



**B. NARSING RAO & CO LLP**  
**CHARTERED ACCOUNTANTS**

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Hyderabad - 500 096

**CERTIFICATE**

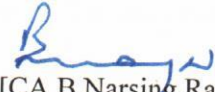
We have audited the accounts of **Hyderabad Eye Institute**, L.V. Prasad Marg, Banjara Hills, Hyderabad- 500 034. Registration No. 79/1986, Hyderabad, Telangana State for the financial year ending 31st March 2025 and examined all relevant books and vouchers and certify that according to audited account: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

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

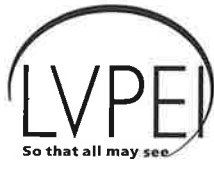
UDIN: 25022001BMJDRG1768  
Place: Hyderabad  
Date: 05-12-2025



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: 04<sup>th</sup> 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 ₹
<b>A SOURCE OF FUNDS</b>			
<b>1 Funds</b>			
(a) Unrestricted Funds	1	81,96,43,996	92,68,81,977
(b) Restricted Funds	2	6,65,62,784	7,61,36,916
<b>2 Current Liabilities</b>			
(a) Trade Payables	3	3,06,937	-
(b) Other Current Liabilities	4	18,53,020	-
<b>TOTAL</b>		<b>88,83,66,737</b>	<b>1,00,30,18,893</b>
<b>B APPLICATION OF FUNDS</b>			
<b>1 Non-current assets</b>			
(a) Property, Plant and Equipment	5	80,64,05,343	91,79,89,598
<b>2 Current assets</b>			
(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	-
<b>TOTAL</b>		<b>88,83,66,737</b>	<b>1,00,30,18,893</b>

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 ₹
<b>I INCOME</b>			
(a) Donations and Grants	9	18,60,74,512	13,29,93,610
(b) Interest Income	10	61,13,884	70,68,732
<b>TOTAL INCOME</b>		<b>19,21,88,396</b>	<b>14,00,62,342</b>
<b>II EXPENDITURE</b>			
(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
<b>TOTAL EXPENDITURE</b>		<b>33,79,16,756</b>	<b>27,98,35,150</b>
<b>Operating Surplus</b>		<b>(14,57,28,360)</b>	<b>(13,97,72,809)</b>
<b>Surplus/(Deficit) Carried forward to Balance Sheet</b>		<b>(14,57,28,360)</b>	<b>(13,97,72,809)</b>

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 Amount in ₹	For the year ended 31st March 2025 Amount in ₹
<b>I RECEIPTS</b>		
(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
<b>TOTAL RECEIPTS</b>	<b>22,11,04,643</b>	<b>22,03,57,431</b>
<b>II PAYMENTS</b>		
(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
<b>TOTAL PAYMENTS</b>	<b>17,88,56,802</b>	<b>14,91,03,270</b>
<b>III CASH SURPLUS FROM OPERATIONS</b>	<b>4,22,47,841</b>	<b>7,12,54,162</b>
<b>IV CAPITAL PAYMENTS</b>	<b>5,87,77,776</b>	<b>9,77,49,866</b>
<b>V NET CASH SURPLUS/(DEFICIT)</b>	<b>(1,65,29,935)</b>	<b>(2,64,95,704)</b>
	<b>As at March 31, 2025</b>	<b>As at March 31, 2024</b>
<b>I Cash and Cash Equivalents - Closing</b>		
Closing Cash and Bank Balances	73,53,043	32,67,485
Closing Fixed Deposits	6,11,46,317	8,17,61,810
<b>Total Cash and Cash Equivalents - Closing</b>	<b>6,84,99,360</b>	<b>8,50,29,295</b>
<b>II Cash and Cash Equivalents - Opening</b>		
Opening Cash and Bank Balances	32,67,485	2,24,95,272
Opening Fixed Deposits	8,17,61,810	8,90,29,727
<b>Total Cash and Cash Equivalents - Opening</b>	<b>8,50,29,295</b>	<b>11,15,24,999</b>
<b>III NET INCREASE IN CASH AND BANK BALANCES</b>	<b>(1,65,29,935)</b>	<b>(2,64,95,704)</b>

