



Lav & Co

Chartered Accountants

AUDITOR'S CERTIFICATE

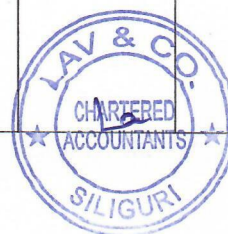
We have audited the accounts of **Greater Lions Seva Nidhi (FCRA Regn No. 146980041)** having its registered address at 2nd Mile, Sevoke Road, Siliguri-734001, District Jalpaiguri, State-West Bengal for the financial year ending the 31st March, 2025 and examined all relevant books and vouchers and certify that according to the audited account:

- (i) the brought forward foreign contribution at the beginning of the financial year was **Rs.23,79,541.06;**
- (ii) foreign contribution of worth **Rs.5,69,89,445.00** was received by the association during the financial year 2024-25;
- (iii) interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of/worth **Rs. 2,65,517.00** was received by the association during the financial year 2024-25;
- (iv) the balance of unutilised foreign contribution with the association at the end of the financial year 2024-25 was **Rs. 1,02,39,920.84;**
- (v) Certified that the association has maintained the accounts of foreign contribution & records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.
- (vi) the information in this certificate and in the enclosed balance sheet and statement of receipt and payment is correct as checked by us.
- (vii) the association has utilised the foreign contribution received for the purpose(s) it is registered/ granted prior permission under the Foreign Contribution (Regulation) Act, 2010 (42 of 2010).

We have examined all relevant books and records, and we hereby certify the following activities/project wise and location wise details of receipt and utilization of foreign contribution:



Sl. No.	Name of project/activity	Address/Location	Previous Balance		Receipt during the year		Utilised		Balance	
			In Cash	In Kind	In Cash	In Kind	In cash	In Kind	In cash	In Kind
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1	Seva Foundation Project	C/o Siliguri Greater Lions Eye Hospital, 2 nd Mile, Behind Vishal Cinema Hall, Sevoke Road, Siliguri - 734001, Dist: Darjeeling, West Bengal	709359.34	0.00	8728922.60	0.00	6275507.00	0.00	3162774.94	0.00
2	Christian Blind Mission Project	C/o Siliguri Greater Lions Eye Hospital, 2 nd Mile, Behind Vishal Cinema Hall, Sevoke Road, Siliguri - 734001, Dist: Darjeeling, West Bengal	447798.10	0.00	644742.09	0.00	1091535.00	0.00	1005.19	0.00
3	Standard Chartered Bank Project	C/o Siliguri Greater Lions Eye Hospital, 2 nd Mile, Behind Vishal Cinema Hall, Sevoke Road, Siliguri - 734001, Dist: Darjeeling, West Bengal	67678.15	0.00	5759597.60	0.00	5827275.00	0.00	0.75	0.00
4	Operation Eyesight Universal Project	C/o Siliguri Greater Lions Eye Hospital, 2 nd Mile, Behind Vishal Cinema Hall, Sevoke Road, Siliguri - 734001, Dist: Darjeeling, West Bengal	11560.99	0.00	69.01	0.00	11550.00	0.00	80.00	0.00
5	International Eye Foundation Project	C/o Siliguri Greater Lions Eye Hospital, 2 nd Mile, Behind Vishal Cinema Hall, Sevoke Road, Siliguri - 734001, Dist: Darjeeling, West Bengal	443819.05	0.00	4948.10	0.00	445494.00	0.00	3273.15	0.00
6	Lions clubs of International Foundation Projects	C/o Siliguri Greater Lions Eye Hospital, 2 nd Mile, Behind Vishal Cinema Hall, Sevoke Road, Siliguri - 734001, Dist: Darjeeling, West Bengal	326516.59	0.00	2109.23	0.00	299483.41	0.00	29142.41	0.00
7	Sankara Eye Foundation	C/o Siliguri Greater Lions Eye Hospital, 2 nd Mile, Behind Vishal Cinema Hall, Sevoke Road, Siliguri - 734001, Dist: Darjeeling, West Bengal	14769.73	0.00	18381254.20	0.00	18383150.00	0.00	12873.93	0.00



