

**DR.SHROFF'S CHARITY EYE HOSPITAL**  
**5027, KEDAR NATH ROAD DARYAGANJ**  
**NEW DELHI-110002**  
**FOREIGN PROJECTS**

**AMOUNT INR**

<b>BALANCE SHEET AS AT 31<sup>st</sup> MARCH 2023</b>		
	<b>SCHEDULE</b>	<b>F.Y. 2022-23</b>
<b>SOURCES OF FUND</b>		
<b>I.FUND BALANCES:</b>		
a. General Fund	[01]	1,22,63,598.18
c. Asset Fund	[02]	13,09,50,389.19
<b>II.LOAN FUNDS:</b>		
a. Secured Loans		-
b. Unsecured Loans		-
<b>TOTAL Rs.</b>	<b>[ I + II ]</b>	<b>14,32,13,987.37</b>
<b>APPLICATION OF FUND</b>		
<b>I.FIXED ASSETS</b>		
Gross Block	[03]	15,58,79,462.39
<b>Less:</b> Accumulated Depreciation		2,49,29,073.00
Net Block		<b>13,09,50,389.39</b>
<b>II. INVESTMENT</b>	<b>[04]</b>	<b>5,74,34,322.25</b>
<b>III.CURRENT ASSETS, LOANS &amp; ADVANCES:</b>		
a. Loans & Advances		-
b. Grant Receivable		-
c. Cash & Bank Balance	[05]	89,32,722.77
	<b>A</b>	<b>89,32,722.77</b>
<b>Less: CURRENT LIABILITIES &amp; PROVISIONS:</b>		
a. Current Liabilities	[06]	-
b. Unspent Grant Balance	[07]	5,41,03,447.50
	<b>B</b>	<b>5,41,03,447.50</b>
<b>NET CURRENT ASSETS</b>	<b>[ A - B ]</b>	<b>1,22,63,597.98</b>
<b>TOTAL Rs.</b>	<b>[I+II+III]</b>	<b>14,32,13,987.37</b>


**Significant Accounting Policies and Notes to Accounts**

[11]


The schedules referred to above form an integral part of the Balance Sheet.  
 In terms of our report of even dated

For  
**J MADAN & ASSOCIATES**  
 Chartered Accountants

For  
**Dr.Shroff's Charity Eye Hospital**

*Naveen Kumar*  
  
**CA Naveen Kumar**  
 Partner  
 M No. 536759  
 Firm No. 025913N  
 UDIN : 23536759BGVXID6869



*Trilochan Singh*  
  
**Trilochan Singh**  
 Chairman



Place: New Delhi  
 Date: 23.12.2023

**5027, KEDAR NATH ROAD DARYAGANJ  
NEW DELHI-110002  
FOREIGN PROJECTS**

**AMOUNT INR**

<b>INCOME &amp; EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2023</b>		
	<b>SCHEDULE</b>	<b>F.Y. 2022-23</b>
<b><u>I. INCOME</u></b>		
Grant in Aid		19,44,01,000.27
Donation		1,44,73,549.38
Interest Income	[8]	51,64,748.00
Income from Training		21,16,412.00
<b>TOTAL</b>		<b>21,61,55,709.65</b>
<b><u>II. EXPENDITURE</u></b>		
<b><u>Project Related Expenses</u></b>		-
<b><u>Programmed Expenses</u></b>		
Seva Foundation-Modo		3,45,562.00
GIVE USA		2,63,050.00
Orbis Quality		27,50,617.00
USAID Peds		70,04,094.88
Standard Chartered Bank Eye Care Academy		4,35,20,771.50
Combat Blindness Mission (CBM)		20,43,065.00
USAID ROP		72,93,609.00
Asha for Education		1,80,000.00
Sight Server		57,07,011.00
Seva Foundation		18,90,486.00
LAVELLE Fund		25,93,083.00
Standard Chartered Bank Vision Centre		3,78,81,158.00
Combat Blindness Internation (COP)		78,19,780.00
Seva -Sustainability Project		9,96,424.00
Jiti foundation		80,000.00
Seva Foundation - Project Drishti		6,20,780.00
Seva Fellowship Project		2,61,881.00
Perkings School for the blind international		19,29,407.00
Jiv Daya Foundation		18,13,634.56
USAID RB Project		77,65,916.38
New Seva Peds		44,35,879.00
Combet Blindness Intrernational -Adhya Project		60,34,314.00
The Peek Vision Foundation		45,00,471.95
Project Prakash		26,82,595.00
Orbis Peds Saharanpur		51,79,645.80
Seva SBHH II phase		4,29,643.00
SCB New Vision Centre		22,41,446.00
Mission for Vision -Mohammadi		3,564.00
The Peek Vision Foundation-WTP		2,50,500.00
<b><u>Non Recurring Expenses</u></b>		
Standard Chartered Bank BHRC		6,97,376.00
Standard Chartered Bank Vision Centre		63,77,785.00
LAVELLE Fund		7,85,697.00
Jiti foundation		27,02,933.00
Standard Chartered Bank Eye Care Academy		28,69,256.00
Seva Technology Project		26,60,646.00
USAID Peds		14,60,700.00
Orbis Quality		11,50,197.00
Combat Blindness International -Adhya		1,24,077.00



