**To,**
**The Board of Trustees**
**INGA Health Foundation**
Villa Del Mar, #10, Ambalipur,
Bellandur Gate, Sarjapura Main Road,
Bangalore, Karnataka – 560 102
Registered at Mangalore, Karnataka

**Chartered Accountant's Certificate on Audit of Foreign Contribution Accounts**

**Name of the Trust:** INGA Health Foundation
**Financial Year:** 2024–25

Dear Sir / Madam,

We, Maheshwari & Co., Chartered Accountants ("we", "us", "our" or "the Firm"), have audited the accompanying financial information of INGA Health Foundation ("the Trust") having PAN AABTM8113F, which comprises the Balance Sheet as at 31 March 2025, the Statement of Income and Expenditure, the Statement of Receipts and Payments, and the Notes thereto (including other explanatory information) (hereinafter collectively referred to as "the Financial Information"), prepared pursuant to the provisions of the Foreign Contribution (Regulation) Act, 2010 ("the Act") and the rules made thereunder for the financial year ended 31 March 2025.

On the basis of our examination, we issue the accompanying certificate, which is enclosed below;

**Management's Responsibility:**

The management of INGA Health Foundation is responsible for the preparation and maintenance of proper books of account and records relating to foreign contribution in accordance with the provisions of the Foreign Contribution (Regulation) Act, 2010, the Foreign Contribution (Regulation) Rules, 2011, the Trust Deed, and other applicable laws.

This responsibility includes ensuring that:
1. Foreign contribution is received and utilised strictly for the purposes for which the Trust is registered under the Act;
2. separate and complete records of foreign contribution are maintained; and
3. compliance with all applicable provisions of the FCRA and rules made thereunder.

**Practitioner's Responsibility**

We conducted our examination in accordance with the Guidance Note on Reports or Certificates for Special Purposes (Revised 2016) (the "Guidance Note") in accordance with the generally accepted auditing standards in India and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. Those standards

MAHESHWARI & CO. FRN:105834W MUMBAI Chartered Accountants

require that we plan and perform the examination to obtain reasonable assurance about the 'Reporting Criteria'. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.

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 to use**

The accompanying certificate is issued solely for the purpose of compliance with the provisions of the Foreign Contribution (Regulation) Act, 2010, including submission along with Form FC-4 for the financial year 2024–25.

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




**K. K. Maloo**
**Partner**
**Membership Number - 075872**

**Place: Mumbai**
**Date : 5th December , 2025**

**UDIN : 25075872BXIKKZ5766**

## Certificate by Chartered Accountant

We have audited the account of **INGA HEALTH FOUNDATION** having **PAN AABTM8113F** situated at Villa Del Mar, #10, Ambalipur, Bellandur Gate, Sarjapura Main Road, Bangalore, Karnataka - 560 102 registered in Mangalore, Karnataka (Original Trust Reg No. MGC-4-00028-2006-07 Dt. 30/05/2006; Amendment Trust Reg No. MGC-4-00220-2014-15 Dt. 19/01/2015) for the financial year ending the 31st March, 2025 and examined all relevant books and vouchers and certify that according to the audited account:

i. The brought forward foreign contribution at the beginning of the financial year was Rs. 632,457;
ii. Foreign contribution of / worth Rs. 210,290,956 was received by the person / association during the financial year 2024-25;
iii. Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of/worth Rs. 603,862 was received by the person/association during the financial year 2024-25;
iv. The balance of unutilised foreign contribution with the person/association at the end of the financial year 2024-25 was Rs. 1,81,17,496;
v. Certified that the person/association 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
vi. The information in this certificate and in the enclosed balance sheet and statement of receipt and payment is correct as checked by me/us.
vii. The person/association has utilised the foreign contribution received for the purpose(s) it is registered/ granted prior permission under the Foreign Contribution (Regulation) Act, 2010 (42 of 2010).

MAHESHWARI & CO. ★ FRN:105834W MUMBAI ★ Chartered Accountants

"We have examined all relevant books and records, and I hereby certify the following activities/project wise and location wise details of receipt and utilisation of foreign contribution: -

| SI. No. | Name of Project/ Activity | Address/ Location | Previous Balance | | Receipt during the year | | Utilised | | Balance | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | In Cash | In Kind | In Cash | In Kind | In Cash | In Kind | In Cash | In Kind |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
| 1 | Treatment of People born with Skull and Facial deformities | Bangalore, Mumbai, Srinagar, Durgapur, Siliguri, Hazaribagh, Rishikesh, Belgaum, Indore, Visakhapatnam, Bhubaneswar, Ahmedabad, Vijayawada | 632,457 | - | 201,451,454 | - | 183,966,415 | - | 18,117,496 | - |

**Note:** In addition to above, Foreign Contribution received and utilised for administrative expenses during the year amounted to Rs 94,43,364 which is not included in the above receipt and utilised balance.

MAHESHWARI & CO. FRN: 105834W MUMBAI Chartered Accountants

We have examined all relevant books and records, including the items mentioned in column 8 of FC-4, and to the best of knowledge and belief INGA HEALTH FOUNDATION has

(i) not violated any provisions of the Foreign Contribution (Regulation) Act, 2010 or rules made thereunder or notifications issued thereunder;

Or

~~(ii) violated the provisions of Foreign Contribution (Regulation) Act, 2010 or rules made thereunder or notifications issued thereunder. The details of the violation(s) are as under:~~

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




**K. K. Maloo**
**Partner**
**Membership Number - 075872**

**Place: Mumbai**
**Date : 5th December , 2025**

**UDIN : 25075872BXIKKZ5766**

I Ganesh Shiva Ganesh 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.

