# V.CHANDRAMOULI Bsc FCA CHARTERED ACOUNTANT

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339 , Variety Hall Road , Opp: Central Bank Of India Coimbatore - 641001

#### **AUDIT REPORT**

I/We have audited the account of NATIVE MEDICARE CHARITABLE TRUST, No.5/39, KALAPPANAICKENPALAYAM, SOMAYAM PALAYAM POST, COIMBATORE - 641 108 for the financial year ending the 31st March 2024 and examined all relevant books and vouchers and certify that according to the audited account:

- (i) the brought forward foreign contribution at the beginning of the financial year was Rs. 2,58,986 /-
- (ii) foreign contribution of / worth Rs.1,02,91,371 /- was received by the Association during the financial year 2023-2024
- (iii) interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of/worth Rs.40,317/- was received by the Association during the financial year 2023-2024
- (iv) the balance of unutilised foreign contribution with the Association at the end of the financial year 2023-2024 was Rs.10,94,128 /-
- (v) Certified that the Association 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 me/us.
- (vii) The association has utilized the foreign contribution received for the purpose(s) it is registered/granted prior permission under Foreign Contribution (Regulation) Act, 2010

Place: COIMBATORE Date: 09.09.2024

V .CHANDRAMOULI)

UDIN: 24021453BKCUZQ2409

V. CHANDRA MOULI, B.Sc., F.C.A Chartered Accountant M.No.: 21453 339, Variety Hall Road Coimbatore - 641 001

## SIGNIFICANT ACCOUNTINGPOLICIES AND NOTES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31.03.2024

#### 1. Significant Accounting Policies

#### A. Basis of preparation of financial statement

- a. The accounts are prepared on historical cost convention and complies with the mandatory accounting standards issued by the institute on Chartered Accounts of India.
- b. Accounting Policies not specifically referred to otherwise be consistent and in consonance with generally accepted accounting principles.

### B. Fixed Assets and Depreciation

a. Fixed Assets are stated at cost of acquisition or construction including directly attributable cost of bringing the asset to its working condition for intended use.

#### C. Revenue Recognition

Place: Coimbatore

All income and expenditure items having a material bearing on the Financial Statements are recognized on accrual basis excluding Government-Grants, which are accounted on cash basis.

#### D. Foreign Currency Transactions

Transactions in Foreign Currency are accounted at the exchange rate prevailing on the date of realization.

As per my Report of Even date

V. CHANDRA MOULI, B.Sc., F.C.A.

Chartered Accountant M.No.: 21453 339, Variety Hall Road

Coimbatore - 641 001

Date: 09.09.2024

Acknowledgement Number: 502915750260924

### FORM NO. 10B

[See rule 16CC and 178]

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of subsection (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution.

I have examined the balance sheet of NATIVE MEDICARE CHARITABLE TRUST [name of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution] as at 31-Mar-2024 and the income and Expenditure account or Profit and Loss account for the year ended on that date are in agreement with the books of account maintained by the said fund or trust or institution or university or other educational institution or hospital or other medical institution.

I have obtained all the information and explanations to the best of my knowledge and belief which are necessary for the purposes of the audit.

In my opinion, proper books of account have been maintained at the registered office of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution at the address mentioned at serial number 14 of the Annexure:

In my opinion and to the best of my information and according to explanations given to me, the particulars given in the Annexure are true and correct subject to following observations or qualifications-

In my opinion and to the best of my information, and according to information given to me, 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 fund or trust or institution or university or other educational institution or hospital or other medical institution as on 31-Mar-2024; and
- (ii) in the case of the Income and Expenditure account or Profit and Loss account, of the income and application or profit or loss of its accounting year ending on 31-Mar-2024.

Subject to the following observations/qualifications-

The prescribed particulars are annexed hereto.

Name of Chartered Accountant
Membership Number
Firm Registration Number
Address
IP Address
Place

