



# **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., F.C.A.

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

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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, 2021, 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, 2021, 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, 2021, taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2021, 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:
- h. 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.

Place: Secunderabad  
Date :14/09/2021



For M/S.SEKHAR & SURESH  
Chartered Accountants

(C.SURESH)  
Partner

Membership No.29709  
UDIN: 21029709AAAADT3346

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  
(ASSOCIATION OF PERSONS)

PREVIOUS YEAR : 31.03.2021

ASSESSMENT YEAR : 2021-22

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 : Savings A/c No. 911010039705998  
With Axis Bank, Kompally Branch  
With MICR No. 500211019



# STATEMENT OF TOTAL INCOME

Particulars	Amount	Amount
Receipts during the year as per Income and Expenditure Account		3,34,35,439
<b>Less:</b>		
a) Amount applied for the objects of the Company as per the Income and Expenditure Account, excluding depreciation	3,11,71,386	
b) Purchase of Fixed Assets during the year:	6,608	
Total amount applied for the Objects of the Company		3,11,77,994
<b>Surplus for the year</b>		<b>22,57,445</b>
<b>Less:</b>		
Less: 6.75% of Gross Receipts allowed for retention and future application for the Objects of the Company		22,57,445
<b>TOTAL INCOME</b>		<b>NIL</b>





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

**BALANCE SHEET AS ON 31.03.2021**

PARTICULARS	NOTE NO.	AS ON 31.03.2021	AS ON 31.03.2020
<b><u>I. EQUITY AND LIABILITIES</u></b>			
<b><u>(1) SHAREHOLDERS FUNDS</u></b>			
(a) Corpus Fund	1	29,10,305	29,10,305
(b) Reserves and Surplus	2	35,06,656	16,40,714
<b><u>(2) CURRENT LIABILITIES</u></b>			
Current Liabilities	3	24,93,755	40,97,802
<b>TOTAL</b>		<b>89,10,716</b>	<b>86,48,821</b>
<b><u>II. ASSETS</u></b>			
<b><u>(1) NON CURRENT ASSETS</u></b>			
<b><u>(a) PROPERTY, PLANT AND EQUIPMENT</u></b>			
(i) Tangible Assets	4	10,93,023	14,34,522
<b><u>(2) CURRENT ASSETS</u></b>			
(b) Cash and Cash Equivalents	5	51,33,217	13,73,350
(c) Short-term Loans and Advances	6	26,84,476	58,40,949
<b>TOTAL</b>		<b>89,10,716</b>	<b>86,48,821</b>

Signature of the Directors:

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

1. Priti A Choudhry  
Director  
DIN: 05101568

*P. A. Choudhry*

2. Prabodh Bhambal  
Director  
DIN: 07736366



Place: New Delhi  
Date: 14th September 2021



*C. Suresh*

C.SURESH  
(Partner)

Membership No.29709

Place : Secunderabad

Date : 14/09/2021

UDIN: 21029709AAAADT3346



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

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2021**

PARTICULARS	NOTE NO	YEAR ENDED 31.03.2021	YEAR ENDED 31.03.2020
<b><u>I. INCOME</u></b>			
Donations and Grants	7	3,32,10,488	4,89,45,716
Other Income	8	2,24,951	2,17,210
<b>TOTAL</b>		<b>3,34,35,439</b>	<b>4,91,62,926</b>
<b><u>II. EXPENDITURE</u></b>			
Projects and Programmes Implementation Costs	9	3,11,71,386	4,85,60,952
Depreciation	4	3,48,111	5,16,798
<b>TOTAL</b>		<b>3,15,19,497</b>	<b>4,90,77,750</b>
III. Surplus/ (Deficit) before exceptional and extraordinary items and tax (I-II)		19,15,942	85,176
IV. Prior Period Items		(50,000)	83,501
V. Surplus/ (Deficit) from the period from continuing operations (III-IV)		<b>18,65,942</b>	<b>1,68,677</b>

Signature of the Directors:



