

AUDITED STATEMENT OF ACCOUNTS

OF

JAGANNATH GUPTA FAMILY TRUST

FOR THE PERIOD ENDED ON 31ST MARCH, 2020

JAGANNATH GUPTA FAMILY TRUST

26, Ganesh Chandra Avenue, Kolkata-700013

Balance Sheet as at 31st March,2020

Particulars	Schedules	31st March,2020	31st March,2019
		Amount(Rs.)	Amount(Rs.)
Corpus of the Trust	1	403,221,015.59	359,538,127.82
Secured Loan	2	464,064,504.55	525,561,619.00
Unsecured Loan	3	6,433,395.00	11,600,000.00
Total		873,718,915.14	896,699,746.82
Application of Funds			
Fixed Assets	4	254,623,559.11	265,346,842.16
Current Assets, Loans & Advances			
(a) Loans & Advances	5	626,919,097.73	637,978,721.69
(b) Cash and Bank Balances	6	26,202,555.85	41,495,582.52
		653,121,653.58	679,474,304.21
Less- Current Liabilities & Provisions	7	34,026,297.55	48,121,399.55
Net Current Assets		619,095,356.03	631,352,904.66
Total		873,718,915.14	896,699,746.82
Notes on accounts	8		

Sign in terms of our report of even date attached

For Pareek & Associates

Chartered Accountants

FRN : 0311136E

(Roop Chand Pareek)

Partner

Membership No. : 058564



JAGANNATH GUPTA FAMILY TRUST
[Signature] *[Signature]*
Trustee Trustee

Place - Kolkata

Dated- 31/12/2020

UDIN: 21058564 AAAAAA 3020

JAGANNATH GUPTA FAMILY TRUST

26, Ganesh Chandra Avenue, Kolkata-700013

**Income and Expenditure Account
for the year ended 31st March, 2020**

Particulars	31st March,2020	31st March,2019
	Amount(Rs.)	Amount(Rs.)
I. INCOME:		
Fees Received/ Receivable	167,089,857.50	184,015,933.00
Donation Received	9,530,000.00	0.00
Interest on Fixed Deposit	1,946,417.56	1,464,939.14
Interest on Saving Account	313,891.00	198,038.12
Books, Ex.Copies Charges Recovered (BPS)	3,405,411.00	2,746,492.00
Mess & Lodging Fees	22,552,650.00	22,637,801.00
Interest on Refund from Income Tax	0.00	129,588.00
Interest on Cash Security Deposit to WBSEDCL	34,567.18	23,391.45
Miscellaneous Income	14,770,517.16	13,324,415.97
Total - I	219,643,311.40	224,540,598.68
II. EXPENDITURE		
Advertisement	5,841,407.45	7,267,456.12
Audit Fee	59,000.00	59,000.00
Bank Charges	392,934.46	1,529,246.55
Depreciation	22,238,014.00	23,266,140.00
Donation Paid	1,141,800.00	23,800.00
Electricity Charges	7,005,786.00	6,879,229.00
Employers' Contribution to ESI & PF	4,975,538.00	5,565,822.00
Insurance Charges	576,050.00	395,702.65
Interest Paid	3,467,295.55	6,640,335.40
Laboratory Expenses	215,676.00	129,981.00
Loan Processing Charges	285,258.00	6,887,273.00
Membership fess	457,500.00	19,900.00
Messing Expenses	11,062,004.00	10,199,671.00
Miscellaneous Expenses	3,853,069.67	4,231,747.63
Printing & Stationery	2,823,574.44	2,483,570.65
Professional Fees	232,600.00	1,872,845.00
Project Expenses	68,152.00	4,675.00
Cost of Books and Ex. Copy for Resale	2,271,823.00	1,965,053.00
Registration/ Affiliation Charges etc.	769,000.00	733,600.00
Rates & Taxes	364,192.00	111,844.00
Repair & Maintenance	2,369,969.50	1,857,713.62



