLEMENTATION COSTS**

Providing Borewells	9-A	46330284	23741285
Conducting Medical camps	9-B	8751639	2885827
Imparting education	9-C	1140950	-
Community Development	9-D	11542675	2357268
Livelihood Project		1525114	-
Disaster relief	9-E	4988091	614253
Life Changing Surgeries		3706000	-
Office Administration Costs	9-F	657878	-
		<b>78642631</b>	<b>29598633</b>



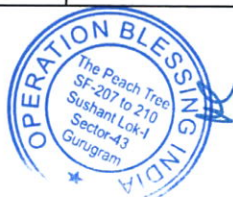
SUBNOTES FORMING PART OF BALANCE SHEET

PARTICULARS	AS ON 31.03.2019	AS ON 31.03.2018
<u>SUBNOTE NO.5-A:</u>		
<u>BANK BALANCES</u>		
ICICI Bank ( A/cNo.0417) Gurugram	681127	1184530
	681127	1184530



**SUBNOTES FORMING PART OF THE FINANCIAL STATEMENTS**

PARTICULARS	AS ON 31.03.2019	AS ON 31.03.2018
<b>SUBNOTE NO.3-A:</b>		
<b>TDS PAYABLE</b>		
TDS on Professional Fees	55962	21000
TDS on Rents	33032	-
TDS on Salaries	16785	-
TDS on Contracts	20257	26849
	<b>126036</b>	<b>47849</b>
<b>SUBNOTE NO.3-B:</b>		
<b>Outstanding Expenses - Projects</b>		
Life Changing Surgeries	669000	-
Medical Camps/ Clinics	114200	-
Borewells	194557	201094
Orphans Promise	61200	-
	<b>1038957</b>	<b>201094</b>
<b>SUBNOTE NO.3-C:</b>		
<b>Outstanding Expenses - Admin</b>		
Building Maintenance and Repairs	9945	-
Employee Benefits	9909	-
Electricity	91963	-
Office Supplies	12278	-
House Keeping	55216	-
	<b>179311</b>	<b>0</b>
<b>SUBNOTE NO. 5-A:</b>		
<b>BANK BALANCES</b>		
ICICI Bank A/c no.0408(FC)	1708256	-
ICICI Bank A/c no.0417(LC)	681128	1184530
Axis Bank A/c no.1029	-	4014614
	<b>2389384</b>	<b>5199144</b>



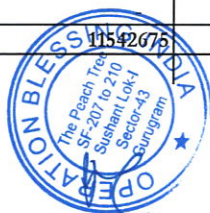


**SUBNOTES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT**

PARTICULARS	AS ON 31.03.2019	AS ON 31.03.2018
<b>SUBNOTE NO.7-A:</b>		
<b>DETAILS OF DONATIONS RECEIVED (GRANTS)</b>		
<b>CBN International</b>		
Wells	35036186	11490194
Life Changing Surgeries	3624431	-
Humanitarian Relief	1038047	852953
Orphan's Promise	9398341	1800139
Medical Camps	-	1714432
Disaster Relief	-	1134315
Administration	21584239	-
<b>Operation Blessing International</b>		
Disaster Relief	5453563	-
Wells	-	13659639
Medical Camps	-	886323
Other Local Donations	326172	259202
	<b>76460980</b>	<b>31797197</b>
<b>SUBNOTE NO.9-A:</b>		
<b>PROVIDING AND CASING OF BOREWELLS</b>		
Salaries and allowances	3675287	689242
Retirement Plan	100,000.00	1261511
Overtime	96,521.00	1797
EPF and other Funds	221,195.00	40002
Medical Allowance	14,197.00	9367
Group Health Insurance	133,616.00	-
ESI Employer Share	-	14092
Employee Benefits	195869	758344
Employee Appreciation	32500	-
Electricity	792111	488575
Gas/heating Oil	-	53628
Telephone charges	4860	7046
Insurance premium	4,818.00	15643
Building Repairs and maintenance	1608309	234781
Coordination and Supervision	4705250	3193750
Drilling and casing	15827670	8415189
Pipes	1008351	1451401
Hand Pump assemblies	4561861	1895189
Erection and construction charges	3490644	807326
Plaque charges	371500	205915
Transportation charges	312875	248368
Travelling and Accomodation	302260	158491
Auto Maintenance and Repair	-	17655
Rents	4677348	3315916
Humanitarian relief	-	-
Food	365	55294
Bank charges	28614	21793
Electrical Parts	35200	-
Audit Fee	295000	-
Office supplies	487935	-
Computer and License	189764	-
Direct Mail Costs	560535	-
Equipment Maintainance and Repairs	50200	-
House Keeping	612775	-
Professinal Fee	1450758	-
Miscellaneous Expenses	185.00	19770
	<b>46330284</b>	<b>23741285</b>



