

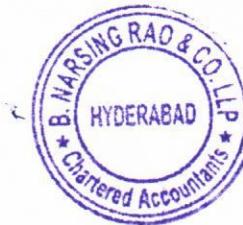


CERTIFICATE

We have audited the accounts of **Hyderabad Eye Institute**, L.V. Prasad Marg, Banjara Hills, Hyderabad- 500 034. Registration No. 79/1986, Hyderabad, Telangana State for the financial year ending 31st March 2025 and examined all relevant books and vouchers and certify that according to audited account: -

1.	The Brought forward foreign contribution at the beginning of the year 01/04/2024 was	Rs. 8,50,29,295
2.	Foreign Contributions of / worth was received by the association during the year 2024-25	Rs. 21,49,90,759
3.	Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of /worth was Received by the Association during the Financial year 2024-25	Rs. 61,13,884
4.	The Balance of unutilised foreign contribution with the association at the end of the year 31-03-2025 was	Rs. 6,84,99,360
5.	Certified that the 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 (1) of the Foreign Contribution (Regulation) Rules,2011.	
6.	The information in this certificate and in the enclosed Balance Sheet and statement of receipt and payment is correct as checked by us.	
7.	The association has utilized the foreign contribution received for the purpose(s) it is registered/ granted prior permission under Foreign Contribution (Regulation) Act, 2010	

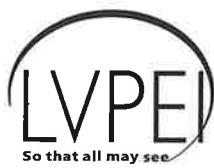
UDIN: 25022001BMJDRG1768
Place: Hyderabad
Date: 05-12-2025



For B.Narsing Rao & Co LLP**
Chartered Accountants
Firm Reg. No: S000149*

[CA B.Narsing Rao]
Designated Partner
ICAI Mem. No.022001

**Formerly known as B Narsing Rao & Co
*Former Firm Reg. No. 002409S



Hyderabad Eye Institute

(Operating Trust of LV Prasad Eye Institute)

Declaration Certificate of Chief Functionary

I hereby declare that the above particulars furnished by me are true and correct. I also affirm that the receipt of foreign contribution and its utilization have not been violative of any of the provisions of the Foreign Contribution (Regulation) Act, 2010, rules, notifications/orders issued there under from time to time and the foreign contribution was utilized for the purpose(s) for which the association was granted registration/ prior permission by the Central Government.

Place : Hyderabad
Date: 04th December,2025




GULLAPALLI NAGESWARA RAO

(Signature of the Chief Functionary
and Seal of the Association)

HYDERABAD EYE INSTITUTE
FCRA- BALANCE SHEET AS AT MARCH 31, 2025



	Note No	As at March 31, 2025 Amount in ₹	As at March 31, 2024 Amount in ₹
A SOURCE OF FUNDS			
1 Funds			
(a) Unrestricted Funds	1	81,96,43,996	92,68,81,977
(b) Restricted Funds	2	6,65,62,784	7,61,36,916
2 Current Liabilities			
(a) Trade Payables	3	3,06,937	-
(b) Other Current Liabilities	4	18,53,020	-
	TOTAL	88,83,66,737	1,00,30,18,893
B APPLICATION OF FUNDS			
1 Non-current assets			
(a) Property, Plant and Equipment	5	80,64,05,343	91,79,89,598
2 Current assets			
(a) Inventories	6	3,45,045	-
(b) Cash and cash equivalents	7	6,84,99,360	8,50,29,295
(c) Short term Loans and Advances	8	1,31,16,989	-
	TOTAL	88,83,66,737	1,00,30,18,893

The Accompanying notes form integral part of Financial Statements (Note No.1 to 14)
 This is the Balance Sheet referred to in our Report of even date.