1. Priti A Choudhry  
Director  
DIN: 05101568



2. Prabodh Bhambal  
Director  
DIN: 07736366



Place: New Delhi  
Date: 14th September 2021

As per our Report of Even Date

For M/s. Sekhar and Suresh

Chartered Accountants



C. SURESH  
(Partner)

Membership No.29709

Place : Secunderabad

Date : 14/09/2021

UDIN: 21029709AAAADT3346

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

**NOTES FORMING PART OF THE BALANCE SHEET**

PARTICULARS	SUB NOTE NO	AS ON 31.03.2021	AS ON 31.03.2020
<b><u>NOTE 1:</u></b>			
Corpus Fund		29,10,305	29,10,305
		<b>29,10,305</b>	<b>29,10,305</b>
<b><u>NOTE 2:</u></b>			
<b><u>RESERVES AND SURPLUS</u></b>			
Opening Balance		16,40,714	14,72,037
ADD/LESS: Current year Surplus/Deficit		18,65,942	1,68,677
		<b>35,06,656</b>	<b>16,40,714</b>
<b><u>NOTE-3:</u></b>			
<b><u>CURRENT LIABILITIES</u></b>			
Auditor's Fees Payable		2,76,250	2,95,000
Salaries Payable		4,183	-
TDS Payable	3-A	99,752	89,775
Outstanding Expenses - Projects	3-B	15,94,322	35,02,120
Employee Provident Fund		-	20,978
Employer Provident Fund		-	20,292
Outstanding Expenses - Others	3-C	23,648	1,69,637
Capital Goods - Payable		4,95,600	-
		<b>24,93,755</b>	<b>40,97,802</b>
<b><u>NOTE 5:</u></b>			
<b><u>CASH AND BANK BALANCES</u></b>			
Bank Balances	5-A	51,33,217	13,73,349
		<b>51,33,217</b>	<b>13,73,349</b>
<b><u>NOTE 6:</u></b>			
<b><u>SHORT TERM LOANS AND ADVANCES</u></b>			
TDS Receivable		1,74,200	1,74,200
Other Receivable		32,750	1,09,365
Receivable - Grants		-	35,02,120
Rent Deposits		19,81,926	20,31,926
Prepaid Expenses		-	23,338
Advance for Capital Goods		4,95,600	-
		<b>26,84,476</b>	<b>58,40,949</b>



**NOTES FORMING PART OF THE INCOME AND EXPENDITURE ACCOUNT**

PARTICULARS	SUB NOTE NO	YEAR ENDED 31.03.2020	YEAR ENDED 31.03.2019
<b>NOTE :7</b>			
<b><u>DONATIONS:</u></b>			
Donations and Grants	7-A	3,32,10,488	4,89,45,716
		<b>3,32,10,488</b>	<b>4,89,45,716</b>
<b>NOTE 8:</b>			
<b><u>OTHER INCOME</u></b>			
Bank Interest		1,99,573	2,17,210
Gifts in Kind		16,225	-
Foreign Exchange Gain		9,153	-
		<b>2,24,951</b>	<b>2,17,210</b>
<b>NOTE 9:</b>			
<b><u>PROJECTS AND PROGRAMMES</u></b>			
<b><u>IMPLEMENTATION COSTS</u></b>			
Providing Borewells	9-A	87,59,714	2,09,54,058
Conducting Medical camps	9-B	62,75,503	67,91,024
Imparting education	9-C	11,12,256	7,12,998
Community Development	9-D	94,08,497	1,40,02,423
Livelihood		-	38,274
Disaster relief	9-E	4,86,700	7,18,750
Life Changing Surgeries	9-F	29,33,322	43,37,425
Water Conservation Project		-	8,50,000
Vocational Training Project		78,000	1,56,000
Covid Relief	9-G	15,31,788	-
Community Kitchen		99,048	-
School of Life		4,70,333	-
Gifts in Kind		16,225	-
		<b>3,11,71,386</b>	<b>4,85,60,952</b>



**SUBNOTES FORMING PART OF THE BALANCE SHEET**

PARTICULARS		AS ON 31.03.2021	AS ON 31.03.2020
<b><u>SUBNOTE NO.3-A:</u></b>			
<b><u>TDS PAYABLE</u></b>			
TDS on Professional Fees		82,703	41,723
TDS on Rents		13,589	33,033
TDS on Salaries		-	9,619
TDS on Contracts		3,460	5,400
		<b>99,752</b>	<b>89,775</b>
<b><u>SUBNOTE NO.3-B:</u></b>			
<b><u>Outstanding Expenses - Projects</u></b>			
Life Changing Surgeries		10,97,245	13,58,837
Medical Camps/ Clinics		3,10,340	4,37,681
Borewells		14,337	54,414
Orphans Promise		88,895	9,17,072
Imparting Education		75,643	2,96,116
Water Conservation Project		-	4,25,000
Vocational Training Project		7,862	13,000
		<b>15,94,322</b>	<b>35,02,120</b>
<b><u>SUBNOTE NO.3-C:</u></b>			
<b><u>Outstanding Expenses - Others</u></b>			
Medical Allowance		-	4,723
Employee Benefits		-	12,000
Electricity		-	73,847
Office Supplies		-	2,350
House Keeping		-	48,262
Direct Mail Costs		-	5,187
Professional Fee		11,050	11,000
Travel Expenses		-	12,268
Telephone Charges		9,058	-
AC Maintenance Expenses		3,540	-
		<b>23,648</b>	<b>1,69,637</b>
<b><u>SUBNOTE NO. 5-A:</u></b>			
<b><u>BANK BALANCES</u></b>			
Kotak Mahindra Bank Ltd (FC)		42,84,809	2,02,006
Kotak Mahindra Bank Ltd (LC)		8,48,408	11,71,343
		<b>51,33,217</b>	<b>13,73,349</b>