8	Wen Giving Foundation Project	C/o Siliguri Greater Lions Eye Hospital, 2 nd Mile, Behind Vishal Cinema Hall, Sevoke Road, Siliguri - 734001, Dist: Darjeeling, West Bengal	11750.82	0.00	109.62	0.00	10289.00	0.00	1571.44	0.00
9	Jagdish M Chanrai MFV Project	C/o Siliguri Greater Lions Eye Hospital, 2 nd Mile, Behind Vishal Cinema Hall, Sevoke Road, Siliguri - 734001, Dist: Darjeeling, West Bengal	12424.00	0.00	0.00	0.00	0.00	0.00	12424.00	0.00
10	Orbis Project	C/o Siliguri Greater Lions Eye Hospital, 2 nd Mile, Behind Vishal Cinema Hall, Sevoke Road, Siliguri - 734001, Dist: Darjeeling, West Bengal	210202.06	0.00	3024111.90	0.00	2459606.00	0.00	774707.96	0.00
11	Jiv Daya Foundation	C/o Siliguri Greater Lions Eye Hospital, 2 nd Mile, Behind Vishal Cinema Hall, Sevoke Road, Siliguri - 734001, Dist: Darjeeling, West Bengal	92061.79	0.00	351911.00	0.00	252755.00	0.00	191217.79	0.00
12	SEE International Project	C/o Siliguri Greater Lions Eye Hospital, 2 nd Mile, Behind Vishal Cinema Hall, Sevoke Road, Siliguri - 734001, Dist: Darjeeling, West Bengal	7091.00	0.00	20227008.40	0.00	14273147.00	0.00	5960952.40	0.00
13	Eye Hospital	C/o Siliguri Greater Lions Eye Hospital, 2 nd Mile, Behind Vishal Cinema Hall, Sevoke Road, Siliguri - 734001, Dist: Darjeeling, West Bengal	24509.44	0.00	65387.44	0.00	0.00	0.00	89896.88	0.00
Total			23,79,541.06		5,71,90,171.19 (See Note 2)		4,93,29,791.41 (See Note 3)		1,02,39,920.84	

Note 1 to Column 2 of the above Table Total: The project wise opening balances has been regrouped/rearranged wherever required.

Note 2 to Column 6 of the above Table Total: The receipt during the year of Rs 5,71,90,171.19/- is after deducting administrative expenses of Rs 64,790.81 /- from the total FC Receipt of Rs 5,72,54,962.00/-



Note 3 to Column 8 of the above Table Total: The foreign contribution utilized of Rs. 4,93,29,791.41 is after deducting administrative expenses of Rs **64,790.81** from the total FC utilization of Rs. 4,93,94,582.22/-

We have examined all relevant books and records, including the items mentioned in column 8 of FC-4, and to the best of our knowledge and belief, **Greater Lions Seva Nidhi** has not violated any provisions of the Foreign Contribution (Regulation) Act, 2010 or rules made thereunder or notifications issued thereunder.

Place: Siliguri

Date: 24th December, 2025

In terms of our report of even date,

For LAV & CO.