Place: Mumbai

Date: December 5, 2025

Inga Health Foundation

GANESH SHIVA GANESH

CHAIRPERSON

**Inga Health Foundation**

Villa Del Mar, #10, Ambalipura, Bellandur Gate, Sarjapura Main Road, Bangalore – 560 102, Karnataka, India

www.ingahealth.org

# 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, 2025**

**FOREIGN CONTRIBUTION ACCOUNT**

(Amount in Indian Rupees)

| | | Particulars | Note No. | As at 31st March, 2025 | As at 31st March, 2024 |
|---|---|---|---|---|---|
| A | | **SOURCES OF FUNDS** | | | |
| | 1 | Surplus Funds | 1 | 1,67,47,759 | 1,79,16,163 |
| | 2 | Unutilised Grants / Donations | 2 | 1,80,15,078 | -1,65,122 |
| | | **TOTAL** | | **3,47,62,837** | **1,77,51,041** |
| B | | **APPLICATION OF FUNDS** | | | |
| | 1 | Fixed Assets | 3 | 1,65,05,591 | 1,70,60,182 |
| | 2 | Investments | | - | - |
| | 3 | Current Assets, Loans and Advances | | | |
| | | (a) Current Assets | | | |
| | | Cash and Bank Balances | 4 | 1,81,17,496 | 6,32,457 |
| | | (b) Loans and advances | 5 | 1,66,750 | 85,402 |
| | | Total Current Assets | | 1,82,84,246 | 7,17,859 |
| | 4 | Less: Current Liabilities and Provisions | 6 | 27,000 | 27,000 |
| | | Net Current Assets | | **1,82,57,246** | **6,90,859** |
| | | **TOTAL** | | **3,47,62,837** | **1,77,51,041** |
| | | Summary of Significant Accounting Policies | 11 | | |
| | | The accompanying notes form as integral part of the financial statements | | | |

**As per our report of even date**
**For Maheshwari & Co.**
**Chartered Accountant**
**Firm Registration No. 105834W**

MAHESHWARI & CO. FRN:105834W MUMBAI Chartered Accountants

**K. K. Maloo (Partner)**
**Membership No. 075872**
**Place : Mumbai**
**Date : December 5, 2025**

Inga Health Foundation

**For and on behalf of the Trustees of**
**Inga Health Foundation**

**G S Ganesh**
**Chairperson & Trustee**

**Dr. Krishna Rao**
**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, 2025**

**FOREIGN CONTRIBUTION ACCOUNT**

(Amount in Indian Rupees)

| | Particulars | Note No. | Year ended 31st March, 2025 | Year ended 31st March, 2024 |
|---|---|---|---|---|
| I. | **INCOME** | | | |
| | Grants & Donations | 7 | 19,21,10,756 | 14,19,98,548 |
| | Other Income | 8 | 6,03,862 | 5,13,545 |
| | **Total Income** | | **19,27,14,618** | **14,25,12,093** |
| II. | **EXPENDITURE** | | | |
| | Towards Administration | 9 | 94,27,590 | 55,24,520 |
| | Towards Project | 10 | 18,13,55,762 | 13,25,56,998 |
| | Depreciation | 3 | 30,99,670 | 31,45,181 |
| | **Total expenses** | | **19,38,83,022** | **14,12,26,699** |
| III. | **Surplus/ (Deficit) for the Year** | | **(11,68,404)** | **12,85,394** |
| | Summary of Significant Accounting Policies | 11 | | |
| | The accompanying notes form as integral part of the financial statements | | | |

**As per our report of even date**
**For Maheshwari & Co.**
**Chartered Accountant**
**Firm Registration No. 105834W**

MAHESHWARI & CO. FRN:105834W MUMBAI Chartered Accountants

**K. K. Maloo (Partner)**
**Membership No. 075872**
**Place : Mumbai**
**Date : December 5, 2025**

**For and on behalf of the Trustees of**
**Inga Health Foundation**

Inga Health Foundation

**G S Ganesh**
**Chairperson & Trustee**

**Dr. Krishna Rao**
**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, 2025**

**FOREIGN CONTRIBUTION ACCOUNT**

(Amount in Indian Rupees)

| For the year ended 31st March, 2024 | Receipts | For the year ended 31st March, 2025 | | For the year ended 31st March, 2024 | Payments | For the year ended 31st March, 2025 | |
|---|---|---|---|---|---|---|---|
| | **To Opening Balances:** | | | | **By Administrative Expenses:** | | |
| | Cash in Hand: | | | 52,898 | Courier Charges | 1,00,528 | |
| - | Cash FCRA | | | 36,113 | Bank Charges | 66,945 | |
| | | | | 34,686 | Conveyance Expenses | 32,786 | |
| | Cash at Banks: | | | 2,19,771 | Office Expenses | 24,806 | |
| 11,25,507 | State Bank of India (FCRA) - XXXXXXX6628 | 31,568 | | 2,33,696 | Printing & Stationary | 3,41,998 | |
| 34,58,994 | HDFC Bank (FCRA) - XXXXXXXXXX9330 | 6,00,546 | | - | Repairs & Maintenance - Computer | 33,673 | |
| 332 | HDFC Bank - XXXXXXXXXX3327 | 343 | 6,32,457 | 18,631 | Repairs & Maintenance - Office | 28,430 | |
| | | | | 5,650 | Telephone & Mobile Charges | 2,472 | |
| | | | | 97,616 | Software License Fee | 2,09,124 | |
| | | | | 28,957 | Refreshment Expenses | - | |
| | | | | 1,15,132 | Internet charges | 1,21,195 | |
| | **To Receipts:** | | | - | Rent | - | |
| | *Grants & Donations:* | | | 6,960 | Rent on Printer/ Scanner | - | |
| 13,66,83,752 | Operation Smile Inc. | 17,81,32,960 | | 9,000 | Misc. Expenses | - | |
| - | National Philanthropic Trust | 3,21,24,536 | | 35,550 | Domain & Website Charges | 87,750 | |
| 98,500 | Dr. Sharad sohani | 33,460 | | 27,000 | Audit Fees | 27,000 | |
| 13,11,905 | Love Without Boundaries Foundation | - | | 6,26,254 | Travelling & Accommodation Expenses | 4,94,051 | |
| 55,011 | Karthik Gurushankar Ganesh | - | 21,02,90,956 | 33,97,080 | Professional Charges/Fees - Administrative | 70,43,351 | |
| | | | | | *Duties & Taxes:* | | |
| 5,13,545 | Interest received from Bank A/c | | 6,03,862 | 3,94,227 | TDS on Professional Charges | 7,97,618 | |
| | | | | 7,262 | TDS on Contracts | 8,115 | |
| | | | | - | TDS on Goods | 8 | |
| | | | | 36,021 | TDS on Benefits/Perquisites | 23,512 | 94,43,364 |