VISVANATHAN CHANDRAMOULI ARCA021453

339, VARIETY HALL ROAD, OPP TO CENTRAL BANK 49.206.117.80 COIMBATORE 09-Sep-2024

#### NATIVE MEDICARE CHARITABLE TRUST

No.5/39, KALAPPANAICKENPALAYA	, SOMAYAMPALAYAM POST	, COIMBATORE - 641 108.
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	DECEMBE.	LOCAL	FOREIGN	ND PAYMENTS ACCOL	1	MENTS	LOCAL	FOREIGN	Rs. P
- 1	RECEIPTS	LOCAL	FOREIGN	KS. P.	PAT	MENTS	EUCHE	TONLIGHT	
	Opening Balance Cash In Hand	25,644	4,228	29,872	Ву	PROJECT IMPLEMENTATION EXPENSES			
-					-	TI Migrants Intervention ( SCH.I )	48,18,356		48,18,35
0	Cash at Bank	44,35,687	2,54,758	J 46,90,445	Ву		40,10,330		40,10,33
						Promotion of stigma and discrimination free life with sustainable access to antiretroviral			
	FUNDS RECEIVED FROM				Ву	for PLHIV/CLHIV Tirupur District ( SCH II )	277	50,01,910	50,02,18
То	Donation	40,31,467	6,67,061	46,98,528	Bv	Happy School Project ( SCH III)	27,51,567		27,51,56
10	Donadon	101211107		778778		Provide a caring , supportive and protective environment through the Abhaya Shelter			
		17. 10. 11. 12. 13.					1 85000		
To	Karl Kuebel Stiftung , Germany		85,82,230	85,82,230	Ву	Home (SCH IV)	1,17,790		1,17,79
						Improving Infrastructure Facility in Selected tourist destination at ECR Pondicherry (SCH			
	U.C. B. Andrews I. and Andrews Company Company Company		10,42,080	10,42,080	Bu	V)	26,24,641		26,24,64
10	M/s Boehringer Ingelheim Corporate Centre GmbH		10,42,000	10,42,000	- Oy	Improving Waste Management System at Masinakudi Project (SCH VI)			3.56.0.6.00
		No. convenience	TIA I		THE STATE OF	improving waste management system at masmardur Project (SCH VI)	54 47 655		24 47 00
То	Eicher Group Foundation	1,14,73,225		1,14,73,225	By		31,17,955		31,17,95
			2 2 2 2			Operation in Ambulance and Outrwach Program at AMM Arunachalam Hospital ,			
То	AMM Foundation	16,60,000		16,60,000		Nellikuppam , Cuddalore Dsit (SCH VII)	14,33,202		14,33,20
To	Interglobe Aviation Ltd	25,00,000		25,00,000	_	Enhancing Livelihood Opportunities for Transgenders Project (SCH VIII)	15,25,246		15,25,24
То	BOSCH Global Software Technologies Pvt Ltd	11,05,170		11,05,170		Responsible Travel Project Coimbaotre Zone (SCH IX)	56,91,285		56,91,28
10	bosen diobat sortware reclinitogies Five Eta	111001110			1	Ensuring conducting environment amoung govt school children in SS Kulam block ( SCH	No. of Contract of		
То	Amazon	3,66,750		3,66,750	By		3,66,750		3,66,75
То	Usha International Limited	5,63,092		5,63,092	-	12.7	61,35,373	6,97,296	68,32,66
10	Osta international Emilieu	2,02,072			1	Awareness Raising and to Improve the WASH Infrastructure (Drinking Water / Toilet) at			
То	NTT DATA Information Processing Services Private Limited	32,99,850	1 1 1 1	32,99,850	By		1,61,949	20,04,952	21,66,90
	THE DATA III OF THE COST IN TH	,.,			1	Munnetram 360° a Corporate Social Resposibility (CSR) (SCH XIII)			
							10000000		
To	Walkaroo Foundation	12,07,000		12,07,000	-		12,00,000		12,00,00
To	NABARD	34,88,295		34,88,295	Ву		19,10,124		19,10,12
						Support the construction of toilet blocks with hand wash and safe drinking water			
						facilities in two government schools in Chennai. It includes mural painting (			44103.00
To	CIRCOR Flow Technologies India P Ltd	27,98,497		27,98,497	Ву		16,03,000		16;03,00
		The second		100000000000000000000000000000000000000		Support Higher Education Scholarship for 16 students belonging to HIV Infected families	F /2 8F0		5,63,85
To	Tamil Nadu State AIDS Control Society	48,18,596		48,18,596		from Coimbatore (SCH XVI)	5,63,850		3,03,03
						Support the construction of toilet blocks with hand wash and safe drinking water			
		1.000		Land Control		facilities in Idigarai Government School, Coimbatore. It includes mural painting ( SCH	9,68,000		9,68,00
To	SIDBI	2,09,450		2,09,450	_	XVII)	1,65,000		1,65,00
To	Visteon Technical Service	9,79,106		9,79,106		300 school bags for Coimbatore (SCH XVIII)	25,36,580		25,36,58
To	Give India	12,41,554		12,41,554			28,80,071		28,80,07
To	Ford Motor Private Limited	27,41,414		27,41,414			20,00,071	13,60,615	13,60,61
To	Beneficiary Contribution	98,800	22.000	98,800	-			24,536	24,53
То	Interest	3,20,656	33,080 5,00,000	3,53,736 8,00,000			1,77,000	24,535	1,77,00
To	Fixed Deposit	3,00,000 2,71,000	5,00,000	2,71,000		District No. 1, 1000 Annother than 1000 Control of the Control of	7,45,329		7,45,32
To	Sale of Fixed Asset			6,23,534			6,00,000	9,00,000	15,00,00
To	Advance Received	6,23,534	the season of th	10,000			5,76,501	.,,.,,.,	5,76,50
To	Salary Advance	10,000		10,000	Бу	Muvanice Nepalu	2,10,001		747.734
					By	Closing Balance:			
					By		24,438	2,150	26,5
					By		58,74,503	10,91,978	69,66,4
					-	Court of World			
		4.05.40.700	4 40 02 427	5,96,52,225			4,85,68,788	1,10,83,437	5,96,52,2
130		4,85,68,788	1,10,83,437	3,96,32,225	-	" AS PER MY REPORT OF EVEN DATE		1110,001,101	-1,0,000
	ICE : COIMBATORE				-	VChandwanun	1		
DAT	TE: 09/09/2024						III.		

