

United Way Of Hyderabad
Balance sheet as at 31 March, 2025

(Amount in rupees unless otherwise stated)

	Particulars	Note	As at 31 March, 2025	As at 31 March, 2024
I	Sources of funds			
1	Funds			
(a)	Unrestricted funds			
	- General Fund	3	12,67,12,132	10,87,13,054
			12,67,12,132	10,87,13,054
2	Non-current liabilities			
(a)	Long-term provisions	4	2,40,705	2,40,705
			2,40,705	2,40,705
3	Current liabilities			
(a)	Short-Term Borrowings	5	22,130	42,765
(b)	Trade Payables	6	66,971	21,971
(c)	Other current liabilities	7	6,36,420	4,57,932
			7,25,521	5,22,668
	Total		12,76,78,358	10,94,76,427
II	Application of funds			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible Assets			
	- Property, Plant and Equipment	8	39,688	66,147
			39,688	66,147
2	Current assets			
(a)	Cash and bank balances	9	12,65,43,911	10,93,44,614
(b)	Short Term Loans and Advances	10	1,22,176	55,557
(c)	Other current assets	11	9,72,583	10,109
			12,76,38,670	10,94,10,280
	Total		12,76,78,358	10,94,76,427
	Summary of significant accounting policies	2		

The accompanying notes are an integral part of the financial statements

As per our report even date

For M.Anandam & Co.,
Chartered Accountants
(Firm Regn No.000125S)

M R Vikram

M R Vikram
Partner
Membership No. 02012



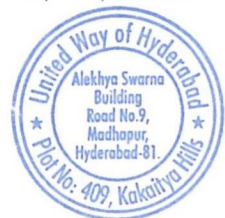
Place: Hyderabad

Date: 27-09-2025

For and on behalf of United Way of Hyderabad

Rekha S

Rekha Srinivasan
Chief Executive Officer



United Way Of Hyderabad
Income and Expenditure for the year ended 31 March, 2025

(Amount in rupees unless otherwise stated)

	Particulars	Note	Year ended 31 March, 2025	Year ended 31 March, 2024
I	Income			
(a)	Grant from the donors	12	10,53,56,891	6,99,59,449
II	Other income	13	45,82,532	47,76,525
III	Total income (I+II)		10,99,39,423	7,47,35,974
IV	Expenses:			
(a)	Grant Implementation Expenditure	14	9,15,74,136	4,97,05,466
(b)	Employee benefits expense	15	40,182	35,95,932
(c)	Depreciation and amortization expense	16	26,459	44,097
(d)	Other expenses	17	2,99,568	4,02,194
	Total expenses		9,19,40,345	5,37,47,688
V	Excess of income over expenditure for the year (III-IV)		1,79,99,078	2,09,88,286
VI	Balance transferred to Capital fund		1,79,99,078	2,09,88,286

The accompanying notes are an integral part of the financial statements

As per our report even date

For M.Anandam & Co.,

Chartered Accountants

(Firm Regn No.000125S)

M R Vikram

M R Vikram

Partner

Membership No. 02012



For and on behalf of United Way of Hyderabad

Rekha S

Rekha Srinivasan

Chief Executive Officer



Place: Hyderabad

Date: 27-09-2025

UNITED WAY OF HYDERABAD

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2025
(Relating to Foreign Contribution)

	Amount In Rs.	Amount In Rs.
PARTICULARS	Year Ended 31st March, 25	Year Ended 31st March, 24
Opening Balance at Bank	8,43,44,615	1,22,28,012
I. Receipts		
Donations received	10,53,56,889	6,99,59,449
Interest received on Fixed Deposits	36,20,059	29,52,277
Proceeds on redemption of fixed deposits	11,50,00,000	7,75,89,763
TOTAL RECEIPTS	30,83,21,563	16,27,29,502
II. PAYMENTS		
Direct Expenses		
Grant implementation expenses	9,14,37,903	4,92,21,107
Indirect Expenses		
Administration	2,99,568	11,31,107
Salaries & staff Benefits	40,182	30,05,541
Purchase of fixed assets	-	27,132
Investment in fixed deposits	19,00,00,000	2,50,00,000
III. TOTAL PAYMENTS	28,17,77,654	7,83,84,887
IV. Closing balance at Bank	2,65,43,910	8,43,44,615