For B.Narsing Rao & Co. LLP, **
 Chartered Accountants
 Firm No:S000149*

(CA.B.Narsing Rao)
 Partner
 M.S.No.022001
 Place : Hyderabad
 Date : 04.12.2025



For Hyderabad Eye Institute

(Gullapalli Nageswara Rao)
 Chief Functionary



**Formerly known as B. Narsing Rao & Co
 * Former Firm Reg. No. 002409S

HYDERABAD EYE INSTITUTE
FCRA-STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR
ENDED MARCH 31, 2025



	Note No	For the year ended March 31, 2025 Amount in ₹	For the year ended March 31, 2024 Amount in ₹
I INCOME			
(a) Donations and Grants	9	18,60,74,512	13,29,93,610
(b) Interest Income	10	61,13,884	70,68,732
TOTAL INCOME		19,21,88,396	14,00,62,342
II EXPENDITURE			
(a) Human Resource Costs	11	12,27,90,095	6,56,26,170
(b) Cost of Materials Consumed	12	74,45,387	7,47,14,245
(b) Operational Expenditure	13	8,46,63,951	1,06,08,169
(c) Administrative and other Expenditure	14	59,63,446	26,67,594
(d) Depreciation	5	11,70,53,877	12,62,18,972
TOTAL EXPENDITURE		33,79,16,756	27,98,35,150
Operating Surplus		(14,57,28,360)	(13,97,72,809)
Surplus/(Deficit) Carried forward to Balance Sheet		(14,57,28,360)	(13,97,72,809)

The Accompanying notes form integral part of Financial Statements (Note No.1 to 14)

This is the Statement of Income and Expenditure referred to in our Report of even date.

For B.Narsing Rao & Co. LLP**,
Chartered Accountants
Firm No:S000149*


(CA.B.Narsing Rao)
Partner
M.S.No.022001
Place : Hyderabad
Date : 04.12.2025



For Hyderabad Eye Institute


(Gullapalli Nageswara Rao)
Chief Functionary



**Formerly known as B. Narsing Rao & Co

*Former Firm Reg. No. 002409S

HYDERABAD EYE INSTITUTE



FCRA- RECEIPTS & PAYMENTS STATEMENT FOR THE YEAR ENDED MARCH 31, 2025

		For the year ended	
		31st March 2025	31st March 2024
		Amount in ₹	Amount in ₹
I RECEIPTS			
(a) Grants Receipts	21,45,12,343	21,20,62,914	
(b) Donations Receipts	4,78,416	9,10,786	
(c) Interest and other Receipts	61,13,884	73,83,732	
TOTAL RECEIPTS	22,11,04,643	22,03,57,431	
II PAYMENTS			
(a) Human Resource Payments	11,00,18,489	6,56,26,170	
(b) Operating Expenditure	6,75,33,810	8,30,11,343	
(c) Administration & Other Expenditure	13,04,504	4,65,756	
TOTAL PAYMENTS	17,88,56,802	14,91,03,270	
III CASH SURPLUS FROM OPERATIONS	4,22,47,841	7,12,54,162	
IV CAPITAL PAYMENTS	5,87,77,776	9,77,49,866	
V NET CASH SURPLUS/(DEFICIT)	(1,65,29,935)	(2,64,95,704)	
		As at March 31, 2025	As at March 31, 2024
I Cash and Cash Equivalents - Closing			
Closing Cash and Bank Balances	73,53,043	32,67,485	
Closing Fixed Deposits	6,11,46,317	8,17,61,810	
Total Cash and Cash Equivalents - Closing	6,84,99,360	8,50,29,295	
II Cash and Cash Equivalents - Opening			
Opening Cash and Bank Balances	32,67,485	2,24,95,272	
Opening Fixed Deposits	8,17,61,810	8,90,29,727	
Total Cash and Cash Equivalents - Opening	8,50,29,295	11,15,24,999	
III NET INCREASE IN CASH AND BANK BALANCES	(1,65,29,935)	(2,64,95,704)	