New Seva Peds		5,98,870.00
USAID ROP		21,84,000.00
Project Prakash		5,60,350.00
Orbis Peds Saharanpur		1,01,22,533.20
Seva SBHH II phase		10,10,089.00
SCB New Vision Centre		12,87,823.00
Mission for Vision -Mohammadi		12,90,279.00
Salary /Professional Fees		1,68,33,813.14
Bank Charges		1,12,801.41
	[03]	2,49,29,073.00
Less: Depreciation Transferred to Asset Fund		2,49,29,073.00
<b>TOTAL</b>		<b>21,13,47,614.82</b>

**III.EXCESS OF INCOME OVER EXPENDITURE**

[I - II]

**48,08,094.83**

**Significant Accounting Policies and Notes to Accounts**

[11]

The schedules referred to above form an integral part of the Income & Expenditure A/c.  
In terms of our report of even dated

For

**J MADAN & ASSOCIATES**  
Chartered Accountants

*Naveen Kumar*

**CA Naveen Kumar**

Partner

M No. 536759

Firm No. 025913N

UDIN : 23536759BGVXID6869



For

**Dr.Shroff's Charity Eye Hospital**

*Trilochan Singh*

**Trilochan Singh**

Chairman



Place: New Delhi

Date: 23.12.2023

**DR.SHROFF'S CHARITY EYE HOSPITAL**  
**5027, KEDAR NATH ROAD DARYAGANJ**  
**NEW DELHI-110002**  
**FOREIGN PROJECTS**

**AMOUNT INR**

<u>Schedules forming part of Financial Statement</u>		F.Y. 2022-23
<b><u>SCHEDULE [01] : GENERAL FUND</u></b>		
<b><u>General Fund</u></b>		
Opening Balance		74,55,503.69
Less: Transfer from General Funds		-
<b>Add: Excess of Income Over Expenditure</b>		<b>48,08,094.83</b>
		<b>1,22,63,598.52</b>
<b>TOTAL Rs.</b>		<b>1,22,63,598.52</b>
<b><u>SCHEDULE [02] : ASSET FUND</u></b>		
Opening Balance		11,99,96,851.00
<b>Add: Addition During the Year</b>		<b>3,58,82,611.39</b>
<b>Add: Capital WIP tfd to Building</b>		-
<b>Less: Loss on assets Disposed off</b>		-
<b>Less: Depreciation Transferred from</b>		-
Income & Expenditure Account		2,49,29,073.00
<b>TOTAL Rs.</b>		<b>13,09,50,389.39</b>
<b><u>SCHEDULE [04] : LOANS &amp; ADVANCES</u></b>		
		-
<b>TOTAL Rs.</b>		-
<b><u>SCHEDULE [05] : CASH &amp; BANK BALANCE</u></b>		
Cash in Hand		-
<b><u>Cash at Bank;</u></b>		
Punjab National Bank A/c No 190926		3,810.79
Punjab National Bank A/c No 190883		3,16,241.26
Punjab National Bank A/c No 190908		59,546.22
Punjab National Bank A/c No 190892		44,965.36
Punjab National Bank A/c No 190917		3,95,625.24
Punjab National Bank A/c No 363318		1,549.46
Punjab National Bank A/c No 93251		6,528.47
Punjab National Bank A/c No 96009		51,47,738.03
Punjab National Bank A/c No 96018		11,393.41
State bank of India A/c no. 1578		29,45,324.53
<b>TOTAL Rs.</b>		<b>89,32,722.77</b>
<b><u>SCHEDULE [06] : CURRENT LIABILITIES</u></b>		
<b>Expenses Payable</b>		-
<b>TOTAL Rs.</b>		-
<b><u>SCHEDULE [07] : UNSPENT GRANT (Ref to Annexure 1)</u></b>		
Opening Unspent Grant		15,44,34,457.77
Grant Received During the year		9,18,65,159.00
Interest Received During the Year		22,04,831.00
Less: Utilized During the Year		19,44,01,000.00
<b>Add: Unspent Grant Transfer from General Fund</b>		-
<b>TOTAL Rs.</b>		<b>5,41,03,447.77</b>
<b><u>SCHEDULE [8] : BANK INTEREST</u></b>		
<b><u>Interest Received During the year</u></b>		
Interest on Fund		-
Interest on FDR		48,03,778.00
Interest Received During the year		3,60,970.00
<b>TOTAL Rs.</b>		<b>51,64,748.00</b>