<b>SUBNOTE NO.9-B:</b>		
<b>CONDUCTING MEDICAL CAMPS</b>		
Salaries and allowances	994809	816159
Retirement Plan	-	499811
EPF and other funds	-	40710
Medical Allowance	17028	8526
Employee Benefits	-	196932
Postage and Freight	-	927
Overnight Mail Expenses	-	1775
Electricity	-	37962
Gas/Heating Oil	-	67226
Food expenses	5239	-
Insurance premium	-	96371
Repair and maintenance	-	62249
Traveling and Accomodation	34104	34912
Transportation	-	16248
Professional charges	-	471345
Sundries Written off -Furniture	-	68927
Sundries Written off -Medicine Stock	-	28108
Honorarium	-	56800
Medical Camps/Clinics	7593588	-
Medicines	-	119926
Spectacles Expenses	-	134834
Surgery Expenses	-	-
Camp arrangements	106871	11875
Food expenses	-	26760
Bank Charges	-	18710
Licence & Fees	-	15378
Miscellaneous Expenses	-	37151
	8751639	2885827
<b>SUBNOTE NO.9-C:</b>		
<b>IMPARTING EDUCATION( VIDHYA JYOTHI)</b>		
Fees for children	1140950	-
	1140950	0
<b>SUBNOTE NO.9-D:</b>		
<b>COMMUNITY DEVELOPMENT and ORPHANS PROMISE</b>		
Salaries	320831	-
Telephone	890	850
Internet	-	1500
Travel & Accomodation	119498	46241
Gas & Oil	-	2789
Trainig Expenses	-	600000
Child and Community Development	10310686	-
Books and Stationery	6030	13902
Medical Expenses	44683	-
Camp arrangements	46208	1268
Food	15113	42474
Sewing Machines	-	1525104
Office supplies	-	140
Professional Fees	678736	-
Honorarium	-	123000
	11542672	2357268



<b>SUBNOTE NO.9-E:</b>		
<b>DISASTER RELIEF</b>		
Telephone Charges	-	1179
Food Expenses	-	27824
Honorarium	-	21500
Traveling and Accomodation	645010	139904
Groceries and Kitchen Utensils	1660329	308322
Camp Arrangements	-	19466
Lab Consumables	-	4225
Textiles	259955	-
Purchase of Boats	1900250	-
General Expenses	78946	-
Constnuction and Renovation	295750	-
Bank Charges	1792	2355
Medical expenses	146059	89478
	<b>4988091</b>	<b>614253</b>

<b>SUBNOTE NO.9-F:</b>		
<b>Office Administration Costs</b>		
Bank Charges	3186	-
Building Maintainance and Repairs	623400	-
Loss on Sale of Assets	31292	-
	<b>657878</b>	<b>0</b>





**NOTE 4: FIXED ASSETS (FC&LC)**

SL. NO	NAME OF THE ASSET	RATE OF DEP	GROSS BLOCK				DEPRECIATION				NET BLOCK	
			BALANCE AS ON 01.04.2018	ADDITIO NS	DELET IONS	BALANCE AS ON 31.03.2019	AS ON 01.04.2018	FOR THE YEAR	DELETI ONS	AS ON 31.03.2019	WDV AS ON 31.03.2019	WDV AS ON 31.03.2018
1	Medical Equipment	20.58%	705190	0	0	705190	620337	17463	0	637800	67390	84853
2	Outdoor equipment	18.10%	66710	0	0	66710	56261	1891	0	58152	8558	10449
3	Office equipment	45.07%	1688176	99086	812164	975098	1336819	170355	764244	742930	232168	351357
4	Computers	63.16%	692815	34691	0	727506	679225	26894	0	706119	21387	13590
5	Furniture and Fixtures	25.89%	236989	62540	0	299529	191673	39919	0	231592	67937	45316
6	Motor Vehicles	31.23%	2752852	0	735851	2017001	2288661	140478	721479	1707660	309341	464191
7	Land	0%	253638	0	0	253638	0	0	0	0	253638	253638
8	Buildings	5%	753075	0	0	753075	251416	25083	0	276499	476576	501659
			7149445	196317	1548015	5797747	5424392	422084	1485723	4360753	1436992	1725053



