

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, 2018, 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.

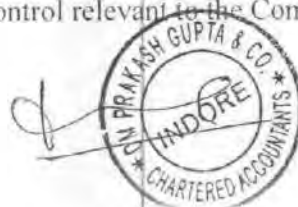
Auditors' Responsibility

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, 2018, 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;



AATMA PRAKASH MENTAL HEALTH FOUNDATION, INDORE

Balance Sheet as at 31st March, 2018

Particulars	Note No.	As at 31.03.2018	As at 31.03.2017
EQUITY AND LIABILITIES			
Shareholder's Funds			
Share Capital	2	100,000	100,000
Reserves and Surplus	3	(64,855)	(65,102)
Unsecured loans	4	30000	30000
Current Liabilities			
Trade Payable	-		
Short-Term Provisions	5	5,765	4,130
Total		70,910	69,028
ASSETS			
Fixed Assets	6	13620	21968
Current Assets			
Cash and Cash Equivalents	7	57,290	47,060
Other Current Assets	8		-
Total		70,910	69,028

Notes on Financial Statements

1 to 13

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

Chartered Accountants

(Firm Registration No. 009746C)



(O.P.GUPTA)

Proprietor

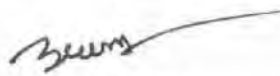
M. No. 073576

DATE : 02.09.2018

PLACE : INDORE



For and on behalf of the board



Aruna Sharma

Director

DIN: 07602583



Prathana Sharma

Director

DIN: 07602542

AATMA PRAKASH MENTAL HEALTH FOUNDATION, INDORE

Statement of Profit and Loss for the year ended 31st March, 2018

Particulars	Note No	As at 31.03.2018	As at 31.03.2017
INCOME			
Revenue from Operations	9	246,750	32,000
Other Income	10	34,291	-
Total Revenue		281,041	32,000
EXPENDITURE			
Employee benefit expense	11	121,023	8,100
Administration & other expenses	12	153,958	18,708
Financial costs	13	287	-
Depreciation	6	4174	4,174
Total Expenses		279,442	30,982
Profit before tax		1,599	1,018
Tax expense:			
Current tax		765	0
Deferred tax		0	0
Profit after tax		834	1,018
Earning per equity share:			
Basic (Rs.)		0.19	0.23
Diluted (Rs.)		0.19	0.23

Notes on Financial Statements

1 to 13

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

For and on behalf of the board

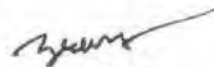
Chartered Accountants
(Firm Registration No. 009746C)



(O.P.GUPTA)

Proprietor

M. No. 073576



Aruna Sharma

Director

DIN: 07602583



Prarthana Sharma

Director

DIN: 07602542

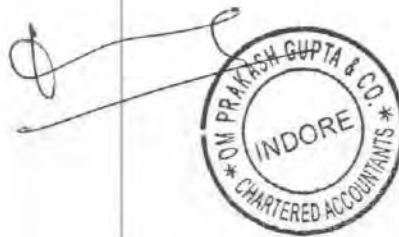
DATE : 02.09.2018

PLACE : INDORE



AATMA PRAKASH MENTAL HEALTH FOUNDATION, INDORE
Notes on Financial Statements for the Year ended 31 st March, 2018

Particulars	31.03.2018	31.03.2017
Note No.2		
Share Capital		
<i>Authorised Share Capital:</i>		
100000 number of Equity shares of Rs. 10 each	1000000	1000000
<i>Issued, Subscribed and Fully Paid up Share Capital:</i>		
10000 number of Equity shares of Rs.10 each	100000	100000
<i>Par Value per Share (Rs.)</i>	10	10
Number of equity shares at the beginning of the year	10000	0
Number of equity shares allotted during the year	0	10000
Number of equity shares at the end of the year	10000	10000
<i>Number of shares held by share holders more 5% of total shares</i>		
Name of shareholders		
Prarthana Sharma		
No. of shares	8000	8000
% of Holding	80.00%	80.00%
Aruna Sharma		
No. of shares	2000	2000
% of Holding	20.00%	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.		