*Shroff*



**DR. SHROFF'S CHARITY EYE HOSPITAL  
DARYA GANJ, NEW DELHI  
DETAIL OF GRANT FUNDS**

**SCHEDULES ANNEXED TO AND FORMING PART OF THE FINANCIAL STATEMENTS**

ANNEXURE 1

Name of NGO's	FUNDS AVAILABLE					UTILIZATION				Closing Balance as on March 31, 2023
	Opening Balance as on April 1, 2022	Grant Received	Interest Received	Total Funds Available	Fixed Assets Fund	Surgeries / Overheads	Transfer to Other NGO/Hospital	Total		
SEVA FOUNDATION-MODO	1,64,425	3,22,253	-	4,86,678	-	3,45,562	-	3,45,562	1,41,116.00	
USAID Peds	27,65,741	65,99,955	-	93,65,696	14,60,700	70,04,095	-	84,64,795	9,00,901.12	
GIVE USA	-	2,63,050	-	2,63,050	-	2,63,050	-	2,63,050	-	
Orbis Quality	22,526	46,42,936	11,553	46,77,015	11,50,197	27,50,617	-	39,00,814	7,76,201.00	
Standard Chartered Bank Vision Centre	5,65,65,535	-	8,90,743	5,74,56,278	63,77,785	3,78,81,158	-	4,42,58,943	1,31,97,335.00	
Seva -Sustainability Project	9,96,424	-	-	9,96,424	-	9,96,424	-	9,96,424	-	
Standard Chartered Bank Eye Care Academy	6,65,04,170	-	11,60,353	6,76,64,523	28,69,256	4,35,20,772	-	4,63,90,028	2,12,74,495.29	
Mission for Vision	-	-	-	-	-	-	-	-	-	
COMBAT BLINDNESS MISSION (CBM)	22,86,799	-	15,089	23,01,888	-	20,43,065	-	20,43,065	2,58,822.57	
STANDARD CHART(IPAB)-BHRC	6,85,480	-	11,896	6,97,376	6,97,376	-	-	6,97,376	-	
SEVA FOUNDATION-SCALE	0	-	-	0	-	-	-	-	0.00	
USAID ROP	-	94,77,609	-	94,77,609	21,84,000	72,93,609	-	94,77,609	-	
JITI FOUNDATION	(1)	29,01,478	-	29,01,477	27,02,933	80,000	-	27,82,933	1,18,544.33	
SIGHT SEVER	1,49,723	58,22,882	-	59,72,605	-	57,07,011	-	57,07,011	2,65,594.00	
Seva Foundation	18,90,486	16,26,372	-	35,16,858	-	18,90,486	-	18,90,486	16,26,372.00	
F abbas /Asia Brokers Charity Ltd	-	-	-	-	-	-	-	-	-	
LAVELLE FUND	33,49,771	-	29,009	33,78,780	7,85,697	25,93,083	-	33,78,780	(0.03)	
COMBAT BLINDNESS International	10,86,980	67,32,800	-	78,19,780	-	78,19,780	-	78,19,780	-	
Vashi Pohoomull	6,20,780	-	-	6,20,780	-	6,20,780	-	6,20,780	-	
Seva Foundation - Project Drishti	-	-	-	-	-	-	-	-	-	
CBM L'Occatone project	-	-	-	-	-	-	-	-	-	
Perkins School for the blind International	3,84,995	15,44,412	-	19,29,407	-	19,29,407	-	19,29,407	-	
Jiv Daya Foundation	7,07,095	11,06,540	-	18,13,635	-	18,13,635	-	18,13,635	-	
Seva Fellowship Project	2,61,881	-	-	2,61,881	-	2,61,881	-	2,61,881	-	
Jagdish M Chanrai	-	-	-	-	-	-	-	-	-	
Seva Technology Project	2,03,147	24,57,499	-	26,60,646	26,60,646	-	-	26,60,646	-	
USAID RB Project	59,47,682	20,05,990	-	79,53,672	-	77,65,916	-	77,65,916	1,87,755.48	
Asha for Education	1,80,000	-	-	1,80,000	-	1,80,000	-	1,80,000	-	
New Seva Peds	32,96,870	61,15,951	-	94,12,821	5,98,870	44,35,879	-	50,34,749	43,78,072.16	
Combat Blindness International -Adhya Pr	39,74,531	82,46,000	-	1,22,20,531	1,24,077	60,34,314	-	61,58,391	60,62,139.73	
The Peek Vision Foundation	17,58,411	37,93,868	-	55,52,279	-	45,00,472	-	45,00,472	10,51,806.85	
The Embassy of Japan in India	6,31,008	-	7,469	6,38,477	-	-	-	-	6,38,477.00	
Project Prakash	-	32,42,945	-	32,42,945	5,60,350	26,82,595	-	32,42,945	-	
Orbis Peds Saharanpur	-	1,52,29,529	72,650	1,53,02,179	1,01,22,533	51,79,646	-	53,02,179	-	
Seva SBHH II phase	-	18,66,363	-	18,66,363	10,10,089	4,29,643	-	14,39,732	4,26,631.00	
SCB New Vision Centre	-	35,23,200	6,069	35,29,269	12,87,823	22,41,446	-	35,29,269	-	
Mission for Vision -Mohammadi	-	14,61,600	-	14,61,600	12,90,279	3,564	-	12,93,843	1,67,757.00	
The Peek Vision Foundation-WTP	-	28,81,927	-	28,81,927	2,50,500	2,50,500	-	2,50,500	26,31,427.00	
<b>TOTAL</b>	<b>15,44,34,457.77</b>	<b>9,18,65,159</b>	<b>22,04,831</b>	<b>24,85,04,448</b>	<b>3,58,82,611</b>	<b>15,85,18,389</b>	<b>19,44,01,000</b>	<b>19,44,01,000</b>	<b>5,41,03,447</b>	