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

<b>PARTICULARS</b>	<b>YEAR ENDED 31.03.2021</b>	<b>YEAR ENDED 31.03.2020</b>
<b><u>SUBNOTE NO.7-A:</u></b>		
<b><u>DETAILS OF DONATIONS RECEIVED</u></b>		
<b><u>(GRANTS)</u></b>		
<b><u>CBN International</u></b>		
Orphan's Promise	1,07,92,668	1,07,75,841
<b><u>Operation Blessing International</u></b>		
Disaster Relief	4,84,919	-
Covid - 19 Relief	10,67,517	
Medical Camps	86,23,025	4,37,681
Orphan's Promise	-	9,17,072
Water Conservation Project	-	4,25,000
Wells	95,29,249	1,73,13,347
Life Changing Surgeries	26,89,750	47,39,516
Humanitarian Relief	-	1,39,07,589
Other Local Donations	23,360	4,29,670
	<b>3,32,10,488</b>	<b>4,89,45,716</b>



<b><u>SUBNOTE NO.9-A:</u></b>			
<b><u>PROVIDING AND CASING OF BOREWELLS</u></b>			
Salaries & Wages		33,26,438	33,67,707
Retirement Plan		-	1,00,000
EPF & Other Funds		2,24,092	2,78,999
Group Health Insurance		1,80,221	1,40,910
Medical Allowance		54,974	48,959
Employee Benefit		81,000	1,28,331
Electricity		3,04,816	6,80,407
Internet & Telephone charges		1,20,326	-
Insurance Premium		22,157	28,269
Building Repairs & Maintenance		3,28,309	5,46,803
Co-ordinating and Supervising		45,750	7,28,950
Drilling and casing		53,100	58,33,065
Pipes		8,640	1,76,148
Hand Pump Assemblies		10,292	13,28,837
Erection and construction charges		29,500	6,16,274
Plaque charges		900	2,05,750
Water Testing Expenses		29,820	
Transportation charges		3,560	75,860
Travelling and Accomodation		26,134	5,00,411
Professional Fees		8,63,561	12,18,826
Rents		19,38,430	38,97,781
Bank charges		19,721	7,366
Audit Fee		2,95,000	2,95,000
Office & Cleaning Supplies		1,06,641	1,74,432
Direct Mail Costs		30,091	1,16,290
Equipment Maintainance and Repairs		75,684	64,893
House Keeping		5,62,876	3,90,482
Miscellaneous Expenses		17,681	3,308
		<b>87,59,714</b>	<b>2,09,54,058</b>



<b>SUBNOTE NO.9-B:</b>			
<b><u>CONDUCTING MEDICAL CAMPS</u></b>			
Salaries and allowances		2,28,923	6,92,394
Medical Allowance		-	10,072
Postage and Freight		350	-
Electricity Charges		12,525	-
Rent		5,26,604	-
AMC Charges		67,850	-
Travelling and Accomodation		13,000	-
Other Supplies		4,290	-
Medical Camps/Clinics	Annex - (i)	35,45,825	58,28,910
Medicines		-	46,829
Camp arrangements		-	10,389
Professional Fees		18,76,136	2,02,430
		<b>62,75,503</b>	<b>67,91,024</b>
<b>SUBNOTE NO.9-C:</b>			
<b><u>IMPARTING EDUCATION</u></b>			
Fees for children		11,12,256	7,12,998
		<b>11,12,256</b>	<b>7,12,998</b>
<b>SUBNOTE NO.9-D:</b>			
<b><u>COMMUNITY DEVELOPMENT and ORPHANS PROMISE</u></b>			
Salaries		15,78,817	14,35,882
Telephone		-	1,000
Travel & Accomodation		-	1,19,747
Employee Benefits		27,000	36,000
Trainig Expenses		-	35,400
CDC and CDP Project Expenses	Annex - (ii)	46,06,520	1,08,88,325
Books and Stationery		-	92,028
Other Supplies		10,71,984	-
Camp arrangements		-	3,000
Food		-	26,168
Bag Packs		-	88,150
Professional Fees		17,91,032	1,40,638
Bank Charges		4,044	17,312
Office supplies		-	48,802
Rents		3,29,100	7,79,556
Direct Mail Costs		-	32,968
Equipment Maintainance and Repairs		-	65,400
House Keeping		-	1,92,047
		<b>94,08,497</b>	<b>1,40,02,423</b>