JAGANNATH GUPTA FAMILY TRUST
Trustee

JAGANNATH GUPTA FAMILY TRUST

26, Ganesh Chandra Avenue, Kolkata-700013

Income and Expenditure Account for the year ended 31st March, 2020

Particulars	31st March,2020	31st March,2019
	Amount(Rs.)	Amount(Rs.)
Salary & Allowance	77,563,561.00	78,286,891.00
Security Charges	8,594,157.00	7,044,900.00
Seminar, Conference, Training & Placement Exp	2,893,182.56	2,695,370.60
Staff & Student Welfare Expenses	7,049,218.00	6,178,720.00
Stall Rent for counselling	712,780.00	1,043,475.00
Student fee not realised	0.00	68,720.00
Telephone Charges	1,110,799.00	818,625.00
Transportation Expenses	616,560.00	542,481.50
Travelling & Conveyance	4,776,224.00	2,572,046.00
Vehicle Running Expenses	2,173,298.00	2,170,520.00
Total - II	175,960,423.63	183,546,354.72
III. Balance being Net Profit transferred to Corpus of the Trust [(I) - (II)]	43,682,887.77	40,994,243.96

Notes on accounts- Schedule-8

Sign in terms of our report of even date attached

For Pareek & Associates

Chartered Accountants

FRN : 0311136E

(Roop Chand Pareek)

Partner

Membership No. : 058564



JAGANNATH GUPTA FAMILY TRUST
[Signature] Trustee
[Signature] Trustee

Place - Budge Budge, Kolkata - 700137

Dated- 31/12/2020

JAGANNATH GUPTA FAMILY TRUST
26, Ganesh Chandra Avenue, Kolkata-700013

Receipt and Payment Account
for the year ended 31st March, 2020

Receipts	Amount(Rs.)	Payments	Amount(Rs.)
Opening Balance			
Current A/c with			
-Punjab & Sind Bank(10031100000001)	84,242.98	Advance Income Tax & TDS	160,358.00
-Punjab & Sind Bank(10031100000002)	1,617,505.46	Advertisement & Publicity	611,295.25
-Punjab & Sind Bank(10031100000102)	300,149.20	AICTE/WBUT/WBSCTE/CBSE Affiliation Fee paid	677,500.00
-Uco Bank(11170210000335)	13,950.00	Bank Charges	414,074.21
-SBI(30999332094)	4,908.75	Donation Paid	1,141,800.00
-SBI(31586688577)	27,295.77	Electricity Charges	7,626,423.00
-SBI(33587664924)	24,490.72	Faculty Development Expenses	6,000.00
-SBI(35367737287)	81,527.51	Insurance Charges	280,144.00
-ICICI Bank Ltd.(128305000015)	0.00	Labrotary Expenses	44,922.00
-IndusInd Bank Ltd. (201002561654)	811,607.59	Membership Fee	432,500.00
-IndusInd Bank Ltd. (201002562149)	3,336,322.68	Miscelleneous Expenses	2,536,150.00
Savings A/c with		Examination fee paid	2,713,900.00
-IndusInd Bank Ltd. (100065415253)	1,995,644.21	Payment to Secured Loan with interest	111,394,631.00
-IndusInd Bank Ltd. (100064804362)	229,786.88	Payment to Sundry Creditors	61,804,738.34
-IndusInd Bank Ltd. (100065415217)	3,551,998.54	Payment to Unsecured Loan with interest	34,490,298.00
Fixed Deposit with		Payment of Security Deposit	2,780,419.00
-Uco Bank	10,769,197.42	Printing & Stationery	176,191.00
-Punjab & Sind Bank	2,072,061.00	Rates and Taxes	364,192.00
-SBI	98,703.00	Refund of Caution Deposit	2,242,700.00
-IndusInd Bank Ltd.	13,711,400.81	Repair and Maintenance	460,450.00
Cheque in Hand		Salary & Salary related statutory payment	82,729,442.00
Cash		Seminar & Conference Expenses	562,915.56
POS,IndusInd Bank Ltd.	947,274.50	Staff & Student Welfare Expenses	317,542.00
POS,Axis Bank	695,985.50	Swimming Camp Expenses	20,200.00
PayTM	1,003,260.00	Telephone Expenses	277,242.00
	45,200.00	Travelling & Conveyance	4,805,390.00
	73,070.00	Vehicle Running Expenses	47,223.00
		Closing Balance	



