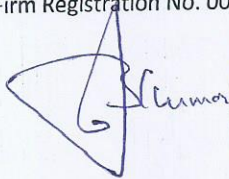


Hrudaya Cure A Little Heart Foundation
Balance sheet as on March 31st, 2023
 (All amounts in Indian Rupees except as otherwise stated)

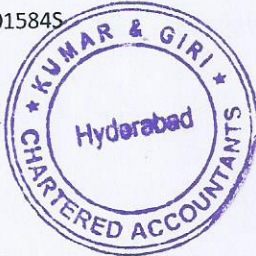
Particulars	Notes	As at 31.03.2023	As at 31.03.2022
Corpus and Liabilities			
Corpus	2	12,82,12,116	12,82,12,116
Surplus/(Deficit) in income & expenditure a/c	3	-2,62,91,570	-1,64,75,274
		10,19,20,546	11,17,36,842
Current Liabilities			
Bills Payables	4	37,58,987	58,54,949
Other Current Liabilities	5	1,21,378	1,19,625
		38,80,365	59,74,574
Total		10,58,00,911	11,77,11,416
ASSETS:			
Non Current Assets:			
Tangible and Intangible assets	6	80,546	45,398
		80,546	45,398
Current Assets			
Cash and bank balances	7	10,41,71,266	11,58,45,039
Loans, Advances and other current assets	8	15,49,099	18,20,978
		10,57,20,365	11,76,66,017
Total		10,58,00,911	11,77,11,415
Summary of significant accounting policies	1		

The accompanying notes are an integral part of the financial statements
 As per our report of even date

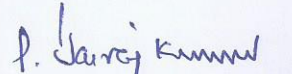
For KUMAR & GIRI
 Chartered Accountants
 Firm Registration No. 001584S

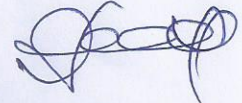


J Bhadra Kumar
 Partner
 Membership No.025480
 Place: Hyderabad



For and on behalf of
Hrudaya Cure A Little Heart Foundation


JAIRAJ KUMAR PENUKONDA
 Managing Trustee



Dr. Gopichand Mannam
 Trustee

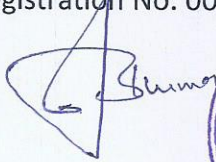
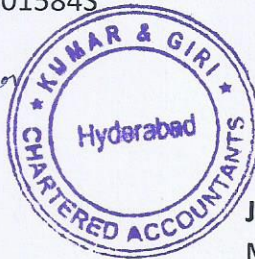
Statement of Income and Expenditure for the year ended March 31st, 2023

Particulars	Notes	Year ended 31.03.2023	Year ended 31.03.2022
Incomes:			
Donations Received	9	6,57,82,585	3,10,37,270
Other income	10	48,75,379	45,62,131
Total income		7,06,57,964	3,55,99,401
Expenses:			
Expenditure on Heart Surgeries		7,85,19,231	5,33,44,700
Donations paid		0	0
Employees Benefit expenses	11	13,74,100	12,68,920
Other expenses	12	5,52,229	5,71,189
Depreciation	6	28,700	8,547
Total expenses		8,04,74,260	5,51,93,356
Excess of Expenditure Over Income		(98,16,296)	(1,95,93,955)
Surplus/(Deficit) for the year		(98,16,296)	(1,95,93,955)

For KUMAR & GIRI

Chartered Accountants

Firm Registration No. 001584S

J Bhadra Kumar

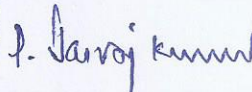
Partner

Membership No.025480

Place: Hyderabad

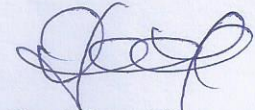
For and on behalf of

Hrudaya Cure A Little Heart Foundation



JAIRAJ KUMAR PENUKONDA

Managing Trustee



Dr. Gopichand Mannam

Trustee

Notes to the financial statements for the year ended March 31st, 2023

Note no.	Particulars	As at	As at
		March 31, 2023	March 31, 2022
		Rs.	Rs.
2	CORPUS FUND:		
	Opening Balance	12,82,12,116	8,72,12,116
	Add: Transfer during the financial year 2021.22	0	4,10,00,000
	Total	12,82,12,116	12,82,12,116
3	Surplus in Income and Expenditure account		
	Balance (Opening)	-1,64,75,274	31,18,681
	Add: Surplus/ Deficit	(98,16,296)	(1,95,93,955)
	Total	(2,62,91,570)	(1,64,75,274)
	Total	(2,62,91,570)	(1,64,75,274)
4	Hospital bills Payable	37,58,987	58,54,949
	Total	37,58,987	58,54,949
5	Other Current Liabilities		
	Outstanding liabilities	1,21,378	1,19,625
	Total	1,21,378	1,19,625

