



# M/s ANURAG MATHUR & CO.

CHARTERED ACCOUNTANTS

1, Meredith Street, 3rd Floor,  
Suit No. - 4, Kolkata - 700 072

Phone : 22257052  
Mobile : 9331038116

email : anuragmathurin@yahoo.com

Ref. :

Date :

## AUDITOR'S REPORT

To  
The Members  
Operation Eyesight India  
145, Sarat Bose Road, Kolkata – 700 026

We have audited the attached Balance Sheet of Operation Eyesight India at 31<sup>st</sup> March, 2023 along with the Income and Expenditure Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the auditing standard generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance whether the financial statements are free of material misstatements and disclosure.

An audit also includes assessing the accounting principle 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 further report that:

- a. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of the audit.
- b. In our opinion proper books of account have been kept so far as appear from the examination of the books.
- c. The Balance Sheet and Income & Expenditure account are in agreement with the books of account;
- d. In our opinion and to the best of our explanation and according to the explanation given to us, the said Balance Sheet and the Income & Expenditure account give a true & fair view:
  - i. In case of the Balance Sheet of the state of affair as at 31<sup>st</sup> march 2023, and;
  - ii. In case of Income & Expenditure of the Surplus for the year ended on that date.

For M/s Anurag Mathur & Co

Chartered Accountants

FRN: 322619E

UDIN: 23056729BGYQSZ9663

  
Anurag Mathur  
Proprietor  
M. No. 056729



Place: Kolkata  
Date: 25.07.2023

# OPERATION EYESIGHT INDIA

145, Sarat Bose Road, Kolkata - 700026

## Balance Sheet as at 31st March 2023

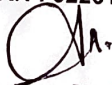
(Amounts in Rs)

	Particulars	31st March 2023	31st march 2022
I	<b>EQUITY AND LIABILITIES</b>		
1	<b>Courpus Fund</b>		
	Balance B/F	1,100.00	1,100.00
2	<b>Reserve &amp; Surplus Fund</b>		
	<b>Income &amp; Expenditure Account</b>		
	Balance as per Account annexed	68,95,495.83	58,41,107.81
3	<b>Current liabilities</b>		
a	Audit Fee Payable	30,000.00	30,000.00
b	TDS Payable	7,485.00	-
c	Provident Fund payable	12,600.00	-
d	Professional Charges Payable	10,000.00	-
		69,56,680.83	58,72,207.81
II	<b>ASSETS</b>		
1	<b>Non-current assets</b>		
a	Property, Plant and Equipment and Intangible Assets		
	Laptop		
	Balance B/F	26,429.00	31,093.00
	Less: Depreciation	3,964.00	4,664.00
	Net Block	22,465.00	26,429.00
2	<b>Current assets</b>		
b	<b>Cash and bank balances</b>		
	Cash In Hand	101.00	101.00
	<b>Cash at bank</b>		
	<b>With Schudule bank</b>		
	In Savaings Account	31,74,677.83	38,96,009.87
	In Fixed deposit	36,20,000.00	18,00,000.00
	FD Intt Receivable	-	1,40,841.94
b	<b>Short Term Loans and Advances</b>		
	Sundry Advances	8,878.00	1,267.00
	Donation Receivable	1,10,700.00	-
	TDS Receivable	19,859.00	7,559.00
		69,56,680.83	58,72,207.81
	The accompanying notes are an integral part of the financial statements - Schedule - A	-	-

For ANURAG MATHUR & CO.

