The Society's Management,
Healing Fields Foundation
Municipal No. 8-2-310/B/18/A, A.A Villa,
Navodaya Colony, Road no. 14,
Banjara Hills, Hyderabad
Telangana-500034.

INDEPENDENT AUDITOR’S CERTIFICATE

We Deloitte Haskins & Sells, Chartered Accountants, (Firm's Registration No.008072S) the Statutory Auditor of Healing Fields Foundation ("the Society") having its registered office at Municipal No. 8-2-310/B/18/A. A.A Villa, Navodaya Colony, Road no.14,Banjara Hills, Hyderabad Telangana-500034, [Registration Number 9878 of 2000(AP)], have examined the audited books of account and other relevant records and documents maintained by the Society for the financial year ended March 31, 2020, for the purpose of certifying the matters stated in Paragraphs 1 to 5 below:

1. The brought forward foreign contribution at the beginning of the financial year 2019-2020 was ₹ Nil.

2. Foreign contribution of ₹ 27,559,030 was received by the Society during the financial year ended March 31, 2020.

3. Interest accrued on foreign contribution during the financial year ended March 31, 2020 was ₹ 604,544.

4. The balance of unutilized foreign contribution with the Society as at March 31, 2020 was ₹ 2,666,681. This will be used in the subsequent year towards the completion of the programs.

5. Based on the written representation received from the Society certify that:
   a) the Society 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.
   b) The Society has utilized the foreign contribution received for the purpose(s) it is registered/granted prior permission under Foreign Contribution (Regulation) Act, 2010.

6. The information furnished above has to be read along with comments provided in the attached notes and the audited Balance Sheet as at March 31, 2020, the Income and Expenditure account and the Statement of Receipts and Payments Account for the year ended, upon which we issued as unmodified audit report dated November 28, 2020.

For Deloitte Haskins & Sells
Chartered Accountants
(Firm’s Registration No. 008072S)

Ganesh Balakrishnan
(Partner)
(Membership No. 201193)
UDIN: 20201193AAAAGI5123

Hyderabad, November 28, 2020
Notes to Statutory Auditor’s Certificate issued under Rule 17 of Foreign Contribution Regulation (Amendment) Rules 2015:

1. This certificate is issued in accordance with the terms of our engagement letter dated November 23, 2020.

Management’s Responsibility

2. The preparation of the accompanying Statement of utilization of foreign currency contribution in the year ended March 31, 2020 ("the Statement") is the responsibility of the Management of the Society. The responsibility includes design, implementation and maintenance of internal control relevant to the preparation of the Statement and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.

3. The Management of the Society is also responsible for the maintenance of such records prescribed under Section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rules 17 of the Foreign Contribution (Regulation) Rules, 2011.

Auditor’s Responsibility

4. We have examined the books of account and other relevant records and documents maintained by the Society in the normal course of its business for the purpose of providing reasonable assurance on the particulars mentioned in the certificate.

5. This certificate is based on our examination of the Statement dated November 28, 2020 attached to this certificate and other relevant records and information considered necessary for the purposes of issuing this certificate and the information and explanations given to us by the Society.

6. We conducted our examination of the Statement in accordance with the Guidance Note on Audit Reports and Certificates for Special Purposes and Standards on auditing issued by the Institute of Chartered Accountants of India (ICAI). This Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI.

7. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

Restriction on Use

This certificate has been issued at the request of the Society for submission to Ministry of Home Affairs- Foreigners Division and is not to be used for any other purpose or to be distributed to any other parties. Accordingly, we do not accept or assume any liability or any duty of care or for any purpose or any other party to whom it is shown or into whose hands it may come without our prior consent in writing.

For Deloitte Haskins & Sells
Chartered Accountants
(Firm’s Registration No. 008072S)

Ganesh Balakrishnan
(Partner)
(Membership No. 201193)
UDIN: 20201193AAAAGI5123

Hyderabad, November 28, 2020
Subject: Account of Foreign Contribution (FC) for the year ending on the 31st March, 2020

1. (a) Name and address of person/association: Healing Fields Foundation
   Municipal No.8-2-310/B/18/A, A.A. Villa, Navodaya Colony, Road No.14
   Banjara Hills, Hyderabad, 500034

   (b) FCRA registration/prior permission number and date: 010230541 26/09/2002

2. Details of receipt of foreign contribution:

   (i) Foreign Contribution received in cash/kind(value):

      (a) Brought forward foreign contribution at the beginning of the year (Rs.) 0.00
      (b) Income During the year*:
         (i) Interest: 604544.00
      (ii) Other receipts from projects/activities:

   (c) Foreign contribution received from foreign source during the financial year (Rs.):

      (i) Directly from a foreign source: 27717161.00
      (ii) as transfer from a local source: 0.00

   (d) Total Foreign Contribution (a+b+c) (Rs.): 28321705.00

* i.e. interest accrued on foreign contribution, or any other income derived from foreign contribution, e.g. sale proceeds from assets created from foreign contribution, or interest thereon during the year, income from projects/activities.