Notes to the Financial statements for the year ended March 31st, 2023

6 Tangible and Intangible assets

Particulars	Computer & Software	HandyCam Camera	Furniture & Fixtures	Printer & Scanner	Total
Cost					
At April 1,2022	1,13,599	1,10,999	19,663	19,500	2,63,761
Additions	50,976	-	12,871	-	63,847
Disposal	-	-	-	-	-
At March 31,2023	1,64,575	1,10,999	32,534	19,500	3,27,609

Depreciation / Amortisation

At April 1, 2022	1,12,027	77,396	16,063	12,877	2,18,363
Charge for the year	21,019	5,040	1,647	993	28,700
On additions less than	-	-	-	-	-
At March 31,2023	1,33,046	82,436	17,710	13,870	2,47,063

Net Block

At March 31,2022	1,572	33,603	3,600	6,623	45,398
At March 31,2023	31,529	28,563	14,824	5,630	80,546

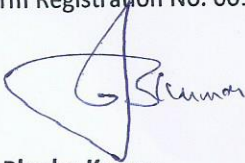
Notes to the financial statements for the year ended March 31st, 2023

Note	Particulars	As at March 31,2023	As at 31,2022	March
7	Cash and bank balances			
	Cash in hand			
	Balances with scheduled banks			
	In current account	71,16,570	1,57,72,949	
	In saving account	2,51,38,299	1,81,10,054	
	Other bank balances			
	Deposit with original maturity for 12 months	7,19,16,397	8,19,62,036	
	Total	10,41,71,266	11,58,45,039	
8	Loans, advances and other current assets			
	Deposits	81,400	46,400	
	IT refundable	7,41,523	3,38,512	
	TDS on FDR	4,47,079	4,03,011	
	Interest accrued on fixed deposit	2,79,097	10,33,055	
	Total	15,49,099	18,20,978	

Notes to the financial statements for the year ended March 31st, 2023

Note no.	Particulars	As at March 31, 2023	As at March 31, 2022
9	Donations Received		
	Donations Received	6,57,82,585	7,20,37,270
	Less: Corpus Fund	0	4,10,00,000
	TOTAL	6,57,82,585	3,10,37,270
10	Other income: Interest on Banks:		
	Interest on IT refund	0	50,047
	Interest on FDR with banks	44,70,687	40,29,749
	Interest on saving bank accounts	4,04,692	4,82,335
	TOTAL	48,75,379	45,62,131
11	Employees & staff welfare expenses:		
	Salaries	13,74,100	12,68,920
	total	13,74,100	12,68,920
12	Other expenses		
	Administrative expenses	2,17,079	1,88,089
	Office premises rent	3,35,150	3,83,100
	total	5,52,229	5,71,189

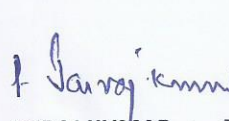
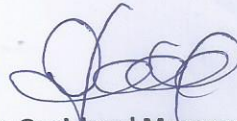
For KUMAR & GIRI
Chartered Accountants
Firm Registration No. 001584S



J Bhadra Kumar
Partner
Membership No. 025480
Place: Hyderabad
Date :



For and on behalf of
Hrudaya Cure A Little Heart Foundation

JAIRAJ KUMAR Dr. Gopichand Mannam
PENUKONDA Trustee
Managing Trustee Trustee

HRUDAYA CURE A LITTLE HEART FOUNDATION

DETAILS OF BALANCES WITH SCHEDULED BANKS

AMOUNT

IN CURRENT ACCOUNTS

HDFC bank, Banjara Hills branch, Hyderabad	496833	0
SBI , Banjara hills branch , Hyderabad	<u>6619737</u>	7116570

