

INGA HEALTH FOUNDATION

VILLA DEL MAR, #10, AMBALIPUR, BELLANDUR GATE, SARJAPURA MAIN ROAD, BANGALORE, KARNATAKA - 560 102

FCRA REGISTRATION NO. 094421609

BALANCE SHEET AS AT 31ST MARCH 2021

FOREIGN CONTRIBUTION ACCOUNT

(Amount in Indian Rupees)

AS AT 31ST MARCH 2020 (₹)	LIABILITIES	AS AT 31ST MARCH 2021 (₹)		AS AT 31ST MARCH 2020 (₹)	ASSETS	AS AT 31ST MARCH 2021 (₹)	
1,45,44,713	Funds:	1,61,72,843	1,78,57,703	1,95,11,248	Fixed Assets:		1,67,06,519
16,28,129	Opening Balance	16,84,860			As per Schedule - 3		
	Add: Excess of Income over Expenditure						
70,34,098	Current Liabilities & Provisions:	37,08,071	2,34,03,602	-	Current Assets:		20,477
20,36,459	Trade Payable (Schedule - 1)	1,87,96,618			Loans & Advances:		
7,53,672	Grants Received in advance (Schedule - 2)	8,98,912			Professional Fees/ Charges (Advance)		
	Duties & Taxes (Schedule - 4)						
					Cash & Bank Balances:		
					Balance with Banks		
				12,640	HDFC Bank A/c No. 50 XXX XXX 3327	358	
				64,71,120	HDFC Bank A/c No. 50 XXX XXX 9330	41,75,565	
				-	State Bank of India A/c No. 39 XXX '6628	2,03,58,386	
				2,064	Cash (FCRA)	-	2,45,34,309
2,59,97,072	TOTAL		4,12,61,304	2,59,97,072	TOTAL		4,12,61,304

For Maheshwari & Co.
Chartered Accountants
Firm Registration Number - 105834W

(K. K. Maloo)
Partner
Membership Number - 075872
Place : Mumbai
Date : October 15, 2021



For and on behalf of the Trustees of
Inga Health Foundation

Dr. Krishna Rao
Trustee

Dr. Chetana Kumar
Trustee

INGA HEALTH FOUNDATION

VILLA DEL MAR, #10, AMBALIPUR, BELLANDUR GATE, SARJAPURA MAIN ROAD, BANGALORE, KARNATAKA - 560 102

FCRA REGISTRATION NO. 094421609

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021

FOREIGN CONTRIBUTION ACCOUNT

(Amount in Indian Rupees)


For the year ended 31st March 2020 (₹)	Expenditure	For the year ended 31st March 2021 (₹)	For the year ended 31st March 2020 (₹)	Income	For the year ended 31st March 2021 (₹)
	To Project Expenses:			By Income:	
14,18,353	Advertisement Exps - Medical Missions	-	9,22,90,066	Foreign Grants (Schedule - 5)	5,13,86,302
12,40,497	Patient Bedding & Others - Rent Charges	-	5,59,028	Interest received from bank	6,88,693
40,10,633	Food Expenses	17,820	1	Round off	1
3,34,400	Medical License for Physicians (Mission)	-			
5,19,034	Other Mission Expenses	-			
42,000	Other Project Expenses	32,550			
4,13,306	Patient Recruitment Expenses	1,84,833			
5,14,346	Printing & Stationery (Mission)	-			
2,41,043	Printing & Stationery (Medical/ Surgical Charts)	1,09,393			
1,74,000	Rent (Mission)	-			
77,496	Rent on Furniture	-			
65,735	Surgical Instruments-Maintenance & Service Charges	73,927			
7,19,095	Transportation Charges	62,139			
1,80,98,319	Travelling & Accommodation Expenses	7,35,733			
19,94,470	Patient Travelling expenses	5,22,863			
-	Covid-19 Support Expenses	12,51,909			
	Treatment Charges:				
15,12,425	Cleft & Maxillofacial Treatment Charges	62,62,655			
10,68,885	Craniofacial Treatment Charges	23,01,813			
1,53,51,235	Hospital Charges/ Fees	1,34,38,651			
1,21,81,960	Surgical Expenses	67,08,014			
	Professional Charges:				
2,08,083	Professional Charges/Fees (Medical Diagnosis)	88,813			
70,57,717	Professional Charges/Fees (Patient Recruitment)	13,06,417			
1,29,60,000	Professional Charges/Fees (Surgeons)	91,77,000			
25,20,000	Professional Charges/Fees (Anaesthesiologist)	5,00,000			
2,37,000	Professional Charges/Fees (Dentist)	93,000			
2,32,500	Professional Charges/Fees (Nurse)	3,91,925			
3,96,000	Professional Charges/Fees (Orthodontist)	2,18,000			
1,68,000	Professional Charges/Fees (Paediatrician)	1,36,000			



