



Auditors' Report

**TO,**

**The Members of AKHANDJYOTI FOUNDATION**

**Report on the Financial Statements**

We have audited the accompanying financial statements of **AKHANDJYOTI FOUNDATION**, which comprise the Balance Sheet as at 31 March 2022, the Statement of Profit and Loss, for the year then ended, and a summary of significant accounting policies and other explanatory information.

**Management's Responsibility for the Financial Statements**

The Company's Board of Directors is responsible for the matters in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and Matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give true and fair view in order to design audit

procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

### **Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements, give the information required by the Act 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 Company as at March 31, 2022;
- b) In the case of the Statement of Profit and Loss, of the profit for the year ended on that date.

### **Report on other Legal and Regulatory Requirements**

The Companies (Auditor's Report) Order, 2015, issued by the Central Government of India in term of sub-section (11) of section 143 of the Companies Act, 2013 is not applicable on company; hence we are not reporting on the same.

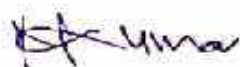
As required by section 143(3) of the Act, we report that:

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b) In our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books (and proper returns adequate for the purposes of our audit have been received from the branches not visited by us)
- c) [The reports on the accounts of the branch offices of the Company audited under Section 143(8) of the Act by branch auditors have been sent to us and have been properly dealt by us in preparing this report]
- d) the Balance Sheet, the Statement of Profit and Loss, dealt with by this Report are in agreement with the books of account.[and the returns received from the branches not visited by us]
- e) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- f) The going concern matter described in sub-paragraph (b) under the Emphasis of Matters paragraph above, in our opinion, may have an adverse effect on the functioning of the Company.
- g) On the basis of written representations received from the directors as on 31 March, 2022, taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2022, from being appointed as a director in terms of Section 164(2) of the Act.
- h) With respect to the other matters included in the Auditor's Report and to our best of our

information and according to the explanations given to us :

- i. The Company has disclosed the impact of pending litigations on its financial position in its financial statements, if any arising.
- ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long term contracts including derivative contracts.
- iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company [or, following are the instances of delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company or there were no amounts which required to be transferred ]

**For M/S NILMANI K & ASSOCIATES**  
**Chartered Accountants**



**CA NILMANI KUMAR**  
**Proprietor**  
**Membership No.: 508682**  
**FRN 017910C**  
**Date: 17/09/2022**  
**Place: NEW DELHI**

## Akhandjyoti Foundation

### Notes to Financial Statements for the year ended March 31, 2022

(All amounts in Indian Rupees, unless otherwise stated)

#### 1. Basis of preparation

The financial statements have been prepared in accordance with generally accepted accounting principles in India (Indian GAAP). The Company has prepared these financial statements to comply in all material aspects in respects with the Notified accounting standard under the relevant provisions of the Companies Act, 2013. The financial statements have been prepared on an accrual basis and under the historical cost convention.

The accounting policies adopted in the preparation of financial statements are consistent with those of previous year.

#### 2. Summary of significant accounting policies

##### a. Use of Estimates

The preparation of financial statements in conformity with Indian GAAP requires management to make judgment, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based upon management's best knowledge of current event and actions, uncertainty about these assumption and estimate could result in outcome requiring a material adjustment to the carrying amounts of assets and liabilities in future period.

##### b. Tangible Fixed Assets

Fixed Assets are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. The cost comprises purchase price and directly attributable cost of bringing the asset to its working condition for the intended use. Any trade discounts and rebates are deducted in arriving at the purchase price.

Subsequent expenditure related to an item of fixed asset is added to its book value only if it increases the future benefits from the existing asset beyond its previously assessed standard of performance. All other expenses on existing fixed assets, including day-to-day repair and maintenance expenditure and cost of replacing parts, are charged to the statement of profit and loss for the period during which such expenses are incurred.

Gains or losses arising from de-recognition of fixed assets are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit and loss when the asset is derecognized.

##### c. Depreciation on tangible fixed assets

Depreciation on fixed assets is provided as per Schedule II of Companies Act, 2013 on Straight Line Method over its economic useful life of fixed assets as follows:

Fixed Assets	Useful life considered (SLM)
Office Equipments	5 Years
Furniture and Fixtures	10 Years
Vehicles	8 Years
Computers	3 Years

##### d. Inventories

Inventories have been valued under the First in First out (FIFO) method and are stated at lower of cost and net realizable value. Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs to make the sale.