IN SAVINGS ACCOUNTS

IDFC First bank , Jubilee Hills branch	2996861	0
AXIS Bank Ltd., Financial district branch, Hyd	5407111	
Union bank of India, Banjara Hills branch	<u>16734327</u>	<u>25138299</u>
Total Bank balances	Total	<u>32254869</u>

FIXED DEPOSITS IN BANK ACCOUNTS

IDFC First Bank, Jubilee hills branch	40000000	
AXIS bank, Financial district branch	<u>31916397</u>	71916397

ACCRUED INTEREST ON FIXED DEPOSITS

IDFC First Bank , Jubilee hills branch		279097
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HRUDAYA CURE A LITTLE HEART FOUNDATION

Notes annexed to and form

Forming part of the financial statements for the year ended March 31, 2023

1. Nature of operations:

Hrudaya Cure A Little Heart Foundation ("the Trust" or Hrudaya Foundation") was founded in April, 2005 by Dr. Gopichand Mannam (Promoter of Unimed Healthcare Private Limited, Hyderabad) to comprehensively deal with the scourge of heart disease in underprivileged children of India. All the surgeries which are sponsored by this trust are operated at Star Hospital (brand of Unimed Healthcare Private Limited). This trust is registered u/s 12AA of the Income Tax Act, 1961 and again re-registered u/s 12AB of the Income Tax Act, 1961 with Provisional Registration Number AAATH4935ME20214. The Trust receives donations from individuals and corporates and is also registered under Foreign Contributions (Regulation) Act, 2010.

2. Summary of significant accounting policies:

a. Basis of preparation

The financial statements of the Trust have been prepared to comply in all material respects with the Accounting Standards issued by the Institute of Chartered Accountants of India, to the extent Applicable to the Trust, trust deed and the rules framed there under. The financial statements have been prepared on accrual basis and under the historical cost convention. The accounting policies adopted in the preparation of financial statements are consistent with those of previous year.

b. Use of estimates

The preparation of financial statements requires Management/ trustee's to make judgement, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the results of operations during the reporting period end. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of the assets or liabilities in future periods.

c. Tangible Fixed Assets

Fixed assets are stated at cost, net of accumulated depreciation. The cost comprises purchase price, borrowing cost if capitalisation criteria are met and directly attributable cost of bringing the asset to its working condition for intended use. Any trade discounts and

rebates are deducted in arriving at purchase price. Gains or losses arising from derecognition of fixed assets are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the statement of income and expenditure when asset is de-recognised.

d. Depreciation on Tangible Fixed Assets

Depreciation on tangible fixed assets is calculated on a written down value basis using the rates prescribed under the Income Tax Act, 1961.

e. Income Recognition

Donations received from the domestic and overseas donor are recognised on establishment of right to receive donations, which generally coincides with the receipt of money. Interest Income is recognised on a time proportion basis taking in to account the amount outstanding and the applicable interest rate. Interest Income is included under the head "Other Income" in the statement of income and expenditure.

f. Income Taxes

Current Income Tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income Tax Act, 1961 enacted in India and tax laws prevailing in the respective tax jurisdiction where the Trust operates. The Trust is exempt from the payment of Income Tax under Section 11 & 12 of the Income Tax Act, 1961, subject to the conditions specified therein. Based on such exemptions no tax has been provided in the financial statements.

g. Provisions

A provision is recognised when the trust has a present obligation as a result of past event, it is probable that an outflow of resources embodying economic benefit will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

3. The total Corpus Fund as on 31/3/2023 is as under:

Balance as on 1-4-2022 : Rs. 12,82,12,116/-
Add: Transfer from Income and Expenditure A/c : Rs. Nil
during the FY 2022-23
Balance as on 31-3-2023 : Rs. 12,82,12,116/-

a. Previous year figures are regrouped, where necessary.

For Kumar & Giri

Chartered Accountants

Firm Registration No. 0015845



J Bhadra Kumar

Partner

Membership No. 025480

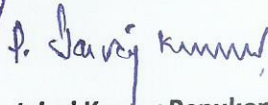
Place: Hyderabad

Date: 01-09-2023

UDIN:

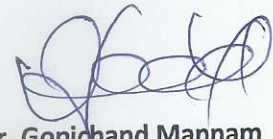
For and behalf of

Hrudaya Cure a Little Heart Foundation



Jairaj Kumar Penukonda

Managing Trustee



Dr. Gopichand Mannam

Trustee