



A. JOHN MORIS & CO.,

CHARTERED ACCOUNTANTS

Certificate to be given by Chartered Accountant

We have audited the account of GERDI GUTPERLE AGASTHIYAR MUNI CHILD CARE CENTRE, 4/23C, Thazhakudi Road, Vellamadam, Tamilnadu, INDIA - 629 305, registered as Section 8 of the Companies Act, 2013 vide CIN: U85310TN2004NPL053376 for the financial year ending the 31st March, 2023 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. 32,92,826.
- (ii) Foreign contribution of Rs.3,20,46,219 and foreign corpus donation of Rs.0.00 was received by the Company during the financial year 2022-23;
- (iii) Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of/worth Rs. 0.00 was received by the Company during the financial year 2022-23;
- (iv) The balance of unutilized foreign contribution with the Company at the end of the financial year 2022-23 was Rs. 85,94,486.
- (v) The Company 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 Company has utilized the foreign contribution received for the purpose(s) it is registered / granted prior permission under Foreign Contribution (Regulation) Act, 2010 (42 of 2010)

For A. John Moris & Co.,
Chartered Accountants
FRN: 007220S



A. Amirtha Rajan
Partner
M. No .025357

Place: Nagercoil
Date: 04.09.2023

GERDI GUTPERLE AGASTHIYAR MUNI CHILD CARE CENTRE4/23 Thazhakudy Road, Vellamadam,
Nagercoil, Tamilnadu - 629 305**FOREIGN COTRIBUTION ACCOUNT
BALANCE SHEET AS AT 31ST MARCH, 2023**

	Amount in '000			
LIABILITIES	31.03.2023		31.03.2022	
Capital Fund				
Opening Balance	31,078		30,233	
Add: Surplus during the year	5,554	36,632	844	31,078
Doctors House Fund		16,030		16,030
Rehab & Training Center Fund		16,782		16,782
Canteen Building Fund		6,218		6,218
Total		75,662		70,108
ASSETS	31.03.2023		31.03.2022	
Fixed Assets				
Furniture	40		40	
Medical Equipment	1,037		1,037	
Tempo Traveller - Vehicle	902		902	
Diesel Boiler for Laundry	410		410	
Canteen Building	7,088		7,088	
Computer	28		28	
Land Scaping	200		200	
Lift	1,347		1,347	
Maternity Building	19,328		19,328	
Maternity-Central Gas				
Pipeline System	914		914	
Maternity Equipment	1,017		1,017	
Maternity Furniture	443		443	
Doctors Family Quarters	16,346		16,346	
Rehab & Training Centre	17,716	66,815	17,716	66,815
Current Assets				
Purchase Advance		253		-
Cash and Cash Equivalents				
Cash in Hand	-		-	
Cash at South Indian Bank	1,504		822	
Cash at State Bank of India	7,090	8,594	2,471	3,293
Total		75,662		70,108

For A. John Moris & Co.,
Chartered Accountants
FRN: 007220S
(A. Amirtha Rajan)
Partner
M.No. 025357Place: Vellamadam
Date: 04.09.2023

GERDI GUTPERLE AGASTHIYAR MUNI CHILD CARE CENTRE
4/23 Thazhakudy Road, Vellamadam,
Nagercoil, Tamilnadu - 629 305

FOREIGN COTRIBUTION ACCOUNT
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2023

INCOME	Sch. No	Amount in '000	
		31.03.2023	31.03.2022
Grant From Germany - General	1	32,046	25,092
Total		32,046	25,092
EXPENDITURE		31.03.2023	31.03.2022
Operating Expenses	2	24,543	22,066
Administrative Expenses	3	1,943	2,150
Other Expenses	4	6	32
Excess of Income over Expenditure		5,554	844
Total		32,046	25,092

For A. John Moris & Co.,
Chartered Accountants
FRN: 007220S



(A. Amirtha Rajan)
Partner
M.No. 025357

Place: Vellamadam
Date: 04.09.2023

GERDI GUTPERLE AGASTHIYAR MUNI CHILD CARE CENTRE

4/23 Thazhakudy Road, Vellamadam,
Nagercoil, Tamilnadu - 629 305

**FOREIGN COTRIBUTION ACCOUNT
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2023**

		Amount in '000	
RECEIPTS	Sch. No.	31.03.2023	31.03.2022
Opening Balance			
Cash in Hand			-
Cash at South Indian Bank		822	2,448
Cash at State Bank of India		2,471	-
Grant Received from Germany - General	1	32,046	25,092
Total		35,339	27,541
PAYMENTS		31.03.2023	31.03.2022
Operating Expenses	2	24,543	22,066
Administrative Expenses	3	1,943	2,150
Other Expenses	4	6	32
Purchase Advance		253	-
Closing Balance	5		
Cash in Hand		-	-
Cash at South Indian Bank		1,504	822
Cash at State Bank of India		7,090	2,471
Total		35,339	27,541

