Independent Auditor's Report pursuant to the requirements of Rule 17(5) of the Foreign Contribution (Regulation) Rules, 2011 (as amended)

To
The Members of Board
LEPRA SOCIETY

1. This Report is issued in accordance with the terms of our engagement with **LEPRA SOCIETY** (the 'Society') Registration no. 010230225 under the FCRA

2. We have audited the accompanying special purpose financial statements of the Society which comprise the Balance Sheet as at 31 March 2023, the Income and Expenditure Statement and Receipts and Payment Account for the year ended 31 March 2023, and significant accounting policies and notes to the financial statements (hereinafter together referred to as 'Foreign Contribution Financial Statements') with respect to Foreign Contribution and accompanying notes to accounts in accordance with the basis of accounting to the Foreign Contribution Financial Statements, prepared by the management of the Society pursuant to the requirement of section 19 of the Foreign Contribution (Regulation) Act, 2010 ('Act') read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011 (as amended) ('Rules'). The accompanying Annexure have been initialed by us for identification purpose only.

Management's Responsibility for the Foreign Contribution Financial Statements and Annexure

3. The Management is responsible for preparation and presentation of the Foreign Contribution Financial Statements and notes in accordance with the basis of accounting including preparation and maintenance of all accounting and other relevant supporting records and documents.This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Foreign Contribution Financial Statements and Annexure and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.

4. The Management is also responsible for ensuring that the Society complies with the requirements of the Act read with relevant Rulesand providing all required information to the Ministry of Home Affairs.

S. SAHOO & CO. * FRN : 322952E New Delhi * Chartered Accountants

Auditor's Responsibility

5. Pursuant to the requirement as stated in paragraph 2 above, it is our responsibility to provide a reasonable assurance in form of an opinion on these Foreign Contribution Financial Statements and Annexure based on our audit.

6. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Foreign Contribution Financial Statements and Annexure are free from material misstatement due to fraud or error.

7. An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Foreign Contribution Financial Statements and Annexure. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Foreign Contribution Financial Statements and Annexure, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial controls relevant to the Society's preparation of the Foreign Contribution Financial Statements and Annexure, in all material respects, in accordance with the basis of accounting described in notes to these Foreign Contribution Financial Statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Society's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Management of the Society, as well as evaluating the overall presentation of the Foreign Contribution Financial Statements and Annexure.

8. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Foreign Contribution Financial Statements and Annexure.

Opinion

9. In our opinion, the accompanying Foreign Contribution Financial Statements and Annexure for the year ended 31st March 2023 are prepared, in all material respects, in accordance with the basis of accounting described in note to these Foreign Contribution Financial Statements.

Basis of accounting and restriction on distribution or use

10. Our work was performed solely to assist you in meeting your responsibilities in relation to submission of accompanying Foreign Contribution Financial Statements and Annexure with the Ministry of Home Affairs. The Management has also prepared complete set of

S. SAHOO & CO. * FRN : 322952E New Delhi Chartered Accountants * financial statements for Society for the purpose of submission with Form 10B of the Income Tax Rules, 1962.

11. The report is addressed to and provided to the Society s of the Society solely for the purpose of enabling them to comply with the requirements of Rule 17(5) of the Rules, which requires them to submit the report with the accompanying Foreign Contribution Financial Statements and Annexure to the Ministry of Home Affairs, and should not be used, referred to or distributed for any other purpose or to any other party without our prior written consent. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come without our prior consent in writing.

For S. Sahoo & Co
Chartered Accountants
FR NO.: 322952E

S. SAHOO & CO. FRN : 322952E New Delhi Chartered Accountants

CA. (Dr.) Subhajit Sahoo, FCA, LLB
Partner
M. No: - 057426

Place: New Delhi
Date: 28.08.2023
UDIN: 23057426BGTJOA4045

LEPRA SOCIETY
(REGISTRATION NO. 474 of 1989)
(FOR LIMITED PURPOSE)
BALANCE SHEET AS AT 31ST MARCH, 2023

Amount in ₹

Particulars	Schedule	As at 31st March, 2023	As at 31st March, 2022
Liabilities			
Capital Fund	1	6,52,31,811	6,07,57,004
Social and Economic Rehabilitation (SER) Revolving Fund	2	17,23,104	17,23,104
Current Liabilities	3	7,38,928	6,31,540
Total		**6,76,93,843**	**6,31,11,648**
Assets			
Fixed Assets	4		
Gross Block		11,48,96,558	11,30,34,484
Less: Depreciation		8,12,48,676	7,84,08,568
Net Block		**3,36,47,882**	**3,46,25,916**
Current Assets, Loans and Advances	5	46,96,650	24,60,682
Term Deposits with Banks		68,24,080	38,00,000
Cash and Bank Balances	6	2,25,25,231	2,22,25,050
Total		**6,76,93,843**	**6,31,11,648**

