Independent Auditor's Report

To
The Trustees of
Hrudaya Cure A Little Heart Foundation

Report on the Financial Statements

We have audited the accompanying financial statements of Hrudaya Cure A Little Heart Foundation ("the Trust"), which comprise of the Balance Sheet as at 31st March, 2026 and the statement of income and expenditure for the year on that date ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statement

Management/ Trustees are responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. 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 financial statements are from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosure in the financial statements. The procedure selected depends on the auditor's judgment including the assessment of the risks of material misstatement of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide to provide a basis for our audit opinion.

Opinion
In our opinions and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view in conformity with accounting principles generally accepted in India:

(a) In case of the Balance Sheet, of the State of Affairs of the Trust as at 31st March, 2026;
(b) In the case of the statement of Income and Expenditure, of the excess of Income over Expenditure for the year ended on that date.

Restriction on Distribution and Use

Our report is intended solely for Trust on the audit of Financial Statements and should not be distributed to or used by parties other than the Trust and in connection with the filing with the ministry of Home Affairs.

Other Matters

We have also issued an audit report in Form No. 10B as per Section 12A (b) the Income Tax, 1961 on the financial statements prepared for the year ended 31st March, 2026

For Kumar & Giri,
Chartered Accounts
Firm Reg No. 001584S

KUMAR & GIRI
FRN 001584S
Hyderabad
Chartered Accountants

(J. Bhadra Kumar)
Partner
Membership No. 025480

Place: Hyderabad
Date: 09-07-2026

UDIN: 26025480XQCUTT6898

Hrudaya Cure A Little Heart Foundation

Balance sheet as on March 31st, 2026

(All amounts in Indian Rupees except as otherwise stated)

Particulars	Notes	As at 31.03.2026	As at 31.03.2025
Corpus and Liabilities			
Corpus	2	25,57,24,370	12,82,12,116
Surplus/(Deficit) in Income & Expenditure A/c	3	-34,77,051	-1,79,88,437
		25,22,47,319	**11,02,23,679**
Reserve for Heart Surgeries	4	**35,00,000**	**0**
Current Liabilities			
Bills Payables	5	50,82,762	1,68,99,920
Other Current Liabilities	6	1,57,380	1,35,871
		52,40,142	**1,70,35,791**
Total		**26,09,87,461**	**12,72,59,470**
ASSETS:			
Non Current Assets:			
Tangible and Intangible assets	7	57,201	84,981
INVESTMENTS		**57,201**	**84,981**
Un-Quoted Equity shares (Donations in kind)		12,75,12,254	
Current Assets			
Cash and bank balances	8	13,14,16,626	12,50,75,052
Loans, Advances and other current assets	9	20,01,380	20,99,437
		13,34,18,006	**12,71,74,489**
Total		**26,09,87,461**	**12,72,59,470**
Summary of significant accounting policies	1		

The accompanying notes are an intergal part of the financial statements

As per our report of even date

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

KUMAR & GIRI FRN 001584S Hyderabad Chartered Accountants

J Bhadra Kumar
Partner
Membership No.025480
Place: Hyderabad

For and on behalf of
Hrudaya Cure A Little Heart Foundation

P. Jairaj Kumar

JAIRAJ KUMAR PENUKONDA
Managing Trustee

Dr. Gopichand Mannam
Trustee

Statement of Income and Expenditure for the year ended March 31st, 2026

Particulars	Notes	Year ended 31.03.2026	Year ended 31.03.2025
Incomes:			
Donations Received	10	9,20,38,771	9,18,21,193
Other income	11	53,65,580	71,09,376
Total income		**9,74,04,351**	**9,89,30,569**
Expenses:			
Expenditure on Heart Surgeries		7,69,83,849	10,72,13,848
Employees Benefit expenses	12	16,53,363	16,11,322
Other expenses	13	7,27,972	6,22,485
Depreciation	7	27,781	21,467
Total expenses		**7,93,92,965**	**10,94,69,122**
Excess of Income Over Expenditure		**1,80,11,386**	**(1,05,38,553)**
Reserve for Heart Surgeries		**35,00,000**	**-**
Surplus for the year		**1,45,11,386**	**(1,05,38,553)**

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

KUMAR & GIRI ★ FRN 001584S ★ Hyderabad Chartered Accountants

J Bhadra Kumar
Partner
Membership No.025480
Place: Hyderabad

For and on behalf of
Hrudaya Cure A Little Heart Foundation

P. Jairaj Kumar

JAIRAJ KUMAR PENUKONDA
Managing Trustee

Dr. Gopichand Mannam
Trustee

provisional Notes to the financial statements for the year ended March 31st, 2026