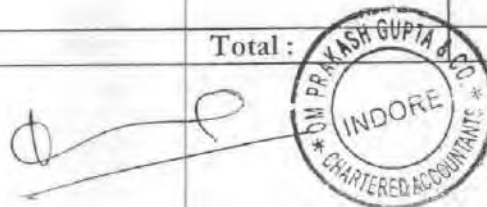





AATMA PRAKASH MENTAL HEALTH FOUNDATION, INDORE

Notes on Financial Statements for the Year ended 31 st March, 2018

Note No.3			31.03.2017
Reserves and Surplus			
Surplus from Profit & Loss account			
Opening balance		-65102	0
Add: Current year surplus		834	1018
less: income tax paid for A.Y. 2017-18		587	0
Less: Incorporation Expenses of company		0	66120
Closing balance		-64855	-65102
Note No.4			
Short term Loans			
Aruna Sharma (Director)		30000	30000
	Total :	30000	30000
Note No.5			
Short term Provisions			
Audit fee payable		5000	4130
Income tax payable		765	0
	Total :	5765	4130
Note No.7			
Cash and Bank Balances			
Cash and cash equivalents			
Balance with banks			
in current account		25780	25959
Cash in hand		31510	21101
	Total :	57290	47060
Note No.8			
Other Current Assets			
Interest accrued		0	0
	Total :	0	0
Note No.9			
Revenue from operations			
Programme fee		246750	32000
	Total :	246750	32000
Note No.10			
Other Income			
Interest Income		0	0
Donation Income		34291	0
	Total :	34291	0
Note No.11			
Salaries & Wages			
Salaries Expenses		112250	6300
Staff Welfare Expenses		8773	1800
	Total :	121023	8100

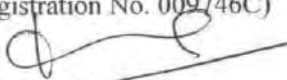


Note No.12			
Administrative and other Expenses			
Statutory Audit fee		5000	4130
Telephone Expenses		5560	968
Legal & Professional Charges		4720	2250
Travelling & Conveyance Expenses		37707	11360
Electricity Expenses		12540	0
Advertisement Expenses		16095	0
Stationery Expenses		23897	0
Office Expenses		16854	0
Other Misc Expenses		31585	0
	Total :	153958	18708
Note No.13			
Financial Expenses			
Bank charges		287	0
	Total :	287	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. 073576


Aruna Sharma
Director
DIN: 07602583


Prarthana Sharma
Director
DIN: 07602542

DATE : 02.09.2018
PLACE : INDORE



AATMA PRAKASH MENTAL HEALTH FOUNDATION, INDORE

Note No. 6

S.No.	Tangible Asset	Gross Value			Depreciation			Closing Balance			
		Opening Balance 1.04.2017	Additions	Deletions	Total	Opening Balance 01.04.2017	Additions	Deletions	Total	31.03.2018	31.03.2017
1	Office Equipments	21968	0	0	21968	4174	4174	0	8348	13620	17794
	Total	21968	-	-	21968	4,174	4,174	-	8348	13620	
	Privious Year	0	21968	0	21968	4174	4174	0	4174	17794	

[Handwritten Signature]



[Handwritten Signature]

AATMA PRAKASH MENTAL HEALTH FOUNDATION

Notes on the Financial Statements for the financial year ended 31st March, 2018

Note No. 1:

1.1 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.

1.2 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:

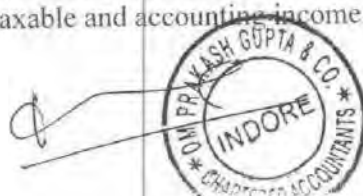
Depreciation on tangible fixed assets has been provided on the straight-line method as per the useful life prescribed in Part C of Schedule II to the Companies Act, 2013.

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.

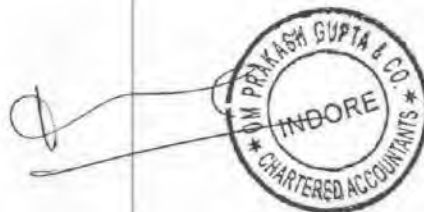
Income from services is recognized based on agreement with the customer as the services is performs using the proportionate completion method when no significant uncertainty exist regarding the amount of the consideration that will be derived from rendering the services and is recognized net of service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



A handwritten signature in black ink, appearing to be "S. S. S." or similar.

A handwritten signature in black ink, appearing to be "S. S. S." or similar.

1.3 ADDITIONAL DISCLOSURES:

- (i) Previous year figures have been regrouped and recast wherever necessary to the extent practicable for uniformity in presentation.
- (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) The directors remuneration for the year ended on March 31st 2018 is Rs. 55000/- (previous year Rs. NIL)
- (v) There are no dues to micro, small and medium enterprises as on 31.03.2018.
- (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 31.03.2018 are subject to confirmation and reconciliation.
- (ix) Figures have been rounded off to the nearest Rupee.
- (x) Deferred tax provision has not been made during the year due to very low amount .

(xi) **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
01	Aruna Sharma	Director
02	Prarthana Sharma	Director

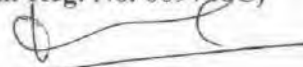
- (ii) Transactions during the year with related parties:

Sr. No.	Nature of Transaction (Excluding Reimbursements)	Subsidiaries Beneficiary	Associates	Key Managerial Personnel/ Relative	Total
01	Aruna Sharma			Key Managerial Personnel (Director)	10000/ Remunerati on)
02	Prarthana Sharma			Key Managerial Personnel (Director)	45000/ Remunerati on)

Place : Indore
Date : 02.09.2018



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



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