(Continued)

MAHESHWARI & CO. FRN:105834W MUMBAI Chartered Accountants

Inga Health Foundation

(Amount in Indian Rupees)

| For the year ended 31st March, 2024 | Receipts | For the year ended 31st March, 2025 | | For the year ended 31st March, 2024 | Payments | For the year ended 31st March, 2025 | |
|---|---|---|---|---|---|---|---|
| | | | | | **By Project Expenses:** | | |
| | | | | 17,28,666 | Food Expenses (Patients etc) | 1,27,47,673 | |
| | | | | 15,07,729 | Travelling Expenses - Patient | 36,01,243 | |
| | | | | - | Surgical Instruments-Maintenance & Service Charges | 47,829 | |
| | | | | 2,16,000 | Medical Conference | 75,600 | |
| | | | | 13,33,194 | Patient Recruitment Expenses | 14,50,355 | |
| | | | | 3,51,831 | Patient Bedding & Others - Rent Charges | 9,39,900 | |
| | | | | 8,21,407 | Patient Accommodation - Rent | 16,87,833 | |
| | | | | 9,81,332 | Repairs & Maintenance - Project | 2,87,273 | |
| | | | | 54,422 | Other Project Expenses | 2,23,774 | |
| | | | | 5,19,124 | Printing & Stationery (Medical/ Surgical Charts) | 9,58,393 | |
| | | | | 1,01,552 | Transportation Charges | 1,33,105 | |
| | | | | 42,20,196 | Travelling & Accomodation Expenses | 82,73,665 | |
| | | | | - | Camp Expenses | 2,67,024 | |
| | | | | - | Craniofacial Workshop | 13,65,008 | |
| | | | | | *Bangalore - Smiles Project* | | |
| | | | | 53,564 | Patient Traveling Expenses | 69,696 | |
| | | | | 91,799 | Professional Charges/Fees | 76,882 | |
| | | | | - | Surgical Expenses | - | |
| | | | | | *Bangalore Mission* | | |
| | | | | 40,500 | Professional Charges/Fees (Patient Recruitment) | - | |
| | | | | 4,08,243 | Food Expenses (Patients etc) | - | |
| | | | | 5,70,675 | Hospital Charges | - | |
| | | | | 2,09,333 | Other Expenses | - | |
| | | | | 9,604 | Patient Traveling Expenses | - | |
| | | | | 51,489 | Printing & Stationery | - | |
| | | | | 3,64,176 | Patient Bedding & Others - Rent Charges | - | |
| | | | | 4,04,076 | Surgical Expenses | - | |
| | | | | 2,23,440 | Transportation Charges | - | |
| | | | | 23,72,332 | Travelling and Accomodation Expenses | - | |
| | | | | | *Belgaum Mission* | | |
| | | | | - | Professional Charges/Fees (Patient Recruitment) | 1,62,000 | |
| | | | | - | Travelling and Accomodation Expenses | 90,332 | |

(Continued)

MAHESHWARI & CO. FRN:105834W MUMBAI Chartered Accountants

Inga Health Foundation

(Amount in Indian Rupees)

| For the year ended 31st March, 2024 | Receipts | For the year ended 31st March, 2025 | | For the year ended 31st March, 2024 | Payments | For the year ended 31st March, 2025 | |
|---|---|---|---|---|---|---|---|
| | | | | | *Vijayawada Mission* | | |
| | | | | - | Patient Traveling Expenses | 2,23,567 | |
| | | | | - | Professional Charges/Fees (Patient Recruitment) | 7,98,075 | |
| | | | | - | Surgical Expenses | 6,06,494 | |
| | | | | - | Transportation Charges | 1,28,380 | |
| | | | | - | Travelling and Accomodation Expenses | 7,69,441 | |
| | | | | | *Raipur Mission* | | |
| | | | | 25,568 | Food Expenses (Patients etc) | - | |
| | | | | 33,393 | Patient Traveling Expenses | - | |
| | | | | 30,600 | Patient Bedding & Others - Rent Charges | - | |
| | | | | 38,159 | Surgical Expenses | - | |
| | | | | 91,140 | Transportation Charges | - | |
| | | | | 2,51,949 | Travelling and Accomodation Expenses | - | |
| | | | | | *Kochi Mission* | | |
| | | | | 13,89,467 | Advertisement Exps. | - | |
| | | | | 3,799 | Courier Charges | - | |
| | | | | 10,59,994 | Food Expenses | - | |
| | | | | 3,60,615 | Hospital Charges | - | |
| | | | | 56,628 | Other Expenses | - | |
| | | | | 17,345 | Patient Recruitment Expenses | - | |
| | | | | 2,36,225 | Patient Traveling Expenses | - | |
| | | | | 1,04,937 | Printing & Stationery | - | |
| | | | | 2,83,267 | Professional Charges/Fees | - | |
| | | | | 13,50,601 | Professional Charges/Fees (Patient Recruitment ) | - | |
| | | | | 3,05,240 | Rent (Patient Bedding & Other Furnitures) | - | |
| | | | | 12,03,312 | Surgical Expenses | - | |
| | | | | 3,08,700 | Transportation Charges | - | |
| | | | | 50,60,191 | Travelling and Accomodation Expenses | - | |
| | | | | | *Jhansi Mission* | | |
| | | | | 9,24,820 | Patient Traveling Expenses | - | |
| | | | | 1,47,271 | Printing & Stationery | - | |
| | | | | 13,46,294 | Professional Charges/Fees (Patient Recruitment) | - | |
| | | | | 66,765 | Patient Recruitment Expenses | - | |
| | | | | 83,991 | Other Expenses | - | |

(Continued)