Chartered Accountants

Firm Regn. No. : 327621E



Lav Agarwal

(Lav Agarwal)

Partner

Membership No : 302387

Uan. 25302387LPCEHZ5655

GREATER LIONS SEVA NIDHI

Foreign Contribution Regulation Act (FCRA) Account

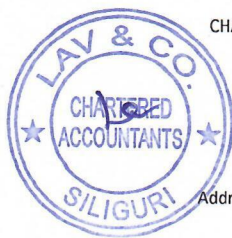
BALANCE SHEET AS AT 31ST MARCH, 2025

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
FIXED ASSETS FUND A/c			Fixed Assets		
Opening WDV	8,32,94,151.39		Opening WDV	8,32,94,151.39	
Add: Addition during the year	1,17,06,039.41		Add: Addition During the year	1,17,06,039.41	
	9,50,00,190.80			9,50,00,190.80	
Less: Depreciation charged	1,28,85,094.00	8,21,15,096.80	Less: Depreciation charged	1,28,85,094.00	8,21,15,096.80
PROJECT FUND A/c			TDS Receivables		19,348.00
As per last a/c	24,06,573.06				
Add: Surplus during the year	88,60,379.78	1,12,66,952.84	Advance to Sundry Creditors :		
			Microflow Devices India Pvt Ltd	10,00,000.00	
			Om Tao Scientific Apparatus	7,684.00	10,07,684.00
PROJECT ACCOUNTS:			CASH AT BANK:		
Seva Foundation	31,62,774.94		FIXED DEPOSITS:		
CBM	1,005.19		FD: 044400OR00003527	10,00,000.00	
IEF	3,273.15		FD: 044400OR00003536	10,00,000.00	
SCB Fund	0.75		FD: 044400OR00003545	9,21,800.00	
SANKARA FUND	12,873.93		FD: 044400OR00003554	10,00,000.00	
JAGDISH M CHANRAI FUND	12,424.00		FD: 044400OR00003563	10,00,000.00	
JIV DAYA FOUNDATION	1,91,217.79		FD: 044400OR00003581	10,00,000.00	59,21,800.00
SURGICAL EE FUND	69,60,463.00		SAVINGS ACCOUNTS:		
LCIF	29,142.41		PNB - 0444000100063196	3,16,821.03	
Orbis	7,74,707.96		PNB - 0444000100212215	2,110.41	
	1,11,47,883.12		PNB - 0444000100215124	0.75	
Add: Interest and Misc Receipt from above fund :	1,19,069.72	1,12,66,952.84	PNB - 0444000100216354	12,873.93	
		1,12,66,952.84	PNB - 0444000100214657	3,273.15	
			PNB - 0444000100214666	7,74,707.96	
			PNB - 0444000100214675	1,005.19	
			PNB - 0444000100214684	31,62,774.94	
			SBI - 40078642702	44,553.48	43,18,120.84
TOTAL :		9,33,82,049.64	TOTAL :		9,33,82,049.64

** Project wise bifurcation of the funds held.

The Notes as given in Annexure-A are intergral part of the Financial Statement.

In terms of our report of even date,
For, LAV & CO,
CHARTERED ACCOUNTANTS,
Firm Regd. No. 327621E



PLACE: SILIGURI-734005

DATE : 24TH DECEMBER, 2025

(LAV AGARWAL)
PARTNER

MEMBERSHIP : 302387

Address: S.P. Mukherjee Road
Siliguri-734005

For GREATER LIONS SEVA NIDHI

[Signature]
(Trustee) Trustee

For GREATER LIONS SEVA NIDHI

[Signature]
(Trustee) Trustee

GREATER LIONS SEVA NIDHI

Foreign Contribution Regulation Act (FCRA) Account

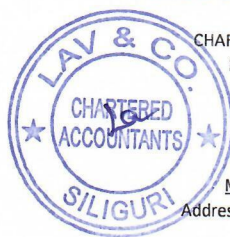
STATEMENT OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH, 2025

