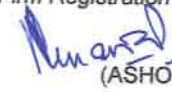



AGRAWAL ASHOK & ASSOCIATES

Chartered Accountants

Phone: +91 9821423963

B-1803 Nakshatra Tower,
Building No. 1B,
Padma Nagar Road,
Off. Link Road,
Chikoowadi, Shimpoli,
Borivali (West),
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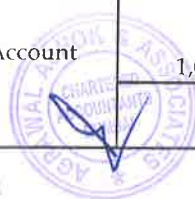
REPORT OF AN AUDITOR RELATING TO ACCOUNTS AUDITED UNDER SUB-SECTION (2) OF SECTION 33 & 34 AND RULE 19 OF THE BOMBAY PUBLIC TRUSTS ACT, 1950	
REGISTRATION NO.	: E-20474 (BOM)
NAME OF THE PUBLIC TRUST: LIGHT OF LIFE TRUST	
FOR THE YEAR ENDING : 31ST MARCH, 2025	
a) Whether accounts are maintained regularly and in accordance with the provisions of the Act and the rules	YES
b) Whether receipts and disbursements are properly and correctly shown in the accounts;	YES
c) Whether the cash balance and vouchers in the custody of the manager or trustee on the date of audit were in agreement with the accounts;	YES
d) Whether all books, deeds, accounts, vouchers or other documents or records required by the auditor were produced before him;	YES
e) Whether a register of movable and immovable properties is properly maintained, the changes therein are communicated from time to time to the regional office, and the defects and inaccuracies mentioned in the previous audit report have been duly complied with;	YES
f) Whether the manager or trustee or any other person required by the auditor to appear before him did so and furnished the necessary information required by him;	YES
g) Whether any property or funds of the Trust were applied for any object or purpose other than the object or purpose of the Trust;	NO
h) The amounts of outstanding for more than one year and the amounts written off, if any;	NIL
i) Whether tenders were invited for repairs or construction involving expenditure exceeding Rs.5000/-;	NIL
j) Whether any money of the public trust has been invested contrary to the provisions of Section 35;	NO
k) Alienations, if any, of the immovable property contrary to the provisions of Section 36 which have come to the notice of the auditor;	N.A.
l) All cases of irregular, illegal or improper expenditure, or failure or omission to recover monies or other property belonging to the public trust or of loss or waste or money or other property thereof, and whether such expenditure, failure, omission, loss or waste was caused in consequence of breach of trust or misapplication or any other misconduct on the part of the trustees or any other person while in the management of the trust;	N.A.
m) Whether the budget has been filed in the form provided by rule 16A;	NO
n) Whether the maximum and minimum number of the trustees is maintained;	YES
o) Whether the meetings are held regularly as provided in such instrument;	YES
p) Whether the minute books of the proceedings of the meeting is maintained;	YES
q) Whether any of the trustees has any interest in the investment of the trust;	NO
r) Whether any of the trustees is a debtor or creditor of the trust;	NO
s) Whether the irregularities pointed out by the auditors in the accounts of the previous year have been duly complied with by the trustees during the period of audit;	YES
t) Any special matter which the auditor may think fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner	NONE
u) Income and The Liabilities in respect of Income-Tax and Contribution to Charity Commissioner have been accounted for on Cash Basis	
<p style="text-align: right;">For and on behalf of M/S AGRAWAL ASHOK & ASSOCIATES Chartered Accountants Firm Registration No. 129646W</p> <p style="text-align: right;"> (ASHOK AGRAWAL) Proprietor Membership No. 034436</p> <p style="text-align: right;">UDIN. 25034436BMOMVZ9637</p>	
	
Dated: September 22, 2025	

SCHEDULE - VIII

[Vide Rule 17 (1)]

LIGHT OF LIFE TRUST
Registration No.E-20474 (Mumbai)
BALANCE SHEET AS ON 31ST MARCH, 2025

