



B.B. CHAUDHRY & CO.

CHARTERED ACCOUNTANTS



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GSTIN : 07ADUPC4152A1ZW PAN : ADUPC4152A
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Ref. No.....

Dated.....

AUDITORS REPORT

1. We have audited the attached Balance Sheet of Delhi Ophthalmological Society, as at 31st March, 2026 and also the annexed Income & Expenditure Account for the year ended on that date both of which we have signed under reference to this report. These financial statements are the responsibility of the management of the Society. Our responsibility is to express an opinion on these financial statements based on our audit.
2. 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 account principles used and significant estimates made by the management, as well as evaluating the overall presentation of the financial statements. We believe that our audit provides a reasonable basis for our opinion.
3. We report that:
 - (a) 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.
 - (b) The Balance Sheet and Income & Expenditure Account referred to in this Report are in agreement with the books of account.
 - (c) 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 such books,
 - (i) In the case of Balance Sheet, of the State of Affairs of the Society as at 31st March, 2026; and
 - (ii) In the case of Income and Expenditure Account, of the excess of income over the expenditure of the society for the year ended on that.

Place: New Delhi

Dated: 18/07/2026

UDIN: 26014231TTZTLI 9881

For B.B.Chaudhry & Company
Chartered Accountants



(B.B.Chaudhry)

Prop.

M.No.014231

**M/S DELHI OPHTHALMOLOGICAL SOCIETY
BALANCE SHEET AS AT 31ST MARCH 2026**

PREVIOUS YEAR	LIABILITIES	AMOUNT	PREVIOUS YEAR	ASSETS	Amount
Rs.		Rs.	Rs.		Rs.
	RESERVES & SURPLUS			FIXED ASSETS	
	CAPITAL FUND			(As per Schedule 'D' attached)	1,31,389.00
10,31,82,483.00	Opening Balance	10,31,82,483.00	1,59,492.00	DOS House, Green Park	3,31,15,136.00
	Add:- Excess of Income Over Expenditure A/c	1,16,40,223.95	3,31,15,136.00		
	as per Income & Expenditure A/c	11,48,22,706.95		CURRENT ASSETS	
	Less:- Adjustment of interest of GST of earlier years	3,16,906.00		Loans & Advances	
			53,40,526.00	(As Per Schedule 'E' attached)	68,11,503.14
	LIFEMEMBERSHIP			Sundry Debtors	
3,53,73,690.00	Opening Balance	3,53,73,690.00	9,65,743.00	(As Per Schedule 'F' attached)	3,96,910.00
	Add:- Addition during the year	15,48,000.00		Income Tax Refundable	
43,11,786.00	ORATION FUND			Tax Deducted at Source	14,29,365.00
	Opening Balance (As per Schedule 'A' attached)	48,11,786.00	14,29,365.00	GST Receivable	10,01,830.98
				TDS Recoverable	31,223.00
1,62,15,150.00	CURRENT LIABILITIES			TDS Recoverable For A/y 2026-27	34,01,336.00
	Advances Received for Conference 2025-26	2,64,88,742.00	2,78,400.00	Prepaid Expenses	
	(As per Schedule 'B' attached)		5,003.00		
24,22,720.00	Other Expenses Payable (As per Schedule 'C' attached)	6,61,119.00		CASH & BANK BALANCES	
			9,75,73,457.00	Fixed Deposit with Banks (Schedule 'G' attached)	11,01,60,852.00
			35,68,290.00	Accrued Interest on FDR	39,97,046.00
			1,56,38,749.00	State Bank of India	1,94,89,458.33
			5,80,201.00	State Bank of India C/A	8,36,991.50
			12,89,639.00	Canara Bank	25,86,097.00
			18,383.00	Imprest A/c	
16,15,05,829.00	TOTAL RS.	18,33,89,137.95	16,15,05,829.00	TOTAL RS.	18,33,89,137.95

Accounting Policies as per Schedule attached
As per our Report of even date



for B.B. Chaudhry & Company

Chartered Accountants

(B.B. Chaudhry)

Prop.