(Continued)

For the year ended 31st March 2020 (₹)	Expenditure	For the year ended 31st March 2021 (₹)		For the year ended 31st March 2020 (₹)	Income	For the year ended 31st March 2021 (₹)	
-	Professional Charges/Fees (Nutritionist)	25,000					
15,000	Professional Charges/Fees (Speech Therapist)	-	4,36,38,454				
	To Administrative Expenses:						
34,90,113	Professional Charges/Fees	34,48,580					
7,657	Conveyance Expenses	3,300					
-	Software License Fee	44,427					
15,635	Repairs & Maintenance - Computer	38,173					
7,129	Refreshment Expenses	1,735					
-	Repairs & Maintenance - Office	10,835					
37,556	Printing & Stationery	30,728					
82,520	Courier Charges	39,477					
24,780	Audit Fees	34,220					
5,681	Telephone & Mobile Charges	5,120					
4,104	Miscellaneous Expenses	-					
1,47,500	Office Expenses	7,018					
1,67,659	Travelling & Accommodation Expenses - Others	1,20,226	37,83,838				
998	Bank Charges		7,113				
34,58,102	Depreciation on Fixed Assets		29,60,730				
16,28,129	To Excess of Income over Expenditure for the Year		16,84,860				
9,28,49,095	TOTAL		5,20,74,995	9,28,49,095	TOTAL		5,20,74,995

For Maheshwari & Co.
Chartered Accountants
Firm Registration Number - 105834W


(K. K. Maloo)
Partner
Membership Number - 075872
Place : Mumbai
Date : October 15, 2021



For and on behalf of the Trustees of
Inga Health Foundation


Dr. Krishna Rao
Trustee

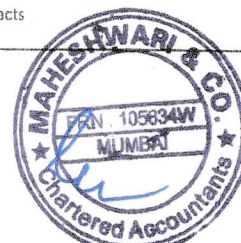

Dr. Chetana Kumar
Trustee

INGA HEALTH FOUNDATION
VILLA DEL MAR, #10, AMBALIPUR, BELLANDUR GATE, SARJAPURA MAIN ROAD, BANGALORE, KARNATAKA - 560 102