Note no.	Particulars	As at March 31, 2026	As at March 31, 2025
		Rs.	Rs.
2	CORPUS FUND:		
	Opening Balance	12,82,12,116	12,82,12,116
	ADD: Additions during the year	12,75,12,254	0
	Total	**25,57,24,370**	**12,82,12,116**
3	**Surplus in Income and Expenditure account**		
	Balance (Opening)	-1,79,88,437	-99,49,883
	Add:Surplus/ Deficit	**1,45,11,386**	**(1,05,38,554)**
	Add:Reserve for Heart Surgeries	-	**25,00,000**
	Total	**(34,77,051)**	**(1,79,88,437)**
4	**Reserve for Heart Surgeries**		
	Balance (Opening)	-	25,00,000
	Add:Provided during the Year	35,00,000	-
	Add:Utilized in the Previous Year	-	**(25,00,000)**
	Total	**35,00,000**	-
5	**Hospital bills Payable**	50,82,762	1,68,99,920
	Total	**50,82,762**	**1,68,99,920**
6	**Other Current Liabilities**		
	Outstanding liabilities	1,57,380	1,35,871
	Total	**1,57,380**	**1,35,871**

Notes to the Financial statements for the year ended March 31st, 2026

7 **Tangible and Intangible assets**

Particulars	**Computer & Software**	**HandyCam Camera**	**Furniture & Fixtures**	**Printer & Scanner**	**Total**
Cost					
Opening Purchase Cost	2,01,509	1,10,999	40,725	19,500	3,72,733
Additions	-	-	-	-	-
Disposal	-	-	-	-	-
Total Purchase Cost	2,01,509	1,10,999	40,725	19,500	3,72,734
Depreciation / Amortisation					
At April 1, 2025	1,60,612	90,362	21,345	15,433	2,87,752
Charge for the year	22,340	3,096	1,938	407	27,781
On additions less than	-	-	-	-	-
At March 31,2026	1,82,952	93,458	23,283	15,840	3,15,533
Net Block					
At March 31,2025	40,897	20,637	19,380	4,067	84,981
At March 31,2026	18,557	17,541	17,442	3,660	57,201

Notes to the financial statements for the year ended March 31st, 2026

Note	Particulars	As at March 31,2026	As at March 31,2025
8	**Cash and bank balances**		
	Cash in hand (Petty cash)	2,000	-
	Balances with scheduled banks		
	SBI -- C. A/c.40280124346	12,38,246	42,83,114
	HDFC BANK LTD - C. A/c 50200009619290	30,21,251	21,251
	UNION BANK OF INDIA - SB A/c 110510011002281	4,98,39,832	3,58,32,233
	AXIS BANK LTD - SB A/c. 918010014254618	1,22,17,163	27,003
	BANK OF BARODA - SB A/c. 26610100019279	3,10,240	28,162
		-	-
	SBI (FCRA) C.A.NO.40070305819	11,84,945	6,74,937
	Other bank balances		
	Deposit with original maturity for 12 months	6,36,02,949	8,42,08,352
	Total	**13,14,16,626**	**12,50,75,052**

Note	Particulars	As at March 31,2026	As at March 31,2025
9	**Loans, advances and other current assets**		
	Deposits	75,000	81,400
	TDS Receivables:		
	A.Y 2021-22	3,38,512	3,38,512
	A.Y 2023-24	-	4,47,079
	A.Y 2024-25	4,43,482	5,69,502
	A.Y 2026-27	4,81,442	-
	A.Y 2025-26	6,62,944	6,62,944
	Total	**20,01,380**	**20,99,437**

Notes to the financial statements for the year ended March 31st, 2026

Note no.	Particulars		As at March 31, 2026	As at March 31,2025
10	**Donations Received**			
	Donations Received		21,95,51,024	9,18,21,193
	Domestic Donations	8,40,73,790.34		
	Donations in KIND	12,75,12,254.00		
	Foreign Donations	79,64,980.00		
	LESS: corpus donations		-12,75,12,254	
	TOTAL		**9,20,38,770**	**0**
11	**Other income:**			
	Interest on IT refund		0	-
	Interest on FDR with banks		48,14,414	66,28,708
	Interest on saving bank accounts		5,51,166	4,79,940
	TOTAL		**53,65,580**	**71,08,648**
12	**Employees & staff welfare expenses:**			
	Salaries		16,53,363	16,11,322
	TOTAL		**16,53,363**	**16,11,322**
13	**Other expenses**			
	Fund raising expenses		0	-
	Office Premises Rent		3,50,252	3,25,504
	Other Administrative expenses		3,77,719	2,96,981
	TOTAL		**7,27,971**	**6,22,485**