MAHESHWARI & CO. FRN:105834W MUMBAI Chartered Accountants

Inga Health Foundation

(Amount in Indian Rupees)

| For the year ended 31st March, 2024 | Receipts | For the year ended 31st March, 2025 | | For the year ended 31st March, 2024 | Payments | For the year ended 31st March, 2025 | |
|---|---|---|---|---|---|---|---|
| | | | | 3,93,345 | Rent | - | |
| | | | | 16,27,933 | Surgical Expenses | - | |
| | | | | 2,04,385 | Transportation Charges | - | |
| | | | | 55,69,981 | Travelling and Accomodation Expenses | 14,243 | |
| | | | | 2,44,366 | Advertisement Exps. | - | |
| | | | | 8,344 | Courier Charges | - | |
| | | | | 14,52,660 | Food Expenses | - | |
| | | | | | *Treatment Charges* | | |
| | | | | 1,83,34,333 | Hospital Charges/ Fees | 1,48,07,120 | |
| | | | | 2,24,76,932 | Cleft & Maxillofacial Treatment Charges | 5,33,16,279 | |
| | | | | - | Craniofacial Treatment Charges | 27,49,995 | |
| | | | | 1,07,99,713 | Surgical Expenses | 1,42,51,066 | |
| | | | | 35,649 | Dental Materials Expenses | 42,956 | |
| | | | | 52,33,416 | Nutrition Program Expenses | 74,16,376 | |
| | | | | | *Professional Charges/Fees* | | |
| | | | | 20,32,200 | Professional Charges/Fees (BLS/ PALS Program) | 17,67,420 | |
| | | | | 3,717 | Professional Charges/Fees (Medical Diagnosis) | 32,913 | |
| | | | | 60,27,386 | Professional Charges/Fees (Patient Recruitment) | 1,19,75,049 | |
| | | | | 1,00,61,750 | Professional Charges/Fees (Surgeons) | 1,32,81,750 | |
| | | | | 20,44,350 | Professional Charges/Fees (Anaesthesiologist) | 22,32,000 | |
| | | | | 12,06,900 | Professional Charges/Fees (Dentist) | 23,01,987 | |
| | | | | 15,20,100 | Professional Charges/Fees (Nurse) | 16,76,700 | |
| | | | | 2,65,500 | Professional Charges/Fees (Orthodontist) | 6,49,350 | |
| | | | | 3,67,200 | Professional Charges/Fees (Nutritionist) | 4,15,800 | |
| | | | | 4,41,000 | Professional Charges/Fees (Paediatrician) | 6,53,400 | |
| | | | | 5,04,000 | Professional Charges/Fees (Psychosocial Care) | 6,26,400 | |
| | | | | 4,10,400 | Professional Charges/Fees (Speech Therapist) | 14,20,650 | |
| | | | | 1,08,000 | Professional Charges/Fees (Nutrition Coordinator) | 2,52,000 | |
| | | | | 2,43,900 | Professional Charges/Fees (OT Technician) | 5,24,700 | |
| | | | | 4,33,485 | Professional Charges/Fees (Patient Awareness) | 4,11,885 | |
| | | | | 2,34,000 | Professional Charges/Fees (Patient Coordinator) | 15,67,588 | |
| | | | | - | Professional Charges/Fees (Nursing Conference) | 8,94,440 | |
| | | | | - | Professional Charges/Fees (Dental Technician) | 13,500 | |

(Continued)

MAHESHWARI & CO. FRN:105834W Chartered Accountants

Inga Health Foundation

(Amount in Indian Rupees)

| For the year ended 31st March, 2024 | Receipts | For the year ended 31st March, 2025 | | For the year ended 31st March, 2024 | Payments | For the year ended 31st March, 2025 | |
|---|---|---|---|---|---|---|---|
| | | | | | *Duties & Taxes:* | | |
| | | | | 75,28,480 | TDS on Professional Charges (194J) | 1,18,80,779 | |
| | | | | 3,23,583 | TDS on Contracts (194C) | 4,58,528 | |
| | | | | 10,36,839 | TDS on Rent (194I) | 7,10,876 | |
| | | | | 19,657 | TDS on Goods (194Q) | 27,725 | |
| | | | | 37,371 | TDS on Benefits (194R) | 64,319 | 18,14,21,336 |
| | | | | | **By Purchase of Fixed Assets** | | |
| | | | | 45,80,659 | As per Schedule - 3 | 25,42,404 | |
| | | | | 6,095 | TDS on Goods | 2,675 | 25,45,079 |
| | | | | | **By Closing Balances:** | | |
| | | | | | Cash in Hand: | | |
| | | | | - | Cash FCRA | | |
| | | | | | Cash at Banks: | | |
| | | | | 31,568 | State Bank of India (FCRA) - XXXXXXX6628 | 1,01,10,980 | |
| | | | | 343 | HDFC Bank - XXXXXXXXXX3327 | 355 | |
| | | | | 6,00,546 | HDFC Bank (FCRA) - XXXXXXXXXX9330 | 80,06,161 | 1,81,17,496 |
| **14,32,47,546** | **TOTAL** | | **21,15,27,275** | **14,32,47,546** | **TOTAL** | | **21,15,27,275** |

**As per our report of even date**
**For Maheshwari & Co.**
**Chartered Accountant**
**Firm Registration No. 105834W**

MAHESHWARI & CO. FRN:105834W MUMBAI Chartered Accountants

**K. K. Maloo (Partner)**
**Membership No. 075872**
**Place : Mumbai**
**Date : December 5, 2025**

Inga Health Foundation

**For and on behalf of the Trustees of**
**Inga Health Foundation**

**G S Ganesh**
**Chairperson & Trustee**

**Dr. Krishna Rao**
**Trustee**

# INGA HEALTH FOUNDATION

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

**FCRA REGISTRATION NO. 094421609**

**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025**

**FOREIGN CONTRIBUTION ACCOUNT**

**(Amount in Indian Rupees)**

## NOTE 1 : SURPLUS FUND

| | Particulars | As at 31st March 2025 | As at 31st March 2024 |
|---|---|---|---|
| | Opening Balance | 1,79,16,163 | 1,66,30,769 |
| Add: | Excess/ (Deficit) for the year | (11,68,404) | 12,85,394 |
| | **Closing Balance** | **1,67,47,759** | **1,79,16,163** |

MAHESHWARI & CO. FRN:105834W MUMBAI Chartered Accountants

Inga Health Foundation

# INGA HEALTH FOUNDATION

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

FCRA REGISTRATION NO. 094421609

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

FOREIGN CONTRIBUTION ACCOUNT

(Amount in Indian Rupees)

