


**REPORT OF AN AUDITOR RELATING TO ACCOUNTS AUDITED UNDER SUB-SECTION 2 OF THE SECTION 33
& 34 AND RULE 19 OF THE BOMBAY PUBLIC TRUSTS ACT, 1950.**

	Registration Number – E2856 Name of the Trust – Helplife Charitable Trust For the Year Ending – 31st March 2022	
1.	The report of an auditor relating to accounts audited under sub-section (2) of Section 33, shall contain the following particulars: -	
(a)	Whether accounts are maintained regularly and in accordance with the provisions of the Act and the rules;	Yes
(b)	Whether receipts and disbursements are properly and correctly shown in the accounts;	Yes
(c)	Whether the cash balance and vouchers in the custody of the manager or trustee on the date of the audit were in agreement with the accounts;	Yes
(d)	Whether all books, deeds, accounts, vouchers or other documents or records required by the auditor were produced before him;	Yes
(e)	Whether a register of movable and immovable properties is properly maintained, the changes therein are communicated from time to time to the regional office, and the defects and inaccuracies mentioned in the previous audit report have been duly complied with;	Yes
(f)	Whether the manager or trustee or any other person required by the auditor to appear before him did so and furnished the necessary information required by him;	Yes
(g)	Whether any property or funds of the trust were applied for any object or purpose other than the object or purpose of the trust;	No
(h)	The amounts of outstanding for more than one year and the amounts written off, if any;	No
(i)	Whether tenders were invited for repairs or construction involving expenditure exceeding Rs. 5,000/-;	No
(j)	Whether any money of the public trust has been invested contrary to the provision of Section 35.	No
(k)	Alienations, if any, of the immovable property contrary to the provisions of section 36 which have come to the notice of the auditor.	NA
(l)	Any special matter the auditor may think fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner;	None
(m)	All cases of irregular, illegal or improper expenditure or failure of omission to recover moneys or other property belonging to the public trust or of loss, or waste of money or other property thereof, and whether such expenditure, failure, omission, loss or waste was caused in consequence of breach of trust or misapplication or any other misconduct on the part of the trustees or any other person while in the management of the trust;	No
(n)	Whether the budget has been filed in the form provided by rule 16A.	No

2.	The balance sheet and Income & Expenditure account required under sub-section (1) of section 34 to be prepared by the auditor of any person authorized in his behalf under sub-section (2) of section 33 and forwarded by him to the Deputy or Assistant Charity Commissioner shall be in the form of Schedules VIII and IX respectively.	Yes
3.	The auditor shall, having regard to the provisions of the instrument of the trust by which the trust is governed, include also in his report the following particulars, namely-	
(a)	whether the maximum and minimum number of the trustees is maintained	Yes
(b)	whether the meetings are held regularly as provided in such instrument	Yes
(c)	whether the minute book of the proceedings of the meeting is maintained	Yes
(d)	Whether any of the trustees has any interest in the investment or the trust	No
(e)	Whether any of the trustees is a debtor or creditor of the trust	No
(f)	Whether the irregularities pointed out by the auditors in the accounts of the previous year have been duly complied with by the trustees during the period of audit.	NA
(g)	Whether the donations claimed towards corpus were received with specific directions that they shall form part of the Corpus of the Public Trust? Whether the auditor has verified the documents and other records relating to such corpus donations and is satisfied that such donations are donations towards corpus within the meaning of explanation 2 of section 58 of the Bombay Public Trusts Act, 1950?	Yes

for **Ahuja Valecha & Associates LLP**
Firm Registration no.: - 126791W/W100132
Chartered Accountants


per Ankit Shah
Partner
Membership No.: 118976
Place: Pune
Date : September 30, 2022
UDIN : 22118976BBEHA11343



The Bombay Public Trust Act, 1950
SCHEDULE - IX C- (Vide Rule 32)
Statement of income liable to contribution for the year ending as on 31/03/2022
Name of the Public Trust : Helpline Charitable Trust
Registered No. : E-2856

