

OMPRAKASH GUPTA & CO.

Chartered Accountants

12, EG, Scheme No.54
Indore – 452010 (M.P.)
Ph: +91-731-2559530
Mob: +91-98270-36501

INDEPENDENT AUDITORS' REPORT

To,
The Members of,
AATMA PRAKASH MENTAL HEALTH FOUNDATION

Report on the Financial Statements

We have audited the accompanying financial statements of AATMA PRAKASH MENTAL HEALTH FOUNDATION, which comprises the Balance Sheet as at March 31st, 2017, the Statement of Profit and Loss, a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 (the Act) with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

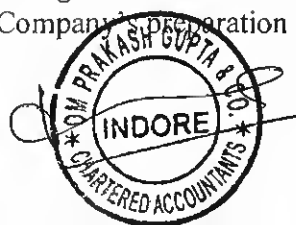
Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and Rules made there-under.

We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial



statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

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 31st, 2017 and its profit for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. As required by 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 Act, (hereinafter referred to as the 'Order') and on the basis of such checks of the books and records of the company as we considered appropriate and according to the information and explanation given to us the matters specified in paragraphs 3 and 4 of the Order is not applicable.
2. As required by section 143(3) of the Act, we report that:
 - a) we have sought and 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 and Statement of Profit and Loss dealt with by this Report are in agreement with the books of account;
 - d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under section 133 of the Act, read with rule 7 of the Companies (Accounts) Rule, 2014;
 - e) On the basis of written representations received from the directors as on March 31, 2017, taken on record by the Board of Directors, none of the directors is disqualified as on March 31st, 2017, from being appointed as a director in terms section 164(2) of the Act;
 - f) With respect to the adequacy of internal financial controls over financial reporting of the company is not applicable on Private Companies (Small Companies) wide notification dated 13.06.2017 issued by Ministry of Corporate Affairs;



- 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, in our opinion and to the best of our knowledge and belief and according to the information and explanations given to us:
- i. The company has disclosed the impact, if any, of pending litigations as at March 31st 2017 on its financial position in its financial statements.
 - ii. The company has made provision as at March 31st 2017, as required under the applicable Law of Accounting Standards, for material foreseeable losses, if any, on long-term contracts. The Company did not have any long-term derivative contracts as at March 31st 2017.
 - iii. There no amounts required to be transferred, to the Investor Education and Protection Fund by the Company during the year ended March 31st 2017.
 - iv. The Company has provided requisite disclosures in its Financial Statements as to holdings as well as dealings in Specified Bank Notes or other denomination notes during the period from 8th November, 2016 to 30th December, 2016 and these are in accordance with the books of accounts maintained by the Company. Refer Note No. 1.4 of Financial Statements.

Place : Indore
Date : 31.08.2017



For Omprakash Gupta & Co.
Chartered Accountants
(Firm Reg. No. 009746C)

(O.P. Gupta)
Proprietor
M. No. 73576

AATMA PRAKASH MENTAL HEALTH FOUNDATION, INDORE
Balance Sheet as at 31st March, 2017


Particulars	Note No.	As at 31.03.2017
EQUITY AND LIABILITIES		
Shareholder's Funds		
Share Capital	2	100,000
Reserves and Surplus	3	(65,102)
Unsecured loans	4	30000
Current Liabilities		
Trade Payable	-	
Short-Term Provisions	5	4,130
Total		69,028
ASSETS		
Fixed Assets	6	21968
Current Assets		
Cash and Cash Equivalents	7	47,060
Other Current Assets	8	-
Total		69,028

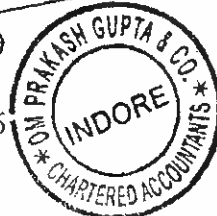
Notes on Financial Statements

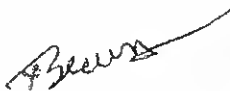
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As per our report of even date attached
FOR OM PRAKASH GUPTA & CO.
Chartered Accountants
(Firm Registration No. 009746C)