See accompanying notes forming part of financial statements

**For B.Narsing Rao & Co. LLP*,
Chartered Accountants
Firm No:S000149****

(C.A.B.Narsing Rao)
Partner
M.S.No.022001
Place : Hyderabad
Date : 04.12.2025



For Hyderabad Eye Institute

Gullapalli Nageswara Rao
Chief Functionary



***Formerly known as B. Narsing Rao & Co
* Former Firm Reg. No. 002409S*

HYDERABAD EYE INSTITUTE
FCRA-NOTES FORMING PART OF FINANCIAL STATEMENTS

(VPE)
 See Note on margin page

Amount in ₹

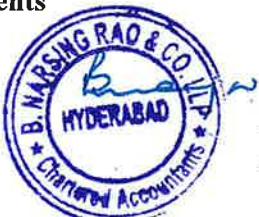
Note 5 Property, Plant and Equipment	Gross Block			Depreciation			Net Block		
	As at 01-04-2024	Additions	Deductions / Reclassification	As at 31-03-2025	As at 1-Apr-24	Deductions / Reclassification		As at 31-Mar-25	As at 31-Mar-24
Land & Land Development	3,59,98,763	-	3,59,98,763	-	-	-	-	3,59,98,763	3,59,98,763
Buildings	6,728,72,655	6,05,57,365	(5,03,72,992)	78,38,03,013	38,62,09,686	3,35,23,697	(3,19,94,690)	45,17,28,073	33,20,74,940 32
Plant & Equipment	1,54,90,15,260	2,60,35,695	14,45,62,589	1,43,04,88,367	1,05,96,79,826	7,60,57,299	10,79,09,194	1,02,78,27,932	40,26,60,435
Furniture & Fixtures	10,06,53,137	4,00,483	5,70,23,928	4,40,29,691	5,04,46,023	24,13,721	2,95,59,946	2,32,99,798	2,07,29,893
Computers	8,90,58,098	58,02,854	2,82,22,491	6,66,38,462	8,55,63,400	42,24,916	3,13,29,020	5,84,59,296	81,79,166
Vehicles	96,88,943	41,72,337	2,32,046	1,36,29,234	62,07,756	8,34,244	1,61,179	68,80,821	67,48,413
Sub Total	2,45,72,86,856	9,69,68,735	17,96,68,061	2,37,45,87,529	1,58,81,06,691	11,70,53,877	13,69,64,649	1,56,81,95,919	80,63,91,610
Work-Under-Progress	4,88,09,433	13,733	(4,88,09,433)	13,733	-	-	-	-	13,733
Sub Total	4,88,09,433	13,733	(4,88,09,433)	13,733	-	-	-	-	13,733
Total (Current Year)	2,50,60,96,288	9,69,82,467	13,08,58,629	2,37,46,01,262	1,58,81,06,691	11,70,53,877	13,69,64,649	1,56,81,95,919	80,64,05,343
Total (Previous Year)	2,60,85,30,981	9,77,49,865	20,01,84,558	2,50,60,96,288	1,65,72,44,367	12,62,18,972	19,53,56,647	1,58,81,06,691	91,79,89,598