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

KUMAR & GIRI
FRN 001584S
Hyderabad
Chartered Accountants

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

For and on behalf of
Hrudaya Cure A Little Heart Foundation

P. Jairaj Kumar

JAIRAJ KUMAR PENUKONDA
Managing Trustee

Dr. Gopichand Mannam
Trustee

HRUDAYA CURE A LITTLE HEART FOUNDATION

STATEMENT SHOWING THE DETAILS OF FIXED DEPOSITS DURING THE PERIOD FROM 01.04.2024 TO 31.03.2026

	OPG. BALANCE	NEW FDR	INTEREST ACCRUED	TDS DEDUCTED	INTEREST RECEIVED	INTEREST RE-INVESTED	FDR ENCASHED	CLOSING BALANCE
BANK OF BARODA								
26610300025612		2,00,00,000	10,52,973	1,16,997	11,69,970	10,52,973		2,10,52,973
26610300025616		2,00,00,000	10,42,306	1,15,811	11,58,117	10,42,306		2,10,42,306
26610300025617		1,00,00,000	5,19,374	57,709	5,77,083	5,19,374		1,05,19,374
26610300024133	3,18,73,574	-	2,18,495	24,278	2,42,773	-	3,20,92,069	-
26610300024299	52,525	-	-	-	-	-	52,525	-
UNION BANK OF INDIA								
110513030001468	3,15,89,727		5,16,482	57,387	5,73,869	-	3,21,06,209	-
110513030001597	1,03,47,188		2,90,455	32,272	3,22,727	-	1,06,37,643	-
110513030001598	1,03,45,338		2,91,419	32,381	3,23,800	-	1,06,36,757	-
110513030002064		1,06,37,643	49,929	5,547	55,476		1,06,87,572	-
110513030002065		1,06,36,757	3,51,539	39,060	3,90,599			1,09,88,296
TOTAL	**8,42,08,352**	**7,12,74,400**	**43,32,972**	**4,81,442**	**48,14,414**	**26,14,653**	**9,62,12,775**	**6,36,02,949**

HRUDAYA CURE A LITTLE HEART FOUNDATION

Notes annexed to and Forming part of the financial statements for the year ended 31st March, 2026.

1. Nature of operations:

   Hrudaya Cure A Little Heart Foundation ("the Trust" or Hrudaya Foundation") was founded in April, 2005 by Dr. Gopichand Mannam 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. 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 Unique Registration Number AAATH4935M25HY02. 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.

h. Note – Corpus Donation Received in the Form of Equity Shares

During the year ended 31 March 2026, the Trust received, by way of voluntary contributions with specific written directions from the respective donors, 16,49,363 equity shares of Unimed Health care Private Limited, an unlisted company. The directions of the donors expressly stipulated that the contributions shall form part of the Corpus Fund of the Trust. Accordingly, the donations have been recognised directly as additions to the Corpus Fund and not as income of the year.

The donated shares comprise contributions received from:

- a private limited company whose Managing Director is a trustee of the Trust;
- one individual shareholder who is also a trustee of the Trust; and
- one individual shareholder who is not related to the Trust.

The Trust has recognised the donated shares at Rs 77.31 per equity share, being the Net Asset Value per share determined from the latest audited financial statements of Unimed Health care Private Limited. In the absence of an independent valuation or an active market for the shares, the Trustees consider this to be the most appropriate and reliable basis for initial recognition of the donated asset.

Accordingly, the corpus contribution recognised during the year amounts to:

16,49,363 equity shares × Rs 77.31 per share = Rs 12,75,12,254/-.

As at 31 March 2026, the shares continue to be held in the Trust's dematerialised account and accordingly are disclosed under Investments, with a corresponding credit to Corpus Fund.

Certain corpus donations were received from related parties, being from a company whose Managing Director is a trustee of the Trust and from an individual shareholder who is also a trustee of the Trust. In accordance with the Trust's governance practices, the interested trustee concerned did not participate in the deliberations or decision relating to acceptance of the respective donation. The remaining trustees considered and approved the acceptance of such donations after satisfying themselves that the donations were voluntary, irrevocable, supported by specific written corpus directions, in furtherance of the charitable objects of the Trust, and without any consideration or benefit flowing to the donors.

The Trust has taken note of the provisions of the Income-tax Act governing investments by charitable trusts. The Trustees have resolved that the investments represented by the donated shares shall be reviewed and dealt with in accordance with the applicable provisions of the Act, including, where required, conversion into investments or deposits specified under Section 11(5) within the statutory period prescribed under the Act.

The Trustees are of the opinion that the above accounting treatment appropriately reflects the substance of the transaction and the specific directions contained in the deeds of gift.

The shares are received for charitable purposes. The provisions of section 56(2)(x) of the Income Tax Act, 1961 are not applicable to the charitable Trust.

3. Other Notes

The total Corpus Fund as on 31/3/2026 is as under:

Balance as on 1-4-2025	:	Rs.12,82,12,116/-
Add: Transfer from Income and Expenditure A/c during the FY 2025-26	:	Rs. 12,75,12,254/-
Balance as on 31-3-2026	:	Rs. 25,57,24,370/-

a. Previous year figures are regrouped, where necessary.

For Kumar & Giri
Chartered Accountants
Firm Reg No. 001584S

KUMAR & GIRI ★ FRN 001584S ★ Hyderabad Chartered Accountants

J Bhadra Kumar
Partner
Membership No. 025480

For and behalf of
Hrudaya Cure A Little Heart Foundation

P. Jairaj Kumar

Jairaj Kumar Penukonda
Managing Trustee

Dr. Gopichand Mannam
Trustee

Place: Hyderabad
Date: 09-07-2026

UDIN: 26025480XQCUTT6898