Place: New Delhi

Dated: 18/07/2026

UDIN:

26014231TTZ+LI9881

(Dr. Prabhu Kumar Maharana)
Secretary

(Prof. Kirti Singh)
Treasurer

M/S DELHI OPHTHALMOLOGICAL SOCIETY
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2026

PREVIOUS YEAR	EXPENDITURE	AMOUNT	PREVIOUS YEAR	INCOME	AMOUNT
Rs.		Rs.	Rs.		Rs.
31,630.00	Swap Machine/ Bank Charges (Schedule 'H')	37,928.34	2,37,000.00	Admission Fees	3,87,000.00
90,000.00	Audit Fee	45,000.00		Advertisement	
14,33,799.00	Computer/Website Expenses (Schedule 'I')	10,83,186.00	68,000.00	DIO	-
31,74,792.00	Salaries Expenses	34,92,276.00	25,424.00	DOS Times	5,35,000.00
92,154.00	Staff Incentive	4,76,636.00	13,30,297.00	Delegate Fees (As per Schedule 'N')	86,25,733.71
22,056.00	Leave Encashment	-	1,11,39,000.00	Workshop Sponsorship (As per Schedule 'O')	6,48,18,077.00
1,29,33,486.00	Workshop Expenses (Schedule 'J')	5,67,04,421.00	41,37,417.00	CME/Seminar Sponsorship (As per Schedule 'P')	9,89,399.05
34,10,466.00	Printing & Stationery (Schedule 'K')	27,82,446.26	1,21,250.00	Subscription in DIO	52,250.00
90,740.00	Legal & Professional Charges	11,48,000.00	1,67,151.00	Miscellaneous Income (As per Schedule 'Q')	75,334.78
13,03,342.00	Postage & Courier Expenses (Schedule 'L')	26,10,303.05	73,28,781.00	Bank Interest (As per Schedule 'R')	74,53,701.00
32,279.00	Telephone & Internet Expenses	7,56,805.68	72,861.00	Interest on IT Refunds	-
50,253.00	Conveyance Expenses	56,365.00			
2,27,793.00	Executives & Committee Meeting Expenses	4,42,085.00			
1,12,853.00	Electricity Expenses	92,545.00	28,96,400.00	Excess of Expenditure over income	-
52,929.00	Office Expenses	46,992.00			
2,182.00	Miscellaneous Expenses	3,315.26			
38,18,626.00	CME/Seminars/Eyecamps/World Sight Day (As per Schedule 'M')	12,32,996.00			
59,322.00	Registration Expenses	-			
5,48,136.00	DOS Library Expenses	-			
-	APAO 2025 Expenses	1,49,256.00			
-	Repair & Maintenance (Building)	57,612.00			
-	Travel Fellowship Expenses	50,000.00			
36,743.00	Depreciation	28,103.00			
-	Excess of Income over Expenditure	1,16,40,223.95			
2,75,23,581.00	TOTAL RS.	8,29,36,495.54	2,75,23,581.00	TOTAL RS.	8,29,36,495.54

Accounting Policies as per Schedule attached

As per our Report of even date



for B.B. Chaudhry & Company
 Chartered Accountants
 (B.B. Chaudhry)
 Prop.

Place: New Delhi
 Dated: 18/07/2028
 UDIN:

(Dr. Kirti Kumar Maharana)
 Secretary

(Prof. Kirti Singh)
 Treasurer

26014231 TTZTLI 9881

M/S DELHI OPHTHALMOLOGICAL SOCIETY
SCHEDULE 'D' OF FIXED ASSETS AND DEPRECIATION

S.No.	ASSETS	RATE	W.D.V. As at 01-04-2025	Additions		Deletions/ W/off	Total	Depreciation	W.D.V. As at 31-03-2026
				Upto 30-09-2025	After 30-09-025				
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	<u>Plant & Machinery</u> - DOS Office	15%	1,27,917.00	-	-	-	1,27,917.00	19,188.00	1,08,729.00
2	<u>Computers & Software</u> _DJO Office	40%	5,717.00	-	-	-	5,717.00	2,287.00	3,430.00
	_ DOS Office	40%	13,474.00	-	-	-	13,474.00	5,390.00	8,084.00
3	<u>Furniture & Fixtures</u> _ DOS Office	10%	12,384.00	-	-	-	12,384.00	1,238.00	11,146.00
	TOTAL RS.		1,59,492.00	-	-	-	1,59,492.00	28,103.00	1,31,389.00