Significant Accounting Policies and Notes to Accounts 19
Schedules referred to above form an integral part of the financial statements

As per our report of even date attached

S.Sahoo & Co.
Chartered Accountants
FRN: 322952E

S. SAHOO & CO. FRN : 322952E New Delhi Chartered Accountants

CA (Dr.) Subhajit Sahoo , FCA, LLB
Partner

MM No. 057426

Place : Hyderabad
Dated :

For and on behalf of **LEPRA SOCIETY**

Dr. Vishwa Mohan Katoch
Chairman

Prasanta Kumar Naik
Chief Executive cum Treasurer

P Omprakash
Head - Finance & Operations

LEPRA SOCIETY
(REGISTRATION NO. 474 of 1989)
(FOR LIMITED PURPOSE)
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

Amount in ₹

Particulars	Schedule	For the Year ended 31st March, 2023	For the Year ended 31st March, 2022
Income			
Directly From Foreign Source			
Grants Received	7 B	12,55,20,230	10,59,93,533
Donations Received		28,859	1,81,104
Interest and Other Receipts			
- Fixed Deposit Interest		5,50,798	
- Bank Interest - SB A/c	8	10,23,163	9,63,019
Total		**12,71,23,050**	**10,71,37,656**
Expenditure			
Programme Expenditure			
Research Expenditure	Annex 2	67,04,516	90,07,135
Salaries and Staff Welfare	9	4,60,73,996	2,94,37,849
Medical and Programme Expenses	10	4,79,99,793	4,68,15,555
Administration Expenditure			
Salaries, Staff Welfare and Training	9	89,17,459	62,16,066
Maintenance and Administrative Expenses	11	65,26,895	40,24,212
Travel Expenditure	12	1,54,875	2,34,476
Research Expenditure	Annex 2	17,80,457	17,52,688
Depreciation	4	43,66,212	43,79,543
Total		**12,25,24,203**	**10,18,67,524**
Surplus / (Deficit) carried over to the balance sheet		**45,98,847**	**52,70,132**

As per our report of even date attached

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Chartered Accountants
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CA (Dr.) Subhajit Sahoo , FCA, LLB
Partner

MM No. 057426

Place: Hyderabad
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For and on behalf of **LEPRA SOCIETY**

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Chairman

Prasanta Kumar Naik
Chief Executive cum Treasurer

P Omprakash
Head - Finance & Operations

LEPRA SOCIETY
(REGISTRATION NO. 474 of 1989)
(FOR LIMITED PURPOSE)
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

Particulars	Schedule	Amount in ₹	Amount in ₹
Opening Cash and Bank Balances as at 01st April, 2022 (A)	6		**2,22,25,050**
Add: Receipts (B)			
Directly From Foreign Source			
Grants Received	7	12,55,20,230	
Foreign Donations		28,859	12,55,49,089
Interest			
- Bank Interest - Foreign Contribution Regulation Act (FCRA) Account		10,23,163	
- Fixed Deposit Interest - Foreigen Contribution Regulation Act (FCRA) Account		2,78,881	13,02,044
Other Receipts			
- Other Receipts (Corresponding to Current Assets and Liabilities)	7A	3,24,501	
- Other Receipts	7A.1	2,75,750	6,00,251
Total Receipts (B)			**12,74,51,384**
Less: Payments (C)			
Assets:			
- Capital Work in progress			6,10,468
- Buildings		7,39,860	
- Medical Equipment		8,26,326	
- General Equipment		11,52,082	
- Vehicles		9,45,663	36,63,931
Programme Expenditure			
Research Expenditure	Annex 2	67,04,516	
Salaries and Staff Welfare	13	4,57,62,678	
Medical and Programme Expenses	14	4,80,40,893	10,05,08,087
Administration Expenditure			
Salaries, Staff Welfare and Training	13	92,28,777	
Maintenance and Administrative Expenses	15	65,26,895	
Travel Expenditure	16	1,54,875	
Research Expenditure	Annex 2	17,80,457	1,76,91,004
Other Payments			
Others (Corresponding to Current Assets and Liabilities)	17	16,53,633	16,53,633
Investment in Term (Fixed) Deposit made during the year			30,24,080
Total Payments (C)			**12,71,51,203**
Closing Cash and Bank Balances as at 31st March, 2023 (A+B-C)	6		**2,25,25,231**

Significant Accounting Policies and Notes to Accounts 19
Schedules referred to above form an integral part of the financial statement

As per our report of even date attached

S.Sahoo & Co.
Chartered Accountants
FRN: 322952E

S. SAHOO & CO. CA FRN : 322952E New Delhi Chartered Accountants

CA (Dr.) Subhajit Sahoo , FCA, LLB
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