For and on behalf of the board


(O.P.GUPTA)
Proprietor
M. No. 073576




Aruna Sharma
Director
DIN: 07602583


Prarthana Sharma
Director
DIN: 07602542

DATE : 31.08.2017
PLACE : INDORE

AATMA PRAKASH MENTAL HEALTH FOUNDATION, INDORE

Statement of Profit and Loss for the year ended 31st March, 2017

Particulars	Note No	As at 31.03.2017
INCOME		
Revenue from Operations	9	32,000
Other Income	10	-
Total Revenue		32,000
EXPENDITURE		
Employee benefit expense	11	8,100
Administration & other expenses	12	18,708
Financial costs	13	-
Depriciation	6	4,174
Total Expenses		30,982
Profit before tax		1,018
Tax expense:		
Current tax		0
Deferred tax		0
Profit after tax		1,018
Earning per equity share:		
Basic (Rs.)		0.23
Diluted (Rs.)		0.23

Notes on Financial Statements

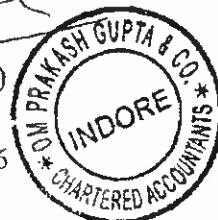
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As per our report of even date attached
FOR OM PRAKASH GUPTA & CO.

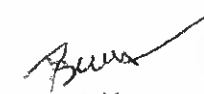
Chartered Accountants
(Firm Registration No. 009746C)



(O.P.GUPTA)
Proprietor
M. No. 073576



For and on behalf of the board



Aruna Sharma
Director
DIN: 07602583



Prarthana Sharma
Director
DIN: 07602542

DATE : 31.08.2017

PLACE : INDORE

AATMA PRAKASH MENTAL HEALTH FOUNDATION

Notes on the Financial Statements for the financial year ended 31st March, 2017

Note No. I:

I.1 COMPANY OVERVIEW:

AATMA PRAKASH MENTAL HEALTH FOUNDATION is a not-for-profit company limited by share, incorporated under section 8 of Companies Act 2013, vide license No. 107987 dated 19.10.2016 in Indore, India having CIN: U85310MP2016NPL041753. Company is mainly engaged in acquire, establish, run, set-up, and maintain hospitals. Nursing homes, medical institution, medical centre, health centre, clinic, infirmary, sanatorium, convalescent home, diagnostic centres, scan centres, dispensaries, maternity homes, child welfare and family planning centres, clinical pathological; testing laboratories, X-ray and ECG clinics, laboratories, consulting homes and healthcare & rehabilitation centres for the treatment of persons suffering from illness or mental defect and treatment of persons during convalescence or of persons requiring medicinal attention or rehabilitation, solely for philanthropic purposes and not for the discovery, improvement or development of new methods of diagnosis, understanding and prevention and treatment of diseases.

I.2 SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Preparation:

The financial statements of the Company are prepared on accrual basis under historical cost convention in accordance with Generally Accepted Accounting Principles (GAAP) applicable in India. The company has prepared these financial statements to comply in all material respects with the Accounting Standards notified under the relevant provisions of Companies Act, 2013.

B. Fixed Assets:

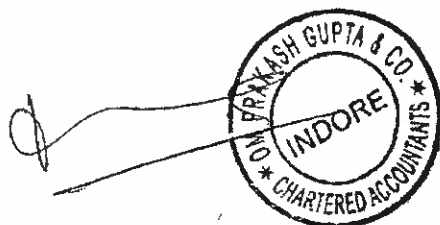
Fixed assets are carried at cost of acquisition or construction less accumulated depreciation. The cost of fixed assets includes non-refundable taxes, duties, freight and other incidental expenses related to the acquisition and installation of the respective assets. Borrowing costs directly attributable to acquisition or construction of those fixed assets which necessarily take substantial period of time to get ready for their intended use are capitalized.

C. Depreciation on Fixed Assets:

Depreciation on tangible fixed assets has been provided on the straight-line method as per the useful life prescribed in Part C of Schedule II to the Companies Act, 2013.

D. Inventories

Inventory is valued at the lower of cost or net realizable value. Cost of inventories includes cost of purchase, cost of conversion and all other expenses incurred in bringing the goods to their present location and condition. Cost is determined using FIFO method. However, there is no opening and closing inventories.



E. Provision for Current and Deferred Tax:

Provision for current tax is made after taking into consideration benefits admissible under the provisions of the Income-tax Act, 1961. Deferred tax resulting from "timing difference" between taxable and accounting income is accounted for using the tax rates and laws that are enacted or substantively enacted as on the balance sheet date. Deferred tax asset is recognized and carried forward only to the extent that there is a virtual certainty that the asset will be realized in future.