FCRA REGISTRATION NO. 094421609
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021
FOREIGN CONTRIBUTION ACCOUNT

								(Amount in Indian Rupees)
For the year ended 31st March 2020 (₹)	Receipts	For the year ended 31st March 2021 (₹)		For the year ended 31st March 2020 (₹)	Payments	For the year ended 31st March 2021 (₹)		
	<u>To Opening Balances:</u>				<u>By Payments:</u>			
422	Cash in Hand	2,064			<u>Project Expenses:</u>			
	<u>Cash at Banks</u>				14,29,454	Advertisement Exps - Medical Missions	57,028	
2,517	HDFC Bank A/c No. 50XXXXX 3327	12,640		41,88,041	Food Expenses	-		
16,66,623	HDFC Bank A/c No. 50XXXXX 9330	64,71,120	64,85,824	1,77,750	Hiring Charges	-		
				3,34,400	Medical License for Physicians (Mission)	-		
	<u>To Receipts:</u>			4,94,766	Other Mission Expenses	-		
	<u>Grants & Donations:</u>			41,579	Other Project Expenses	32,305		
9,03,85,982	Operation Smile Inc.	6,52,37,846		3,39,689	Patient Recruitment Expenses	2,25,682		
31,73,648	Charities Aid Foundation India	28,00,000		5,36,252	Printing & Stationery (Mission)	27,604		
-	TIH Investment Management Pte. Ltd.	1,08,615		2,84,998	Printing & Stationery (Medical/ Surgical Charts)	70,886		
6,91,580	Shah Family Foundation	-	6,81,46,461	2,82,600	Rent (Mission)	-		
				84,146	Rent on Furniture	-		
5,59,028	Interest received from Bank A/c		6,88,693	8,00,285	Transportation Charges	61,804		
				1,77,92,674	Travelling & Accommodation Expenses	19,57,780		
				18,36,993	Travelling Expenses - Patient	4,80,710		
				11,16,447	Patient Bedding & Others - Rent Charges	-		
				83,004	Surgical Instruments-Maintenance & Service Charges	72,817		
				-	Covid-19 Support Expenses	12,51,909		
					<u>Treatment Charges:</u>			
				1,15,29,947	Hospital Charges/ Fees	1,59,13,227		
				13,61,182	Cleft & Maxillofacial Treatment Charges	46,33,321		
				9,61,992	Craniofacial Treatment Charges	13,32,920		
				1,50,76,656	Surgical Expenses	69,58,985		
					<u>Professional Charges:</u>			
				3,13,780	Professional Charges/Fees (Medical Diagnosis)	41,680		
				63,23,244	Professional Charges/Fees (Patient Recruitment)	12,67,540		
				1,14,48,000	Professional Charges/Fees (Surgeons)	88,58,975		
				20,38,500	Professional Charges/Fees (Anaesthesiologist)	5,99,500		
				1,99,800	Professional Charges/Fees (Dentist)	99,525		
				1,81,350	Professional Charges/Fees (Nurse)	3,95,275		
				3,56,400	Professional Charges/Fees (Orthodontist)	2,01,650		
				1,51,200	Professional Charges/Fees (Paediatrician)	1,25,800		
				13,500	Professional Charges/Fees (Speech Therapist)	-		
				-	Professional Charges/Fees (Nutritionist)	23,125		
					<u>Duties & Taxes:</u>			
				37,12,922	TDS on Professional Charges	21,47,376		
				2,63,628	TDS on Contracts	37,724		
				14,88,880	TDS on Rent	1,47,007		
							4,70,22,153	

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For the year ended 31st March 2020 (₹)	Receipts	For the year ended 31st March 2021 (₹)	For the year ended 31st March 2020 (₹)	Payments	For the year ended 31st March 2021 (₹)
				<u>By Administrative Expenses:</u>	
			31,91,105	Professional Charges/Fees	31,56,524
			7,657	Conveyance Expenses	3,300
			15,635	Repairs & Maintenance - Computer	7,080
			7,129	Refreshment Expenses	650
			66,931	Rent	-
			80,184	Printing & Stationery	23,852
			5,681	Telephone & Mobile Charges	4,859
			99,643	Courier Charges	29,439
			1,44,922	Office Expenses	6,018
			-	Software License Fee	41,873
			-	Repairs & Maintenance - Office	10,672
			24,780	Audit Fees	27,625
			4,104	Miscellaneous Expenses	-
			1,67,659	Travelling & Accommodation Expenses - Others	82,951
				<u>Duties & Taxes:</u>	
			3,49,168	TDS on Professional Charges	2,06,328
			4,346	TDS on Contracts	206
			-	Interest on TDS	27
			7,437	TDS on Rent	-
					36,01,403
				<u>By Other Expenses:</u>	
			998	Bank Charges	7,113
				<u>By Purchase of Fixed Assets:</u>	
			5,72,540	As per Schedule - 3	1,56,000
				<u>By Closing Balances:</u>	
			2,064	Cash in Hand	-
				<u>Cash at Banks:</u>	
			12,640	HDFC Bank A/c No. 50 XXXXX 3327	358
			64,71,120	HDFC Bank A/c No. 50: XXXXX 9330	41,75,565
			-	State Bank of India A/c No. 39 XXXX 6628	2,03,58,386
					2,45,34,309
9,64,79,801	TOTAL	7,53,20,978	9,64,79,801	TOTAL	7,53,20,978