JAGANNATH GUPTA FAMILY TRUST
Trustee

Trustee

Receipts	Amount(Rs.)	Payments	Amount(Rs.)
Fee Collection including Registration and Examination Fee	205,558,197.50	Current A/c with	74,662.24
Donation Received	9,530,000.00	-Punjab & Sind Bank(100311000000001)	356,737.24
Electricity Charges Recovered	68,643.00	-Punjab & Sind Bank(100311000000002)	45,724.28
Interest on Fixed Deposit	1,946,417.56	-Punjab & Sind Bank(100311000000102)	47,307.56
Interest on Savings Account	313,891.00	-Punjab & Sind Bank(100311000000178)	5,500.00
Miscellaneous Income	4,896,438.40	-Uco Bank(11170210000335)	1,133,434.00
Proceeds from sale of Books & Exercise Copies	1,099,562.00	-SBI(30999332094)	40,736.75
Receipt for organising online/offline examination	2,619,453.23	-SBI(31586688577)	116,264.93
Receipt of unsecured Loan	77,756,466.00	-SBI(33587664924)	21,436.72
Refund from finance company on account of TDS refund	36,545.00	-SBI(35367737287)	80,578.51
		-ICICI Bank Ltd.(128305000015)	0.00
		-IndusInd Bank Ltd. (201002561654)	8,535.94
		-IndusInd Bank Ltd. (201002562149)	8,918.74
		Savings A/c with	
		-IndusInd Bank Ltd. (100065415253)	44,008.81
		-IndusInd Bank Ltd. (100064804362)	54,525.17
		-IndusInd Bank Ltd. (100065415217)	23,995.23
		Fixed Deposit with	
		-Uco Bank	7,646,516.42
		-Punjab & Sind Bank	2,502,645.00
		-SBI	98,703.00
		-IndusInd Bank Ltd.	13,711,401.81
		Cheque in Hand	30,320.00
		Cash	145,203.50
		PayTM	5,400.00
	345,321,196.21		345,321,196.21



JAGANNATH GUPTA FAMILY TRUST
[Signature]
 Trustee

Jagannath Gupta Family Trust

26, Ganesh Chandra Avenue, Kolkata-700013

**Schedules annexed to and forming part of Balance Sheet as at 31st March, 2020 and
Income Expenditure account for the year ended on that date**

SCHEDULES	Total	Total
Schedule: 1	31st March,2020	31st March,2019
	Amount(Rs.)	Amount(Rs.)
Corpus of the Trust		
Opening balance	359,538,127.82	318,043,883.86
Add: Corpus received during the year	-	500,000.00
Less: Corpus Donation during the year	-	-
Add: Excess of income over expenses for the year	43,682,887.77	40,994,243.96
	403,221,015.59	359,538,127.82

Schedule: 2	31st March,2020	31st March,2019
	Amount(Rs.)	Amount(Rs.)
Secured Loan		
Axis Bank Ltd. (CVR000501887706) (Secured by Mortgage of Vehicle)	35,207.00	434,608.00
Axis Bank Ltd. (CVR000501887725) (Secured by Mortgage of Vehicle)	35,217.00	434,615.00
HDFC Bank Ltd. (93547095) (Secured by Mortgage of Vehicle)	373,576.55	-
Kotak Mahindra Prime Ltd. (CF14715752) (Secured by Mortgage of Vehicle)	1,327,341.00	1,782,166.00
ICICI Bank Ltd. (LACAL00037307793) (Secured by Mortgage of Vehicle)	293,163.00	410,230.00
Term Loan from IndusInd Bank Ltd.(510003477414) (Secured by Mortgage of Land and Buildings other than Trust's buildings)	462,000,000.00	522,500,000.00
	464,064,504.55	525,561,619.00

Schedule: 3	31st March,2020	31st March,2019
	Amount(Rs.)	Amount(Rs.)
Unsecured Loan		
Jagannath Gupta	600,000.00	600,000.00
Krishna Kumar Gupta	-	4,000,000.00
Urmila Devi Gupta	2,000,000.00	2,000,000.00
Siddhi Vinayak Sarees Pvt. Ltd.	-	5,000,000.00
Kotak Mahindra Bank Ltd. (CSG153046824)	1,476,691.00	-
Tata Capital Finance Service Ltd. (TCFBL05420000103995)	2,356,704.00	-
	6,433,395.00	11,600,000.00