	Amt	Amt
I. Income as shown in the Income and Expenditure Account (Schedule IX)		(9,24,567)
II. Items not chargeable to Contribution under Section 58 and Rules 32 :		
(i) Donations received from other Public Trusts and Dharmadas	Nil	
(ii) Grants received from Government & Local authorities	Nil	
(iii) Interest on Sinking or Depreciation Fund	Nil	
(iv) Amount spent for the purpose of secular education	Nil	
(v) Amount spent for the purpose of medical relief	Nil	
(vi) Amount spent for the purpose of veterinary treatment of animals	Nil	
(vii) Expenditure incurred from donations for relief of distress caused by scarcity, drought, flood, fire or other natural calamity	Nil	
(viii) Deductions out of income from lands used for agricultural purposes :-	Nil	
(a) Land Revenue and Local Fund Cess		
(b) Rent payable to superior landlord		
(c) Cost of production, if lands are cultivated by trust		
(ix) Deductions out of income from lands used for non-agricultural purpose:-	Nil	
(a) Assessment, cesses and other Government or Municipal Taxes		
(b) Ground rent payable to the superior landlord		
(c) Insurance Premia		
(d) Repairs at 10 per cent of gross rent of building		
(e) Cost of collection at 4 per cent of gross rent of building let out		
(x) Cost of collection of income or receipts from securities, stocks, etc. at 1 per cent of such income	Nil	
(xi) Deductions on account of repairs in respect of buildings non rented and yielding no income, at 10 per cent of the estimated gross annual rent	Nil	
Gross Annual Income chargeable to contribution Rs.		(9,24,567)

Certified that while claiming deductions admissible under the above Schedule, the Trust has not claimed any amount twice, either wholly or partly, against any of the items mentioned in the Schedule which have the effect of double-

For Ahuja Valecha & Associates LLP
Firm Reg. No.126791W/W100132
Chartered Accountants

Trust Address :

108, Sunshree Flower,
NIBM Road, Kondhwa
Pune, 411048

For Helpline Charitable Trust

Akshah

per Ankit Shah
Partner

Membership number: 118976
Place: Pune
Date: September 30, 2022

Bhardwaj

Dr. Neelam Bhardwaj

Trustee
Place: Pune
Date: September 30, 2022

Pratibha Mehta

Pratibha Mehta

Trustee
Place: Pune
Date : September 30, 2022



The Bombay Public Trust Act, 1950 Schedule VIII (Vide Rule 17(1))
Name of the Trust : Helpline Public Charitable Trust
108, Sunshree Flower, NIBM Road
Kondhwa, Pune - 411048
Income and Expenditure account for the year ended March 31, 2022
Registration No. E 2856

EXPENDITURE	MARCH 31, 2022	MARCH 31, 2021	INCOME	MARCH 31, 2022	MARCH 31, 2021
To Expenses related to Projects			By Grants		
Gits Food Project Expenses	-		Gits Food	-	-
Bayer's Pharmaceuticals Pvt Ltd	-		Bayer's Pharmaceuticals Pvt Ltd	-	-
Bajaj Allianz Life Insurance Co. Ltd.	9,18,271	22,26,742	Bajaj Allianz Life Insurance Co. Ltd.	1,75,000	-
To Salaries and employee benefits			By Donations	5,10,100	7,08,464
Salary	52,500	66,500	By Foreign donations	-	-
To Other Expenses			By Interest (realised / accrued)		
Legal and professional expenses	61,270	1,15,669	On bank accounts	6,371	1,03,039
Room rent expenses	71,000	2,68,500	On fixed deposits	-	-
Communication expense	74,925	27,034	On FCRA account	-	1,779
Grocery expenses	5,610	65,164	Interest on Income tax refund	-	180
Education expenses	12,515	71,130	By Other Income	10,000	-
Medical expenses	25,134	98,376			
Award expenses	46,934	1,10,000			
Travelling expenses	34,433	4,335			
Printing and stationery	8,564	14,635			
Electricity expenses	19,890	61,820			
Repairs and maintenance	30,920	43,875			
Society maintenance charges	40,880	33,867			
Rates and taxes	297	21,015			
Exhibition expenses	18,237	-			
Subscription expenses	4,999	-			
Training expenses	-	-			
Miscellaneous expenses	99,060	2,60,945			
To Depreciation	1,00,599	4,17,920			
To Surplus/(Deficit) carried to Balance Sheet	(9,24,567)	(30,94,065)			
Total Rs.	7,01,471	8,13,462	Total Rs.	7,01,471	8,13,462

Refer note 2 for significant account policies

As per our Report of event date
Ahuja Valecha and Associates LLP
ICAI Firm Reg No - 126791W / W100132
Chartered Accountants