## Akhandjyoti Foundation

### Notes to Financial Statements for the year ended March 31, 2022

(All amounts in Indian Rupees, unless otherwise stated)

#### e. Revenue Recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. The following specific recognition criteria must also be met before revenue is recognized:

The Company derives its revenues primarily from manufacturing & installation of Air Condition, Refrigeration, Ventilation and Bus Products. Revenue from these services are recognised as the related services are rendered.

Revenue from sale of goods is recognized at the point of dispatch / removal from the factory to the customers. The Company collects GST on behalf of the government and, therefore, these are not economic benefits flowing to the Company. Hence, they are excluded from revenue.

#### f. Income taxes

Tax expense comprises current and deferred tax. Current income-tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income-tax Act, 1961 enacted in India and tax laws prevailing in the respective tax jurisdictions where the Company operates. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.

Deferred income taxes reflect the impact of timing differences between taxable income and accounting income originating during the current year and reversal of timing differences for the earlier years. Deferred tax is measured using the tax rates and the tax laws enacted or substantively enacted at the reporting date. Deferred income tax relating to items recognized directly in equity is recognized in equity and not in the statement of profit and loss.

Deferred tax liabilities are recognized for all taxable timing differences. Deferred tax assets are recognized for deductible timing differences only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. In situations where the Company has unabsorbed depreciation or carry forward tax losses, all deferred tax assets are recognized only if there is virtual certainty supported by convincing evidence that they can be realized against future taxable profits.

At each reporting date, the Company re-assesses unrecognized deferred tax assets. It recognizes unrecognized deferred tax asset to the extent that it has become reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which such deferred tax assets can be realized.

The carrying amount of deferred tax assets are reviewed at each reporting date. The Company writes-down the carrying amount of deferred tax asset to the extent that it is no longer reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which deferred tax asset can be realized. Any such write-down is reversed to the extent that it becomes reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available.

Deferred tax assets and deferred tax liabilities are offset, if a legally enforceable right exists to set-off current tax assets against current tax liabilities and the deferred tax assets and deferred taxes relate to the same taxable entity and the same taxation authority.

Minimum alternate tax (MAT) paid in a year is charged to the statement of profit and loss as current tax. The Company recognizes MAT credit available as an asset only to the extent that there is convincing evidence that the Company will pay normal income tax during the specified period, i.e., the period for which MAT credit is allowed to be carried forward. In the year in which the Company recognizes MAT credit as an asset in accordance with the *Guidance Note on Accounting for Credit Available in respect of Minimum Alternative Tax under the Income-tax Act, 1961*, the said asset is created by way of credit to the statement of profit and loss and shown as "MAT Credit Entitlement." The Company



## Akhandjyoti Foundation

### Notes to Financial Statements for the year ended March 31, 2022

(All amounts in Indian Rupees, unless otherwise stated)

reviews the "MAT credit entitlement" asset at each reporting date and writes down the asset to the extent the Company does not have convincing evidence that it will pay normal tax during the specified period.

#### g. Contingent liabilities

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably. The Company does not recognize a contingent liability but discloses its existence in the financial statements.

For Akhandjyoti Foundation

For AKHANDJYOTI FOUNDATION

Mousumi Mukherjee

Mousumi Mukherjee

Director

Director

DIN: 07323253

Date :17/09/2022

Place : New Delhi



# Akhandjyoti Foundation

Date: 17/09/2022

## NOTES

1. A member entitled to attend and vote is entitled to appoint a proxy to attend and vote instead of himself and the proxy need not be a member. Proxies in order to be effective must be received by the company not later than forty eight (48) hours before the meeting. Proxies submitted on behalf of limited companies, societies, etc., must be supported by appropriate resolutions/authority, as applicable.
2. A person can act as proxy on behalf of Members not exceeding fifty (50) and holding in the aggregate not more than 10% of the total share capital of the Company. In case a proxy is proposed to be appointed by a Member holding more than 10% of the total share capital of the Company carrying voting rights, then such proxy shall not act as a proxy for any other person or shareholder.
3. Members are requested to bring their attendance slips duly completed and signed mentioning therein details of their Folio No.
4. Relevant documents referred to in the accompanying Notice and in the Explanatory Statements are open for inspection by the Members at the Company's Registered Office on all working days of the Company, during business hours up to the date of the Meeting.
5. Members seeking any information with regard to the Accounts are requested to write to the Company at an early date, so as to enable the Management to keep the information ready at the meeting.

The Ministry of Corporate Affairs has taken a "Green Initiative in the Corporate Governance" by allowing paperless compliances by the companies and has issued circulars stating that service of notice/documents including Annual Report can be sent by e-mail to its members. To support this green initiative of the Government in full measure, members are requested to register their e-mail addresses with the company. The Notice of the AGM along with the Annual Report 2022 is being sent by electronic mode to those Members whose e-mail addresses are registered with the Company, unless any Member has requested for a physical copy of the same. For Members who have not registered their e-mail addresses, physical copies are being sent by the permitted mode.