PREVIOUS YEAR (Rs.)	FUNDS & LIABILITIES	Rs.	Rs.	PREVIOUS YEAR (Rs.)	PROPERTY & ASSETS	Rs.	Rs.
10,19,57,988.89	Trusts Funds or Corpus: Balance as per last Balance Sheet Addition during the year	10,19,57,988.89	10,19,57,988.89	78,97,553.00	Immovable Properties (At Cost): Land Gross Block Less: Accumulated Depreciation (As per Schedule B)	78,97,553.00	78,97,553.00
10,51,40,819.88	Other Earmarked Funds: (Created under the provisions of the Trust Deed or scheme or out of the Income) <i>As per Schedule "A" Annexed</i>		9,25,68,345.88	4,57,48,061.57	Buildings: Gross Block Add: Addition During the year Less: Accumulated Depreciation (As per Schedule B)	7,57,07,857.30	4,11,73,255.41
	Loans (Secured or Unsecured): From Trustees From Others	- -	-		Investments: Note: The Market value of the above Investments is Rs. _____	3,45,34,601.89	
7,28,713.00 47,568.00 8,600.00 72,882.00	Liabilities: For Expenses For TDS Professional Tax Provident Fund	31,49,464.00 9,94,966.00 15,200.00 1,49,776.00	43,09,406.00	2,02,04,800.89	Fixed Assets: Gross Block Add: Addition during the year Less: Deduction during the year Less: Accumulated Depreciation (As per Schedule C)	4,20,24,575.00 25,68,610.00 17,77,630.00 2,52,73,540.11	1,75,42,014.89
1,27,85,941.80	Income and Expenditure Account: Balance as per last Balance Sheet Less: Tax on earlier years	2,33,85,224.76 2,55,067.00			Loans (Secured or Unsecured): Good/Doubtful		
1,05,99,282.96	Add: Surplus as per Income & Expenditure Account	1,00,14,755.45	3,31,44,913.21	-	Loan Scholarships	-	
2,33,85,224.76				-	Other Loans	-	



					Advances:		
				7,36,170.00	Deposit	7,67,420.00	
				38,28,518.02	Income Tax deducted at source	35,65,752.80	
				12,97,486.00	Loans & Advances	16,48,061.00	59,81,233.80
				3,18,588.00	Prepaid Insurance	5,06,580.00	5,06,580.00
				37,45,988.63	Income Outstanding:		
					Interest Accrued	30,50,102.52	30,50,102.52
					Cash & Bank Balances:		
					(a) Bank Balance		
				2,25,41,959.14	In Saving Accounts	3,76,79,582.10	
				1,29,62,878.70	In FCRA Accounts	2,23,03,158.99	
				11,14,83,555.58	In Fixed Deposit Accounts	9,53,78,492.27	
				5,76,237.00	(b) With the Manager (Cash in Hand)	4,68,681.00	15,58,29,914.36
23,13,41,796.53	TOTAL (Rs.):		23,19,80,653.98	23,13,41,796.53	TOTAL (Rs.):		23,19,80,653.98

REFER SCHEDULE 'F' FOR ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

As per our report of even date
For and on behalf of
M/s Agrawal Ashok & Associates
FRN. 129646W
Chartered Accountants



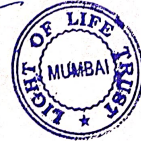
Ashok Agrawal
Proprietor
M No.034436
UDIN: 25034436BMOMVZ9637
PLACE: MUMBAI
DATE: 22nd September 2025

The above Balance Sheet to the best of our belief contains a true account of the Funds and Liabilities and of the Property and Assets of the Trust.

FOR LIGHT OF LIFE TRUST

Ashok Agrawal
TRUSTEE

Indira Jotani
TRUSTEE



SCHEDULE - IX
[Vide Rule 17 (1)]

LIGHT OF LIFE TRUST
Registration No.E-20474 (Mumbai)
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025