See accompanying notes forming part of financial statements

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-NOTES FORMING PART OF FINANCIAL STATEMENTS

(LYPE)  
See Note 48 on page 400

Note 5 Property, Plant and Equipment	Gross Block				Depreciation				Net Block	
	As at		Additions	Deductions / Reclassification	As at	During The Year	Deductions / Reclassification	As at	As at	As at
	01-04-2024	31-03-2025								31-Mar-24
Land & Land Development	3,59,98,763	3,59,98,763	-	-	-	-	-	-	3,59,98,763	3,59,98,763
Buildings	67,28,72,655	78,38,03,013	6,05,57,365	(5,03,72,992)	38,62,09,686	3,35,23,697	(3,19,94,690)	45,17,28,073	33,20,74,940	28,66,62,969
Plant & Equipment	1,54,90,15,260	1,43,04,88,367	2,60,35,695	14,45,62,589	1,05,96,79,826	7,60,57,299	10,79,09,194	1,02,78,27,932	40,26,60,435	48,93,35,433
Furniture & Fixtures	10,06,53,137	4,40,29,691	4,00,483	5,70,23,928	5,04,46,023	24,13,721	2,95,59,946	2,32,99,798	2,07,29,893	5,02,07,114
Computers	8,90,58,098	6,66,38,462	58,02,854	2,82,22,491	8,55,63,400	42,24,916	3,13,29,020	5,84,59,296	81,79,166	34,94,698
Vehicles	96,88,943	1,36,29,234	41,72,337	2,32,046	62,07,756	8,34,244	1,61,179	68,80,821	67,48,413	34,81,187
Sub Total	2,45,72,86,856	2,37,45,87,529	9,69,68,735	17,96,68,061	1,58,81,06,691	11,70,53,877	13,69,64,649	1,56,81,95,919	80,63,91,610	86,91,80,165
Work-Under-Progress	4,88,09,433	13,733	13,733	(4,88,09,433)	-	-	-	-	13,733	4,88,09,433
Sub Total	4,88,09,433	13,733	13,733	(4,88,09,433)	-	-	-	-	13,733	4,88,09,433
Total (Current Year)	2,50,60,96,288	2,37,46,01,262	9,69,82,467	13,08,58,629	1,58,81,06,691	11,70,53,877	13,69,64,649	1,56,81,95,919	80,64,05,343	91,79,89,598
Total (Previous Year)	2,60,85,30,981	2,50,60,96,288	9,77,49,865	20,01,84,558	1,65,72,44,367	12,62,18,972	19,53,56,647	1,58,81,06,691	91,79,89,598	95,12,86,614

Amount in ₹



**HYDERABAD EYE INSTITUTE**  
**FCRA-NOTES FORMING PART OF FINANCIAL STATEMENTS**



	As at March 31, 2025 Amount in ₹	As at March 31, 2024 Amount in ₹
<b>Note 1 Unrestricted Funds</b>		
(a) <b>General Funds</b>		
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
	<b>1,53,27,86,523</b>	<b>1,49,42,96,144</b>
(b) <b>Reserves and Surplus</b>		
General Reserve	(56,74,14,167)	(42,76,41,358)
Surplus/(Deficit) - During the year	(14,57,28,360)	(13,97,72,809)
	<b>(71,31,42,526)</b>	<b>(56,74,14,167)</b>
<b>Total Reserves and Surplus</b>	<b>81,96,43,996</b>	<b>92,68,81,977</b>
<b>Note 2 Restricted Funds</b>		
<b>Grants Liability</b>		
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
	<b>6,65,62,784</b>	<b>7,61,36,916</b>
<b>Note 3 Trade Payables</b>		
Sundry Creditors - Recurring	1,64,893	
Sundry Creditors - Capital	1,42,044	-
	<b>3,06,937</b>	<b>-</b>
<b>Note 4 Other Current Liabilities</b>		
Employee Payables	4,45,084	
Statutory Payments	14,07,936	
	<b>18,53,020</b>	<b>-</b>
<b>Note 5 Property, Plant &amp; Equipment</b>		
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
	<b>80,64,05,343</b>	<b>91,79,89,598</b>
<b>Note 6 Inventories</b>		
Medicines, Surgical Consumables	3,45,045	
	<b>3,45,045</b>	<b>-</b>
<b>Note 7 Cash and cash equivalents</b>		
Cash at Bank	73,53,043	32,67,485
Cash in Hand	-	-
Fixed Deposits	6,11,46,317	8,17,61,810
	<b>6,84,99,360</b>	<b>8,50,29,295</b>



**HYDERABAD EYE INSTITUTE**  
**FCRA-NOTES FORMING PART OF FINANCIAL STATEMENTS**



	As at March 31, 2025 Amount in ₹	As at March 31, 2024 Amount in ₹
<b>Note 8 Short term Loans and Advances</b>		
Advance for Capital Vendors	1,30,13,681	-
Advances - Creditors	73,308	-
Deposits	30,000	-
	<b>1,31,16,989</b>	<b>-</b>
<b>Note 9 Donations and Grants</b>		
Donations	4,78,416	9,10,786
Grant Revenue	18,55,96,096	13,20,82,824
	<b>18,60,74,512</b>	<b>13,29,93,610</b>
<b>Note 10 Interest Income</b>		
Interest on Fixed Deposits	57,86,548	66,31,708
Interest on Saving Bank Accounts	3,27,336	4,37,024
	<b>61,13,884</b>	<b>70,68,732</b>
<b>Note 11 Human Resource Costs</b>		
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	-
	<b>12,27,90,095</b>	<b>6,56,26,170</b>
<b>Note 12 Cost of Materials Consumed</b>		
Opening stock	-	-
Add: Purchases	77,90,431	7,47,14,245
Less: Closing stock	(3,45,045)	-
	<b>74,45,387</b>	<b>7,47,14,245</b>
<b>Note 13 Operational Expenditure</b>		
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	-
	<b>8,46,63,951</b>	<b>1,06,08,169</b>





**HYDERABAD EYE INSTITUTE**  
**FCRA-NOTES FORMING PART OF FINANCIAL STATEMENTS**



	As at March 31, 2025 Amount in ₹	As at March 31, 2024 Amount in ₹
<b>Note 14 Administrative and other Expenditure</b>		
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
	<b>59,63,446</b>	<b>26,67,594</b>