Reg. office - Shop No. 202, 2nd Floor, Vardhman Star city Mall, Sector-7, Dwarka NEW DELHI  
South West New Delhi - 110075

Head Office - C-25. MIQB Centre. Noida Sector -58. UP - 201301



### STATEMENT OF INCOME

Name of the Assessee	:	AKHANDJYOTI FOUNDATION
Address	:	Shop NO. 202, 2nd Floor, Vardhman Star City Mall, Sector-07, Dwarka, New Delhi-110075
Previous Year	:	2021-22
Assessment Year	:	2022-23
Status	:	Section 8 Company
P.A.N./ GIR No.	:	AAOCA0406F
Ward/ Circle	:	

### COMPUTATION OF TOTAL TAXABLE INCOME

<b>Total Income during the year</b>			
Revenue From Operation	4,542,762.00		
Consultancy Charges	-		
Bank Interest/ FDR Interest	20,132.00	4,562,894.00	
<b>Less: Expenses incurred during the year</b>			
Capital Expenditure	-		
Revenue Expenditure	3,689,130.03		
Add: Depreciation Disallowable u/s 38(2)	3,469.03	3,685,661.00	877,233.00
<b>Income Accumulated U/s 11(2)(b)</b>			
15% total income or amount of income available, whichever is less		684,434.00	
Add: In addition to 15% of Income, amount deemed to have been invested U/s 11(2)(b) of Income Tax Act		192,799.00	877,233.00
<b>Adjustment of Previous losses</b>			
		-	
<b>Gross Total Income</b>			
		877,233.00	
<b>Taxable Income</b>			
		877,233.00	
<b>Tax on above</b>			
		219,308.25	
<b>Surcharges</b>			
		8,772.33	
<b>Net Tax</b>			
		228,080.58	
<b>Less: Prepaid Taxes</b>			
TDS			
<b>Tax Payable/(Refundable)</b>			
		426,351.00	
		(198,270.42)	



# AKHANDJYOTI FOUNDATION

## BALANCE SHEET AS AT 31st March 2022

Reg. Add: Shop NO. 202, 2nd Floor, Vardhman Star City Mall, Sector-07, Dwarka, New Delhi-110075  
Communication Add: C-25, MICRO CENTRE, NOIDA SECTOR 58, GAUTAM BUDDH NAGAR UTTAR PRADESH 201301

PARTICULARS		Note No.	As at 31st March 2022		As at 31st March 2021	
<b>I. EQUITY AND LIABILITIES</b>						
1. Shareholder's funds						
(a) Share Capital		2	1,00,000		1,00,000	
(b) Reserves and Surplus		3	9,98,759		3,45,096	
				10,98,759		4,45,096
2. Non-current liabilities						
(a) Long-term borrowings						
(b) Deferred Tax liabilities (Net)						
3. Current liabilities						
(a) Short term borrowings						
(b) Trade Payables						
(i) total outstanding dues of micro enterprises and small enterprises;						
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises;						
(c) Other current liabilities						
(d) Short term provisions		4		18,58,144		9,36,781
<b>TOTAL</b>				29,56,903		13,81,877
<b>II. ASSETS</b>						
1. Non-current assets						
(a) Property, Plant and Equipment						
(i) Tangible Assets						
(ii) Intangible Assets						
(i) Capital work-in progress						
(iv) Intangible assets under development						
(b) Long-term loans and advances		5		7,00,000		-
2. Current assets						
(a) Trade receivables		6		15,61,920		11,10,180
(b) Cash and Cash equivalents		7		3,33,116		99,630
(c) Other current assets		8		3,34,626		1,41,356
<b>TOTAL</b>				29,56,903		13,81,876
Notes on Financial Statements		1 to 13				

The Accompanying Notes 1 to 13 are an Integral Part of the Financial Statements.