JAGANNATH GUPTA FAMILY TRUST



 Trustee Trustee

JAGANNATH GUPTA FAMILY TRUST
26, Ganesh Chandra Avenue, Kolkata-700013

Schedule-4
Fixed Assets

Sl. No.	Particulars of Assets	Gross Block				Depreciation			Net Block	
		As on 01.04.2019	Additions during the year	(Reduction)	As on 31.03.2020	As on 01.04.2019	For the year 2019 - 20	Reduction	As on 31.03.2020	As on 31.03.2019
1	Land	37,760,558.00	0.00	0.00	37,760,558.00	0.00	0.00	0.00	37,760,558.00	37,760,558.00
2	Building	227,561,929.66	30,531,600.00	0.00	258,093,529.66	92,646,516.00	15,018,121.00	0.00	107,664,637.00	134,915,413.66
3	Furniture & Fixtures	33,301,927.08	1,051,134.95	0.00	34,353,062.03	14,910,532.00	1,937,097.00	0.00	16,847,629.00	18,391,395.08
4	Office Equipment	9,105,461.45	1,299,087.00	0.00	10,404,548.45	3,964,120.00	608,578.00	0.00	4,572,698.00	5,141,341.45
5	Fire Fighting Equipments	1,709,393.00	15,505.00	0.00	1,724,898.00	714,437.00	149,651.00	0.00	864,088.00	994,956.00
6	Plant & Machinery	40,397,306.96	2,910,422.00	0.00	43,307,728.96	27,281,530.00	2,261,278.00	0.00	29,542,808.00	13,115,776.96
7	Plant & Machinery (Library Books)	11,248,673.00	343,201.00	0.00	11,591,874.00	10,775,164.00	425,838.00	0.00	11,201,002.00	473,509.00
8	Computers	22,362,879.00	156,801.00	0.00	22,519,680.00	21,008,320.00	902,124.00	0.00	21,910,444.00	1,354,559.00
9	Vehicle	9,500,976.00	542,232.00	326,151.00	9,717,057.00	3,775,589.00	935,327.00	266,756.00	4,177,404.00	5,725,387.00
10	Work in Progress (Building)	47,473,946.01	5,255,743.00	30,531,600.00	22,198,089.01	0.00	0.00	0.00	22,198,089.01	47,473,946.01
	Total	440,423,050.16	42,105,725.95	30,857,751.00	451,671,025.11	175,076,208.00	22,238,014.00	266,756.00	196,780,710.00	265,346,842.16
	Previous year	427,404,504.12	13,018,546.04	0.00	440,423,050.16	151,810,068.00	23,266,140.00	0.00	175,076,208.00	275,594,436.12

JAGANNATH GUPTA FAMILY TRUST
Trustee



Jagannath Gupta Family Trust

26, Ganesh Chandra Avenue, Kolkata-700013

**Schedules annexed to and forming part of Balance Sheet as at 31st March, 2020 and
Income Expenditure account for the year ended on that date**

<u>Schedule: 5</u>	31st March, 2020 Amount(Rs.)	31st March, 2019 Amount(Rs.)
<u>Loans & Advances</u>		
Advance Income Tax(TDS)	17,510,403.39	12,608,365.67
Fees Receivable	51,554,994.00	62,067,055.00
GST Input	10,324,702.35	10,008,268.90
Salary Advance	485,420.00	513,200.00
Travelling Expenses Advance	-	113,209.00
Due with Budge Budge Municipality	-	232,280.00
Due with Preachy Testing Private Limited	-	99,927.00
Due with Salasar Comserve LLP	469,512.91	464,534.04
Due with Punjab & Sind Bank	15,647.00	31,116.00
Due with Delicious Bites with SFC	64,791.00	64,536.00
Due with Reliance Jio Infocomm Limited	108,742.00	25,188.00
Due with Coffee Café Day	8,942.00	16,391.00
Due with State Bank of India	-	63,000.00
Due with Bappaditya Ghosh	-	1,425.00
Receivable from Magma Fincorp Limited	11,244.00	11,244.00
Security Deposit with AICTE	4,273,964.00	1,500,000.00
Security Deposit with WBSEDCL	580,886.08	570,507.08
Security Deposit (SC & ST)	500,000.00	500,000.00
Security Deposit - Telephone	2,000.00	2,000.00
Loan to Urmila Devi Jagannath Gupta Charitable Trust	540,192,929.00	547,263,341.00
<u>Advance against Capital Goods and Services</u>		
Ardor Elevators Pvt. Ltd.	-	640,000.00
Bajrang Trading Co.	-	5,900.00
Dynalog India Ltd.	36,720.00	-
Next Education India Pvt. Ltd.	3,500.00	-
Indar Electric Co.	-	100,705.00
Eureka Forbes Limited	10,000.00	-
Niyasa Filmz Pvt. Ltd.	500,000.00	500,000.00
Qaisher Azam	200,000.00	200,000.00
R. Enterprise	-	46,889.00
R. B. Enterprise	13,500.00	-
Sanjay Shaw	-	29,640.00
Shaurya Samridhi Seva Samiti	50,000.00	50,000.00
Sumit Shaw	-	250,000.00
Techwala IT Consultants LLP	1,200.00	-
	626,919,097.73	637,978,721.69