PREVIOUS YEAR (Rs.)	EXPENDITURE	Rs.	Rs.	PREVIOUS YEAR (Rs.)	INCOME	Rs.	Rs.
	To Expenditure in respect of Properties:				By Rent		
	Rates, Taxes & Cesses				By Interest on:		
4,32,000.00	Security Charges - Jagruti Community Centre	3,50,400.00			On Securities	0.00	
94,880.00	Property Tax	29,380.00			On Loans	0.00	
5,30,796.00	Salaries	5,66,186.00		11,30,646.18	On Bank Accounts	17,71,762.93	
			9,45,966.00	48,52,686.63	On Bank FDR	61,05,388.82	
					On Income Tax Refund	0.00	78,77,151.75
68,23,258.11	To Establishment Expenses		69,63,119.56		By Dividend		
	<i>As per Schedule "D" Annexed</i>			21,32,10,098.64	By Donation in Cash or Kind	16,79,30,598.46	
	To Remuneration to Trustees			2,90,93,588.00	By Donation for Jagruti Project	2,80,16,525.00	
							19,59,47,123.46
	To Remuneration				By Income from Other Sources:		
	To Legal Expenses				Event Receipts	46,15,937.00	
1,18,000.00	To Audit Fees		1,18,000.00	31,18,832.28	Other Income	28,81,809.44	
	To Contribution and Fees			24,34,981.29	Profit on sale of assets	2,743.00	75,00,489.44
	To Amount Written off:				By Transfer from Reserves:		
	(a) Bad Debts	0.00			Child Welfare Fund		
	(b) Loan Scholarship	0.00			Jagruti Project Fund		
	(c) Irrecoverable Rents	0.00					
	(d) Other Items	0.00					
	(e) Loss on sale of Fixed Assets	94,735.00	94,735.00				
46,56,228.00	To Miscellaneous Expenses						
	To Depreciation on Fixed Assets		46,14,904.00				
50,83,117.96	To Depreciation on Building		45,74,806.16				



8,00,00,940.00	To Amount Transferred to Reserves or Specific Funds: Child Welfare Fund	23,83,298.00	23,83,298.00			
14,55,02,329.99	To Expenditure on Objects of the Trust (a) Religious (b) Educational & Child Development <i>As per Schedule "E" Annexed</i> (c) Medical Relief (d) Relief of Poverty (e) Other Charitable Objects		18,16,15,180.48			
1,05,99,282.96	To Surplus Carried over to Balance Sheet		1,00,14,755.45			
25,38,40,833.02	TOTAL		21,13,24,764.65	25,38,40,833.02	TOTAL	21,13,24,764.65

REFER SCHEDULE 'F' FOR ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

As per our report of even date
For and on behalf of
M/s Agrawal Ashok & Associates
FRN. 129646W
Chartered Accountants




Ashok Agrawal
Proprietor
M No. 034436
UDIN: 25034436BMOMVZ9637
PLACE: MUMBAI
DATE: 22nd September 2025

FOR LIGHT OF LIFE TRUST


TRUSTEE


TRUSTEE


LIGHT OF LIFE TRUST

Registration No.E-20474 (Mumbai)

SCHEDULES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS ON 31st MARCH, 2025

SCHEDULE "A" - OTHER EARMARKED FUNDS

Particulars	As on 1.04.2024	Interest received	Received During the Year	Transfer from Income & Expenditure Account	Project Utilization Fund	Transfer to Income & Expenditure Account/Corpus	As on 31.03.2025
Child Welfare Fund	10,14,50,201.85			23,83,298.00	1,49,55,772.00	-	8,88,77,727.85
Aangan Project Fund	36,90,618.03		-	-	-		36,90,618.03
Total:	10,51,40,819.88	-	-	23,83,298.00	1,49,55,772.00	-	9,25,68,345.88