Akshah
Ankit Shah
Partner

Membership No. 118976
Place: Pune
Date : September 30, 2022
UDIN: 22118976BBEHA11343



The above Income and Expenditure to the
best of my belief contains a True Account
of the Income and Expenditure of the trust

Bhardwaj
Dr. Neelam Bhardwaj
Trustee

Place : Pune
Date : September 30, 2022

Pratibha Mehta
Pratibha Mehta
Trustee

Place : Pune
Date : September 30, 2022

The Bombay Public Trust Act, 1950 Schedule VIII (Vide Rule 17(1))

Name of the Trust : HelpLife Public Charitable Trust

108, Sunshree Flower, NIBM Road

Kondhwa, Pune - 411048

Property, Plant and Equipment

1. Tangible/Intangible assets

Particulars	Computers	Furniture & Fixtures	Office Equipments	Vehicle	Plant & Machinery	Intangible Asset	Software	Total
Cost or valuation								
Opening Balance as at April 01, 2020	1,56,679	1,86,332	48,943	69,240	2,90,550	25,488	-	7,77,232
Additions for the period	2,07,930	-	32,750	-	-	-	1,20,000	3,60,680
Disposals	-	-	-	-	-	-	-	-
As at March 31, 2021	3,64,609	1,86,332	81,693	69,240	2,90,550	25,488	1,20,000	11,37,912
Additions for the period	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-
As at March 31, 2022	3,64,609	1,86,332	81,693	69,240	2,90,550	25,488	1,20,000	11,37,912
Depreciation								
Opening Balance as at April 01, 2020	1,36,245	52,348	32,367	33,096	1,37,655	15,293	-	4,07,004
Charge for the period	49,760	1,33,984	4,943	36,144	1,52,895	10,195	30,000	4,17,920
Refer note 2 for significant account polici	-	-	-	-	-	-	-	-
As at March 31, 2021	1,86,005	1,86,332	37,310	69,240	2,90,550	25,488	30,000	8,24,925
Charge for the period	71,442	-	6,658	-	-	-	22,500	1,00,599
Disposals	-	-	-	-	-	-	-	-
As at March 31, 2022	2,57,447	1,86,332	43,967	69,240	2,90,550	25,488	52,500	9,25,524
Net Block								
As at March 31, 2021	1,78,604	-	44,384	-	-	-	90,000	3,12,988
As at March 31, 2022	1,07,162	-	37,726	-	-	-	67,500	2,12,387

HELPLIFE CHARITABLE TRUST

Notes to accounts for the year ended March 31, 2022

1. Helplife Charitable Trust ("the trust") ("E-2856) formed on 02/06/1999 under the Income-tax Act, 1961 to carry out Charitable/religious activities which are covered under Trust's MOA. The trust is registered under section 80G of the income tax Act, 1961. The organisation primarily works in the areas of physically disabled girls. It works for their up keeping, providing education, livelihood and health of these girls.

The financial statements of Helplife Charitable Trust ("the trust") have been prepared in accordance with generally accepted accounting principles in India (Indian GAAP). The trust has prepared these financial statements to comply in all material respects with the accounting standards. The financial statements have been prepared on cash basis and under the historical cost convention. The accounting policies adopted in the preparation of financial statements are consistent with those used in previous year.

2. Significant accounting policies

i. Basis of Accounting:

The financial statements have been prepared and presented under the historical cost convention on the cash basis of accounting in accordance with the Generally Accepted Accounting Principles in India ("GAAP").

ii. Use of Estimates:

The preparation of financial statements is in conformity with GAAP which requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent liabilities on the date of financial statements and reported amount of revenues and expenses for the year. Actual results could differ from this estimate. Difference between the actual result and estimates are recognized in the year in which result are known / materialized. Any revision to an accounting estimate is recognized prospectively in the year of revision.

iii. Revenue Recognition:

A. Grants:

1. Grant is recognized as income, if both conditions mentioned below have been satisfied:
 - a) 'Reasonable assurance' exist regarding the receipt of Grant;
 - b) 'Terms and conditions' related to receipt of grant have been satisfied by the organization.
2. Grants are recognized as income as per the agreement / contract with the funding agencies.
3. Grants received for a specific purpose are recognized as income to the extent utilized during the year in accordance with the terms and conditions of the grant. Unspent grant funds are carried forward as a liability under Specific Earmarked Fund.
4. Grants received in foreign currency are accounted at their gross value realized at the rates prevailing on the date of exchange. Service charges with respect to the same are accounted as expenses.