**M/S.OPERATION BLESSING INDIA,HYDERABAD**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2019**

PARTICULARS	AMOUNT (Rs.)	AMOUNT (Rs.)
<b>Opening Balance as on 01.04.2018</b>		
Cash on Hand	0	
Bank Balance	5199144	5199144
<b>ADD: RECEIPTS DURING THE YEAR</b>		
a.) Donations	76460980	
b.) Bank Interest	302625	
c) Sale of Assets	31000	76794605
		81993749
<b>LESS: A.) EXPENDITURE DURING THE YEAR</b>		
i) Projects and Programmes Implementation Costs	78642631	
<b>Less:</b>		
a) Outstanding Payables Current Year	1693547	
b) Loss on Sale of Assets	31292	
	1724839	
<b>Add:</b>		
a) Outstanding Payables of Previous Year	464943	
<b>b) Rental Deposit paid during the Year</b>	1981926	
c) Prepaid Expenses	25137	
d) Short Term Advances given	18250	
	2490256	
	79408048	79408048
<b>B.) PURCHASE OF FIXED ASSETS</b>		
i) Computers	34691	
ii) Office Equipment	99086	
iii) Furniture and Fixtures	62540	
	196317	196317
<b>Closing Balance as on 31.03.2013</b>		
Cash on Hand	0	
Bank Balance	2389384	2389384

Signature of the Directors:

*1. Priti A Choudhry*

1. PRITI A CHOUDHRY

Place: Gurgoan

Date: 05.09.2019

*Phillips Abraham*

2. PHILLIPS ABRAHAM

Place: Gurgoan

Date: 05.09.2019



As per our Report of Even Date

For M/s Sekhar and Suresh

Chartered Accountants

*CA C Suresh*

CA C SURESH

(Partner)

Membership No: 29709

Firm Reg No.006155S

Place: Secunderabad

Date: 05.09.2019

NAME AND ADDRESS OF THE ASSESSEE : M/S.OPERATION BLESSING INDIA  
SF – 207 & 208, 3<sup>Rd</sup> Floor, The Peach Tree  
Complex, C- Block, Sushant Lok -1, Gurgaon,  
Haryana -122009.

STATUS : PRIVATE LIMITED COMPANY

PREVIOUS YEAR : 31.03.2019

ASSESSMENT YEAR : 2019-20

DATE OF INCORPORATION : 16.04.1999

P.A.NO. : AABCC3223D/DIT (EXEMPTIONS)  
HYDERABAD

TELEPHONE NO. : 08418-305777

REG.NO. : 01-03153 OF 1999-2000

REGISTRATION U/S 80G : F.NO.DIT(E)/HYD/80G/65(04)/09-10  
DATED 08.10.09 FROM 1.4.2009  
TO 31.3.2012

BANK DETAILS : Bank A/c No: 245001000408  
With ICICI Bank, Gurgaon Branch  
With IFSC Code: ICIC0002450





# STATEMENT OF TOTAL INCOME

Particulars	Amount	Amount
Receipts during the year as per Income and Expenditure Account		76763605
<b>Less:</b>		
a) Amount applied for the objects of the Company as per the Income and Expenditure Account, excluding depreciation	78642631	
b) Purchase of Fixed Assets during the year:	196317	
Total amount applied for the Objects of the Company		78838948
<b>Surplus /(Deficit) for the year</b>		<b>(2075342)</b>

ANNEXURE  
STATEMENT OF PARTICULARS

I. Application of income for charitable or religious purposes.

- |    |  |                |
|----|--|----------------|
| 1. | Amount of income of the previous year applied to charitable or religious purposes in India during the year   | Rs. 78838948   |
| 2. | Whether the trust/institution* has exercised the option under clause (2) of the Explanation to section 11 (1) ? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year             | NO             |
| 3. | Amount of Income <u>accumulated or set apart*</u> finally set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust <u>wholly*</u> for such purposes in part only | NIL            |
| 4. | Amount of income eligible for exemption under section 11(1) (c) : (Give details)   | NIL            |
| 5. | Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2)   | NIL            |
| 6. | Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b) ? if so, the details thereof   | NOT APPLICABLE |
| 7. | Whether, any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B) ? If so, the details thereof                       | NIL            |
| 8. | Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year__  | NIL            |



- |     |   |     |
|-----|---|-----|
| (a) | has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or  | NIL |
| (b) | has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2) (b) (ii) or section 11(2) (b) (iii), or   | NIL |
| (c) | has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof | NIL |

II. Application or use of income or property for the benefit of persons referred to in Section 13(3).

- |    |   |     |
|----|---|-----|
| 1. | Whether any part of the income or property of the *trust/institution was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)?                                      | NO  |
| 2. | Whether any land, building or other property of the *trust/institution was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any | NIL |
| 3. | Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details  | NIL |
| 4. | Whether the services of the *trust/institution were made available to any such person during the previous year? If So; give details thereof together with remuneration or compensation received, if any   | NIL |
| 5. | Whether any share, security or other property was purchased by or on behalf of the *trust/institution during the previous year from any such person? If so, give details thereof together with the consideration paid   | NIL |
| 6. | Whether any share, security or other property was sold by or on behalf of the *trust/institution during the previous year to any such person? If so, give details thereof together with the consideration received  | NIL |





7. Whether any income or property of the \*trust/institution was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted
- NIL
8. Whether the income or property of the \*trust/institution was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details
- NIL

III. Investments held at any time during the previous year(s) in concerns in which Persons referred to in section 13(3) have a substantial interest.