## NOTE 2 : UNUTILISED GRANTS / DONATIONS

| Sr. No. | Particulars | Opening Balance as on 1st April, 2024 | Received during the year | Applied during the year | Closing Balance as on 31st March, 2025 |
|---|---|---|---|---|---|
| | **Foreign Contibutions:** | | | | |
| 1 | Operation Smile Inc. | (1,65,122) | 17,81,32,960 | 15,98,92,470 | 1,80,75,369 |
| 2 | National Philanthropic Trust | - | 3,21,24,536 | 3,21,84,826 | (60,290) |
| | **Total** | **(1,65,122)** | **21,02,57,496** | **19,20,77,296** | **1,80,15,078** |

MAHESHWARI & CO. Chartered Accountants FRN:105834W MUMBAI

Inga Health Foundation

# INGA HEALTH FOUNDATION

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

FCRA REGISTRATION NO. 094421609

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

FOREIGN CONTRIBUTION ACCOUNT

(Amount in Indian Rupees)

## NOTE 3 : FIXED ASSETS

| Sr. No. | Assets | Rate of Depreciation | Opening W.D.V. as at 1st April 2024 | Additions during the year | | Sold during the year | Total | Depreciation for the year | Closing W.D.V. as at 31st March 2025 |
|---|---|---|---|---|---|---|---|---|---|
| | | | | More Than 180 Days | Less Than 180 Days | | | | |
| 1 | Furniture | 10% | 4,77,534 | 2,65,193 | 26,080 | - | 7,68,807 | 75,577 | 6,93,230 |
| 2 | Surgical Instruments | 15% | 2,87,035 | | 6,500 | - | 2,93,535 | 43,543 | 2,49,993 |
| 3 | Ambu Bag | 15% | 32,742 | | | - | 32,742 | 4,911 | 27,831 |
| 4 | AN Box | 15% | 13,677 | | | - | 13,677 | 2,052 | 11,626 |
| 5 | Anestheisa Machine | 15% | 22,92,856 | 7,90,000 | | - | 30,82,856 | 4,62,428 | 26,20,427 |
| 6 | Autoclave | 15% | 7,55,025 | | | - | 7,55,025 | 1,13,254 | 6,41,772 |
| 7 | Bed Side Monitors Mindray | 15% | 2,61,057 | | | - | 2,61,057 | 39,159 | 2,21,898 |
| 8 | Blood Pressure Kit | 15% | 16,627 | | | - | 16,627 | 2,494 | 14,133 |
| 9 | Cautery Machine | 15% | 11,85,511 | | | - | 11,85,511 | 1,77,827 | 10,07,685 |
| 10 | Cleft Lip & Palate Set | 15% | 17,139 | | | - | 17,139 | 2,571 | 14,568 |
| 11 | Curing Light Dental | 15% | 15,257 | | | - | 15,257 | 15,257 | - |
| 12 | Dental Chair & Instruments | 15% | 3,56,356 | 1,83,410 | | - | 5,39,766 | 80,965 | 4,58,801 |
| 13 | Electrocautery Machine | 15% | 8,64,539 | | | - | 8,64,539 | 1,29,681 | 7,34,858 |
| 14 | Flexi Blade Adult | 15% | 1,683 | | | - | 1,683 | 252 | 1,430 |
| 15 | Larynogoscope Adult | 15% | 15,121 | | | - | 15,121 | 2,268 | 12,852 |
| 16 | Larynogoscope Pedi | 15% | 14,956 | | | - | 14,956 | 2,243 | 12,713 |
| 17 | Motor Dental | 15% | 5,086 | | | - | 5,086 | 763 | 4,323 |
| 18 | Nebulizer | 15% | 2,373 | | | - | 2,373 | 356 | 2,017 |
| 19 | Oxygen Monitor | 15% | 11,866 | | | - | 11,866 | 1,780 | 10,086 |

(Continued)

MAHESHWARI & CO. Chartered Accountants FRN 105834W MUMBAI

Inga Health Foundation

| Sr. No. | Assets | Rate of Depreciation | ening W.D.V. as at 1st April 2024 | Additions during the year | | Sold during the year | Total | Depreciation for the year | Closing W.D.V. as at 31st March 2025 |
|---|---|---|---|---|---|---|---|---|---|
| | | | | More Than 180 Days | Less Than 180 Days | | | | |
| 20 | Oxygen Regulaters | 15% | 13,306 | | | - | 13,306 | 1,996 | 11,311 |
| 21 | PACU Box | 15% | 6,156 | | | - | 6,156 | 923 | 5,233 |
| 22 | Patient Monitor | 15% | 18,94,093 | | | - | 18,94,093 | 2,84,114 | 16,09,979 |
| 23 | Pedriatic Ventilator | 15% | 2,79,704 | | | - | 2,79,704 | 41,956 | 2,37,748 |
| 24 | Piano Box Crash Box | 15% | 68,747 | | | - | 68,747 | 10,312 | 58,435 |
| 25 | Suction Machine | 15% | 8,96,315 | 34,720 | | - | 9,31,035 | 1,39,655 | 7,91,379 |
| 26 | Vaporizer | 15% | 5,87,166 | | | - | 5,87,166 | 88,075 | 4,99,091 |
| 27 | Video Laryngoscope | 15% | 4,51,103 | | | - | 4,51,103 | 67,666 | 3,83,438 |
| 28 | ZOLL Defirbilator | 15% | 4,57,697 | | | - | 4,57,697 | 68,655 | 3,89,043 |
| 29 | Neuro Drill & Saw System | 15% | 11,66,785 | | | - | 11,66,785 | 1,75,018 | 9,91,768 |
| 30 | Defibrillator | 15% | 8,34,416 | | 3,24,240 | - | 11,58,656 | 1,49,480 | 10,09,176 |
| 31 | Headlight | 15% | 3,98,917 | | | - | 3,98,917 | 59,838 | 3,39,079 |
| 32 | Transport Ventilator | 15% | 3,67,059 | | | - | 3,67,059 | 55,059 | 3,12,000 |
| 33 | Air Conditioner | 15% | 2,45,144 | | | - | 2,45,144 | 46,858 | 1,98,286 |
| 34 | Ultrasonic Machine | 15% | 19,258 | | | - | 19,258 | 2,889 | 16,369 |
| 35 | Fogger Machine | 15% | 9,089 | | | - | 9,089 | 1,363 | 7,726 |
| 36 | Endoscopy Machine | 15% | 3,67,572 | | | - | 3,67,572 | 55,136 | 3,12,436 |
| 37 | Mobile | 15% | 32,307 | | | - | 32,307 | 4,846 | 27,461 |
| 38 | Camera | 15% | 31,068 | | | - | 31,068 | 4,660 | 26,407 |
| 39 | CCTV Camera & Biometric | 15% | 79,542 | | 21,000 | - | 1,00,542 | 13,506 | 87,036 |
| 40 | Office Equipments | 15% | 47,444 | 13,500 | | - | 60,944 | 9,142 | 51,802 |
| 41 | Inverter | 15% | 18,084 | | | - | 18,084 | 2,713 | 15,371 |
| 42 | Water Purifier | 15% | 24,531 | 13,500 | | - | 38,031 | 5,705 | 32,326 |
| 43 | Battery | 15% | 9,723 | | | - | 9,723 | 1,458 | 8,264 |
| 44 | Blood and Infusion Warmer | 15% | 22,543 | | | - | 22,543 | 3,382 | 19,162 |
| 45 | BPL Pulse Oximeter | 15% | 33,903 | | | - | 33,903 | 5,085 | 28,818 |
| 46 | Electric Suction | 15% | 19,814 | | | - | 19,814 | 2,972 | 16,841 |
| 47 | Dental Equipments | 15% | 1,92,304 | 2,29,870 | | - | 4,22,174 | 63,326 | 3,58,848 |
| 48 | Diathermy Machine | 15% | 2,59,000 | | | - | 2,59,000 | 38,850 | 2,20,150 |