JAGANNATH GUPTA FAMILY TRUST

(Signature) *(Signature)*

Trustee Trustee

Jagannath Gupta Family Trust
26, Ganesh Chandra Avenue, Kolkata-700013

**Schedules annexed to and forming part of Balance Sheet as at 31st March, 2020 and
Income Expenditure account for the year ended on that date**

<u>Schedule: 6</u>	31st March,2020 Amount(Rs.)	31st March,2019 Amount(Rs.)
<u>Cash & bank balances</u>		
Cash In Hand (as certified by trustee)	145,203.50	695,985.50
Cheque inHand	30,320.00	947,274.50
Balance in EDC/POS/PayTM Machine	5,400.00	1,121,530.00
<u>Balance with Scheduled Banks</u>		
<u>In Current Accounts with</u>		
State Bank of India	259,016.91	138,222.75
Uco Bank	1,133,434.00	13,950.00
Punjab & Sind Bank	529,931.32	2,001,897.64
IndusInd Bank Ltd.	17,454.68	4,147,930.27
<u>In Saving Accounts with</u>		
IndusInd Bank Ltd.	122,529.21	5,777,429.63
<u>In Fixed Deposit Account with</u>		
Punjab & Sind Bank	2,502,645.00	2,072,061.00
State Bank of India	98,703.00	98,703.00
IndusInd Bank Ltd.	13,711,401.81	13,711,400.81
Uco Bank	7,646,516.42	10,769,197.42
	26,202,555.85	41,495,582.52

<u>Schedule: 7</u>	31st March,2020 Amount(Rs.)	31st March,2019 Amount(Rs.)
<u>Current Liabilities & Provisions</u>		
<u>Current Liabilities</u>		
<u>Sundry Creditors for Capital Goods,supplies & Services</u>		
Advanced Testing Equipments	-	181,514.00
A. P. Traders	71,058.00	115,163.00
Anchalik Darpan	-	3,000.00
AON Consulting Pvt. Ltd.	-	38,645.00
Art & Craft Enterprise	-	5,920.00
Auto Centre	837.00	-
Barun Dhara	-	12,283.00
Biswajit Chatterjee	-	2,400.00
Bhagya Luxmi Stores	58,795.55	90,414.55
Bharat Electric	13,000.00	-
Bharat Lub Industries Pvt. Ltd.	-	10,800.00
Bijay Gupta	2,626.00	-
Budge Budge Flex Corner	30,191.00	31,245.00
Cable Times	11,916.00	-
Debi Enterprise	-	7,750.00
Dynamic Automation Group	-	841,110.00
Dutta Enterprise	-	53,998.00



JAGANNATH GUPTA FAMILY TRUST

Trustee

Trustee

Jagannath Gupta Family Trust
26, Ganesh Chandra Avenue, Kolkata-700013

**Schedules annexed to and forming part of Balance Sheet as at 31st March, 2020 and
Income Expenditure account for the year ended on that date**