INGA HEALTH FOUNDATION

VILLA DEL MAR, #10, AMBALIPUR, BELLANDUR GATE, SARJAPURA MAIN ROAD, BANGALORE,
KARNATAKA - 560 102

FCRA REGISTRATION NO. 094421609

SCHEDULES FORMING PART OF FINANCIAL STATEMENTS AS AT 31ST MARCH 2021

FOREIGN CONTRIBUTION ACCOUNT

(Amount in Indian Rupees)

SCHEDULE 1 : TRADE PAYABLE

Sr. No.	Particulars	For the Year Ended	
		31st March 2021	31st March 2020
		(₹)	(₹)
1	Professional Charges Payable	11,95,455	17,23,821
2	Travelling Expenses Payable	1,45,506	3,95,112
3	Patient Travelling Expenses Payable	1,49,515	1,10,551
4	Surgical Expenses Payable	65,682	3,16,653
5	Patient Recruitment Expenses Payable	60,968	1,01,817
6	Printing & Stationery Exps. Payable	44,563	27,604
7	Audit Fees Payable	27,625	24,780
8	Telephone & Mobile Charges Payable	732	471
9	Cleft & Maxillofacial Treatment Charges Payable	11,59,621	-
10	Craniofacial Treatment Charges Payable	7,98,267	-
11	Repairs & Maintenance Payable	30,626	-
12	Food Expenses Payable	17,686	-
13	Courier Charges Payable	9,758	-
14	Refreshment Expenses Payable	1,068	-
15	Other Expenses Payable	1,000	-
16	Kaizen Hotels & Resorts Ltd	-	9,47,534
17	Hospital Charges/ Fees Payable	-	33,28,728
18	Advertisement Exps - Medical Missions Payable	-	57,028
	TOTAL	37,08,071	70,34,098



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SCHEDULES FORMING PART OF FINANCIAL STATEMENTS AS AT 31ST MARCH 2021

FOREIGN CONTRIBUTION ACCOUNT

(Amount in Indian Rupees)

SCHEDULE 2 : GRANTS RECEIVED IN ADVANCE

Sr. No.	Particulars	Opening Balance as on 1st April 2020	Received during the year	Applied during the year	Closing Balance as on 31st March 2021
		(₹)	(₹)	(₹)	(₹)
	<u>Foreign Contributions:</u>				
1	Operation Smile Inc.	7,86,459	6,52,37,846	4,72,27,687	1,87,96,618
2	Charities Aid Foundation India	12,50,000	28,00,000	40,50,000	-
	TOTAL	20,36,459	6,80,37,846	5,12,77,687	1,87,96,618



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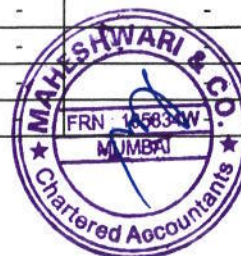
SCHEDULES FORMING PART OF FINANCIAL STATEMENTS AS AT 31ST MARCH 2021

FOREIGN CONTRIBUTION ACCOUNT

(Amount in Indian Rupees)