EXPENDITURE	AMOUNT	INCOME	AMOUNT
TO, SEVA FOUNDATION EXPENSES	39,64,918.00	BY, <u>FOREIGN/HOME CONTRIBUTION:</u>	
TO, CBM PROJECT EXPENSES	10,91,535.00	BY, SANKARA FUND	1,83,68,000.00
TO, SURGICAL EE FUND	41,77,180.00	BY, SURGICAL EE FUND	2,02,32,519.00
TO, IEF PROJECT EXPENSES	4,45,494.00	BY, CBM	6,38,640.00
TO, ORBIS PROJECT EXPENSES	24,59,606.00	BY, ORBIS	30,20,620.00
TO, SCB PROJECT EXPENSES	58,27,275.00	BY, JIV DAYA FOUNDATION	3,51,911.00
TO, SANKARA FUND EXPENSES	1,83,83,150.00	BY, SCB	57,39,442.00
TO, JIV DAYA FOUNDATION EXPENSES	2,52,755.00	BY, SEVA FOUNDATION RECEIPT	86,38,313.00
TO, OEU PROJECT EXPENSES	11,550.00		5,69,89,445.00
TO, WEN GIVING FOUNDATION EXPENSES	10,289.00	Less: Utilised for acquisition for Fixed assets	1,17,06,039.41
TO, BANK CHARGES	64,790.81		
TO, EXCESS OF INCOME OVER EXPENDITURE			
DURING THE YEAR	88,60,379.78	BY, INTEREST INCOME DURING THE YEAR	2,65,517.00
TOTAL :	4,55,48,922.59	TOTAL :	4,55,48,922.59

The Notes as given in Annexure-A are integral part of the Financial Statement.

PLACE: SILIGURI-734005

DATE : 24TH DECEMBER, 2025



In terms of our report of even date,
For, LAV & CO,
CHARTERED ACCOUNTANTS,
Firm Regd. No. 327621E

(LAV AGARWAL)
PARTNER
MEMBERSHIP : 302387
Address: S.P. Mukherjee Road
Siliguri-734005

For GREATER LIONS SEVA NIDHI

[Signature]
(Trustee) *Trustee*

For GREATER LIONS SEVA NIDHI

[Signature]
(Trustee) *Trustee*

GREATER LIONS SEVA NIDHI

Foreign Contribution Regulation Act (FCRA) Account

STATEMENT OF RECEIPTS & PAYMENTS FOR THE YEAR ENDED 31ST MARCH, 2025

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
TO, <u>OPENING BALANCE :</u>		BY, SEVA FOUNDATION EXPENSES	
Fixed Deposit		Capital Expenditure 23,10,589.00	
Cash at Bank 23,79,541.06	23,79,541.06	Revenue Expenditure 39,64,918.00	62,75,507.00
TO, <u>FOREIGN/HOME CONTRIBUTION:</u>		BY, LCIF PROJECT EXPENSES - FIXED ASSETS ACQUIRED	2,99,483.41
SANKARA FUND 1,83,68,000.00		BY, SURGICAL EE FUND	
SURGICAL EE FUND 2,02,32,519.00		Capital Expenditure 90,95,967.00	
CBM 6,38,640.00		Revenue Expenditure 41,77,180.00	
ORBIS 30,20,620.00		Add: Payment made in advance 10,00,000.00	1,42,73,147.00
JIV DAYA FOUNDATION 3,51,911.00		BY, JIV DAYA FOUNDATION PROJECT EXPENSES -	
SCB 57,39,442.00		Revenue Expenditure	2,52,755.00
SEVA FOUNDATION RECEIPT 86,38,313.00	5,69,89,445.00	BY, SANKARA FUND PROJECT EXPENSES	
TO, INTEREST INCOME RECEIVED DURING THE YEAR	2,65,517.00	Revenue Expenditure	1,83,83,150.00
		BY, IEF PROJECT EXPENSES - REVENUE EXPENDITURE	4,45,494.00
		BY, SCB PROJECT EXPENSES	
		Revenue Expenditure	58,27,275.00
		BY, CBM PROJECT EXPENSES	
		Revenue Expenditure	10,91,535.00
		BY, ORBIS PROJECT EXPENSES	
		Revenue Expenditure	24,59,606.00
		BY, OEU PROJECT EXPENSES - REVENUE EXPENDITURE	11,550.00
		BY, WEN GIVING FOUNDATION - REVENUE EXPENDITURE	10,289.00
		BY, BANK CHARGES	64,790.81
		BY, <u>CLOSING BALANCE :</u>	
		Fixed Deposit 59,21,800.00	
		Cash at Bank 43,18,120.84	1,02,39,920.84
TOTAL :	5,96,34,503.06	TOTAL :	5,96,34,503.06

The Notes as given in Annexure-A are integral part of the Financial Statement.