Place: Vellamadam
Date: 04.09.2023

For A. John Moris & Co.,
Chartered Accountants
FRN: 007220S



(Signature)

(A. Amirtha Rajan)
Partner
M.No. 025357

GERDI GUTPERLE AGASTHIYAR MUNI CHILD CARE CENTRE

4/23 Thazhakudy Road, Vellamadam,

Nagercoil, Tamilnadu - 629 305

FOREIGN COTRIBUTION ACCOUNT

SCHEDULES FORMING PART OF FINANCIAL STATEMENTS

Sch.	PARTICULARS	Amount in '000	
		31.03.2023	31.03.2022
1	Grant From Germany		
	Grant from Gerdi Gutperle Stiftung , Germany	28,088	25,092
	Grant from Werner, Germany	3,959	-
	TOTAL	32,046	25,092
2	Operating Expenses		
	Bio Medical Waste Disposal	143	31
	Consumable /utensil	684	489
	Dental Reagent	31	82
	Doctors Consultant Fee	18,142	6,735
	Food Expenses	9	-
	Lab Reagent	292	1,869
	Medical Gas	536	585
	Medical Staff Salary	2,247	4,509
	Medicines	1,361	4,459
	Medical Camp	4	-
	Surgical Consumable	958	409
	Surgical Disposable	135	2,867
	Xray Reagent	-	30
	TOTAL	24,543	22,066
3	Administrative Expense		
	Audit Fee	244	133
	Bank Charges	81	73
	Fuel	391	37
	Printing and Stationery	300	66
	Administrative Staff Salary	171	1,706
	Meeting Expenses	11	-
	Rates & Taxes	-	6
	Travelling Conveyance	7	-
	Building Maintenance	389	10
	Computer Maintenance	13	-
	Central Medical Gas Plant Maintenance	17	-
	Equipment Maintenance	62	11
	Electrical Maintenance	37	18
	Furniture Maintenance	3	17
	Generator Maintenance	-	15
	Garden Maintenance	5	-
	Plumbing Maintenance	35	2
	Vehicle Maintenance	178	56
	TOTAL	1,943	2,150
4	Other Expense		
	Poor Help	6	32
	TOTAL	6	32
5	Cash and Bank		
	Cash in Hand	-	-
	Cash at South Indian Bank	1,504	822
	Cash at State Bank of India	7,090	2,471
	TOTAL	8,594	3,293



GERDI GUTPERLE AGASTHIYAR MUNI CHILD CARE CENTRE
CIN: U85310TN2004NPL053376
4/23c, Thazhakudi Road, Vellamadam, Kanyakumari District, India- 629305

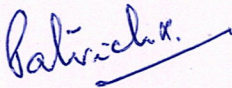
STATEMENT OF APPLICATION OF INCOME U/S 11

Amount in '000

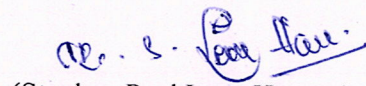
1) INCOME U/S.11		
Non Corpus Donation / Contribution	1,47,829	
Corpus Donation / Contribution	-	
Less: Amount eligible for exemption u/s 11(1)(d)	-	
2) GROSS INCOME (A)	1,47,829	
3) APPLICATION OF INCOME		
Towards Revenue Expenditure	1,30,081	
less: Last Year 9A	-	
less: Depreciation	11,362	
less: Addition to stock	(1,513)	
(B) Net Revenue Expenditure	1,20,231	
Towards Capital Expenditure	17,338	
less: Assets transferred from WIP	-	
less: Spent out of Corpus Fund	-	
(C) Net Capital Expenditure	17,338	
(D) Total Application of Income (B+C)		1,37,570
(E) Amount Accumulated / Set off (A-D)		10,260
4) INCOME ACCUMULATED UPTO 15% (15% of D)		10,260
Balance (E-4)		-

Percentage of Application Accumulated / Set apart 93.06%
6.94%
Since total application is more than 85% of the gross income, there is no tax liability.

For and on behalf of the Board

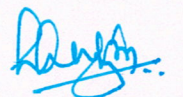


(Jesu Rassiah Patrick Xavier)
Managing Director
DIN: 01563136


(Stephen Paul Leon Henson)
Chairman
DIN: 02299549

For A. John Moris & Co.,
Chartered Accountants
FRN : 007220S





(A. Amirtha Rajan)
Partner
M.No: 025357

Place: Vellamadam
Date : 04.09.2023