As per our report of even date attached

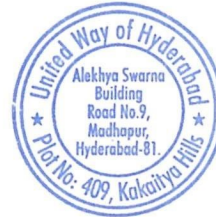
For M Anandam & Co.,
Chartered Accountants
(Firm registration No. 0001258)

M R Vikram
M R Vikram
Partner
Membership No. 021012



For and on behalf of the Board of Directors of
United Way of Hyderabad

Rekha S
Rekha Srinivasan
Chief Executive Officer



Place : Hyderabad
Date : 27-09-2025

United Way of Hyderabad
Notes forming part of Financial Statements

1 Background

United Way of Hyderabad (the "Society") is a not-for-profit organization registered on 20 October 2010 as a society with its registered office at Hyderabad under the Telangana Societies Registration Act, 2001. The society's core focus areas are Livelihoods, Health and Education. The society in-turn works with the local communities and NGO's to achieve its objectives.

The Society is managed by the members of Board of Directors in accordance with the rules and regulations laid down in Memorandum of Association of the Society.

2 Significant accounting policies

a. Basis of preparation of financial statements

The financial statements have been prepared on accrual basis under the historical cost convention, in accordance with the applicable accounting standards prescribed by The Institute of Chartered Accountants of India (ICAI) and accounting principles generally accepted in India. The accounting policies are consistently applied unless otherwise stated.

b. Use of estimates

The preparation of the financial statements in conformity with the significant accounting policies requires that the Board of Directors of the Society make estimates and assumptions that affect the reported amounts of income and expenditure of the year and reported balances of assets and liabilities. Actual results could differ from those estimates. Any revision to accounting estimates is recognized prospectively in current and future periods

c. Revenue recognition

1. Donations:

Unrestricted grants are recognised as revenue when received. Revenue from restricted grants is recognised based on fulfillment of conditions as stipulated in the agreement with the donor.

Conditional project specific grants are recognized as income to the extent of expenditure incurred in a financial year in accordance with the terms and conditions specified by donors, while unspent balances are carried forward as liability for future utilization.

2. Interest Income:

Interest income is recognised on a time proportion basis taking into 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.

d. Income tax

The Society is registered under Section 12AA of the Income tax Act, 1961 ('the Act'). Under the provisions of the Act, the income of the Society is exempt from tax, subject to the compliance of terms and conditions specified in the Act and rules made thereunder.

e. Cash and bank balances comprise of demand deposits with banks and other bank balances.

Cash equivalents are short-term balances (with an original maturity of three months or less), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

f. Provisions and contingent liabilities

The Society creates a provision when there is a present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Where there is possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

Provisions for onerous contracts, i.e. contracts where the expected unavoidable costs of meeting the obligations under the contract exceed the economic benefits expected to be received under it, are recognised when it is probable that an outflow of resources embodying economic benefits will be required to settle a present obligation as a result of an obligating event based on a reliable estimate of such obligation.

g Property, Plant & Equipment :

Property, plant and equipment are carried at cost of acquisition or construction less accumulated depreciation. The cost of Property, plant and equipment comprises the purchase price, freight, taxes, duties and any other incidental expenses relating to the acquisition and construction of respective assets. Subsequent expenditures related to an item of Property, plant and equipment are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance.

h. Depreciation and Ammortization

Depreciation on fixed assets is provided on written down value method at the rates prescribed under the Income-tax Rules, 1962.

i. Employee Benefits

Provident Fund contributions are charged to the Income and Expenditure Account of the year when the contribution to the respective funds are due.

Gratuity liabilities are defined benefit obligations and provided on the basis of independent actuarial valuation on projected unit credit method made at the end of the year.