<b>SUBNOTE NO.9-E:</b>			
<b>DISASTER RELIEF</b>			
Printing and Internet Charges		6,030	509
Travelling and Accomodation		55,092	1,49,452
Groceries and Kitchen Utensils		3,43,440	53,910
Textiles		-	9,904
Professional Fees		46,000	-
General Expenses		14,000	22,402
Bank Charges		8,360	1,203
Medical Equipment		13,778	-
Purchase of Auto Rikshaws		-	3,04,420
Purchase of Jars		-	23,001
Purchase of Solar Lamps		-	1,27,680
Repairing of Boats		-	26,269
		<b>4,86,700</b>	<b>7,18,750</b>

<b>SUBNOTE NO.9-F:</b>			
<b>Surgeries</b>			
Surgery Expenses		29,25,545	42,34,837
Travel & Accomodation		7,777	1,00,908
Bank Charges		-	1,680
		<b>29,33,322</b>	<b>43,37,425</b>

<b>SUBNOTE NO.9-G:</b>			
<b>Covid Relief</b>			
Community Kitchen		2,39,199	-
Mask Making		8,41,034	-
Other Expenses		4,51,555	-
		<b>15,31,788</b>	-



Particulars	Amount
<b><u>Annexure - (i)</u></b>	
Pre Operative Consultation Expenses	14,53,200
Salary Expenses	11,40,000
Rent Expenses	2,52,000
Other Medical Camp Expenses	7,00,625
<b>Total</b>	<b>35,45,825</b>
<b><u>Annexure - (ii)</u></b>	
Honararium to Training Staff	92,400
Construction of Vermi Composting Pits	3,03,100
Project & Field Coordinator Exp	2,30,400
Rent	4,04,315
Staff Benefit Exp	57,000
Soak Pits for Water Conservation	90,230
Salary to Accountant	36,000
Counsellor Expenses	43,200
Teacher's Salary	15,75,336
Nutrition Support	12,08,412
Other Miscellaneous Expenses	5,66,127
<b>Total</b>	<b>46,06,520</b>



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

SL. NO	NAME OF THE ASSET	RATE OF DEP	GROSS BLOCK				DEPRECIATION				NET BLOCK	
			BALANCE AS ON 01.04.2020	ADDITIONS	DELETIONS	BALANCE AS ON 31.03.2021	AS ON 01.04.2020	FOR THE YEAR	DELETIONS	AS ON 31.03.2021	WDV AS ON 31.03.2021	WDV AS ON 31.03.2020
1	Medical Equipment	20.58%	7,11,338	-	-	7,11,338	6,57,816	11,015	-	6,68,831	42,507	53,521
2	Outdoor equipment	18.10%	66,710	-	-	66,710	59,701	1,269	-	60,970	5,740	7,009
3	Office equipment	45.07%	9,57,251	6,608	-	9,63,859	8,29,720	58,767	-	8,88,487	75,372	1,27,530
4	Computers	63.16%	12,41,834	-	-	12,41,834	9,64,837	1,74,951	-	11,39,788	1,02,046	2,76,997
5	Furniture and Fixtures	25.89%	2,99,529	-	-	2,99,529	2,49,181	13,035	-	2,62,216	37,313	50,348
6	Motor Vehicles	31.23%	20,17,001	-	-	20,17,001	18,04,268	66,437	-	18,70,704	1,46,297	2,12,733
7	Land	0.00%	2,53,638	-	-	2,53,638	-	-	-	-	2,53,638	2,53,638
8	Buildings	5.00%	7,53,075	-	-	7,53,075	3,00,328	22,637	-	3,22,965	4,30,110	4,52,747
			63,00,376	6,608	-	63,06,984	48,65,851	3,48,111	-	52,13,961	10,93,023	14,34,524