F. Investment

Non-current investments are stated at cost less diminution in value, if any other than temporary, determined on specific identification basis. Current investments are stated at lower of cost and fair value. The comparison of cost and fair value is carried out separately for each investment. Profit or loss on sale of investment is determined as the difference between the sale price and carrying value of investment, determined individually for each investment. However, the company has not made any non current investment during the year..

G. Use of estimates

The Preparation of the Financial Statements in conformity with Indian GAAP Requires the management to make estimates and assumptions that affect the reported amount of assets and liabilities (including contingent liabilities) on the date of Financial statement and the reported amount of revenues and expenses during the reported period.

H. Revenue Recognition.

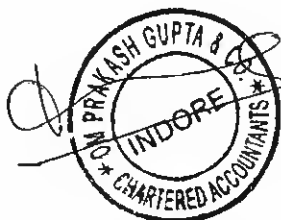
Income from services is recognized based on agreement with the customer as the services is performs using the proportionate completion method when no significant uncertainty exist regarding the amount of the consideration that will be derived from rendering the services and is recognized net of service tax applicable.

I. Provisions, contingent liabilities and contingent assets

A Provision is recognized when the company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Contingent liabilities are not recognized but are disclosed in the financial statements. Contingent assets are neither recognized nor disclosed in the financial statement.

J. Earning Per share

Basic earnings per share are calculated by dividing the net profits or loss after tax (including the post tax effect of extraordinary items, if any) for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year.



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1.3 ADDITIONAL DISCLOSURES:

- (i) Previous year figures have not been given as this is the first year of operation.
- (ii) Expenditure and earning in foreign currency Nil
- (iii) No provision has been made towards liability for leave benefits and gratuity to employees and other retirement benefits.
- (iv) Remuneration has not been paid to the Directors during the year.
- (v) There are no dues to micro, small and medium enterprises as on 31.03.2017.
- (vi) In the opinion of the board the value on realization of current assets and loans and advance in ordinary course of business will not be less than the amount at which they are stated in the balance sheet.
- (vii) All amounts in the financial statements are presented in Rupees except per share data and as otherwise stated.
- (viii) Amount due from / to various parties, sundry creditors, sundry debtors ,loans from banks and financial institutions and other debit & credits balances as on 31.03.2017 are subject to confirmation and reconciliation.
- (ix) Figures have been rounded off to the nearest Rupee.
- (x) **Related Party Disclosures :**
As per Accounting Standard 18, the disclosures of transaction with the related parties are given below:
- (i) List of related parties where control exists:

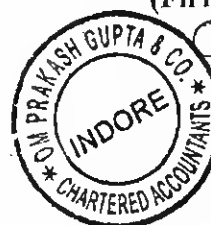
Sr. No.	Name of the Related Party	Relationship
	NIL	

(ii) **Transactions during the year with related parties:**

Sr. No.	Nature of Transaction (Excluding Reimbursements)	Subsidiaries Beneficiary	Associates	Key Managerial Personnel/ Relative	Total
		NIL			

Place : Indore
Date : 31.08.2017

For Omprakesh Gupta & Co.
Chartered Accountants
(Firm Reg. No. 009746C)



(O.P. Gupta)
Proprietor
M. No. 73576

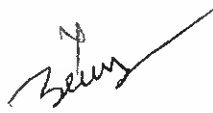

1.4 DISCLOSURE ON SPECIFIED BANK NOTES:

During the year, the Company had Specified Bank Notes (SBNs) or other denomination notes as defined in the MCA notification, G.S.R. 308(E), dated March 31, 2017. The details of SBNs held and transacted during the period from November 8, 2016 to December 30, 2016, the denomination-wise SBNs and other notes as per the notification are as follows:

Particulars	*SBNs	other denomination notes	Total
Closing cash in hand as on November 8, 2016	-	3625	3625
Add: Permitted receipts			
Less: Permitted payments	-	-	-
Closing cash in hand as on December 30, 2016	-	28670	28670

*For the purpose of this clause, the term 'Specified Bank Notes' shall have the same meaning provided in the notification of the Government of India, in the Ministry of Economic Affairs number S.O. 3407(E), dated November 8, 2016.