(Continued)

MAHESHWARI & CO. FRN: 105834W MUMBAI Chartered Accountants

Inga Health Foundation

| Sr. No. | Assets | Rate of Depreciation | Opening W.D.V. as at 1st April 2024 | Additions during the year | | Sold during the year | Total | Depreciation for the year | Closing W.D.V. as at 31st March 2025 |
|---|---|---|---|---|---|---|---|---|---|
| | | | | More Than 180 Days | Less Than 180 Days | | | | |
| 49 | Laboratory Centrifuge | 15% | 36,125 | | | - | 36,125 | 5,419 | 30,706 |
| 50 | O.T. Table & Accessories | 15% | 85,757 | | | - | 85,757 | 12,863 | 72,893 |
| 51 | Ventilator | 15% | 7,99,680 | | | - | 7,99,680 | 1,19,952 | 6,79,728 |
| 52 | Air Cooler | 15% | | 7,900 | - | - | 7,900 | 1,185 | 6,715 |
| 53 | BPL Video Laryngoscope | 15% | | 1,17,600 | | - | 1,17,600 | 17,640 | 99,960 |
| 54 | Hard Disk Drive | 40% | 7,516 | | 18,489 | - | 26,005 | 6,750 | 19,256 |
| 55 | Printer | 40% | 39,070 | 32,400 | 35,900 | - | 1,07,370 | 35,768 | 71,602 |
| 56 | Computer | 40% | 6,31,702 | | 4,24,777 | - | 10,56,479 | 3,37,636 | 7,18,843 |
| 57 | Scanner | 40% | 1,102 | | | - | 1,102 | 441 | 661 |
| | **Total** | | **1,70,60,182** | **16,88,093** | **8,56,986** | **-** | **1,96,05,261** | **30,99,670** | **1,65,05,591** |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| **Previous Year 2023-24** | | **1,56,18,397** | **29,92,656** | **15,94,310** | **-** | **2,02,05,363** | **31,45,181** | **1,70,60,182** |

MAHESHWARI & CO. Chartered Accountants FRN:105834W MUMBAI

Jiva Health Foundation

# INGA HEALTH FOUNDATION

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

**FCRA REGISTRATION NO. 094421609**

**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025**

**FOREIGN CONTRIBUTION ACCOUNT**

**(Amount in Indian Rupees)**

## NOTE 4 : CASH & BANK BALANCES

| Sr. No. | Particulars | As at 31st March 2025 | As at 31st March 2024 |
|---|---|---|---|
| **A** | **Cash in Hand** | - | - |
| | | | |
| **B** | **Balances with Scheduled Banks** | | |
| 1 | HDFC Bank (FCRA) - XXXXXXXXXX9330 | 80,06,161 | 6,00,546 |
| 2 | State Bank of India (FCRA) - XXXXXXX6628 | 1,01,10,980 | 31,568 |
| 3 | HDFC Bank - XXXXXXXXXX3327 | 355 | 343 |
| | **Total** | **1,81,17,496** | **6,32,457** |

## NOTE 5 : LOANS & ADVANCES

| Sr. No. | Particulars | As at 31st March 2025 | As at 31st March 2024 |
|---|---|---|---|
| 1 | Other Expenses (Advance) | 95,250 | 46,252 |
| 2 | Professional Fees/ Charges (Advance) | - | 18,150 |
| 3 | Food Expenses (Advance) | - | 21,000 |
| 4 | Travel Advance | 71,500 | |
| | **Total** | **1,66,750** | **85,402** |

## NOTE 6 : CURRENT LIABILITIES & PROVISIONS

| Sr. No. | Particulars | As at 31st March 2025 | As at 31st March 2024 |
|---|---|---|---|
| **A** | **Sundry Creditors & Payables** | | |
| 1 | Audit Fees Payable | 27,000 | 27,000 |
| | **Total** | **27,000** | **27,000** |