Eureka Forbes Limited	-	18,311.00
Hotel Aston International	-	3,361.00
I3 Media	-	34,800.00
Jyotirdipta Roy	-	21,055.00
Katha - O - Kahani (Book Sellers) Pvt. Ltd.	111,620.00	112,533.00
Lab Equipments & Chemical Pvt. Ltd.	-	5,071.00
Mahabir Infotech	-	17,650.00
Maa Kali Bag Centre	44,448.00	-
Maa Santashi Enterprise	200,944.00	7,005.00
Mou's Catering Service	336,372.00	339,892.00
Meghbela Cable & Broadband Services Pvt. Ltd.	-	47,161.00
Microdata Computer Services Pvt. Ltd.	-	357,972.00
Moinak Enterprise	2,600.00	-
Moloy Electric	12,350.00	44,890.00
Mugbul Mullick	-	8,425.00
M. M. Enterprise	36,500.00	51,000.00
M/S Chabaria Infotech Pvt. Ltd.	127,258.00	-
Naveen Timber Industries	19,435.00	-
Neha Ad Service	47,322.00	36,234.00
Neutral Publishing House Limited	-	49,968.00
N. S. N. Creative Solution	-	9,800.00
Onex Solution Private Limited	-	23,600.00
Oswaal Books	-	2,479.00
PCI Pest Control Pvt. Ltd.	10,395.00	20,790.00
Plywood & Furniture Co.	-	133,175.00
Plywood Manor	113,794.00	535,781.00
Portray Graphics	-	22,550.00
PROGIFT	-	32,450.00
Power Control Nigam	-	23,600.00
Pradip Kumar Banu	-	3,200.00
M/s P.S.P. Traders	-	338,519.00
Raj Electricals	24,039.00	-
Resco Enterprise LLP	49,550.00	-
R. Enterprise	598,846.00	-
R. N. R. Pest Control	-	3,510.00
Rout Enterprise	12,500.00	-
Sah Sound & Electric	-	25,000.00
Sandhya Glass House	-	3,640.00
S. B. Enterprise	35,062.00	-
Shaw Enterprise	55,078.00	168,383.00
Shiv Sankar Decorator	76,820.00	-
Shreeram Electricals	-	32,492.00
Shree Radharani Filling Station	-	-
Shree Radharani Filling Station	72,324.00	127,043.00



JAGANNATH GUPTA FAMILY TRUST

Trustee

Trustee

Jagannath Gupta Family Trust

26, Ganesh Chandra Avenue, Kolkata-700013

**Schedules annexed to and forming part of Balance Sheet as at 31st March, 2020 and
Income Expenditure account for the year ended on that date**

Shiba Electronics & Electrical Co.	6,490.00	
S. K. Graphics	-	81,285.00
Silpa Decorators	-	122,900.00
Sk. Taiyebur Rahaman	-	8,100.00
S. M. Infomedia	-	32,400.00
S. S. Travels	6,000.00	43,600.00
Sundaram Electro Cool Services	18,930.00	18,930.00
Swayambhar	623,843.00	574,792.00
Taaza Infotainment Pvt. Ltd.	-	442,305.00
Tamal Sau	-	30,092.00
TCP Advertising Private Ltd.	76,322.00	184,024.00
Times 24	-	49,000.00
Usha Printer	1,500.00	2,250.00
Varell Tecnac Pvt. Ltd.	113,339.00	-
Vishwamitra Karyalaya	-	35,035.00
Other Liabilities		
CA Pareek & Associates	59,000.00	59,000.00
Tax Deducted at source (Since paid)	350,171.00	405,475.00
Caution Money from Students	17,513,150.00	19,104,800.00
Examination Fee Payable	3,171,532.00	3,100,432.00
Liability for Expenses (Electricity Payable)	395,294.00	593,916.00
Liability for Expenses (Telephone Payable)	2,860.00	-
Salary Payable	5,347,505.00	5,776,478.00
Advance Fee Received	3,429,852.00	10,038,271.00
Advance against sale of books	-	2,285,220.00
Professional Tax - Employees	35,730.00	58,200.00
ESI Payable	93,939.00	146,110.00
EPFO Payable	569,960.00	713,174.00
Honorarium Payable	35,200.00	160,028.00
	34,026,297.55	48,121,399.55

Schedule : 8

Notes on accounts

1. Significant accounting policies:-

- Income & Expenditure are treated on accrual basis.
 - To fulfill its objects, the trust is operating Engineering College namely " Budge Budge Institute of Technology" and a CBSE affiliated school namely " BBIT Public School". Direct Expenses incurred for construction of college building are accumulated under the head capital work in progress
2. Depreciation on Fixed assets have been charged as per rates and method prescribed in Income Tax Rules.
3. Previous years figures have been re-grouped , re-arranged and/or re-casted where ever found necessary.

For PAREEK & ASSOCIATES
Chartered Accountants
FRN : 311138E



(ROOP CHAND PAREEK)
Partner
M.N. 58564

JAGANNATH GUPTA FAMILY TRUST

[Signature] *[Signature]*
Trustee Trustee