United Way Of Hyderabad
Notes forming part of the financial statements

(Amount in rupees unless otherwise stated)

3 General Fund			
Particulars	As at 31 March, 2025	As at 31 March, 2024	
Unrestricted Funds			
Opening balance	10,87,13,054	8,77,24,768	
Add: Surplus/(Deficit) for the Year	1,79,99,078	2,09,88,286	
Total	12,67,12,132	10,87,13,054	

4 Long-term provisions			
Particulars	As at 31 March, 2025	As at 31 March, 2024	
Provision for employee benefits			
- Gratuity	2,40,705	2,40,705	
Total	2,40,705	2,40,705	

5 Short Term Borrowings			
Particulars	As at 31 March, 2025	As at 31 March, 2024	
Dues to Credit Card Companies	22,130	42,765	
Total	22,130	42,765	

6 Trade payables			
Particulars	As at 31 March, 2025	As at 31 March, 2024	
(a) Total outstanding dues to micro, small and medium enterprises	-	-	
(b) Total outstanding dues of creditors other than micro, small and medium enterprises	66,971	21,971	
Total	66,971	21,971	

Disclosure relating to suppliers registered under MSMED Act based on the information available with the entity Company:

Particulars	As at 31 March, 2025	As at 31 March, 2024
(a) Amount remaining unpaid to any supplier at the end of each accounting year:		
Principal	-	-
Interest	-	-
Total	-	-
(b) The amount of interest paid by the buyer in terms of section 16 of the MSMED Act, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year.	-	-
(c) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act.	-	-
(d) The amount of interest accrued and remaining unpaid at the end of each accounting year.	-	-
(e) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the MSMED Act.	-	-

7 Other current liabilities			
Particulars	As at 31 March, 2025	As at 31 March, 2024	
Statutory liabilities	4,86,652	3,08,945	
Reimbursements to Employees	1,49,768	1,48,987	
Total	6,36,420	4,57,932	

9 Cash and bank balances			
Particulars	As at 31 March, 2025	As at 31 March, 2024	
(a) Cash and cash equivalents			
(i) in Current/ Savings Accounts	2,65,43,910	8,43,44,614	
(b) Other Bank Balances			
(i) in Fixed deposits*	10,00,00,001	2,50,00,000	
Total	12,65,43,911	10,93,44,614	

* represents deposits with banks having original maturity for more than 3 months but less than 12 months from reporting date.

10 Short Term Loans and Advances			
Particulars	As at 31 March, 2025	As at 31 March, 2024	
Advances to Suppliers	85,576	49,576	
Staff Advances	36,600	5,981	
Total	1,22,176	55,557	

11 Other current assets

Particulars	As at 31 March, 2025	As at 31 March, 2024
Accrued Interest on fixed deposits	5,76,693	10,109
TDS Receivable	3,95,890	-
Total	9,72,583	10,109

As per our report of even date attached

For M Anandam & Co.,
Chartered Accountants
(Firm registration No. 000125S)

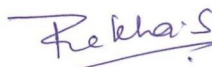


M R Vikram
Partner
Membership No. 021012

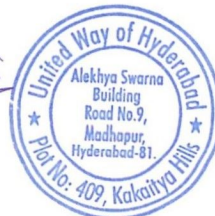
Place : Hyderabad
Date : 27-09-2025



For and on behalf of the Board of Directors of
United Way of Hyderabad



Rekha Srinivasan
Chief Executive Officer



UNITED WAY OF HYDERABAD
Notes forming part of the financial statements

(Amount in rupees unless otherwise stated)

12 Grant from the donors

Particulars	Year ended 31 March, 2025	Year ended 31 March, 2024
Grants received	10,53,56,891	6,99,59,449
Total	10,53,56,891	6,99,59,449

13 Other income

Particulars	Year ended 31 March, 2025	Year ended 31 March, 2024
Interest income on investments	45,82,532	47,76,525
Total	45,82,532	47,76,525

14 Grant Implementation Expenditure

Particulars	Year ended 31 March, 2025	Year ended 31 March, 2024
Grant Implementation - Direct Implementation	9,15,74,136	4,97,05,466
Total	9,15,74,136	4,97,05,466

15 Employee benefits expense

Particulars	Year ended 31 March, 2025	Year ended 31 March, 2024
Salaries, wages, bonus and other allowances	-	34,97,751
Contribution to provident and other funds	-	75,935
Gratuity	-	22,246
Staff welfare expenses	40,182	-
Total	40,182	35,95,932

16 Depreciation and amortization expense

Particulars	Year ended 31 March, 2025	Year ended 31 March, 2024
Depreciation on property, plant and equipment (Refer note 8)	26,459	44,097
Total	26,459	44,097