Chartered Accountants

FRN : 322619E

  
Anurag Mathur  
Proprietor



For, Operation Eyesight India

  
Authorised Signatory

Place: Kolkata

Date: 25.07.2023

# OPERATION EYESIGHT INDIA

145, Sarat Bose Road, Kolkata - 700026

## Statement of Income and Expenditure Account for the year ended 31st March 2023

(Amounts in Rs)

	Particulars	31st March 2023	31st march 2022
I	Revenue from operations		
	Donation received	14,82,740.26	8,85,708.64
	Grants Received	92,96,929.00	53,65,004.00
II	Other Income		
	Interest Recd on FD	1,52,695.06	57,451.00
	Interest Recd on SB	2,10,047.00	31,965.00
	Interest Recd on IT Refund	-	633.00
III	<b>Total Income (I+II)</b>	<b>1,11,42,411.32</b>	<b>63,40,761.64</b>
IV	<b>Expenses:</b>		
a	Audit Fee	30,000.00	10,000.00
b	Bank charges	70.80	188.80
c	General Expenses	-	44,755.00
d	Office expenses	-	13,350.00
e	Travel & Tour Expenses	18,490.00	-
f	Fund Raising Expenses	6,89,593.50	-
g	<b>Charity Expenses:</b>		
	Covid 19 relief Work	-	7,50,000.00
	Cognigent Project Expenses	58,96,669.00	
	Grow Project Expenses	22,14,202.00	
	Cataract Surgeries Expenses	9,39,150.00	20,99,790.00
	Fusion Microfinance programme	2,85,884.00	2,00,000.00
h	Depreciation and amortization expense	3,964.00	4,664.00
i	Professional Charges	10,000.00	-
	<b>Total Expenses</b>	<b>1,00,88,023.30</b>	<b>31,22,747.80</b>
V	<b>Surplus /(Deficite) for the year (III- IV)</b>	<b>10,54,388.02</b>	<b>32,18,013.84</b>
VI	Balance of Income & Expenditure account brought forward from previosu year	58,41,107.81	26,23,093.97
VII	<b>Balance carried to Balance Sheet (V+VI)</b>	<b>68,95,495.83</b>	<b>58,41,107.81</b>
	The accompanying notes are an integral part of the financial statements - Schedule - A		

For ANURAG MATHUR & CO.

Chartered Accountants

FRN : 322619E



Anurag Mathur  
Proprietor



For, Operation Eyesight India



Authorised Signatory

Place: Kolkata

Date: 25.07.2023



# OPERATION EYESIGHT INDIA

145, Sarat Bose Road, Kolkata - 700026

Schedule - A of Significant Accounting Policies & Notes on Accounts annexed to and forming parts of the accounts for the year ended 31st March 2023

## Accounting Policies

- a The financial statement have been prepared on an accrual basis under historical cost convention on "Going Concern" concept
- b Accounting Policies unless specifically stated to be otherwise are consistent and are in consonance with generally accepted accounting principles in India.
- c All income and expenses are recognised on accrual basis except those which are stated otherwise

## Revenue Recognition

- a Revenue is recognized to the extent that it is probable that the economic benefits will flow and the revenue can be reliably measured.
- b Revenues from Services are recognized on due basis, as and when the services are rendered, based on the agreements/arrangements with the concerned parties Unbilled revenue is recognized to the extent not billed at the year end
- c Interest is recognized on a time proportion basis taking into account the amount outstanding and the applicable interest rate

## Fixed Assets & Depreciation :

- a Fixed assets are stated at original cost less net of accumulated depreciation and net of tax / duties credited / availed, if any, including all cost incidental to acquisition, installation, commissioning and related internal cost.
- b Depreciation has been provided on written down value method at the rates prescribed in Income Tax, 1961 and rules framed hereunder.

## Government Grant

Government grants are recognised at fair value when there is reasonable assurance that the conditions attaching to grant will comply and the grants will be received. Grants related to purchase of assets are reduced from actual cost of assets or WDV of the assets as the case may be, while grants related to expenses are treated as other income in the revenue account

## Employees Benefit

- a Employee benefits include interalia, amounts paid for the services rendered by employees. No separate provisions of retirement benefits or privilege leave benefits of such employees are recognised in the books
- b Retirement benefit to staff are charged to revenue in the year they incurred

## NOTOES ON ACCOUNT

- 1 Charitable expenses includes donations made to charitable eye hospitals for conducting Free Cataract Eye Surgeries.

