AUDITED ANNUAL ACCOUNTS

FOR THE

ACCOUNTING YEAR: 2021-22

OF

RB INDUSTRIES

REGD. OFFICE:

PLOT NO. B-11/2 & B-11/3,

HOJIWALA INDUSTRIAL ESTATE,

ROAD NO. 11, SUSML, SURAT.

AUDIT CONDUCTED BY:

PRADEEP K. SINGHI & ASSOCIATES

CHARTERED ACCOUNTANTS

A/501, President Plaza,

Near R.T.O., Ring Road,

Nanpura, SURAT.

Tele. No.2474714, 2474954, 2471428

RB INDUSTRIES

PLOT NO. B-11/2 & B-11/3, HOJIWALA INDUSTRIAL ESTATE, ROAD NO. 11, SUSML, SURAT.

BALANCE SHEET AS ON 31.03.2022

P A R T I C U L A R S	SCHEDULE	AS ON 31.03.2022
SOURCES OF FUNDS:		
PARTNER'S FUND	**"A"**	
CAPITAL		186,697,973
LOAN FUNDS	**"B"**	
A) SECURED LOAN		199,584,428
B) UNSECURED LOAN		88,452,021
		288,036,449
TOTAL		474,734,422
APPLICATION OF FUNDS:		
FIXED ASSETS	**"C"**	267,191,167
INVESTMENTS	**"D"**	14,669,349
DEFERRED TAX ASSETS	**'E''**	81,408
CURRENT ASSETS , LOANS & ADVANCES		
A) INVENTORIES	**"F"**	172,242,106
B) SUNDRY DEBTORS	**"G"**	85,048,542
C) CASH & BANK BALANCES	**"H"**	844,653
D) LOANS, ADVANCES & DEPOSITS	**"I"**	88,328,529
SUB TOTAL : (A)		346,463,830
LESS : CURRENT LIABILITIES AND PROVISIONS	**"J"**	
A) CURRENT LIABILITIES		126,149,983
B) PROVISIONS		27,521,348
SUB TOTAL : (B)		153,671,331
NET CURRENT ASSETS (A-B)		192,792,499
TOTAL		474,734,422

AS PER OUR REPORT OF EVEN DATE ATTACHED

For Pradeep K. Singhi & Associates
Chartered Accountants
FRN : 126027W

SD/

(Aarti Shah)
Partner
M. No. 111449
Place: Surat
Date : 22/04/2022
UDIN: 22111449AKLRDG9756

For, RB Industries

SD/

Rajkumar Borana
(Partner)

SD/

Amit Kumar Dalmia
(Partner)

RB INDUSTRIES

PLOT NO. B-11/2 & B-11/3, HOJIWALA INDUSTRIAL ESTATE, ROAD NO. 11, SUSML, SURAT.

PROFIT AND LOSS A/C FOR THE YEAR ENDED 31.03.2022

P A R T I C U L A R S	SCHEDULE	AS ON 31.03.2022
INCOME:		
SALES	"K"	1,700,261,596
OTHER INCOME	"L"	72,729,337
INCREASE/ (DECREASE) IN STOCK	"M"	4,127,526
TOTAL ..... A		1,777,118,459
EXPENDITURE:		
COST OF MATERIALS CONSUMED	"N"	720,571,542
PURCHASE OF FINISHED FABRIC (TRADING)		689,719,572
MANUFACTURING EXPENSES	"O"	170,501,461
ADMINISTRATIVE EXPENSES	"P"	4,887,240
EMPLOYEE BENEFIT EXPENSES	"Q"	34,410,303
FINANCIAL CHARGES:	"R"	14,978,784
SELLING & DISTRIBUTION EXP:	"S"	65,113,924
PARTNERS REMUNERATION		4,800,000
DEPRECIATION	"C"	50,552,548
TOTAL .....B		1,755,535,375
NET PROFIT (A - B)		**21,583,084**
TAXATION OF PREVIOUS YEAR		(7,982,962)
PROVISION FOR DEFERRED TAX ASSET		27,705
		13,627,827
ALLOCATION OF PROFIT BETWEEN PARTNERS:		
AMIT KUMAR DALMIA - CAPITAL (20%)		2,725,565
R & B DENIMS LTD - CAPITAL (60%)		8,176,696
RAJKUMAR BORANA - CAPITAL (20%)		2,725,565