(Dr. Prafulla Kumar Maharana)
Secretary



(Prof. Kirti Singh)
Treasurer

DELHI OPHTHALMOLOGICAL SOCIETY

<u>S.NO.</u>	<u>NAME OF THE PARTY</u>	<u>AMOUNT</u>
<u>DETAILS OF ORATION FUND AS ON 31.3.2026 (Schedule 'A')</u>		
1	DR. ARJUN NARAANG AWARD (ORATION FUND)	10,00,000.00
2	DR.B.N. KHANNA (ORATION FUND)	5,00,000.00
3	DR. BODH RAJ SABHARWAL (ORATION FUND)	11,786.00
4	DR.HARI MOHAN (ORATION FUND)	5,00,000.00
5	DR.MINOO SHROFF (ORATION FUND)	50,000.00
6	DR.OM PRAKASH EYE INSTITUTE PVT LTD (ORATION FUND)	10,00,000.00
7	DR.SADHU RAM GUPTA (ORATION FUND)	10,00,000.00
8	DR.S.N.MITTAL (ORATION FUND)	50,000.00
9	DR.H.K.TEWARI (ORATION FUND)	5,00,000.00
10	DR. T.P. AGARWAL TROPHY (BEST CORNEA PAPER)	2,00,000.00
		48,11,786.00
<u>DETAILS OF ADVANCES RECEIVED AS ON 31.3.2026 (Schedule 'B')</u>		
1	JOJA SURGICAL PVT LTD	3,00,000.00
2	NANO VISION BATC	30,000.00
3	ABBIETHERAPEUTICS INDIA PVT LTD	3,000.00
4	ADVANCE DELEGATE FEE -2020	12,62,061.00
5	ADVANCE DELEGATE FEE -2019	42,74,947.00
6	ADVANCE RECD. STALL CHARGES 2020	10,03,140.00
7	ADVANCE SUBSCRIPTION BOOK (DJO)	5,500.00
8	ADVANCE DELEGATE FEES (24-26 APR.2026)	4,15,955.00
9	ADVANCE DELEGATES FEES (24-26 APR.26 ONLINE)	28,07,573.00
10	ADVANCE STALL/SPONSOR 24-26 APR.26	1,62,61,566.00
11	VSQUARE MEDITECH PVT LTD	1,25,000.00
		2,64,88,742.00
<u>DETAILS OF SUNDRY CREDITORS AS ON 31.03.2026 (Schedule 'C')</u>		
1	ADV. NITISH BANKA (PEXSPEAK LEGAL)	3,25,000.00
2	B.B.CHAUDHRY & CO	3,03,480.00
		6,28,480.00
<u>DETAILS OF EXPENSES PAYABLE AS ON 31.03.2026 (Schedule 'C')</u>		
1	IMPREST PAYABLE	4,539.00
2	TDS PAYABLE	28,100.00
		32,639.00
TOTAL A+ B		6,61,119.00
<u>DETAILS OF LOANS AND ADVANCES PAID (Schedule 'E')</u>		
1	ADVANCE (COMPUTER & WEB SITE MAINTENANCE) (DOS TIMES)	60,000.00
2	ADVANCE FOR MEETING (OFFICIAL & EXECUTIVE)	3,747.00
3	ADVANCE/TELEPHONE/INTERNET CHARGES	5,003.00
4	ALPCORD NET WORK EVENT & CONF.MGMT.CO.P.LTD	15,00,000.00
5	INDIA TRADE PROMOTION ORGANISATION	36,10,000.00
6	P.VEVEN 80K LLP	5,00,000.00
7	MENDRO CORPORATION PVT LTD	4,13,000.00
8	SENIOR POST MASTER I.P.H.O, NEW DELHI (HANDL)	2,835.00



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9 SENIOR POST MASTER I.P.H.O, NEW DELHI (SPEED)	7,08,779.14
10 SENIOR POST MASTER I.P.H.O, NEW DELHI (URP)	<u>8,139.00</u>
TOTAL RS.	<u>68,11,503.14</u>

DETAILS OF SUNDRY DEBTORS AS ON 31.3.2026 (Schedule 'F')

1 APPASAMY ASSOCIATES PVT.LTD.	1,77,000.00
2 JAGGI BROTHERS	9,600.00
3 VISION KRAFT TECHNOLOGIES	1,40,000.00
4 LUPIN LTD	56,000.00
5 MANKHIND PHARMA	4,500.00
6 PROCEEDING TURST	<u>9,810.00</u>
	<u>3,96,910.00</u>

DETAILS OF FIXED DEPOSIT ON 31.3.2026 (Schedule 'G')

1 FIXED DEPOSIT WITH CANARA BANK	8,47,75,881.00
2 FIXED DEPOSIT WITH S.B.I. BANK	<u>2,53,84,971.00</u>
TOTAL RS.	<u>11,01,60,852.00</u>