SCHEDULE 3 : FIXED ASSETS

Sr. No.	Assets	Rate of Depreciation	W.D.V. as at 1st April, 2020	Additions during the year		Sold during the year	Total	Depreciation for the year	W.D.V. as at 31st March, 2021
				More Than 180 Days	Less Than 180 Days				
			(₹)	(₹)	(₹)	(₹)	(₹)	(₹)	(₹)
1	Surgical Instruments	15%	5,49,870	-	-	-	5,49,870	82,480	4,67,389
2	Ambu Bag	15%	62,724	-	-	-	62,724	9,409	53,315
3	AN Box	15%	26,201	-	-	-	26,201	3,930.21	22,271
4	Anestheisa Machine	15%	19,87,477	-	-	-	19,87,477	2,98,122	16,89,356
5	Autoclave	15%	10,13,589	-	-	-	10,13,589	1,52,038	8,61,551
6	Bed Side Monitors Mindray	15%	5,00,103	-	-	-	5,00,103	75,015	4,25,088
7	Blood Pressure Kit	15%	31,853	-	-	-	31,853	4,778	27,075
8	Cautery Machine	15%	22,71,067	-	-	-	22,71,067	3,40,660	19,30,407
9	Cleft Lip & Palate Set	15%	32,833	-	-	-	32,833	4,925	27,908
10	Curing Light Dental	15%	29,227	-	-	-	29,227	4,384	24,843
11	Dental Instrument	15%	10,392	-	-	-	10,392	1,559	8,833
12	Electrocautery Machine	15%	16,56,186	-	-	-	16,56,186	2,48,428	14,07,758
13	Flexi Blade Adult	15%	3,224	-	-	-	3,224	484	2,740
14	Laryngoscope Adult	15%	28,966	-	-	-	28,966	4,345	24,621
15	Laryngoscope Pedi	15%	28,652	-	-	-	28,652	4,298	24,354
16	Motor Dental	15%	9,742	-	-	-	9,742	1,461	8,281
17	Nebulizer	15%	4,546	-	-	-	4,546	682	3,864
18	Oxygen Monitor	15%	22,732	-	-	-	22,732	3,410	19,322
19	Oxygen Regulators	15%	25,491	-	-	-	25,491	3,824	21,667
20	PACU Box	15%	11,794	-	-	-	11,794	1,769	10,025
21	Patient Monitor	15%	28,62,921	-	-	-	28,62,921	4,29,438	24,33,483
22	Pedriatic Ventilator	15%	5,35,825	-	-	-	5,35,825	80,374	4,55,451



(Continued)

Sr. No.	Assets	Rate of Depreciation	W.D.V. as at 1st April, 2020	Additions during the year		Sold during the year	Total	Depreciation for the year	W.D.V. as at 31st March, 2021
				More Than 180 Days	Less Than 180 Days				
			(₹)	(₹)	(₹)	(₹)	(₹)	(₹)	(₹)
23	Piano Box Crash Box	15%	1,71,156	-	-	-	1,71,156	25,673	1,45,482
24	Suction Machine	15%	16,29,518	-	-	-	16,29,518	2,44,428	13,85,090
25	Vaporizer	15%	11,24,826	-	-	-	11,24,826	1,68,724	9,56,102
26	Video Laryngoscope	15%	5,20,435	-	-	-	5,20,435	78,065	4,42,369
27	ZOLL Defibrillator	15%	8,76,804	-	-	-	8,76,804	1,31,521	7,45,284
28	Neuro Drill & Saw System	15%	11,48,414	-	-	-	11,48,414	1,72,262	9,76,152
29	Defibrillator	15%	9,95,319	-	-	-	9,95,319	1,49,298	8,46,021
30	Headlight	15%	1,69,044	-	-	-	1,69,044	25,357	1,43,687
31	Transport Ventilator	15%	7,03,169	-	-	-	7,03,169	1,05,475	5,97,694
32	Air Conditioner	15%	22,732	-	-	-	22,732	3,410	19,322
33	Ultrasonic Machine	15%	36,893	-	-	-	36,893	5,534	31,359
34	Fogger Machine	15%	-	-	16,000	-	16,000	1,200	14,800
35	Hard Disk Drive	40%	589	-	-	-	589	236	353
36	Printer	40%	9,416	-	-	-	9,416	3,767	5,650
37	Computer	40%	74,057	-	1,40,000	-	2,14,057	57,623	1,56,434
38	Furniture	10%	3,23,463	-	-	-	3,23,463	32,346	2,91,116
	TOTAL		1,95,11,248	-	1,56,000	-	1,96,67,248	29,60,730	1,67,06,519