17 Other expenses

Particulars	Year ended 31 March, 2025	Year ended 31 March, 2024
Office maintenance	1,19,541	2,48,906
Stationery	2,900	-
Vehicle Maintenance	8,401	8,392
Staff travel	1,35,235	1,28,115
Bank Charges	33,492	16,780
Total	2,99,568	4,02,194

As per our report of even date attached

For M Anandam & Co.,
Chartered Accountants
(Firm registration No. 0001255)

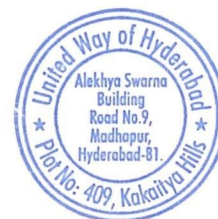
M R Vikram
M R Vikram
Partner
Membership No. 021012



Place : Hyderabad
Date : 27-09-2025

For and on behalf of the Board of Directors of
United Way of Hyderabad

Rekha S
Rekha Srinivasan
Chief Executive Officer



UNITED WAY OF HYDERABAD

Notes forming part of the financial statements

(Amount in rupees unless otherwise stated)

8. Property, Plant and Equipment and Intangible Assets

Description of the asset	Opening WDV as on 01 April, 2024	Additions		Deletions	Other adjustments	Total	Depreciation	Closing WDV as on 31 March, 2025
		Above 180 days	Below 180 days					
Property, Plant and Equipment								
Computers & Peripherals	64,030	-	-	-	-	64,030	25,612	38,418
Plant & Machinery (Electrical Equipment)	2,116	-	-	-	-	2,116	846	1,270
Total	66,147	-	-	-	-	66,147	26,459	39,688
Previous year	83,112	27,132	-	-	-	1,10,244	44,097	66,147

As per our report of even date attached

For M Anandam & Co.,
Chartered Accountants
(Firm registration No. 000125S)



M R Vikram
Partner
Membership No. 021012

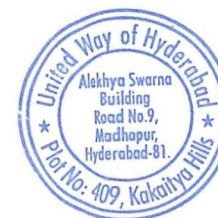


Place : Hyderabad
Date : 27-09-2025

For and on behalf of the Board of Directors of
United Way of Hyderabad



Rekha Srinivasan
Chief Executive Officer



United Way of Hyderabad
Notes to the financial statements for the year ended 31 March, 2025

(Amount in rupees unless otherwise stated)

Note 18: Related party disclosures - As per AS 18

A) Key Management Personnel (KMP)

1. Ms. Dr. Kiranmai Pendyala Dutt , Director
2. Ms. Mamatha Madireddy, Director
3. Ms. Chitra Sood , Director
4. Mr. Viraj Malhan , Director
5. Mr. Sridhar N. Chunduri, Director
6. Ms. Vanitha Datla, Director
7. Ms. Dr. Jalachari Krishna Murthy Ella, Director
8. Mr. Kamal Krishnan P S, Director
9. Mr. Divya Prakash Joshi, Director
10. Mr. Suresh Babu, Director

B) Enterprises in which KMP has significant influence/control

1. HSBC Electronic Data processing India Private Limited
2. Deloitte Tax Services India Private Limited
3. Bharat Biotech International Ltd
4. Medtronic Engineering and Innovation Centre Private Limited
5. UPS Texhnologies
6. Google Asia Pacific Pte. Ltd.

C) Information regarding significant transactions during the year

Particulars	Year ended 31st March, 2025	Year ended 31st March, 2024
Enterprises in which KMP have significant influence/control		
Grants Received		
UPS Texhnologies	23,06,784.55	79,44,700.00
Google Asia Pacific Pte. Ltd.	48,92,438.45	10,49,892.00
Total	71,99,223.00	89,94,592.00

D) Outstanding balances at the end of the year

Particulars	As at 31st March, 2025	As at 31st March, 2024
Enterprises in which KMP have control or significant influence		
Unspent Grants		
Nil	-	-
Total	-	-

As per our report of even date attached

For M Anandam & Co.,
Chartered Accountants
(Firm registration No. 000125S)

W. Vikram

M R Vikram
Partner
Membership No. 021012
Place : Hyderabad
Date : 27-09-2025



For and on behalf of the Board of Directors of
United Way of Hyderabad

Rekha S

Rekha Srinivasan
Chief Executive Officer