SL. NO	NAME AND ADDRESS OF THE CONCERN	WHERE THE COCONCERN IS A COMPANY, NUMBER AND CLASS OF SHARES HELD	NOMINAL VALUE OF THE INVESTMENT	INCOME FROM THE INVESTMENT	WHETHER THE AMOUNT IN COL.4 EXCEEDED 5 PER CENT OF THE CAPITAL OF THE CONCERN DURING THE PREVIOUS YEAR-SAY,YES/NO
	NIL	NIL	NIL	NIL	NIL

Place: SECUNDERABAD.

Date : 09.09.2019

For M/s.SEKHAR & SURESH  
Chartered Accountants



*(Signature)*

(C.SURESH)

Partner

Membership No.200-29709

UDIN: 19029709AAAAAZ2740

## **NOTES FORMING PART OF ACCOUNTS**

### **1) COMPANY DESCRIPTION**

The Company is duly registered under the provisions of Section 8 of the Companies Act, 2013. The provisions relating to Companies Auditors' Report Order, 2003 are not applicable to the Company

### **2) SIGNIFICANT ACCOUNTING POLICIES:**

#### **a. GENERAL**

- i) The Financial Statements have been prepared on the basis of the generally accepted fundamental accounting assumptions, the Accounting standards and Guidance Notes issues by the Institute of Chartered Accountants of India and the Company adheres to the accrual system of accounting on a consistent basis.
- ii) The Financial Statements have been prepared in accordance with the provisions of Section 129 read with Schedule III to the Companies Act, 2013. As a result previous year's figures have been regrouped or rearranged for presentation purposes

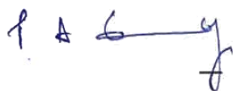
#### **b. FIXED ASSETS AND DEPRECIATION**

Fixed Assets are stated at their original cost less depreciation provided on residual value method at the rates and useful life in the manner as prescribed in Schedule II to the Companies Act, 2013.

#### **c. RETIREMENT BENEFITS**

- i) The Company's Liability in respect of Gratuity payable to Employees, comprises its contribution made to the Gratuity Fund established by the Company under Group Gratuity Scheme and is accounted for as a charge to revenue.
- ii) Encashment of unutilized earned leave is accounted for on payment basis.
- iii) The Company's contribution in respect of Employees' Provident Fund and ESI are charged to revenue every year.

#### **Signature of Directors:**



1) PRITI A. CHOUDHRY

  
2) PHILIPS ABRAHAM

Place: Gurgaon  
Date : 05.09.2019



As per our Report of even date  
For M/s.SEKHAH & SURESH  
Chartered Accountants



(C.SURESH)

Partner

Membership No.29709  
Place : Secunderabad  
Date: 05.09.2019

**FORM NO. 10 B**

[Vide rule 17B of Income-tax Rules, 1962]

**AUDIT REPORT UNDER SECTION 12A (B) OF THE INCOME-TAX ACT, 1961, IN THE CASE OF CHARITABLE OR RELIGIOUS TRUSTS OR INSTITUTIONS**

We have examined the balance sheet of M/s. OPERATION BLESSING INDIA, a Not for Profit Company duly registered u/s 8 of the Companies Act 2013, SF - 207 & 208, 3<sup>RD</sup> FLOOR, THE PEACH TREE COMPLEX, C- BLOCK, SUSHANT LOK -1, GURGOAN, HARYANA - 122009 as at 31-03-2018 and the Income and Expenditure account for the year ended on that date which are in agreement with the books of account maintained by the said Company.

\*We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, property books of account have been kept by the head office and the branches of the above named Company so far as appears from our examination of the books, and proper returns adequate for the purposes of audit have been received from branches not visited by us, subject to the comments given below:

NIL

In \*our opinion and to the best of \*our information, and according to information given to us, the said accounts give a true and fair view:

- (i) in the case of the balance sheet, of the state of affairs of the above named Company as at 31-03-2019 and
- (ii) in the case of the Income and Expenditure account, the Deficit of its accounting year ending on 31-03-2019.

The prescribed particulars are annexed hereto.

Place: SECUNDERABAD.

Date : 09.09.2019



For M/s. Sekhar & Suresh  
Chartered Accountants

A handwritten signature in blue ink, appearing to read "C. Suresh".

(C.SURESH)

Partner

Membership No. 200-29709  
UDIN: 19029709AAAAAZ2740