B. NARSING RAO & CO LLP
CHARTERED ACCOUNTANTS

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Mobile : 80080 41720, 73965 21423
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Office : Plot No. 554, Road No. 92, Opp. Apollo Nursing School, Jubilee Hills, 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 Sate for the financial year ending 31st March 2026 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 01/04/2025 was **Rs. 6,84,99,360**

2. Foreign Contributions of / worth was received by the association during the year 2025-26 **Rs. 30,12,30,725**

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 2025-26 **Rs. 64,70,125**

4. The Balance of unutilised foreign contribution with the association at the end of the year 31-03-2026 was **Rs. 12,59,57,218**

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

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

UDIN: 26022001INDNBB4047
Place: Hyderabad
Date: 22-09-2026

B. NARSING RAO & CO. LLP HYDERABAD Chartered Accountants

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

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 : Hyderbad
Date: 22nd September ,2026

HYDERABAD EYE INSTITUTE LVPEI HYDERABAD

GULLAPALLI NAGESWARA RAO

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

L V Prasad Eye Institute, Kallam Anji Reddy Campus, L V Prasad Marg, Banjara Hills, Hyderabad 500034, India
Tel:+91 40 68102345, Fax:+91 40 23548271, Email:info.hyd@lvpei.org, Website:www.lvpei.org

HYDERABAD EYE INSTITUTE
FCRA- BALANCE SHEET AS AT MARCH 31, 2026

		Note No	As at March 31, 2026 Amount in ₹	As at March 31, 2025 Amount in ₹
A	**SOURCE OF FUNDS**			
1	**Funds**			
	(a) Unrestricted Funds	1	78,80,83,175	81,96,43,996
	(b) Restricted Funds	2	9,45,54,369	6,65,62,784
2	**Current Liabilities**			
	(a) Trade Payables	3	11,55,334	3,06,937
	(b) Other Current Liabilities	4	17,46,105	18,53,020
	TOTAL		88,55,38,983	88,83,66,737
B	**APPLICATION OF FUNDS**			
1	**Non-current assets**			
	(a) Property, Plant and Equipment	5	74,36,09,731	80,64,05,343
2	**Current assets**			
	(a) Inventories	6	26,437	3,45,045
	(b) Cash and cash equivalents	7	12,59,57,218	6,84,99,360
	(c) Short term Loans and Advances	8	66,74,671	1,31,16,989
	(d) Other Current Assets	9	92,70,926	-
	TOTAL		88,55,38,983	88,83,66,737

The Accompanying notes form integralpart of Financial Statements (Note No.1 to 16)
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 : 22.09.2026

B. NARSING RAO & CO. LLP HYDERABAD Chartered Accountants

For Hyderabad Eye Institute

(Gullapalli Nageswara Rao)
Chief Functionary

HYDERABAD EYE INSTITUTE LVPEI HYDERABAD

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

HYDERABAD EYE INSTITUTE
FCRA-STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR END 31, 2026

		Note No	For the year March 31, 2026 Amount in ₹	For the year ended March 31, 2025 Amount in ₹
I	**INCOME**			
	(a) Donations and Grants	10	23,70,44,798	18,60,74,512
	(b) Interest Income	11	58,61,477	61,13,884
	(c) Other Income	12	90,199	-
	TOTAL INCOME		**24,29,96,474**	**19,21,88,396**
II	**EXPENDITURE**			
	(a) Human Resource Costs	13	14,51,16,451	12,27,90,095
	(b) Cost of Materials Consumed	14	2,69,92,401	74,45,387
	(b) Operational Expenditure	15	3,67,74,056	8,46,63,951
	(c) Depreciation	5	10,51,65,552	11,70,53,877
	(d) Administrative and other Expenditure	16	59,66,039	59,63,446
	TOTAL EXPENDITURE		**32,00,14,499**	**33,79,16,756**
	Operating Surplus		(7,70,18,025)	(14,57,28,360)
	Surplus/(Deficit) Carried forward to Balance Sheet		(7,70,18,025)	(14,57,28,360)

The Accompanying notes form integralpart of Financial Statements (Note No.1 to 16)
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 : 22.09.2026

