



CSP & ASSOCIATES LLP
Chartered Accountants

AUDITOR'S REPORT

We have checked the Attached Balance Sheet of **M/S LIGHT DE LITERACY (PAN-AAABAL1108J), NEW DELHI** as at 31st March 2024 and Income & Expenditure Accounts for the year ended on that date and report that the accounts dealt by this report are in agreement with the books of account produced before us.

In our opinion and to the best of our information and according to explanations given to us, the said accounts give a true and fair view in conformity with the accounting principles generally accepted in India:

- in the case of the Balance Sheet, of the state of affairs of the Firm as at 31st March 2024; and
- in the case of the Profit and Loss Account, of the Profit for the year ended on that date.

Place: PATNA
Date: 15.11.2024



For CSP & ASSOCIATES LLP
Chartered Accountants
Firm Registration No. 015849C/C400018


R.K. JHA
(Designated Partner)
Membership No: 416012
DIN: 07661649
UDIN: 25416012BMLDKW3421

LIGHT DE LITERACY, NEW DELHI
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDING 31.03.2024

RECEIPTS

	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
To Cash & Bank balance			
Cash in Hand		By School Fees Paid	447674.00
	9866.00	" Printing & Stationery Expenses	13928.00
		" Event Expenses	100850.00
Paytm Account		" Bank Charges	215.64
Linked with -8178269936	910.80	" Income tax	7600.00
		" Telephone Expenses	906.00
In Current Account with		" Health & sanitation Expenses	5070.00
Punjab National Bank			
A/c No. 7789002100000631	254400.30		
Fd With Punjab National Bank	500000.00	" Cash & Bank balance	
		Cash in Hand	10898.00
" Donations	518055.71	Paytm Account	
" Membership fees	14950.00	Linked with -8178269936	0.00
" Interest on Fixed Deposit	29710.00		
" Income Tax Refund	1210.00	In Current Account with	
		Punjab National Bank	
		A/c No. 7789002100000631	241961.17
		Fd With Punjab National Bank	500000.00
	<u>1329102.81</u>		<u>1329102.81</u>

AS PER OUR REPORT ATTACHED OF EVEN DATE
FOR CSP & ASSOCIATES LLP
Firm Regd. No.015849C/C400018
Chartered Accountants

(PRESIDENT)

(SECRETARY)

PLACE : PATNA
DATE :15.11.2024

R K JHA
(Designated Partner)
Membership No.416012
DIN: 07661649
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Firm Regd. No.015849/C400018
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(PRESIDENT)

PRESIDENT

PRESIDENT
Light de Literacy
[illegible]

PLACE : PATNA

DATE :15.11.2024

(SECRETARY)

LIGHT DE LITERACY, NEW DELHI

BALANCE SHEET AS AT 31st MARCH 2024

<u>LIABILITIES</u>	<u>AMOUNT</u>	<u>ASSETS</u>	<u>AMOUNT</u>
<u>General Fund</u>		<u>FIXED ASSETS</u>	
As Per Last Account	743977.40	Furniture & Fixture	8027.80
Add: Corpus Donations received	0.00	(As Per Last Account)	
Add: Refund	1210.00	Less: Depreciation	803.00
	<u>745187.40</u>		7224.80
		Plant & Machinery	6172.50
Less: Self Assessment Tax	7600.00	(As Per Last Account)	
Less: Excess of Expenditure over		Less: Depreciation	926.00
Income	<u>7656.93</u>		5246.50
	729930.47	<u>Cash & Bank Balance</u>	
<u>Current Liabilities</u>		Cash in Hand	10898.00
Audit Fee Payable	35400.00	Paytm Account	
		Linked with -8178269936	0.00
		In Current Account with	
		Punjab National Bank	
		A/c No. 7789002100000631	241961.17
		Fd With Punjab National Bank	<u>500000.00</u>
			752859.17
	<u><u>765330.47</u></u>		<u><u>765330.47</u></u>

AS PER OUR REPORT ATTACHED OF EVEN DATE
FOR CSP & ASSOCIATES LLP
Firm Regd. No.015849C/C400018
Chartered Accountants


R K JHA
(Designated Partner)
Membership No.416012
DIN: 07661649
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(PRESIDENT)


(SECRETARY)

Light de Literacy
एक आशा नवनिर्माण की
PLACE : PATNA

DATE :15.11.2024

LIGHT DE LITERACY
MAHIPALPUR, NEAR DESU OFFICE, NEWDELHI, 110037

Note 1

Overview:-

The LIGHT DE LITERACY was established on 18.02.2015 as a association of persons with the mission to promote and encourage development, advancement and research in the science of medicine and it's associated fields & to encourage and promote application of medicine technology in clinical care, education and research in the health sector.

Note 2:

Summary of Significant Accounting Policies:

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 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. **Borrowing cost:-**
Borrowing costs that are attributable to the acquisition or construction of the qualifying assets are capitalized as part of the cost of such assets. A qualifying assets is one that necessarily takes a substantial period of time to get ready for its intended uses or sale. All other borrowing costs are charged to revenue in the year of incurrence.
6. **Investments :-**
Investments are stated at cost.
7. **Subsequent Events:**
Events occurring after the balance sheet date but before the issuance of the financial statements are evaluated for disclosure. No material subsequent events have been identified up to the date of the financial statements.

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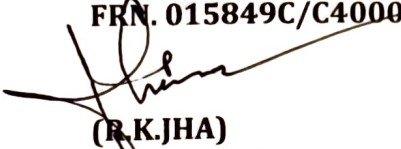



8. Previous year figures have been regrouped & rearranged wherever necessary.

As per Our Separate Audit Report of Even date attached.

For CSP & ASSOCIATES LLP
Chartered Accountants
FRN. 015849C/C400018

FOR LIGHT DE LITERACY


(R.K.JHA)
Designated Partner
Membership No. 416012
DIN: 07661649
UDIN: 25416012BMLDKW3421


PRESIDENT
(President)
Light De Literacy
एक आश नवनिर्माण की


(Secretary)

Place:- PATNA
Date: - 15.11.2024