MAHESHWARI & CO. FRN:105834W MUMBAI Chartered Accountants

Inga Health Foundation

# INGA HEALTH FOUNDATION

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

**FCRA REGISTRATION NO. 094421609**

**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025**

**FOREIGN CONTRIBUTION ACCOUNT**

**(Amount in Indian Rupees)**

## NOTE 7 : GRANTS & DONATIONS

| Sr. No. | Particulars | For the Year Ended | |
|---|---|---|---|
| | | 31st March 2025 | 31st March 2024 |
| A | **Foreign Contributions** | | |
| 1 | Operation Smile Inc. | 15,98,92,470 | 14,05,33,132 |
| 2 | National Philanthropic Trust | 3,21,84,826 | |
| 3 | Love Without Boundaries Foundation | - | 13,11,905 |
| 4 | Karthik Gurushankar Ganesh | - | 55,011 |
| 5 | Dr Sharad sohani | 33,460 | 98,500 |
| | **Total** | **19,21,10,756** | **14,19,98,548** |

## NOTE 8 : OTHER INCOME

| Sr. No. | Particulars | For the Year Ended | |
|---|---|---|---|
| | | 31st March 2025 | 31st March 2024 |
| 1 | Interest Received from Bank | 6,03,862 | 5,13,545 |
| 2 | Round Off | | |
| | **Total** | **6,03,862** | **5,13,545** |

## NOTE 9 : ADMINISTRATION EXPENDITURE

| Sr. No. | Particulars | For the Year Ended | |
|---|---|---|---|
| | | 31st March 2025 | 31st March 2024 |
| 1 | Audit Fees | 29,500 | 29,500 |
| 2 | Courier Charges | 1,01,550 | 54,081 |
| 3 | Office Expenses | 24,997 | 2,22,499 |
| 4 | Printing & Stationery | 3,47,284 | 2,36,562 |
| 5 | Software License Fee | 1,96,484 | 1,40,656 |
| 6 | Refreshment Expenses | - | 29,250 |
| 7 | Repairs & Maintenance - Office | 28,430 | 18,820 |
| 8 | Repairs & Maintenance - Computer | 34,299 | - |
| 9 | Bank Charges | 66,945 | 36,115 |
| 10 | Conveyance Expenses | 36,429 | 38,543 |
| 11 | Telephone & Mobile Charges | 2,472 | 5,650 |
| 12 | Travelling & Accommodation Expenses | 5,13,635 | 6,58,871 |
| 13 | Professional Charges/Fees - Administrative | 78,24,163 | 37,74,535 |
| 14 | Internet Charges | 1,23,900 | 1,23,900 |
| 15 | Rent on Printer & Scanner | - | 7,080 |
| 16 | Rent | - | 1,00,000 |
| 17 | Misc. Expenses | | 9,000 |
| 18 | Domain & Website Charges | 97,500 | 39,458 |
| | **Total** | **94,27,590** | **55,24,520** |

MAHESHWARI & CO. ★ Chartered Accountants ★ FRN:105834W MUMBAI

Inga Health Foundation

# INGA HEALTH FOUNDATION

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

**FCRA REGISTRATION NO. 094421609**

**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025**

**FOREIGN CONTRIBUTION ACCOUNT**

**(Amount in Indian Rupees)**

## NOTE 10 : PROJECT EXPENDITURE

| Sr. No. | Particulars | For the Year Ended | |
|---|---|---|---|
| | | 31st March 2025 | 31st March 2024 |
| **A** | **Treatment Charges** | | |
| 1 | Cleft & Maxillofacial Treatment Charges | 5,89,93,825 | 2,53,46,889 |
| 2 | Craniofacial Treatment Charges | 28,41,600 | - |
| 3 | Hospital Charges/ Fees | 1,62,43,430 | 2,00,59,505 |
| 4 | Surgical Expenses | 1,42,73,428 | 1,08,10,537 |
| 5 | Dental Materials Expenses | 43,332 | 35,685 |
| 6 | Nutrition Program Expenses | 74,25,758 | 52,41,432 |
| | | | |
| **B** | **Professional Charges/Fees** | | |
| 1 | Professional Charges/Fees (Medical Diagnosis) | 36,570 | 4,130 |
| 2 | Professional Charges/Fees (Patient Recruitment) | 1,33,34,090 | 66,88,515 |
| 3 | Professional Charges/Fees (Surgeons) | 1,47,57,500 | 1,09,71,500 |
| 4 | Professional Charges/Fees (Anaesthesiologist) | 24,80,000 | 20,90,000 |
| 5 | Professional Charges/Fees (Dentist) | 25,56,044 | 13,41,000 |
| 6 | Professional Charges/Fees (Nurse) | 18,63,000 | 16,89,000 |
| 7 | Professional Charges/Fees (Nutritionist) | 4,62,000 | 4,08,000 |
| 8 | Professional Charges/Fees (Orthodontist) | 7,21,500 | 2,95,000 |
| 9 | Professional Charges/Fees (Paediatrician) | 7,26,000 | 4,90,000 |
| 10 | Professional Charges/Fees (Speech Therapist) | 15,78,500 | 4,56,000 |
| 11 | Professional Charges/Fees (BLS/ PALS Program) | 19,31,070 | 22,24,700 |
| 12 | Professional Charges/Fees (Psychosocial Care) | 6,96,000 | 5,60,000 |
| 13 | Professional Charges/Fees (Nutrition Coordinator) | 2,80,000 | 1,20,000 |
| 14 | Professional Charges/Fees (OT Technician) | 5,83,000 | 2,71,000 |
| 15 | Professional Charges/Fees (Patient Awareness) | 4,50,023 | 4,73,623 |
| 16 | Professional Charges/Fees (Patient Coordinator) | 17,41,765 | 2,60,000 |
| 17 | Professional Charges/Fees (Dental Technician) | 15,000 | - |
| 18 | Professional Charges/Fees (Nursing Conference) | 9,81,389 | - |
| | | | |
| **C** | **Project Expenses** | | |
| 1 | Food Expenses (Pateints etc) | 1,30,09,469 | 17,52,695 |
| 2 | Patient Recruitment Expenses | 14,75,550 | 13,53,924 |
| 3 | Transportation Charges | 1,35,828 | 1,03,635 |
| 4 | Travelling and Accomodation Expenses | 87,18,493 | 44,28,994 |
| 5 | Medical Conference | 84,000 | 2,36,000 |
| 6 | Other Project Expenses | 2,39,526 | 61,200 |
| 7 | Printing & Stationery (Medical/ Surgical Charts) | 9,68,085 | 4,83,252 |
| 8 | Patient Accommodation - Rent Charges | 18,42,857 | 9,09,287 |
| 9 | Surgical Instruments-Maintenance & Service Charges | 48,806 | - |
| 10 | Repairs & Maintenance - Project | 3,12,694 | 9,97,022 |