On Behalf of the board of  
AKHANDJYOTI FOUNDATION

As per our report of even date attached  
For : NILMANI & ASSOCIATES  
CHARTERED ACCOUNTANTS  
Firm Regn no. 017910

*Mousumi Mukherjee* *Saikat Mukherjee*

*Nilmani Kumar*

(Director)  
MOUSUMI MUKHERJEE

(Director)  
Saikat Mukherjee

(NILMANI KUMAR)  
Proprietor  
M.No. 508682

Place: New Delhi  
Date: 17/09/2022



# AKHANDJYOTI FOUNDATION

Statement of Income and Expenditure for the year ended 31st March, 2022

Reg. Add: Shop NO. 202, 2nd Floor, Vardhman Star City Mall, Sector-07, Dwarka, New Delhi-110075

Communication Add: C-25, MIQB CENTRE, NOIDA SECTOR 58, GAUTAM BUDH NAGAR UTTAR PRADESH 201301

PARTICULARS		Note No.	For Year end 31st March 2022	For Year end 31st March 2021
I	Revenue from operations	9	4,542,762.00	1,432,041.00
II	Other Income		20,132.00	3.42
III	Total Revenue (I + II)		4,562,894.00	1,432,044.42
IV	Expenses:			
	Employee benefits expense	10	1,019,600.00	702,400.00
	Finance Costs	11	354.00	2,348.10
	Depreciation and amortization expense		3,469.03	3,469.03
	Other expense (Includes Manufacturing, Addmine, Selling & Preliminary Expenses)	12	2,665,707.00	623,759.00
	Total Expense		3,689,130.03	1,331,976.13
V	Profit before Exceptional and Extraordinary items and Tax (III-IV)		873,763.97	100,068.29
VI	Prior Period Adjustments (net)			
VII	Profit before tax (V-VI)		873,763.97	100,068.29
VIII	Tax expense:			
	(1) Current tax		220,101.14	25,207.20
	(2) Deferred tax (Asset)			
IX	Profit/(Loss) for the period (VII+ VIII)		653,662.82	74,862.09

The Accompanying Notes 1 to 9 are an integral part of the financial statements.

On Behalf of the board of  
AKHANDJYOTI FOUNDATION

As per our report of even date attached  
For : NILMANI & ASSOCIATES  
CHARTERED ACCOUNTANTS  
Firm Regn no. 017910

For AKHANDJYOTI FOUNDATION

Mousumi Mukherjee  
Director

( Director )  
MOUSUMI MUKHERJEE

(Director)  
Saikat Mukherjee

(NILMANI KUMAR)  
Partner  
M.No. 508682



Place: New Delhi

Date: 17/09/2022 For AKHANDJYOTI FOUNDATION

UDIN: 22508682ASVK604417

Saikat Mukherjee  
Director

# AKHANDJYOTI FOUNDATION

## DEPRECIATION CHART AS ON 31.03.2022

Date of Purchase Put to use	Particular	Original Cost (Rs.)	Life as per Co. Act, 2013	Salvaged value	Depreciable amount over whole life	Dep Charged till March 31st 2022	Used during the year	Dep for the Year 2021-22	S.M Value of Assets as on 31st March 2022
Computer 1-Apr-2016	Computer	25,800	3	3,790	72,010	72,010	0	-	-
10-Sep-2021	Battery	13,000	15	-	13,000	867	163	867	11,267
Printer 1-Apr-2016	Printer	12,500	15	625	11,875	3,940	364	792	7,550
Furniture & Fixture 1-Apr-2016									
1-Apr-2016		12,560	10	628	11,932	5,953	364	1,193	5,314
		6,500	10	325	6,175	3,082	364	618	2,801
	Total Assets	120,360		5,368	114,992	85,861		3,469	27,240

For AKHANDJYOTI FOUNDATION

Mousumi Mukherjee

Director

For AKHANDJYOTI FOUNDATION

Saikat Mukherjee

Director





## Notes To The Financial Statement

**Basic Information about Akhand Jyoti Foundation:** The foundation is incorporated as on 28th December 2015. The foundation is registered at Delhi with MCA. Main object of the foundation is to create awareness about education among economically weak student and provide assistance in their study.

**Basis of Preparation of Financial Statements:** The financial statements are prepared under the historical cost convention, except for certain fixed assets which are revalued, in accordance with the generally accepted accounting principles in India and the provisions of the Companies Act, and accrual basis.

**Use of Estimates:** The preparation of financial statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognised in the period in which the results are known/ materialised.