   (ii) (a). Donor wise detail of foreign contribution received:

<table>
<thead>
<tr>
<th>Sl.No</th>
<th>Name of donors</th>
<th>Institutional/Individual</th>
<th>Detail of the donor: official address; email address; website address:</th>
<th>Purposes for which received (social, cultural, educational, economic, religious)</th>
<th>Specific activity / project</th>
<th>Amount Rs</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Arjun Khullar</td>
<td>Individual</td>
<td>Singapore, Singapore, Email Id: <a href="mailto:arjunkhullar@hotmail.com">arjunkhullar@hotmail.com</a>, Website Address:</td>
<td>Social</td>
<td>COVID 19 response project</td>
<td>100000.00</td>
</tr>
</tbody>
</table>
Under Section 18, FCRA 2010 read with Rule 17 FCRA 2011, submission of AR is mandatory. However, after cancellation/expiry of registration certificate, it is optional and does not entitle for any claim whatsoever.

(b) Cumulative purpose-wise (social, cultural, educational, economic, religious) amount of all foreign contribution donations received:

<table>
<thead>
<tr>
<th>Sl.No</th>
<th>Purpose</th>
<th>Amount Rs</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Social</td>
<td>27717161.00</td>
</tr>
</tbody>
</table>

3. Details of Utilisation of foreign contribution:

(a) Details of activities/projects for which foreign contribution has been received and utilised (in rupees)

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of project/activity</th>
<th>Address/Location</th>
<th>Previous Balance</th>
<th>Receipt during the year</th>
<th>Utilised</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>In cash</td>
<td>In Kind</td>
<td>In cash</td>
<td>In Kind</td>
</tr>
<tr>
<td>(1)</td>
<td>Community Health Entreprenuer - OIA</td>
<td>Bihar, UP, Jharkhand, Buxar802101</td>
<td>0.00</td>
<td>0.00</td>
<td>12598818.00</td>
<td>0.00</td>
</tr>
<tr>
<td></td>
<td>Community Health Entreprenuer Training - OID</td>
<td>UP Azamgarh Uttar Pradesh202101</td>
<td>0.00</td>
<td>0.00</td>
<td>10548529.00</td>
<td>0.00</td>
</tr>
</tbody>
</table>
Under Section 18, FCRA 2010 read with Rule 17 FCRA 2011, submission of AR is mandatory. However, after cancellation/expiry of registration certificate, it is optional and does not entitle for any claim whatsoever.

(b) Details of utilisation of foreign contribution:

(i) Utilisation** for projects as per aims and objectives of the person/association (Rs.): 23599475.00

(ii) Total administrative expenses as provided in rule 5 of the Foreign Contribution (Regulation) Rules, 2011 (Rs.): 2783118.00

(iii) Total utilisation of foreign contribution (Rs.) (i+ii): 26382593.00

** It is affirmed that the utilisation of foreign contribution is not in contravention of the provisions contained in the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) and more particularly in section 9 and section 12 of the Act which, inter-alia, states that the acceptance of foreign contribution is not likely to affect prejudicially:

(A) the sovereignty and integrity of India; or
(B) the security, strategic, scientific or economic interest of the state; or
(C) the public interest; or
(D) freedom or fairness of election to any Legislature; or
(E) friendly relations with any foreign state; or
(F) harmony between religious, racial, social, linguistic or religious groups, castes or communities.

(c) Total purchase of fresh assets (Rs.)

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of project/activity</th>
<th>Details of fresh assets</th>
<th>Objective of acquiring fresh assets</th>
<th>Cost of fresh assets (In Rs.)</th>
</tr>
</thead>
</table>

(d) Foreign contribution transferred to other person/associations before 29.09.2020 (The Foreign Contribution (Regulation) Amendment Act, 2020):

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of the person/association</th>
<th>Date</th>
<th>Purpose</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
</tr>
</tbody>
</table>

(e) Total utilisation in the year (Rs.)(b+c+d) 26382593.00

4. Details of unutilised foreign contribution:

(i) Total foreign contribution invested in term Deposits (Rs.):
Under Section 18, FCRA 2010 read with Rule 17 FCRA 2011, submission of AR is mandatory. However, after cancellation/expiry of registration certificate, it is optional and does not entitle for any claim whatsoever.