HYDERABAD EYE INSTITUTE
FCRA-NOTES FORMING PART OF FINANCIAL STATEMENTS



		As at March 31, 2025 Amount in ₹	As at March 31, 2024 Amount in ₹
Note 1	Unrestricted Funds		
(a)	General Funds		
	Opening Balance	1,49,42,96,144	1,39,81,17,809
	Add: Received during the year	3,84,90,379	9,61,78,335
		1,53,27,86,523	1,49,42,96,144
(b)	Reserves and Surplus		
	General Reserve	(56,74,14,167)	(42,76,41,358)
	Surplus/(Deficit) - During the year	(14,57,28,360)	(13,97,72,809)
		(71,31,42,526)	(56,74,14,167)
	Total Reserves and Surplus	81,96,43,996	92,68,81,977
Note 2	Restricted Funds		
	Grants Liability		
	Grants Liability - Opening	7,61,36,916	9,23,35,162
	Add: Grants Received during the year	21,45,12,343	21,20,62,914
	Less: Transferred to Capital Grants	3,84,90,379	9,61,78,335
	Less: Transferred to Grant Revenue	18,55,96,096	13,20,82,824
		6,65,62,784	7,61,36,916
Note 3	Trade Payables		
	Sundry Creditors - Recurring	1,64,893	
	Sundry Creditors - Capital	1,42,044	-
		3,06,937	-
Note 4	Other Current Liabilities		
	Employee Payables	4,45,084	
	Statutory Payments	14,07,936	
		18,53,020	-
Note 5	Property, Plant & Equipment		
	Gross Block	2,37,45,87,529	2,45,72,86,856
	Less :Depreciation	1,56,81,95,919	1,58,81,06,691
	Add : Capital Work In Progress	13,733	4,88,09,433
		80,64,05,343	91,79,89,598
Note 6	Inventories		
	Medicines, Surgical Consumables	3,45,045	
		3,45,045	
Note 7	Cash and cash equivalents		
	Cash at Bank	73,53,043	32,67,485
	Cash in Hand	-	-
	Fixed Deposits	6,11,46,317	8,17,61,810
		6,84,99,360	8,50,29,295



HYDERABAD EYE INSTITUTE
FCRA-NOTES FORMING PART OF FINANCIAL STATEMENTS



	As at March 31, 2025 Amount in ₹	As at March 31, 2024 Amount in ₹
Note 8 Short term Loans and Advances		
Advance for Capital Vendors	1,30,13,681	-
Advances - Creditors	73,308	-
Deposits	30,000	-
	1,31,16,989	-
Note 9 Donations and Grants		
Donations	4,78,416	9,10,786
Grant Revenue	18,55,96,096	13,20,82,824
	18,60,74,512	13,29,93,610
Note 10 Interest Income		
Interest on Fixed Deposits	57,86,548	66,31,708
Interest on Saving Bank Accounts	3,27,336	4,37,024
	61,13,884	70,68,732
Note 11 Human Resource Costs		
Salaries	11,21,13,495	5,40,97,096
Stipends	55,08,621	1,07,61,206
Consultancy	12,22,500	7,67,868
Provident Fund	39,45,479	-
	12,27,90,095	6,56,26,170
Note 12 Cost of Materials Consumed		
Opening stock	-	-
Add: Purchases	77,90,431	7,47,14,245
Less: Closing stock	(3,45,045)	-
	74,45,387	7,47,14,245
Note 13 Operational Expenditure		
Asset written Off	4,27,03,413	45,12,910
Rent Expenditure	2,25,65,185	-
Vision Center Establishment Expenditure	-	16,32,730
Travelling Expenditure	91,14,874	40,93,678
Professional Charges	36,12,072	-
Other Grant Expenditure	36,35,638	3,68,851
Journal and Publication Charges	56,706	-
Training and Seminar Expenditure	29,58,694	-
Rehab & Low Vision Expenditure	17,369	-
	8,46,63,951	1,06,08,169



HYDERABAD EYE INSTITUTE
FCRA-NOTES FORMING PART OF FINANCIAL STATEMENTS



	As at March 31, 2025 Amount in ₹	As at March 31, 2024 Amount in ₹
Note 14 Administrative and other Expenditure		
Telephone and Network Charges	2,14,759	1,11,832
Repairs & Maintenance	42,69,149	22,01,839
Bank Charges	1,05,263	97,838
Printing & Stationary	1,18,396	78,315
Cafeteria Expenditure	3,37,102	74,869
Transport Charges	32,520	72,980
Office Expenditure	1,27,760	22,817
Licences and Renewals	5,13,536	-
Hospitality Expenditure	1,31,167	-
Electricity Charges and Fuel	39,000	-
Registrations & Memberships - Institute	32,800	-
Courier Charges	41,995	7,104
	59,63,446	26,67,594