LIGHT OF LIFE TRUST

SCHEDULE - B IMMOVABLE PROPERTIES GROSS BLOCK FOR THE AY 2025-2026

IMMOVABLE PROPERTIES

Particulars	GROSS BLOCK AT COST			DEPRECIATION AND AMORTISATION				NET BLOCK		
	As at 01-04-2024	Additions	Deductions	As At 31-03-2025	As at 01-04-2024	For the Year	Deductions	As At 31-03-2025	As At 31-03-2025	
Immovable Properties				-				-	-	
Land										
Land at Tiwari Karjat - Freehold	48,24,610			48,24,610.00				48,24,610.00	48,24,610	
Land at Uttan - Freehold	26,52,132			26,52,132.00				26,52,132.00	26,52,132	
Land at Karjat - Leasehold	4,20,811			4,20,811.00				4,20,811.00	4,20,811	
Total Land Assets	78,97,553	0	0	78,97,553	0	0	0	78,97,553	78,97,553	
Buildings										
Community Centre-Jagruti Karjat	1,55,83,058.30			1,55,83,058.30	1,11,81,942.43	4,40,111.59		1,16,22,054.02	39,61,004.27	44,01,115.87
Community Centre-Lokkruti Mohili	9,22,022.00	-		9,22,022.00	5,75,959.51	34,606.25		6,10,565.76	3,11,456.23	3,46,062.49
Aangan Centre - Mumbai	5,92,02,777.00	-		5,92,02,777.00	1,82,01,893.79	41,00,088.32		2,23,01,982.11	3,69,00,794.90	4,10,00,883.21
Total of Tangible Assets	7,57,07,857.30	-	-	7,57,07,857	2,99,59,795.73	45,74,806.17	-	3,45,34,601.89	4,11,73,255.40	4,57,48,061.57
Work in Progress										
Previous Year	7,57,07,857			7,57,07,857	2,48,76,678	50,83,118		2,99,59,796	4,57,48,061.57	5,08,31,180

Note No. 3.1: Accounting Policy of Immovable Properties and Depreciation/Amortisation

i) Immovable Properties are valued at cost less accumulated depreciation.

ii) Depreciation has been provided for at the rates and in the manner prescribed under the income tax Act, 1961 and the rules framed there under.



LIGHT OF LIFE TRUST

SCHEDULE - C FIXED ASSETS GROSS BLOCK FOR THE AY 2025-2026

Particulars	GROSS BLOCK AT COST			DEPRECIATION AND AMORTISATION			NET BLOCK			
	As at 01-04-2024	Additions	Deductions	As At 31-03-2025	As at 01-04-2024	For the Year	Deductions	As At 31-03-2025	As At 31-03-2025	As At 31-03-2025
Office Equipments	55,42,792	6,37,974	1,26,043	60,54,723.01	31,65,075.11	4,41,878.00	97,853	35,09,100.11	25,45,622.90	23,77,716.90
Computers & Laptop	1,33,56,117	14,57,766	-	1,48,13,882.99	91,35,757.53	20,57,704.00	-	1,11,93,461.53	36,20,421.46	42,20,359.46
Furniture & Fixture	34,06,899	4,41,570	1,69,753	36,78,716.00	13,43,515.00	2,24,561.00	1,19,146	14,48,930.00	22,29,786.00	20,63,384.00
Musical Instrument	7,50,567	-	-	7,50,567.00	5,00,193.00	37,554.00	-	5,37,747.00	2,12,820.00	2,50,374.00
Electrical Equipments	5,22,721	31,300	-	5,54,021.00	3,68,476.47	17,681.00	-	3,86,157.47	1,67,863.53	1,54,244.53
Vehicles	1,26,26,797	-	14,81,834	1,11,44,963.00	38,10,309.00	12,38,643.00	9,22,962	41,25,990.00	70,18,973.00	88,16,488.00
Licenses & software	1,80,346	-	-	1,80,346.00	1,66,383.00	3,491.00	-	1,69,874.00	10,472.00	13,963.00
HP Clap Vehicle	56,38,336	-	-	56,38,336.00	33,30,065.00	5,72,215.00	-	39,02,280.00	17,36,056.00	23,08,271.00
Total of Tangible Assets	4,20,24,575.00	25,68,610.00	17,77,630.00	4,28,15,555.00	2,18,19,774.11	45,93,727.00	11,39,961.00	2,52,73,540.11	1,75,42,014.89	2,02,04,800.89
Work in Progress										
Previous Year	3,42,30,538	77,94,037	-	4,20,24,575	1,71,63,546	46,56,228	-	2,18,19,774	2,02,04,800.89	1,70,66,991.89

Note : Accounting Policy of Fixed Assets and Depreciation/Amortisation

i) Fixed Assets are valued at cost less accumulated depreciation.

ii) Depreciation has been provided for at the rates and in the manner prescribed under the income tax Act,1961 and the rules framed there under.