2. Share Capital		
	44,286.00	43,921.00
Total	100,000.00	100,000.00
	100,000.00	100,000.00
Paid up Capital		
1. Saikat Kumar Mukharjee	51,000.00	51,000.00
2. Mousumi Mukherjee	49,000.00	49,000.00

3. Reserves & Surplus		
	44,286.00	43,921.00
Profit and Loss A/c		
Opening balance (Loss B/f from Previous Year)	345,096.09	270,235.00
(+) Net Profit/(Net Loss) For the current year	653,662.82	74,861.09
Closing Balance	998,758.91	345,096.09

For AKHANDJYOTI FOUNDATION

Mousumi Mukherjee  
Director

For AKHANDJYOTI FOUNDATION

Saikat Mukherjee  
For





## Notes to the Financial Statements

4. Others Current Liabilities	For Year end 31st March 2022	As at 31st March 2021
Expense Payable	1,490,276.11	769,881.00
Loan from Directors	257,868.00	474,700.00
Advance Received		87,200.00
Loan from Officers	110,000.00	110,000.00
<b>Total</b>	<b>1,858,144.11</b>	<b>936,781.00</b>
5. Long-term loans and advances	For Year end 31st March 2022	As at 31st March 2021
LOAN TO LEISURE & LIFESTYLE	600,000.00	
LOAN TO SMILEYAN FOUNDATION	100,000.00	
	<b>700,000.00</b>	<b>-</b>
6. Trade Receivables	For Year end 31st March 2022	As at 31st March 2021
Debtors	1,561,920.00	1,110,180.00
	<b>1,561,920.00</b>	<b>1,110,180.00</b>

7. Cash and cash equivalents	For Year end 31st March 2022	As at 31st March 2021
a. Balances with banks		
ICICI Bank	261,531.30	98,772.30
Kotak Bank Limited	59,185.00	
b. Cash on hand	12,400.00	857.00
	<b>333,116.30</b>	<b>99,630.30</b>

8. Others Current Assets	For Year end 31st March 2022	As at 31st March 2021
TDS Deposit with Govt (Net Of provision)	334,626.42	138,356.00
Other	-	5,000.00
	<b>334,626.42</b>	<b>143,356.00</b>
9. Income	For Year end 31st March 2022	As at 31st March 2021
Revenue from Operations	4,542,762.00	1,432,041.00
Revenue others	20,132.00	3.42
<b>Total</b>	<b>4,562,894.00</b>	<b>1,432,044.42</b>

10. Employee benefits expense	For Year end 31st March 2022	As at 31st March 2021
Salary	200,500.00	365,000.00
Director Remuneration	760,000.00	300,000.00
Staff Welfare	59,100.00	36,600.00
<b>Total</b>	<b>1,019,600.00</b>	<b>702,400.00</b>

11. FINANCE COST	For Year end 31st March 2022	As at 31st March 2021
BANK CHARGES	354.00	2,348.10
	<b>354.00</b>	<b>2,348.10</b>

12. Expenditure	For Year end 31st March 2022	As at 31st March 2021
To Legal & Professional Fees	26,700.00	
To Office Expenses	32,777.00	13,977.00
To Office Rent & Maintenance	125,000.00	95,000.00
To Printing & Stationary	67,800.00	46,921.00
To Telephone Expenses	14,200.00	17,500.00
To CSR Activity Expense	321,073.00	1,100.00
To Electricity Expenses	26,589.00	25,630.00
To Audit Fees	11,000.00	11,000.00
To Conveyance Expenses	214,536.00	127,238.00
To Assessment Fees Exp	1,756,532.00	267,000.00
To Misc. Expenses	69,500.00	18,393.00
	<b>2,665,707.00</b>	<b>623,259.00</b>

For AKHANDJYOTI FOUNDATION

Mousumi Molcherjee  
Director

For AKHANDJYOTI FOUNDATION

Santosh Molcherjee  
Director

## Notes to the Financial Statements

## 13. RELATED PARTY DISCLOSURES :

(i) List of related parties where control exists and related parties with whom transactions have taken place and relationships:

Name of the Related Party	Relationship
Saikat Mukharjee	Key Managerial Personnel
Mousumi Mukherjee	Key Managerial Personnel

(ii) Transactions during the year with related parties :

Nature of Transactions (Excluding reimbursements)	Amount in Rs.		
	For Year end 31st March 2022	As on 31/03/2021	
Loan from Related party	257,868.00	474,700.00	

The Accompanying Notes 1 to 13 are an Integral Part of the Financial Statements.

On Behalf of the board of  
AKHANDJYOTI FOUNDATION

For AKHANDJYOTI FOUNDATION

Mousumi Mukherjee

Director

( Director)

MOUSUMI MUKHERJEE

For AKHANDJYOTI FOUNDATION

Saikat Mukherjee

Director

(Director)

Saikat Mukherjee

As per our report of even date attached

For : NILMANI & ASSOCIATES

CHARTERED ACCOUNTANTS

Firm Regn no. 017910

*(Signature)*

(NILMANI KUMAR)

Proprietor

M.No. 508682

Place: NEW DELHI

Date: 17/09/2022