In terms of our report of even date,
For, LAV & CO,
CHARTERED ACCOUNTANTS,
Firm Regd. No. 327621E

PLACE: SILIGURI-734005

DATE: 24TH DECEMBER, 2025



(LAV AGARWAL)

PARTNER

MEMBERSHIP : 302387

Address: S.P. Mukherjee Road
Siliguri-734005

For GREATER LIONS SEVA NIDHI

[Signature]
(Trustee)

Trustee

For GREATER LIONS SEVA NIDHI

[Signature]
(Trustee)

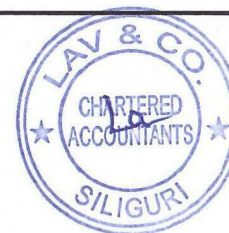
Trustee

FCRA Project Account

	Seva Foundation receipt	CBM	SCB Fund	OEU	IEF	LCIF	SANKARA FUND	Surgical EE Fund	Wen Giving Foundation	Jagdish M Chanrai - MFV	ORBIS	Jiv Daya Foundation Project Fund	Total	Others
Opening Balance	7,09,359.34	4,47,798.10	67,678.15	11,560.99	4,43,819.05	3,26,516.59	14,769.73	7,091.00	11,750.82	12,424.00	2,10,202.06	92,061.79	23,55,031.62	51,541.44
Receipts during the year	86,38,313.00	6,38,640.00	57,39,442.00	-	-	-	1,83,68,000.00	2,02,32,519.00	-	-	30,20,620.00	3,51,911.00	5,69,89,445.00	-
Interest	92,391.00	10,060.00	28,121.00	82.00	5,414.00	2,111.00	17,189.00	-	117.00	-	6,023.00	-	1,61,508.00	75,903.00
TDR Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	28,106.00
	87,30,704.00	6,48,700.00	57,67,563.00	82.00	5,414.00	2,111.00	1,83,85,189.00	2,02,32,519.00	117.00	-	30,26,643.00	3,51,911.00	5,71,50,953.00	1,04,009.00
Revenue Expenses														
<u>Operating Cost</u>														
Operating exp.	36,85,015.00	10,91,535.00	58,27,275.00	-	32,626.00	-	1,83,83,150.00	36,26,522.00	10,289.00	-	14,07,906.00	2,52,755.00	3,43,17,073.00	-
	36,85,015.00	10,91,535.00	58,27,275.00	-	32,626.00	-	1,83,83,150.00	36,26,522.00	10,289.00	-	14,07,906.00	2,52,755.00	3,43,17,073.00	-
<u>Administration & Others</u>														
Bank charges	1,781.40	3,957.91	7,965.40	12.99	465.90	1.77	3,934.80	5,510.60	7.38	-	2,531.10	-	26,169.25	38,621.56
	1,781.40	3,957.91	7,965.40	12.99	465.90	1.77	3,934.80	5,510.60	7.38	-	2,531.10	-	26,169.25	38,621.56
Salary Staff	2,79,903.00	-	-	11,550.00	4,12,868.00	-	-	5,50,658.00	-	-	10,51,700.00	-	23,06,679.00	-
	2,79,903.00	-	-	11,550.00	4,12,868.00	-	-	5,50,658.00	-	-	10,51,700.00	-	23,06,679.00	-
Fixed Assets purchase	23,10,589.00	-	-	-	-	2,99,483.41	-	90,95,967.00	-	-	-	-	1,17,06,039.41	-
	23,10,589.00	-	-	-	-	2,99,483.41	-	90,95,967.00	-	-	-	-	1,17,06,039.41	-
FD Transferred	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inter Transfer	-	-	-	80.00	-	-	-	489.40	-	1,571.44	-	-	2,140.84	2,140.84
Transfer to Branch A/c	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Refund made	-	-	-	80.00	-	-	-	489.40	-	1,571.44	-	-	2,140.84	2,140.84