(ii) Balance of unutilised foreign contribution, in cash/bank, at the end of the year (Rs):

(a) Cash in hand: 0.00
(b) in FC designated bank account: 4253490.00
(c) in utilisation bank account(s): 5703433.10

5. Details of foreigners as Key functionary/working/associated: 0

6. Details of land and building remained unutilised for more than two year:

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Location of land and building</th>
<th>Year of acquisition</th>
<th>Purpose of acquisition</th>
<th>Reason of unutilisation</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

(7) (a) Details of FCRA Account for receipt of foreign contribution (As on 31st March of the year ending):

<table>
<thead>
<tr>
<th>Name of the Bank</th>
<th>Branch Address(With pin code)</th>
<th>Phone No.</th>
<th>e-mail</th>
<th>IFSC Code</th>
<th>Account number</th>
<th>Date of Opening Account</th>
</tr>
</thead>
<tbody>
<tr>
<td>STATE BANK OF INDIA</td>
<td>11, Sansad Marg, New Delhi 110 001</td>
<td>011-23374390</td>
<td><a href="mailto:fcra.00691@sbi.co.in">fcra.00691@sbi.co.in</a></td>
<td>SBIN0000691</td>
<td>XXXXXXXXXX XXXX5995</td>
<td>05/02/2021</td>
</tr>
</tbody>
</table>

(b) Details of another FCRA Account(if any,) for keeping or utilising (As on 31st March of the year ending)

(c) Details of all utilisation bank accounts (if any) for utilisation of Foreign Contribution (As on 31st March of the year ending):

<table>
<thead>
<tr>
<th>Name of the Bank</th>
<th>Branch Address(With pin code)</th>
<th>Phone No.</th>
<th>E-mail</th>
<th>IFSC Code</th>
<th>Account No</th>
<th>Date of Opening Account</th>
</tr>
</thead>
<tbody>
<tr>
<td>IDBI BANK LTD</td>
<td>J.R. House, Road No.2, Banjara Hills, Hyderabad, Telangana, Hyderabad/Secunderabad</td>
<td>040-66746166</td>
<td><a href="mailto:IBKL00000028@idbi.co.in">IBKL00000028@idbi.co.in</a></td>
<td>IBKL00000028</td>
<td>XXXXXXXXXX XXXX0894</td>
<td>15/07/2013</td>
</tr>
<tr>
<td>IDBI BANK LTD</td>
<td>J.R. House, Road No.2, Banjara Hills, Hyderabad, Telangana, Hyderabad/Secunderabad</td>
<td>040-66746166</td>
<td><a href="mailto:IBKL00000028@idbi.co.in">IBKL00000028@idbi.co.in</a></td>
<td>IBKL00000028</td>
<td>XXXXXXXXXX XXXX0900</td>
<td>15/07/2013</td>
</tr>
<tr>
<td>IDBI BANK LTD</td>
<td>J.R. House, Road No.2, Banjara Hills, Hyderabad, Telangana, Hyderabad/Secunderabad</td>
<td>040-66746166</td>
<td><a href="mailto:IBKL00000028@idbi.co.in">IBKL00000028@idbi.co.in</a></td>
<td>IBKL00000028</td>
<td>XXXXXXXXXX XXXX0052</td>
<td>22/11/2013</td>
</tr>
</tbody>
</table>

8  *Whether during the period under report:

(i) any foreign contribution was transferred to any FCRA registered association? No
(ii) any foreign contribution was transferred to any Non FCRA registered association? No
(iii) any functionary of the Association has been prosecuted or convicted under the law of the land? No
Ministry of Home Affairs

Under Section 18, FCRA 2010 read with Rule 17 FCRA 2011, submission of AR is mandatory. However, after cancellation/expiry of registration certificate, it is optional and does not entitle for any claim whatsoever.

(iv) any asset created out of foreign contribution is registered in names other than the name of Association? No
(v) any domestic contribution has been created in any FCRA Account? No
(vi) the Association has received any foreign Contribution in an account other than the designated FCRA receipt Account? No
(vii) the Association has utilised foreign contribution for any purpose other than the defined purposes in the FCRA certificate of registration or prior permission? No
(viii) the Association has invested any foreign contribution in any speculative activity as defined in rule 4 of the Foreign Contribution (Regulation) Rules, 2011? No
(ix) the Association or any of its functionary/office bearer has violated any of the conditions as enumerated under sub-section (4) of section 12 of the Act? No
(x) the Association has made expenditure on Administrative expenses exceeding 20 per cent of the foreign contribution received? No
(xi) any fixed asset acquired out of foreign contribution has been sold out? No
(xii) sale proceed of above fixed asset has been diverted / has not been deposited in FCRA Account? No
(xiii) any FD proceeds has been credited in any account other than FCRA Account? No
(xiv) any organization/entity not belonging to the Association is being managed/financially supported by the Association? No
(xv) the Association has utilised any foreign contribution outside India? No

*Note: Wherever the answer of above question is in 'yes', brief details must be provided.

Declaration

I/We Mukteshwari K Bosco hereby declare that the above particulars furnished by me are true and correct.
I also affirm that the receipt of foreign contribution and its utilisation have not been violative of any of the provisions of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010), and the rules, notifications or orders issued thereunder from time to time and the foreign contribution was utilised for the purpose(s) for which the person/association was granted registration/prior permission by the Central Government.

MUKTESHWARI K BOSCO
[Name of the Chief Functionary]
(Secretary)

[Seal of the Association]