Managing Trustee

V. CHANDRA MOULI, B.Sc., F.C.A.

Chartered Accountant M.No.: 21453 339, Variety Hall Road Coimbatore - 641 001

#### NATIVE MEDICARE CHARITABLE TRUST

	No.5/39, KALAP	The state of the s	SOMAYAMPALAY		OST, COIMBATORE - 641 108.			
	INCOME & EXPE	NDITURE ACCOUNT F	OR THE YEAR END	DED 3	1.03.2024 (CONSOLIDATED)			
EXPENDITURE	LOCAL	FOREIGN	Rs. P.		INCOME	LOCAL	FOREIGN	Rs. P
				Ву	FUNDS RECEIVED FROM			
PROJECT IMPLEMENTATION EXPENSES								
TI Migrants Intervention (SCHI)	48,18,356	3	48,18,356	Ву	Donation	40,94,562	6,67,061	47,61,62
Promotion of stigma and discrimination free life with sustainable access to antiretroviral for PLHIV/CLHIV Tirupur District ( SCH II )	277	50,01,910	50,02,187	Ву	Karl Kuebel Stiftung , Germany		85,82,230	85,82,23
Happy School Project ( SCH III)	27,51,567		27,51,567	Ву	M/s Boehringer Ingelheim Corporate Centre GmbH		10,42,080	10,42,08
Provide a caring , supportive and protective environment through the Abhaya Shelter Home (SCH IV)	1,17,790		1,17,790	Ву	Eicher Group Foundation	1,14,73,225		1,14,73,22
Improving Infrastructure Facility in Selected tourist destination at ECR Pondicherry (SCH V)	26,24,641		26,24,641	Ву	AMM Foundation	16,60,000		16,60,00
Improving Waste Management System at Masinakudi Project (SCH VI)	31,17,955		31,17,955	Ву	Interglobe Aviation Ltd	25,00,000		25,00,00
Operation in Ambulance and Outrwach Program at AMM Arunachalam Hospital , Nellikuppam , Cuddalore Dsit (SCH VII)	14,33,202		14,33,202	Ву	BOSCH Global Software Technologies Pvt Ltd	11,05,170		11,05,17
o Enhancing Livelihood Opportunities for Transgenders Project (SCH VIII)	15,25,246		15,25,246	Ву	Amazon	3,66,750	gul.	3,66,75
o Responsible Travel Project Coimbaotre Zone (SCH IX)	56,91,285		56,91,285	Ву		5,79,393		5,79,39
Ensuring conducting environment amoung govt school children in SS Kulam block ( SCH X )	3,66,750		3,66,750	Ву	NTT DATA Information Processing Services Private Limited	32,99,850	11 12	32,99,85
o Organisation Expenses (SCH XI )	63,24,173	6,97,296	70,21,469	Ву	Walkaroo Foundation	12,07,000		12,07,00
Awareness Raising and to Improve the WASH Infrastructure (Drinking Water / Toilet) at Schools (SCH XII)	1,61,949	20,04,952	21,66,901	Ву	NABARD	34,88,295		34,88,29
o Munnetram 360° a Corporate Social Resposibility (CSR) (SCH XIII)	12,00,000	1000	12,00,000	Ву	CIRCOR Flow Technologies India P Ltd	27,98,497		27,98,49
o Integrated Tribal Development Programme (SCH XIV)	19,10,124		19,10,124	Ву	Tamil Nadu State AIDS Control Society	48,18,596		48,18,59
Support the construction of toilet blocks with hand wash and safe drinking water facilities in two government schools in Chennai. It includes of mural painting ( SCH XV )	44 02 000	1	44.02.000		CIDD	2.00.450		2.00.4
o Inurat painting (SCH AV)	16,03,000		16,03,000	Ву	SIUBI	2,09,450		2,09,4
Support Higher Education Scholarship for 16 students belonging to HIV Infected families from Coimbatore (SCH XVI)	5,63,850	Ties to	5,63,850	Ву	Visteon Technical Service	9,79,106		9,79,10
Support the construction of toilet blocks with hand wash and safe drinking water facilities in Idigarai Government School, Coimbatore. It includes mural painting ( SCH XVII)	0.49.000		0.48.000		Chica India	42.44.554		42 44 51
painting ( Sch Avii)	9,68,000		9,68,000	by	Give India	12,41,554		12,41,5
300 school bags for Coimbatore (SCH XVIII)	1,65,000	Laker 1	1,65,000	-	Ford Motor Private Limited	27,41,414		27,41,4
O Youth Empoverment at Keeranatham Housing Board (SCH XIX)	25,36,580		25,36,580	-	Beneficiary Contribution	98,800		98,8
CIRCOR Construction of Toilet and New Hand Wash ( SCH XX)	28,80,071	12 70 745	28,80,071	Ву	Interest	3,34,674	40,317	3,74,9
o Abhaya Students Shelter (SCH XXII)		13,60,615 24,536	13,60,615				200	
o KKS Education Support (SCH XXII)			24,536					
o Depreciation o Excess of Income Over Expenditure	6,86,858	7,50,092	14,36,949					
o Excess of Income Over Expenditure	15,49,663	4,92,288	20,41,950					
	4,29,96,336	1,03,31,688	5,33,28,025		1 AS PER MY	4,29,96,336	A 1,03,31,688	5,33,28,02