B. NARSING RAO & CO. LLP HYDERABAD Chartered Accountants

For Hyderabad Eye Institute

(Gullapalli Nageswara Rao)
Chief Functionary

HYDERABAD EYE INSTITUTE LVPEI HYDERABAD

*** 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, 2026

		For the year ended 31st March 2026	For the year ended 31st March 2025
		Amount in ₹	Amount in ₹
I	**RECEIPTS**		
	(a) Grants Receipts	29,29,70,771	21,45,12,343
	(b) Donations Receipts	82,59,954	4,78,416
	(c) Interest and other Receipts	64,70,125	61,13,884
	TOTAL RECEIPTS	**30,77,00,850**	**22,11,04,643**
II	**PAYMENTS**		
	(a) Human Resource Payments	14,38,60,738	11,00,18,489
	(b) Operating Expenditure	6,03,70,938	6,75,33,810
	(c) Administration & Other Expenditure	82,34,310	13,04,504
	TOTAL PAYMENTS	**21,24,65,985**	**17,88,56,802**
III	**CASH SURPLUS FROM OPERATIONS**	**9,52,34,865**	**4,22,47,841**
IV	**CAPITAL PAYMENTS**	3,77,77,007	5,87,77,776
V	**NET CASH SURPLUS/(DEFICIT)**	**5,74,57,858**	**(1,65,29,935)**
		As at March 31, 2026	As at March 31, 2025
I	**Cash and Cash Equivalents - Closing**		
	Closing Cash and Bank Balances	2,61,17,229	73,53,043
	Closing Fixed Deposits	9,98,39,989	6,11,46,317
	Total Cash and Cash Equivalents - Closing	**12,59,57,218**	6,84,99,360
II	**Cash and Cash Equivalents - Opening**		
	Opening Cash and Bank Balances	73,53,043	32,67,485
	Opening Fixed Deposits	6,11,46,317	8,17,61,810
	Total Cash and Cash Equivalents - Opening	**6,84,99,360**	**8,50,29,295**
III	**NET INCREASE IN CASH AND BANK BALANCES**	**5,74,57,858**	**(1,65,29,935)**

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 : 22.09.2026

B. NARSING RAO & CO. LLP ★ HYDERABAD ★ Chartered Accountants

For Hyderabad Eye Institute

(Gullapalli Nageswara Rao)
Chief Functionary

HYDERABAD EYE INSTITUTE ★ LVPEI ★ HYDERABAD

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

HYDERABAD EYE INSTITUTE
FCRA-NOTES FORMING PART OF FINANCIAL STATEMENTS

		As at March 31, 2026 Amount in ₹	As at March 31, 2025 Amount in ₹
Note 1	**Unrestricted Funds**		
(a)	**General Funds**		
	Opening Balance	1,53,27,86,523	1,49,42,96,144
	Add: Received during the year	2,86,94,343	3,84,90,379
	Add: Corpus Donations	1,67,62,861	
		1,57,82,43,727	**1,53,27,86,523**
(b)	**Reserves and Surplus**		
	General Reserve	(71,31,42,526)	(56,74,14,167)
	Surplus/(Deficit) - During the year	(7,70,18,025)	(14,57,28,360)
		(79,01,60,552)	(71,31,42,526)
	Total Reserves and Surplus	78,80,83,175	81,96,43,996
Note 2	**Restricted Funds**		
	Grants Liability		
	Grants Liability - Opening	6,65,62,784	7,61,36,916
	Add: Grants Received during the year	29,32,44,327	21,45,12,343
	Less: Transferred to Capital Grants	2,86,94,343	3,84,90,379
	Less: Transferred to Grant Revenue	23,65,58,399	18,55,96,096
		9,45,54,369	**6,65,62,784**
Note 3	**Trade Payables**		
	Sundry Creditors - Recurring	2,09,689	1,64,893
	Sundry Creditors - Capital	9,45,645	1,42,044
		11,55,334	3,06,937
Note 4	**Other Current Liabilities**		
	Employee Payables	7,00,684	4,45,084
	Statutory Payments	10,45,421	14,07,936
		17,46,105	18,53,020
Note 6	**Inventories**		
	Medicines, Surgical Consumables	26,437	3,45,045
		26,437	**3,45,045**
Note 7	**Cash and cash equivalents**		
	Cash at Bank	2,61,17,229	73,53,043
	Cash in Hand	-	-
	Fixed Deposits	9,98,39,989	6,11,46,317
		12,59,57,218	6,84,99,360