F.Y 2024-2025								
Fixed Assets Head	Purchased During the year			Total	Dep During the year			Closing WDV
	Opening WDV	> 180 days	< 180 days		> 180 days	< 180 days	Total	
Building - 2nd & 3rd Floor at Kartua, Mohanvita, Jalpaiguri - 735135 (Partly Funded)	1,32,05,490.05	-	-	1,32,05,490.05	13,20,549.00	-	13,20,549.00	1,18,84,941.05
Plant & Equipments	3,97,71,896.34	1,13,25,897.41	49,650.00	5,11,47,443.75	76,64,669.00	3,724.00	76,68,393.00	4,34,79,050.75
Computer & Accessories	6,78,867.00	2,00,715.00	1,29,777.00	10,09,359.00	3,51,833.00	25,955.00	3,77,788.00	6,31,571.00
Furniture & Fixture	17,06,609.00	-	-	17,06,609.00	1,70,661.00	-	1,70,661.00	15,35,948.00
Library Books	44.00	-	-	44.00	26.00	-	26.00	18.00
Vehicle	12,05,313.00	-	-	12,05,313.00	1,80,797.00	-	1,80,797.00	10,24,516.00
Building WIP - 3rd Floor at Kartua, Mohanvita, Jalpaiguri - 735135 (Partly Funded)	1,68,40,194.00	-	-	1,68,40,194.00	16,84,019.00	-	16,84,019.00	1,51,56,175.00
Plant & Equipments	98,85,738.00	-	-	98,85,738.00	14,82,861.00	-	14,82,861.00	84,02,877.00
Total	8,32,94,151.39	1,15,26,612.41	1,79,427.00	9,50,00,190.80	1,28,55,415.00	29,679.00	1,28,85,094.00	8,21,15,096.80



GREATER LIONS SEVA NIDHI

Foreign Contribution Regulation Act (FCRA) Account

ANNEXURE -A

1) FIXED ASSETS:

1.Up to the Financial Year i.e up to FY 2021-22, fixed assets purchased/acquired out of project grant were charged to project fund and doesn't form part of the FC Balance Sheet though these assets purchased/acquired out of FC Grant were included while finalizing the Consolidated Financial Statement of the trust.

2.From the Financial Year 2022-23:

a) Assets purchased/acquired out of project grant are transferred from Project grant fund to the Fixed Asset Fund.

b) All the assets purchased/created out of FC fund upto March, 2022 and included in consolidated financial statement as on 31st March,2022 has also been included in the FC balance sheet at WDV as on 31.03.2022 by crediting the FC Fixed Assets fund and debiting the Fixed Asset.

2) DEPRECIATION:

1.Depreciation is charged on fixed assets on written down value method as per the rates provided in the Income Tax Act, 1961 and the total depreciation during the year is debited to Fixed Asset Fund.

3) FIXED ASSETS FUND A/C :

FC Asset purchased/acquired out of FC project fund up to 31.03.2024 at written down value method	8,32,94,151.39
Add: Addition during the year	1,17,06,039.41
	9,50,00,190.80
Less: Depreciation	1,28,85,094.00
	8,21,15,096.80

In terms of our report of even date,

For, LAV & CO,

CHARTERED ACCOUNTANTS,

Firm Regd. No. 327621E




(LAV AGARWAL)

PARTNER

MEMBERSHIP : 302387

Address: S.P. Mukherjee Road

Siliguri-734005

Date: 24TH DECEMBER, 2025