Place : Indore
Date : 31.08.2017

For Omprakesh Gupta & Co.
Chartered Accountants
(Firm Reg. No. 009746C)

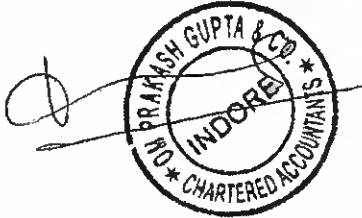


(O.P. Gupta)
Proprietor
M. No. 73576

AATMA PRAKASH MENTAL HEALTH FOUNDATION, INDORE

Notes on Financial Statements for the Year ended 31 st March, 2017

Particulars	31.03.2017
Note No.2	
Share Capital	
<i>Authorised Share Capital:</i>	
100000 number of Equity shares of Rs. 10 each	1000000
<i>Issued, Subscribed and Fully Paid up Share Capital:</i>	
10000 number of Equity shares of Rs.10 each	100000
<i>Par Value per Share (Rs.)</i>	10
Number of equity shares at the beginning of the year	0
Number of equity shares allotted during the year	10000
Number of equity shares at the end of the year	10000
<i>Number of shares held by share holders more 5% of total shares</i>	
Name of shareholders	
Prarthana Sharma	
No. of shares	8000
% of Holding	80.00%
Aruna Sharma	
No. of shares	2000
% of Holding	20.00%
Terms/Rights/Restriction attached to shares:	
The company has only one class of equity share. Each share has a paid up value of Rs.10/-. Every shareholder is entitled to one vote per share.	



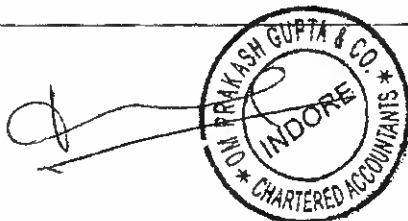
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AATMA PRAKASH MENTAL HEALTH FOUNDATION, INDORE

Notes on Financial Statements for the Year ended 31 st March, 2017

Note No.3	31.03.2017
Reserves and Surplus	
Surplus from Profit & Loss account	
Opening balance	0
Add: Current year surplus	1018
Less: Incorporation Expenses of company	66120
Closing balance	-65102
Note No.4	
Short term Loans	
Aruna Sharma (Director)	30000
Total :	30000
Note No.5	
Short term Provisions	
Audit fee payable	4130
Total :	4130
Note No.7	
Cash and Bank Balances	
Cash and cash equivalents	
Balance with banks	
in current account	25959
Cash in hand	21101
Total :	47060
Note No.8	
Other Current Assets	
Interest accrued	0
Total :	0
Note No.9	
Revenue from operations	
Programme fee	32000
Total :	32000
Note No.10	
Other Income	
Interest Income	0
Total :	0
Note No.11	
Salaries & Wages	
Salaries Expenses	6300
Staff Welfare Expenses	1800
Total :	8100



Signature

Signature

AATMA PRAKASH MENTAL HEALTH FOUNDATION, INDORE

Note No. 6

S.No.	Tangible Asset	Gross Value				Depreciation				Closing Balance
		Opening Balance 1.04.2016	Additions	Deletions	Total	Opening Balance 01.04.2016	Additions	Deletions	Total	31.03.2017
1	Office Equipments	0	21968	0	21968	0	4174	0	4174	17794
	Total	0	21,968	-	21968	0	4,174	-	4174	17794



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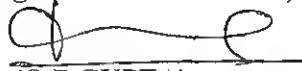
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Note No.12	
Administrative and other Expenses	
Statutory Audit fee	4130
Telephone Expenses	968
Legal & Professional Charges	2250
Travelling & Conveyance Expenses	11360
Total :	18708
Note No.13	
Financial Expenses	
Bank charges	0
Total :	0

As per our report of even date attached

For and on behalf of the board

FOR OM PRAKASH GUPTA & CO.
Chartered Accountants
(Firm Registration No. 009746C)



(O.P.GUPTA)

Proprietor

M. No. 07357



DATE : 31.08.2017

PLACE : INDORE



Aruna Sharma

Director

DIN: 07602583



Prarthana Sharma

Director

DIN: 07602542