B. NARSING RAO & CO. LLP HYDERABAD Chartered Accountants

HYDERABAD EYE INSTITUTE LVPEI HYDERABAD

HYDERABAD EYE INSTITUTE

FCRA-NOTES FORMING PART OF FINANCIAL STATEMENTS

Note 5 Property, Plant and Equipment	Gross Block				Depreciation				Net Block	
	As at 01-04-2025	Additions	Adjustments/ Retirement	As at 31-03-2026	As at 1-Apr-25	During The Year	Deductions / Reclassification	As at 31-Mar-26	As at 31-Mar-26	As at 31-Mar-25
Land & Land Development	3,59,98,763	-	-	3,59,98,763	-	-	-	-	3,59,98,763	3,59,98,763
Buildings	78,38,03,013	1,42,33,565		79,80,36,578	45,17,28,073	3,47,01,840		48,64,29,913	31,16,06,664.96	33,20,74,940
Plant & Equipment	1,43,04,88,367	2,43,98,855	33,39,483	1,45,15,47,735	1,02,78,27,932	6,31,51,121	30,62,506	1,08,79,16,542	36,36,31,193	40,26,60,435
Furniture & Fixtures	4,40,29,691	12,90,946		4,53,20,637	2,32,99,798	21,49,784		2,54,49,581	1,98,71,056	2,07,29,893
Computers	6,66,38,462	26,14,333		6,92,52,795	5,84,59,296	41,11,273		6,25,70,567	66,82,228	81,79,166
Vehicles	1,36,29,234	1,22,948		1,37,52,182	68,80,821	10,51,534		79,32,355	58,19,827	67,48,413
Sub Total	**2,37,45,87,529**	**4,26,60,647**	**33,39,483**	**2,41,39,08,689**	**1,56,81,95,919**	**10,51,65,552**	**30,62,506**	**1,67,02,98,958**	**74,36,09,731**	**80,63,91,610**
Work-Under-Progress	13,733	1,42,33,565	(1,42,47,298)	-	-	-	-	-	-	13,733
Sub Total	13,733	1,42,33,565	(1,42,47,298)	-	-	-	-	-	-	13,733
Total (Current Year)	2,37,46,01,261	5,68,94,211	(1,09,07,816)	2,41,39,08,688	1,56,81,95,919	10,51,65,552	30,62,506	1,67,02,98,957	74,36,09,731	80,64,05,343
Total (Previous Year)	2,50,60,96,288	9,69,82,467	13,08,58,629	2,37,46,01,261	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

B. NARSING RAO & CO. LLP HYDERABAD Chartered Accountants

HYDERABAD EYE INSTITUTE LVPEI HYDERABAD

		As at March 31, 2026 Amount in ₹	As at March 31, 2025 Amount in ₹
Note 8	**Short term Loans and Advances**		
	Advance for Capital Vendors	63,76,650	1,30,13,681
	Advances - Creditors	2,68,021	73,308
	Deposits	30,000	30,000
		66,74,671	1,31,16,989
Note 9	**Other Current Assets**		
	Investments – Donated Securities	92,62,861	-
	TDS Receivables 2025-26	8,065	-
		92,70,926	-

B. NARSING RAO & CO. LLP HYDERABAD Chartered Accountants

HYDERABAD EYE INSTITUTE LVPEI HYDERABAD

		As at March 31, 2026 Amount in ₹	As at March 31, 2025 Amount in ₹
Note 10	**Donations and Grants**		
	Donations	4,86,399	4,78,416
	Grant Revenue	23,65,58,399	18,55,96,096
		23,70,44,798	**18,60,74,512**
Note 11	**Interest Income**		
	Interest on Fixed Deposits	58,02,481	57,86,548
	Interest on Saving Bank Accounts	58,996	3,27,336
		58,61,477	61,13,884
Note 12	**Other Income**		
	Other Income	90,199	-
		90,199	-
Note 13	**Human Resource Costs**		
	Salaries	10,97,25,015	11,21,13,495
	Stipends	2,82,61,119	55,08,621
	Consultancy	13,67,550	12,22,500
	Provident Fund	57,62,768	39,45,479
		14,51,16,451	12,27,90,095
Note 14	**Cost of Materials Consumed**		
	Opening stock	3,45,045	-
	Add: Purchases	2,66,73,793	77,90,431
	Less: Closing stock	26,437	3,45,045
		2,69,92,401	74,45,387

B. NARSING RAO & CO. L.L.P. HYDERABAD Chartered Accountants

HYDERABAD EYE INSTITUTE LVPEI HYDERABAD

		As at March 31, 2026 Amount in ₹	As at March 31, 2025 Amount in ₹
Note15	**Operational Expenditure**		
	Asset written Off		4,27,03,413
	Rent Expenditure	2,50,36,645	2,25,65,185
	Vision Center Establishment Expenditure	-	-
	Travelling Expenditure	90,83,790	91,14,874
	Professional Charges	20,000	36,12,072
	Other Grant Expenditure	18,63,638	36,35,638
	Journal and Publication Charges	1,87,233	56,706
	Training and Seminar Expenditure	4,17,160	29,58,694
	Rehab & Low Vision Expenditure	1,65,590	17,369
		3,67,74,056	8,46,63,951
Note 16	**Administrative and other Expenditure**		
	Telephone and Network Charges	1,83,081	2,14,759
	Repairs & Maintenance	24,50,506	42,69,149
	Bank Charges	1,05,547	1,05,263
	Printing & Stationary	9,86,714	1,18,396
	Cafeteria Expendiutre	17,27,850	3,37,102
	Transport Charges	-	32,520
	Office Expendiutre	3,94,960	1,27,760
	Licences and Renewals	-	5,13,536
	Hospitality Expenditure	-	1,31,167
	Electricity Charges and Fuel	50,650	39,000
	Registrations & Memberships - Institute	-	32,800
	Courier Charges	66,730	41,995
		59,66,039	59,63,446

B. NARSING RAO & CO. LLP HYDERABAD Chartered Accountants

HYDERABAD EYE INSTITUTE LVPEI HYDERABAD