(Continued)

MAHESHWARI & CO. FRN:105834W MUMBAI Chartered Accountants

Inga Health Foundation

# INGA HEALTH FOUNDATION

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

**FCRA REGISTRATION NO. 094421609**

**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025**

**FOREIGN CONTRIBUTION ACCOUNT**

**(Amount in Indian Rupees)**

| Sr. No. | Particulars | For the Year Ended | |
|---|---|---|---|
| | | 31st March 2025 | 31st March 2024 |
| 11 | Travelling Expenses - Patient | 36,66,378 | 15,18,627 |
| 12 | Patient Bedding & Others - Rent Charges | 10,44,335 | 2,92,035 |
| 13 | Camp Expenses | 2,72,504 | - |
| 14 | Craniofacial Workshop | 14,14,035 | - |
| 15 | *Bangalore Mission* | | |
| | Travelling and Accomodation Expenses | - | 24,95,560 |
| | Hospital Charges | - | 6,29,750 |
| | Surgical Expenses | - | 4,04,481 |
| | Food Expenses (Patients etc) | - | 4,15,926 |
| | Professional Charges/Fees (Patient Recruitment) | - | 45,000 |
| | Patient Bedding & Others - Rent Charges | - | 4,03,384 |
| | Transportation Charges | - | 2,28,000 |
| | Printing & Stationery | - | 52,445 |
| | Patient Traveling Expenses | - | 9,800 |
| | Other Expenses | - | 2,23,109 |
| 16 | *Bangalore - Smiles Project* | | |
| | Patient Traveling Expenses | 69,696 | 52,674 |
| | Professional Charges/Fees | 85,425 | 1,02,000 |
| 17 | *Jhansi Mission* | | |
| | Patient Traveling Expenses | - | 9,34,435 |
| | Printing & Stationery | - | 1,49,683 |
| | Professional Charges/Fees (Patient Recruitment) | - | 14,95,886 |
| | Patient Recruitment Expenses | - | 71,511 |
| | Other Expenses | - | 84,840 |
| | Rent | - | 4,37,050 |
| | Surgical Expenses | - | 16,29,565 |
| | Transportation Charges | - | 2,08,500 |
| | Travelling and Accomodation Expenses | 14,387 | 58,73,720 |
| | Advertisement Exps. | - | 2,49,354 |
| | Courier Charges | - | 8,429 |
| | Food Expenses (Patients etc) | - | 14,74,290 |
| 18 | *Kochi Mission* | | |
| | Advertisement Exps. | - | 14,03,504 |
| | Courier Charges | - | 3,838 |
| | Food Expenses (Patients etc) | - | 10,81,421 |
| | Hospital Charges | - | 3,98,369 |
| | Other Expenses | - | 57,200 |
| | Patient Recruitment Expenses | - | 17,700 |
| | Patient Traveling Expenses | - | 2,47,506 |
| | Printing & Stationery | - | 1,06,585 |
| | Professional Charges/Fees | - | 3,10,050 |

(Continued)

MAHESHWARI & CO. FRN:105834W MUMBAI Chartered Accountants

Inga Health Foundation

# INGA HEALTH FOUNDATION

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

**FCRA REGISTRATION NO. 094421609**

**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025**

**FOREIGN CONTRIBUTION ACCOUNT**

**(Amount in Indian Rupees)**

| Sr. No. | Particulars | For the Year Ended | |
|---|---|---|---|
| | | 31st March 2025 | 31st March 2024 |
| | Professional Charges/Fees (Patient Recruitment ) | - | 15,07,203 |
| | Rent (Patient Bedding & Other Furnitures) | - | 4,91,100 |
| | Surgical Expenses | - | 12,04,518 |
| | Transportation Charges | - | 3,15,000 |
| | Travelling and Accomodation Expenses | - | 52,62,366 |
| 19 | *Vijayawada Mission* | | |
| | Patient Traveling Expenses | 2,27,100 | - |
| | Professional Charges/Fees (Patient Recruitment) | 8,86,750 | - |
| | Surgical Expenses | 6,07,102 | - |
| | Transportation Charges | 1,31,000 | - |
| | Travelling and Accomodation Expenses | 8,33,673 | - |
| 20 | *Belgaum Mission* | | |
| | Professional Charges/Fees (Patient Recruitment) | 1,80,000 | - |
| | Travelling and Accomodation Expenses | 73,245 | - |
| 21 | *Raipur Mission* | | |
| | Travelling and Accomodation Expenses | - | 2,72,696 |
| | Surgical Expenses | - | 38,198 |
| | Food Expenses (Patients etc) | - | 26,090 |
| | Patient Bedding & Others - Rent Charges | - | 34,000 |
| | Patient Traveling Expenses | - | 34,075 |
| | Transportation Charges | - | 93,000 |
| | **Total** | **18,13,55,762** | **13,25,56,998** |

MAHESHWARI & CO. FRN:105834W MUMBAI Chartered Accountants

Inga Health Foundation

# INGA HEALTH FOUNDATION

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

**FCRA REGISTRATION NO. 094421609**
**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025**
**FOREIGN CONTRIBUTION ACCOUNT**

## NOTE 11 : SUMMARY OF ACCOUNTING POLICIES & OTHER INFORMATION

### I. 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) to the extent applicable.

b. Revenue Recognition:
Grants / Donations received for specific purposes pursuant to agreements entered into with donors are considered as liability (Unutilised grants) in the financial statements until these funds have been utilised. Funds are treated as utilised on the disbursal of funds as per agreed terms. Income in respect of the grants is recognised to the extent the amount has been utilised. The unspent balance of the grant is carried forward as unutilised grants / donations in the balance sheet under sources of fund. 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 on Fixed Assets:

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.

### II. OTHER INFORMATION

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

b. During the year under consideration trust received voluntary foreign contribution equivalent to INR 21,02,90,956. 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.

MAHESHWARI & CO. ★ FRN:105884W MUMBAI ★ Chartered Accountants

Inga Health Foundation ★