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**DR. SHROFF'S CHARITY EYE HOSPITAL**

5027, KEDAR NATH ROAD DARYAGANJ

NEW DELHI-110002

FOREIGN PROJECTS

SCHEDULE [03] : FIXED ASSETS

PARTICULARS	WDV As at		Addition during the Year		Deletion/TFD	Total	Rate	During the year	WDV As at
	01.04.2022		More then 182Days	Less then 182Days					
<b>A. ASSETS OUT OF GRANT FUND:</b>									
BUILDING	73,51,476		9,48,787	-	-	83,00,263	0	8,30,026	74,70,237
COMPUTERS	35,36,867		30,57,110	19,11,977	-	85,05,954	1	41,86,440	43,19,514
DESERT COOLERS/Fan	92,946				-	92,946	0	13,942	79,004
WATER COOLERS	11,142		18,384			29,526	0	3,050	26,476
FURNITURE AND FIXTURES	69,69,353		15,47,698	4,14,894		89,31,945	0	8,15,810	81,16,135
EQUIPMENTS AND INSTRUMENTS	8,32,43,021		1,22,34,137	92,11,508		10,46,88,666	0	1,47,85,741	8,99,02,925
VEHICLE	35,03,602		5,90,000	29,75,014		70,68,616	0	10,16,042	60,52,574
AIR-CONDITIONERS	3,77,239		1,44,600			5,21,839	0	67,431	4,54,408
GENERATOR	2,19,936					2,19,936	0	32,990	1,86,946
SOFTWARE	13,66,387		22,41,216	5,87,286		41,94,889	1	18,44,569	23,50,320
REFRIGRATOR	10,879					10,879	0	1,632	9,247
BUILDING ftd from CWIP	-					-		-	-
	1,33,14,003					1,33,14,003	0	13,31,400	1,19,82,603
<b>SUB-TOTAL [A]</b>	<b>11,99,96,851</b>		<b>2,07,81,932</b>	<b>1,51,00,679</b>		<b>15,58,79,462</b>		<b>2,49,29,073</b>	<b>13,09,50,389</b>