PLACE: COIMBATORE DATE: 09/09/2024

For Native Medicare Charitable Trust

Managing Trustee

V. CHANDRA MOULI, B.Sc., F.C.A

Chartered Accountant M.No.: 21453 339, Variety Hall Road

			NATIVE ME	DICARE CHARITABLE TRUST			
		No.5/39, KALAPP	PANAICKENPALAYAM	, SOMAYAMPALAYAM POST, COIMBATORE - 641 108.			
			BALANCE	SHEET AS ON 31.03.2024			
LIABILITIES	LOCAL	FOREIGN	Rs. P.	ASSETS	LOCAL	FOREIGN	Rs. P.
CORPUS FUND:	5,95,845		E 0E 94E	FIVED ASSETS:			
	3,73,043		5,95,845				
INCOME & EXPENDITURE ACCOUNT:			<del>///</del>	As per Schedule	51,05,566	42,67,407	93,72,97
As per Last Balance Sheet	99,40,853	52,76,485	1,52,17,338	INVESTMENT			
Prior Year Provision Transferred	77,10,033	32,70,403	1,32,17,330	Endowment in IOB			
Deficit/Surplus as per Income				I NAME OF THE PARTY OF THE PART	1,31,486		1,31,48
& Expenditure Account	15,49,663	4,92,288	20,41,950	Fixed Deposit	6,20,251	4,07,237	10,27,48
			20,41,930	CURRENT ASSETS, LOANS & ADVANCES:		in Wh	
TATE OF THE PARTY	1,14,90,516	57,68,772	1,72,59,288				
CURRENT LIABILITIES:	1,11,70,310	37,00,772	1,72,37,200	A. CURRENT ASSETS:  Cash on Hand			
Audit Fees Payable	1,88,800		1,88,800	Cash at Bank	24,438	2,150	26,58
	1,00,000		1,00,000	Cash at Bank	58,74,503	10,91,978	69,66,48
				B. LOANS, ADVANCES & DEPOSITS:			
				Tax Deducted at Source	1,28,950		1,28,95
				Rent Advance	3,89,967		3,89,96
						7 - W - W - W -	3,07,70
-	1,22,75,161	57,68,772	1,80,43,933				
7	1,22,73,101	37,00,772	1,60,43,933		1,22,75,161	57,68,772	1,80,43,93
PLACE : COIMBATORE				" AS PER MY REPORT OF EVEN DATE "	•		
DATE : 09/09/2024				AS FER MT REPORT OF EVEN DATE			

For Mative Medicare Charitable Trust

Managing Trustee

V. CHANDRA MOULI, B.Sc., F.C.A

Chartered Accountant
M.No.: 21453
339, Variety Half Road
Coimbatore - 641 001