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DELHI OPHTHALMOLOGICAL SOCIETY**GROUPING OF EXPENSES**

Sl.No.	PARTICULARS	Amount (Rs.)
	<u>DETAILS OF SWAP MACHINE AND BANK CHARGES (Schedule 'H')</u>	
1	SWAP MACHINE CHARGES	30,658.09
2	BANK CHARGES	7,270.25
	TOTAL RS.	<u>37,928.34</u>

COMPUTER REPAIR & MAINTENANCE A/C (Schedule 'I')

1	COMPUTER & WEB SITE MAINTENANCE (DJO)	20,329.00
3	COMPUTER & WEB SITE MAINTENANCE (DOS TIMES)	60,000.00
4	COMPUTER & WEB SITE MAINTENANCE EXP A/C	10,02,857.00
		<u>10,83,186.00</u>

DETAILS OF WORKSHOP EXPENSES (Schedule ' J ')

1	WORKSHOP EXP (AUDIO VISUAL)	53,57,186.00
2	WORKSHOP EXP (AWARD & PROMOTION)	22,92,326.00
3	WORKSHOP EXP (ELECTRIC CHARGES)	9,38,648.00
4	WORKSHOP EXP (EVENT MANAGEMENT)	2,83,20,015.00
5	WORKSHOP EXP (FOOD BEVERAGE)	1,16,04,768.00
6	WORKSHOP EXP (INTERNET AND TELEPHONE)	2,99,346.00
7	WORKSHOP EXP (MISC EXP)	4,61,500.00
8	WORKSHOP EXP (QUIZ EXP.)	86,670.00
9	WORKSHOP EXP (PERMISSION)	2,70,000.00
10	WORKSHOP EXP (RENTAL CHARGES)	65,30,000.00
11	WORKSHOP EXP (TRANSPORT CHARGES)	5,22,012.00
12	WORKSHOP EXP (WET LAB)	21,950.00
		<u>5,67,04,421.00</u>

DETAILS OF PRINTING & STATIONARY EXP (Schedule ' K ')

1	DJO PRINTING EXPENSES	7,62,109.26
2	DOS TIMES PRINTING EXPENSES	18,27,317.00
3	PRINTING AND STATIONARY EXP	1,93,020.00
		<u>27,82,446.26</u>

DETAILS OF POSTAGE & COURIER EXPENSES (Schedule 'L')

1	POSTAGE EXPENSES	4,526.00
2	POSTAGE EXPENSES (DJO)	1,63,449.00
3	POSTAGE EXPENSES (DOS TIMES)	24,42,328.05
		<u>26,10,303.05</u>

DETAILS OF MEETING EXPENSES (Schedule 'M')

1	CME/SEMINARS EXPENSES	10,25,409.00
2	EYE DONATION/EYE CAMP/WORLD SIGHT DAY EXP	2,07,587.00
		<u>12,32,996.00</u>

DELHI OPHTHALMOLOGICAL SOCIETY**GROUPING OF INCOME****DETAILS OF DELEGATE FEE RECEIVED (Schedule 'N')**

Sl.No.	Particulars	Amount (Rs.)
1	DELEGATE FEE RECEIVED	14,37,550.00



2 DELEGATE FEE RECEIVED (ONLINE)	71,58,947.71
3 DELEGATE FEE RECEIVED (WET LAB)	29,236.00
	<u>86,25,733.71</u>

DETAILS OF WORK SHOP SPONSORSHIP RECEIVED (Schedule 'O')

1 SPONSORSHIP (ACADEMIC)	
2 SPONSORSHIP (PARTICIPATION CHARGES)	4,20,91,808.00
3 STALL CHARGES RECEIVED	2,27,26,269.00
	<u>6,48,18,077.00</u>

DETAILS OF CME/SEMINAR SPONSORSHIP (Schedule 'P')

1 CME/SEMINAR (PARTICIPATION CHARGES)	9,79,745.00
2 CME /INCOME .DELEGATE FEE	9,654.05
	<u>9,89,399.05</u>

DETAILS OF MISC. RECEIPTS (Schedule 'Q')

1 ONLINE CHARGES FEE LMF/ DELEGATE	28,555.96
3 MISC RECEIPTS	46,778.82
	<u>75,334.78</u>

DETAILS OF INTEREST INCOME (Schedule 'R')

1 INTEREST RECEIVED ON FDR WITH SBI	13,69,615.00
2 INTEREST RECEIVED ON FDR WITH CANARA BANK	57,16,296.00
3 SAVING BANK INTEREST CANARA BANK	42,889.00
4 SAVING BANK INTEREST SBI	3,24,901.00
	<u>74,53,701.00</u>