Amount In INR

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# DR.SHROFF'S CHARITY EYE HOSPITAL

5027, KEDAR NATH ROAD DARYAGANJ

NEW DELHI-110002

FOREIGN PROJECTS

AMOUNT INR

<b>RECEIPTS &amp; PAYMENT ACCOUNT FOR THE YEAR ENDED 31st MARCH 2023</b>		
	SCHEDULE	F.Y. 2022-23
<b>RECEIPTS</b>		
<b>Opening Balance :</b>		
<b>Balance with Bank</b>		
Punjab National Bank A/c No 190926		7,38,816.25
Punjab National Bank A/c No 190883		25,34,141.44
Punjab National Bank A/c No 190908		42,330.31
Punjab National Bank A/c No 190892		43,805.35
Punjab National Bank A/c No 190917		3,04,549.27
Punjab National Bank A/c No 363318		85,43,807.45
Punjab National Bank A/c No 93251		27,17,642.84
Punjab National Bank A/c No 96009		14,20,51,825.65
Punjab National Bank A/c No 96018		1,37,080.81
State bank of India A/c no. 1578		47,75,962.09
Grant In Aid	[9]	9,18,65,159.00
Donation		1,44,73,549.38
Income from Training		21,16,412.00
Interest Income	[10]	73,69,576.69
FDR Matured		-
<b>TOTAL Rs.</b>		<b>27,77,14,658.53</b>
<b>PAYMENT</b>		
Project Related Expenses		
Programme Expenses		
Combat Blindness Mission (CBM)		20,43,065.00
Give USA		2,63,050.00
Standard Chartered Bank Vision Centre		3,78,81,156.94
Asha for Education		1,80,000.00
Lavelle Fund		25,93,083.00
USAID Peds		70,04,094.88
Orbis Quality		27,50,617.00
Standard Chartered Bank Eye Care Academy		4,35,20,771.50
USAID ROP		72,93,609.00
Seva Foundation		18,90,486.00
COMBAT BLINDNESS International		78,19,780.00
Seva Fellowship Project		2,61,881.00
Jiti Foundation		80,000.00
Seva -Sustainability Project		9,96,424.00
Sight Saver		57,07,011.00
Seva Foundation -modo		3,45,562.00
Seva Foundation - Project Drishti		6,20,780.00
Perkins School for the blind international		19,29,407.00
Jiv Daya Foundation		18,13,634.56
USAID RB Project		77,65,916.38
New Seva Peds		44,35,879.00
Combet Blindness Intrernational -Adhya Project		60,34,314.00
The Peek Vision Foundation		45,00,471.95
Project Prakash		26,82,595.00
Orbis Peds Saharanpur		51,79,645.80
Seva SBHH II phase		4,29,643.00
SCR New Vision Centre		22,41,446.00



The Peek Vision Foundation-WTP		2,50,500.00
<b>Non Recurring Expenses</b>		
Standard Chartered Bank Eye Care Academy		28,69,256.00
Standard Chartered Bank Vision Centre		63,77,785.00
LAVELLE Fund		7,85,697.00
Seva SBHH		10,10,089.00
Project Prakash		5,60,350.00
Standard Chartered Bank BHRC		6,97,376.00
Seva Technology		26,60,646.00
USAID Peds		14,60,700.00
Orbis Quality		11,50,197.00
USAID ROP		21,84,000.00
New Seva Peds		5,98,870.00
Combet Blindness Intrernational -Adhya Project		1,24,077.00
SCB New Vision Centre		12,87,823.00
Mission for Vision -Mohammadi		12,90,279.00
Orbis Peds Saharanpur		1,01,22,533.20
Jiti Foundation		27,02,933.00
Bank Charges		1,12,801.41
Salary /Professional Fees		1,68,33,813.14
FDR With Bank		5,74,34,322.00
<b>Closing Balance</b>		
<b>Balance With Bank</b>		
Punjab National Bank A/c No 190926		3,810.79
Punjab National Bank A/c No 190883		3,16,241.26
Punjab National Bank A/c No 190908		59,546.22
Punjab National Bank A/c No 190892		44,965.36
Punjab National Bank A/c No 190917		3,95,625.24
Punjab National Bank A/c No 363318		1,549.46
Punjab National Bank A/c No 93251		6,528.47
Punjab National Bank A/c No 96009		51,47,738.03
Punjab National Bank A/c No 96018		11,393.41
State bank of India A/c no. 1578		29,45,324.53
<b>TOTAL Rs.</b>		<b>27,77,14,658.53</b>

### Significant Accounting Policies and Notes to Accounts

The schedules referred to above form an integral part of the Receipts & Payment A/c.

