

AUDITOR'S REPORT

We have audited the attached **CONSOLIDATED** Balance Sheet of **KALINGA EYE HOSPITAL TRUST**, AT: **DAKHINA KALI ROAD, PO/DIST: DHENKANAL, ODISHA** at 31<sup>st</sup> March 2025 and also the Receipt and Payment A/c & Income & Expenditure Account for the year ending on that date annexed thereto. These financial statements are the responsibility of the Society. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We report that:

1. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit.
2. In our opinion proper books of account as required by law have been kept by the Society so far as appears from our examination of those books.
3. The Balance Sheet, Receipt & Payment A/c & Income & Expenditure Account dealt with by this report are in agreement with the books of accounts.
4. In our opinion, the Balance Sheet, Receipt & Payment A/c & Income & Expenditure Account dealt with by this report comply with the accounting standards.
5. In our opinion and to the best of our information and according to the explanations given to us, the said accounts give the information required by law in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India.

- a. In the case of the Balance Sheet, of the state of affairs of the Society as at 31<sup>st</sup> March 2025.

AND

- b. In the case of the Income & Expenditure Account, of the Surplus/Deficit for the year ended on that date.

Bhubaneswar.  
Dated: -30/05/2025



For R.C.LAL & CO.,  
Chartered Accountants  
Firm Regn No. 313188E

CA Gourav Lal  
Membership No. 300831  
UDIN: 25300831BMIFPB6295

**KALINGA EYE HOSPITAL TRUST**  
**AT: DAKHINA KALI ROAD, PO/DIST: DHENKANAL, ODISHA**  
**CONSOLIDATED BALANCE SHEET AS ON 31/03/2025**

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
<b><u>GENERAL FUND:</u></b>			<b><u>FIXED ASSETS</u></b>		
As per last A/c	1,457,384.08		<u>Equipments</u>		
Add: Excess of Income over Expenditure during the year	1,332,472.05	2,789,856.13	As per last A/c		11,800.00
			<u>Vision Scanner</u>		
			During the year		1.00
<b><u>CURRENT LIABILITIES:</u></b>			<b><u>FLAT</u></b>		
Payable for Flat		2,140,000.00	As per last A/c		2,140,000.00
Loan			<b><u>Solar Pannel</u></b>		
As per last A/c		342,400.00	As per last A/c		850,000.00
Loan from KEH			<b><u>CURRENT ASSETS:</u></b>		
During the year		3,600,000.00	<b><u>TDS Receivable</u></b>		
<b><u>Outstanding Expenses Payable</u></b>			As per last A/c	434,205.00	
During the year		1,473,931.00	Less: Received	3,020.00	
			Add: During the year	213,775.00	644,960.00
			<b><u>FD</u></b>		
			As per last A/c	200,000.00	
			Add: During the year	4,000,000.00	4,200,000.00
			<b><u>Acc. Interest</u></b>		
			As per last A/c	23,463.00	
			Add: During the year	71,213.00	94,676.00
			<b><u>CURRENT ASSETS:</u></b>		
			<b><u>Closing Balance</u></b>		
			Cash in Hand		
			Cash at Bank		2,404,750.13
<b>Total</b>		<b>10,346,187.13</b>	<b>Total</b>		<b>10,346,187.13</b>

**As per our report attached**

Bhubaneswar,  
Dated:-30/05/2025



For R.C. LAL & CO.,  
Chartered Accountants.  
Firm Regn No. 313188E  
CA Gourav Lal  
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**KALINGA EYE HOSPITAL TRUST**  
**AT: DAKHINA KALI ROAD, PO/DIST: DHENKANAL, ODISHA**

**CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01/04/2024 TO 31/03/2025**

EXPENDITURES		AMOUNT	INCOMES		AMOUNT
To	<u>Vision Care Project</u>		By	Grant in Aid Received from SRASSK, Mumbai for the year 2024-2025	5,400,000.00
	Revenue Expenses	3,708,000.00			
"	<u>General Account</u>		By	Funds Received for Eye Care Conclave	1,132,601.00
	Revenue Expenses	338,755.95			
"	Outstanding Exp. Payable	1,473,931.00	"	Donation in Kind	1.00
			"	Bank Interest	35,449.00
"	Excess of Income over Expenditure during the year	1,332,472.05	"	<u>Interest on IT Refund</u>	
				AY 2023-2024	20.00
				AY 2024-2025	100.00
			"	Acc. Interest on FD	71,213.00
			"	TDS Receivable	213,775.00
	<b>Total</b>	<b>6,853,159.00</b>		<b>Total</b>	<b>6,853,159.00</b>

As per our report attached

Bhubaneswar,  
Dated:-30/05/2025



For R.C. LAL & CO.,  
Chartered Accountants.  
Firm Regn No. 313188E  
  
CA Gourav Lal  
Membership No. 300831  
UDIN: 25300831BMIFPB6295

**KALINGA EYE HOSPITAL TRUST**  
**AT: DAKHINA KALI ROAD, PO/DIST: DHENKANAL, ODISHA**

**CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2024 TO 31/03/2025**

	RECEIPTS:		AMOUNT		PAYMENTS	AMOUNT
To	<u>Opening Balance</u>			By	<u>Vision Care Project</u>	
	Cash in Hand				Revenue Expenses	3,708,000.00
	Cash at Bank-AXISM- 9511		280,316.08		Capital Expenses	1.00
To	Grant in Aid Received from SRASSK, Mumbai for the year 2024-2025		5,400,000.00	By	<u>General Account</u>	
					Revenue Expenses	338,755.95
					Capital Expenses	
To	Funds Received for Eye Care Conclave		1,132,601.00		Fixed Deposit	4,000,000.00
	Donation in Kind		1.00			
	Bank Interest		35,449.00			
	Loan received from KEH		3,600,000.00			
To	<u>TDS Refund</u>				<u>Closing Balance:</u>	
	AY 2023-2024		360.00		Cash in Hand	
	AY 2024-2025		2,660.00		Cash at Bank	2,404,750.13
To	<u>Interest on IT Refund</u>					
	AY 2023-2024		20.00			
	AY 2024-2025		100.00			
	<b>Total</b>		<b>10,451,507.08</b>		<b>Total</b>	<b>10,451,507.08</b>

As per our report attached

Bhubaneswar,  
Dated:-30/05/2025



For R.C.LAL & CO.,  
Chartered Accountants.  
Firm Regn No. 313188E

*Gourav Lal*  
CA Gourav Lal  
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