B. Interest Income:

a. Interest on Bank Account

Interest income is recognized on a time proportion basis considering the amount outstanding and the applicable interest rate.

HELPLIFE CHARITABLE TRUST

Notes to accounts for the year ended March 31, 2022

C. Donation received

- a) Donations received in foreign currency are accounted at their gross value realized at the rates prevailing on the date of exchange. Service charges with respect to the same are accounted as expenses.
- b) General Donations are recognized as income on actual receipt basis.
- c) Donations made to program partners are accounted for as expenditure in the year of disbursement.

3. Property, Plant and Equipment:

A. Tangible Assets:

- a) Tangible assets are carried at cost of acquisition 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.

B. Depreciation:

Fixed assets are accounted at historical costs and depreciation is charged on written down value method at the rates applicable as per the Income Tax Rules. Fixed assets are depreciated as per the below table.

Asset	%
Furniture & Fixtures	10
Computers	40
Office Equipment	15
Vehicle	15
Plant & Machinery	15
Intangible Assets	40

- 4. The trust does not carry on any activity in the nature of trade, commerce or business or any activity of rendering service in relation to any trade commerce or business. All activities are carried out with a view to achieve its objects.
- 5. In the opinion of the Trustees', current assets, loans & advances are stated approximately at value, which could be realized in ordinary course of business. Provision for all known liabilities is adequate and it is neither in excess of nor short of amounts reasonably necessary.

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HELPLIFE CHARITABLE TRUST

Notes to accounts for the year ended March 31, 2022

6. There are no contingent liabilities as on March 31, 2022. (Previous year Rs. Nil).
7. Previous year numbers are regrouped and reclassified wherever required.

As per our report attached

For and behalf of
Ahuja Valecha & Associates LLP
Chartered Accountants
Firm Registration no.: 126791W/W100132



Ankit Shah
Partner
M.No.118976
Place: Pune
Date: Sept 30, 2022

For and on behalf of
Helplife Charitable Trust



Dr. Neelam Bhardwaj
Trustee

Place: Pune
Date: Sept 30, 2022



Pratibha Mehta
Trustee

Place: Pune
Date: Sept 30, 2022



The Bombay Public Trust Act, 1950 Schedule VIII (Vide Rule 17(1))

Name of the Trust : Helpline Public Charitable Trust

108, Sunshree Flower, NIBM Road

Kondhwa, Pune - 411048

Balance sheet as at March 31, 2022

Registration No. E 2856

FUNDS AND LIABILITIES	Sch	MARCH 31, 2022	MARCH 31, 2021	PROPERTY AND ASSETS	Sch	MARCH 31, 2022	MARCH 31, 2021
TRUST FUND OR CORPUS -				PROPERTY, PLANT AND EQUIPMENT	1	2,12,387	3,12,986
Balance as per last balance sheet		30,64,854	61,58,919	CASH AND BANK BALANCES			
Surplus/(Deficit) for the year		(9,24,567)	(30,94,065)	Current account		7,07,428	24,43,438
Total Corpus		21,40,287	30,64,854	FCRA account		2,14,862	2,23,795
CURRENT LIABILITIES				Cash in hand		160	17,483
Advance		-	39,950	Fixed deposit		10,00,000	-
				OTHER CURRENT ASSETS			
				Security deposits		-	40,000
				TDS receivable		5,450	5,450
				Prepaid expense		-	8,852
				Advance in cash or kind		-	52,800
				Accrued interest		-	-
Total Rs.		21,40,287	31,04,804	Total Rs.		21,40,287	31,04,804

Refer note 2 for significant account policies

As per our Report of event date
Ahuja Valecha and Associates LLP
ICAI Firm Reg No - 126791W / W100132
Chartered Accountants

Ankit Shah
Partner
Membership No. 118976
Place : Pune
Date : September 30, 2022
UDIN: 22118976BBEHA11343



The above Balance Sheet to the best of my
belief contains a True Account of the funds
and liabilities and of the property and
assets of the trust

Dr. Neelam Bhardwaj
Trustee

Place : Pune
Date : September 30, 2022

Pratibha Mehta
Trustee

Place : Pune
Date : September 30, 2022