INGA HEALTH FOUNDATION

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560 102

FCRA REGISTRATION NO. 094421609

SCHEDULES FORMING PART OF FINANCIAL STATEMENTS AS AT 31ST MARCH 2021

FOREIGN CONTRIBUTION ACCOUNT

(Amount in Indian Rupees)

SCHEDULE 4 : DUTIES & TAXES

Sr. No.	Particulars	For the Year Ended	
		31st March 2021	31st March 2020
		(₹)	(₹)
1	TDS on Professional Charges	8,27,739	5,75,481
2	TDS on Contracts	5,933	32,635
3	TDS on Rent	5,702	1,45,529
4	TDS on Professional Charges (Administrative Expenses)	58,817	-
5	TDS on Contracts (Administrative Expenses)	721	-
6	Interest on TDS	-	27
	TOTAL	8,98,912	7,53,672

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INGA HEALTH FOUNDATION

VILLA DEL MAR, #10, AMBALIPUR, BELLANDUR GATE, SARJAPURA MAIN ROAD, BANGALORE, KARNATAKA -
560 102

FCRA REGISTRATION NO. 094421609

SCHEDULES FORMING PART OF FINANCIAL STATEMENTS AS AT 31ST MARCH 2021

FOREIGN CONTRIBUTION ACCOUNT

(Amount in Indian Rupees)

SCHEDULE 5 : FOREIGN CONTRIBUTION

Sr. No.	Particulars	For the Year Ended	
		31st March 2021	31st March 2020
		(₹)	(₹)
1	Operation Smile Inc.	4,72,27,687	8,96,74,838
2	Charities Aid Foundation India	40,50,000	19,23,648
3	TIH Investment Management Pte. Ltd.	1,08,615	-
4	Shah Family Foundation	-	6,91,580
	TOTAL	5,13,86,302	9,22,90,066



INGA HEALTH FOUNDATION

VILLA DEL MAR, #10, AMBALIPUR, BELLANDUR GATE, SARJAPURA MAIN ROAD, BANGALORE, KARNATAKA - 560 102

FCRA REGISTRATION NO. 094421609

NOTES FORMING PART OF FINANCIAL STATEMENTS AS AT 31ST MARCH 2021

FOREIGN CONTRIBUTION ACCOUNT

A SIGNIFICANT ACCOUNTING POLICIES

a. Basis of Preparation:

The Financial statements have been prepared and presented under the historical cost convention on accrual basis of accounting and in accordance with Generally Accepted Accounting Principles in India (GAAP) and comply with the accounting standards prescribed by the Institute of Chartered Accountants of India (ICAI)

b. Revenue Recognition:

Receipts by way of grants/contributions, having terms and conditions attached thereto, are considered in the financial statements with respect to such terms and conditions. Thus, grants relating to future periods are recognised in the period for which such grants are made and accounted for accordingly with the balance of such grants attributable to future periods are considered as advance under the head either non-current or current liabilities depending upon the period to be covered. All donations, voluntary and towards corpus are accounted for on receipt basis. All expenses are accounted for on accrual basis.

c. Fixed Assets:

Fixed assets are stated at written down value of assets.

d. Depreciation:

Depreciation on fixed assets is provided at the rate prescribed in Income Tax Act, 1961 on written down value method. Assets costing less than Rs. 5,000 are depreciated in full in the year of purchase.

e. Foreign Currency Translation:

Except for receipts of donation/grants in foreign currency, the trust has no other receipts/income in foreign currency. Donations in foreign currency are accounted for at the rates prevailing on the date of credit in the bank account.

B OTHER INFORMATION

a. Previous year's figures have been re-grouped and re-arranged wherever necessary.

b. During the year under consideration trust received foreign contribution equivalent to INR 6,81,46,461.31. There are no outgo in foreign currency.

c. The trust is registered under section 12AA of the Income Tax Act, 1961, hence no provision for Income tax has been made.

