



## INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS  
**DIVYA JYOTI AYURVEDA SANSTHAN**

1. We have audited the accompanying financial statement of DIVYA JYOTI AYURVEDA SANSTHAN, which comprise the Balance Sheet as at 31<sup>st</sup> March, 2024, Statement of Income & Expenditure and Receipts and payment account for the year ended 31<sup>st</sup> March, 2024.
2. We conducted our audit in accordance with the auditing standards generally accepted in India. 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 includes examining on a test basis or otherwise, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used as well as evaluating the overall financial statement presentation. 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.
3. Further, 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 purpose of our audit.
  - b. In our opinion proper books of account as required by law have been kept so far as it appears from our examination.
  - c. The Balance Sheet, statement of Income and Expenditure and receipts and payment account dealt with by this report are in agreement with the books of accounts.
4. In our opinion and to the best of our information and according to the explanations given to us, the said accounts, give a true and fair view:
  - i. In the case of the balance sheet, of the state of affairs of the affairs as at 31<sup>st</sup> March 2024.
  - ii. In the case of Income and Expenditure Account of Deficit for the year ended on that date.
  - iii. In case of Receipts and Payment account for the year ending 31<sup>st</sup> March 2024.
5. In our opinion and to the best of our information and according to the explanations given to us the particulars given in the financial statements are true and correct.

For Sharma Shweta and Associates  
Chartered Accountants  
Firm Registration No. 041949N

Shweta Sharma  
Proprietor  
Membership No. 571689  
UDIN:

Date: 26<sup>th</sup> July 2024  
Place: Delhi

**DIVYA JYOTI AYURVEDA SANSTHAN**  
**AT - VILL POST MOHARSA, BULANDSHAHR, UTTAR PRADESH-202398**  
**BALANCE SHEET AS AT 31ST MARCH 2024**

(Amount In Rs.)

<b>FUND &amp; LIABILITIES</b>	<b>AMOUNT</b>	<b>AMOUNT</b>	<b>ASSETS &amp; PROPERTIES</b>		<b>AMOUNT</b>
<b>General Fund</b>			<b>Fixed Assets</b>		
Opening Balance	11,152.00		Office Equipments	5,550.00	
Less: Excess of Expenditure over Income transferred from I & E A/c	(320.18)	10,831.82	Less: Depreciation @10%	555.00	4,995.00
<b>Current Liabilities</b>			<b>Current Asset</b>		
Audit Fee Payable		1,500.00	Cash and Bank balance	7,336.82	7,336.82
<b>Total</b>		<b>12,331.82</b>	<b>Total</b>		<b>12,331.82</b>

For DIVYA JYOTI AYURVEDA SANSTHAN

In terms of our Separate report of even date  
For Sharma Shweta And Associates  
Chartered Accountants  
FRN : 041949N

PRESIDENT/SECRETARY

Proprietor : CA Shweta Sharma  
Membership No :571689  
UDIN :  
Place : Delhi  
Date : 29.07.2024

**DIVYA JYOTI AYURVEDA SANSTHAN**  
**AT - VILL POST MOHARSA, BULANDSHAHR, UTTAR PRADESH-202398**  
**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024**

(Amount in Rs.)

<b>EXPENDITURE</b>	<b>AMOUNT</b>	<b>INCOME</b>	<b>AMOUNT</b>
By Charitable expenses	25,265.18	<b><u>By Receipt during the Year</u></b>	
By General Admin expenses	5,500.00	Member Fees & Contribution	32,500.00
To Audit Fee	1,500.00		
To Depreciation	555.00	<b>Being Excess of Expenditure Over Income</b>	<b>320.18</b>
		<b>Carried Forward to B/S</b>	
<b>Total</b>	<b>32,820</b>	<b>Total</b>	<b>32,820</b>

Place : Delhi

Date : 29.07.2024

**DIVYA JYOTI AYURVEDA SANSTHAN**  
**AT - VILL POST MOHARSA, BULANDSHAHR, UTTAR PRADESH-202398**  
**RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024**

(Amount in Rs.)

RECEIPT	AMOUNT	PAYMENT		AMOUNT
<b><u>To Opening Balance</u></b>		By Charitable expenses	25,265.18	
Cash and Bank Balance	5,602.00	By General Admin expenses	5,500.00	30,765.18
<b><u>To Receipt during the Year</u></b>		<b><u>By Closing Balance</u></b>		
Donation & Subscription	32,500	Cash and Bank Balance	7,336.82	7,336.82
<b>Total</b>	<b>38,102.00</b>	<b>Total</b>		<b>38,102.00</b>

Place : Delhi

Date : 29.07.2024