LIGHT OF LIFE TRUST
Registration No.E-20474 (Mumbai)

**SCHEDULES ANNEXED TO AND FORMING PART OF THE INCOME &
EXPENDITURE ACCOUNT AS ON 31st MARCH, 2025**

SCHEDULE "D"

ESTABLISHMENT EXPENSES	Rs.
Salary	55,62,527.00
Administraion Charges	27,546.00
Bank Charges	30,908.74
Conveyance	10,608.00
EDLI Charges On PF	26,012.00
Electricity	1,49,523.00
Filing Fees	1,381.00
Fixed Assest Insurance	54,870.00
Office Maintenance	3,72,562.00
Postage & Courier	1,350.00
Printing and Stationery	39,610.00
Professional Fees	3,46,240.00
Repair and Maintenance	2,09,769.00
Staff Welfare	1,06,683.00
Telephone & Internet Expenses	23,530
Total	69,63,119.56



LIGHT OF LIFE TRUST
Registration No. E-20474 (Mumbai)

**SCHEDULES ANNEXED TO AND FORMING PART OF THE INCOME &
EXPENDITURE ACCOUNT AS ON 31st MARCH, 2025**

SCHEDULE "E"

<u>Educational & Child Development</u>	Rs.
Aangan Prog.Expenses	2,57,418.00
School Empowerment Programme	5,67,69,130.00
Anando Plus Prog. Expenses	2,44,45,918.98
Anando Prog. Expenses	5,10,98,864.50
Anant Prog. Expenses	24,84,129.00
Jagruti Prog. Expenses	2,04,54,482.36
Mobile Medical Unit	66,62,948.00
Fund Raising Expenses	1,94,42,289.64
Grand Total	18,16,15,180.48



LIGHT OF LIFE TRUST

Registration No. E-20474 (Mumbai)

SCHEDULE "F" - SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS	
1 Basis of preparation of Financial Statements:	
	The financial statements comprising of Balance Sheet and the Income and Expenditure account are prepared under the historical cost convention, on the accrual basis of accounting. In the absence of any authoritatively established accounting principles for the specialized aspects related to charitable trusts which do not carry out any commercial activity, these statements have been prepared in accordance with the significant accounting policies as described below:
2 Use of Estimates:	
	The preparation of the financial statements in conformity with the generally accepted accounting principles require estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of financial statements and the reported amount of revenues and expenses during the reporting period. The Board of Trustees ("Trustees") believes that the estimates used in the preparation of financial statements are prudent and reasonable. Any revision to accounting estimates is recognized prospectively in current and future periods. All amounts are stated in Indian Rupees.
3 Fixed Assets and Depreciation:	
	Fixed assets are stated at cost of acquisition, including any attributable cost for bringing the asset to its working condition for its' intended use, less accumulated depreciation. Donated assets are valued at prevailing market values on the date of such donation. Depreciation is charged on Fixed Assets on Written Down Value basis at the rate specified by the Income Tax Act, 1961. Depreciation on Fixed Assets acquired during the year has been claimed as application of Income in Income Tax
4 Donations and Grants :	
	Donation received in cash or in kind is recognized as income when the donation is received, except where the terms and conditions require the donations to be utilized over a certain period. Donations made with a specific direction that they shall form part of the corpus of the Trust are classified as corpus donations, and are reflected as trust fund receipts in the balance sheet. Grants are recognized as income when received. Other income is accounted on accrual basis.



5	Income Tax:
	The Trust is registered under Section 12A of the Income Tax Act, 1961 ('the Act'). Under the provisions of the Act, the income of the Trust is exempted from tax, subject to the compliance of specific terms and conditions specified in the said Act.
6	Provisions & Contingencies:
	The provision is recognized when, as a result of obligating events, there is a present obligation that probably requires an outflow of resources and a reliable estimate can be made of the amount of obligation. The disclosure of contingent liability is made when, as a result of obligating events, there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. No provision or disclosure is made when, as a result of obligating events, there is a possible obligation or a present obligation where the likelihood of an outflow of resources is remote.
7	Govt. contribution, Rates & Taxes are accounted on cash basis
8	Figures of the previous year have been regrouped / re-arranged wherever considered
	necessary to make them comparable with those of current year.



FOR LIGHT OF LIFE TRUST

Doctor
TRUSTEE

Ashok Jotter
TRUSTEE