**M/S.OPERATION BLESSING INDIA, GURUGRAM**  
**STATEMENT OF CASH FLOWS(INDIRECT METHOD) FOR THE YEAR ENDING**  
**31.03.2021**

	PARTICULARS	AMOUNT	AMOUNT
A)	<b>Cash Flows from Operating Activities</b>		
	Net Income for the year		18,65,942
	<b>Add:</b>		
	Depreciation and Amortization Expenses		3,48,111
	<b>Other Adjustments:</b>		
	Decrease in Current Liabilities	(16,04,047)	
	Decrease in Short-term Loans & Advances	31,56,469	15,52,422
	<b>Net Cash from Operating Activities</b>		<b>37,66,475</b>
B)	<b>Cash Flows from Investing Activities</b>		
	Purchase of Fixed Assets		(6,608)
	<b>Net Cash from Investing Activities</b>		<b>(6,608)</b>
C)	<b>Net Increase/ Decrease in Cash</b>	<b>(A+B)</b>	<b>37,59,867</b>
D)	<b>Cash at the Beginning of Year</b>		<b>13,73,350</b>
E)	<b>Cash at the End</b>	<b>(C+D)</b>	<b>51,33,217</b>

Signature of the Directors:

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

1. Priti A Choudhry  
Director  
DIN: 05101568



C.SURESH  
(Partner)

Membership No.29709

Place : Secunderabad

Date : 14/09/2021

UDIN: 21029709AAAADT3346

2. Prabodh Bhambal  
Director  
DIN: 07736366

Place: New Delhi  
Date: 14th September 2021



## **NOTES FORMING PART OF ACCOUNTS**

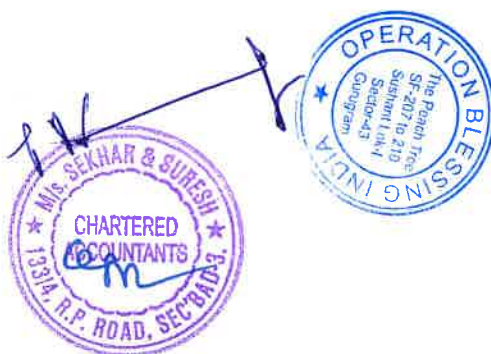
### **1) COMPANY DESCRIPTION**

- i) The Company is duly registered under the provisions of Section 8 of the Companies Act, 2013. It is also registered u/s 12AA of The Income Tax Act, 1961 and The Foreign Contribution (Regulation) Act, 2010
- ii) The provisions relating to the Companies Auditors' Report Order, 2016 are not applicable to the Company.
- iii) The Company is a Charitable Entity and is engaged in Humanitarian work by Providing Bore Wells, Conducting Medical Camps, Community Development & Providing Disaster Relief in different parts of India among the marginalized sections of the Society.

### **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 issued 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.



**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. USE OF ESTIMATES**

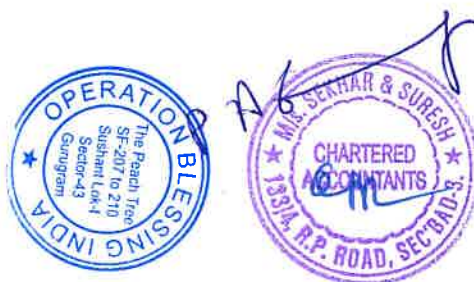
The preparation of Financial Statements in conformity with GAAP in India requires Management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the reported amount of revenue and expenses. Actual results could differ from those estimates. Any revision to accounting estimates is recognized prospectively in current and future periods. Management believes that the estimates made in the preparation of the financial statements are prudent and reasonable.

**d. REVENUE RECOGNITION**

Grants and Donations received from donors are recognized on cash basis. Other income is recognized on accrual basis when there is reasonable certainty of its ultimate realization/ collection.

**e. 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 are charged to revenue every year.





3) Prior Period Items comprises Rental Deposit in respect of Jeevan Vriksh Medical Clinic at Hyderabad outstanding for the last several years and written off during the year.

4) Previous Year's figures have been regrouped/rearranged where necessary.

**Signature of Directors:**

As per our Report of even

  
1) PRITI A CHOUDHARY  
Director  
DIN:05401568  


2) PRABODH BHAMBAL  
Director  
DIN:07736366



Place: New Delhi  
Date: 14th September 2021

For M/s. SEKHAR & SURESH  
Chartered Accountants





CA C.SURESH

Partner

Membership No.29709

Place: Secunderabad

Date: 14/09/2021

UDIN: 21029709AAAADT3346