In terms of our report of even dated

For

**J MADAN & ASSOCIATES**  
Chartered Accountants

*Naveen Kumar*

**CA Naveen Kumar**

Partner

M No. 536759

Firm No. 025913N

UDIN : 21536759AAAAHV9991



For

**Dr. Shroff's Charity Eye Hospital**

*Trilochan Singh*

**Trilochan Singh**

Chairman



Place: New Delhi

Date: 20.12.2023



**DR.SHROFF'S CHARITY EYE HOSPITAL**  
**5027, KEDAR NATH ROAD DARYAGANJ**  
**NEW DELHI-110002**  
**FOREIGN PROJECTS**

<b>Schedules forming part of Receipt &amp; Payment</b>		<b>AMOUNT INR</b>
		<b>F.Y. 2022-23</b>
<b><u>SCHEDULE [9] :GRANT IN AID</u></b>		
Give USA		
Orbis Quality		2,63,050.00
Seva Technology Project		46,42,936.00
USAID ROP		24,57,499.00
Combat Blindness International (COP)		94,77,609.00
USAID RB Project		67,32,800.00
Seva Foundation-Modo		20,05,990.00
The Peek Vision Foundation		3,22,253.00
Jiv Daya Foundation		37,93,868.00
Jiti foundation		11,06,540.00
Seva Foundation- Project		29,01,478.00
Sight Saver UPREH		16,26,372.00
USAID Peds		58,22,882.00
Perkins School for the blind international		65,99,955.00
New Seva Peds		15,44,412.00
Combet Blindness Intrernational -Adhya Project		61,15,951.00
Project Prakash		82,46,000.00
Orbis Peds Saharanpur		32,42,945.00
Seva SBHH II phase		1,52,29,529.00
SCB New Vision Centre		18,66,363.00
Mission for Vision -Mohammadi		35,23,200.00
The Peek Vision Foundation-WTP		14,61,600.00
<b>TOTAL Rs.</b>		<b>9,18,65,159.00</b>
<b><u>SCHEDULE [10] :BANK INTEREST</u></b>		
<b><u>Interest Received During the year</u></b>		
Interest on Fund		
Interest on FCRA Fund		22,04,828.69
Interest on FDR		3,60,970.00
<b>TOTAL Rs.</b>		<b>48,03,778.00</b>
		<b>73,69,576.69</b>

*Libchank*



**DR. SHROFF'S CHARITY EYE HOSPITAL**  
**5027, KEDAR NATH ROAD DARYAGANJ, NEW DELHI – 110002**  
**FOREIGN PROJECTS**

Schedule 11

**ACCOUNTING POLICIES & NOTES ON ACCOUNTS**

1. General: -Accounting Policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principles.
2. Revenue Recognition: -Expenses and Income considered payable and receivable respectively are accounted for on an accrual basis.
3. Fixed Assets: -Fixed Assets are stated at their written down value.
4. Depreciation: -Depreciation has been provided as per the rates prescribed under Income Tax Rules 1962 except non-charging of additional depreciation on new plant & machinery purchased, if any, during the year.
5. Investments: -Investments are stated at cost.
6. Sundry Creditors, Sundry Debtors, Loans & Advances and Unsecured Loans have been taken at their book value subject to confirmation and reconciliation.
7. No provision of tax as required by AS-22 issued by the Institute of Chartered Accountants of India has been made. The impact of the same has also not been given.
8. Since the information regarding applicability of MSMED Act, 2006 to the various suppliers/parties is not available with the assessee, hence information as required vide clause 22 of Chapter V of MSMED Act, 2006 is not being given.
9. Schedule 1 to 11 form integral part of Balance Sheet.

Schedule 1 to 11 Signed for Identification

As per Our Separate Audit Report of Even date attached.

**For J Madan & Associates**  
**Chartered Accountants,**  
**(FRN: 025913N)**

*Naveen Kumar*  
**CA Naveen Kumar**  
(Partner)  
M. No. 536759  
UDIN No: **23536759BGVXID6869**



**For Dr. Shroff's Charity Eye Hospital,**

*Trilochan Singh*  
**Trilochan Singh**  
(Chairman)



Place: New Delhi  
Date: 23/12/2023