AS PER OUR REPORT OF EVEN DATE ATTACHED

For Pradeep K. Singhi & Associates
Chartered Accountants
FRN : 126027W

For, RB Industries

SD/

(Aarti Shah)
Partner
M. No. 111449
Place: Surat
Date : 22/04/2022
UDIN: 22111449AKLRDG9756

SD/

Rajkumar Borana
(Partner)

SD/

Amit Kumar Dalmia
(Partner)

RB INDUSTRIES

SCHEDULES TO AND FORMING PART OF ACCOUNTS

ACCOUNTING YEAR: 2021-22

P A R T I C U L A R S	SCHEDULE	AS ON 31.03.2022
PARTNER'S FUNDS	**"A"**	
CAPITAL		
AMIT KUMAR DALMIA - CAPITAL		(5,243,077)
R & B DENIMS LTD - CAPITAL		185,058,430
RAJKUMAR BORANA - CAPITAL		6,882,620
TOTAL		186,697,973
LOAN FUNDS	**"B"**	
(A) SECURED LOAN		
COSMOS - TERM LOAN - 11080180693		10,842,654
COSMOS - TERM LOAN - 110801801557		93,999,933
COSMOS - CASH CREDIT - 11060010578		94,741,841
TOTAL		199,584,428
(B) UNSECURED LOAN		88,452,021
TOTAL (A+B)		288,036,449
INVESTMENTS	**"D"**	
FDR - COSMOS - RB - 1102001018629		513,349
FDR - COSMOS - RB - 110200107009		124,022
FDR - COSMOS - RB - 110200107016		198,477
FDR - COSMOS - RB - 110200107221		44,952
FDR - COSMOS - RB - 110200107252		1,141,966
FDR - COSMOS - RB - 110200107269		1,133,630
FDR - COSMOS - RB - 110200107344		10,434
FDR - COSMOS - RB - 1102831028		500,000
PARIN FURNITURE LIMITED (SHARES A/C)		430,019
SHARES - COSMOS CO-OP BANK LTD (UNQUOTED)		10,570,000
SHARES - SACHIN UDYG SHKR MANDALI LTD (UNQUOTED)		2,500
TOTAL		14,669,349
STOCK IN TRADE	**"F"**	
RAW MATERIALS - COAL & LIGNITE		-
RAW MATERIALS - COLOR & CHEMICALS		-
RAW MATERIALS - YARN		151,911,930
FINISHED GOODS		4,744,915
WIP		15,269,631
SPARES & BOLTING CLOTH		315,630
TOTAL		172,242,106
SUNDRY DEBTORS	**"G"**	
DENIMACH LIMITED		363,489
JOHN URIBE E HIJOS S.A.		28,973,498
MEHNAZ STYLES & CRAFT LTD.		4,546,468
R & B DENIMS LTD.		51,144,316
KOUSTHUBA SPINNERS PVT LTD		5,053
INGERSOLL RAND (SERVICE)		9,168
DYSTAR INDIA PRIVATE LIMITED		6,550
TOTAL		85,048,542
CASH & BANK BALANCES	**"H"**	
CASH ON HAND		721,596
PETTY CASH BOOK - RB IND.		5,852
HDFC RB CURRENT A/C 50200014473350		117,205
TOTAL		844,652

RB INDUSTRIES

ASSESSMENT YEAR:- 2022-23 **ACCOUNTING YEAR:- 2021-22**

SCHEDULE - "C"

DEPRECIATION CALCULATION

(Amt. in Rs.)

Sr. No.	Description	Dep. Rate	WDV as on 01-04-2021	Addition		Sale / Transfer	As On 31-03-22	Depreciation For the Year	Net Block As at 31-03-22
				First half	Second half				
1	AIR COMPRESSOR	15%	4,171,732	-	-	-	4,171,732	625,760	3,545,972
3	AIR CONDITIONER	15%	1,159,476	-	-	-	1,159,476	173,921	985,555
	AIR CONDITIONER - II	15%	195,943	-	-	-	195,943	29,392	166,552
4	AIR JET LOOMS	15%	105,329,232	-	-	-	105,329,232	15,799,385	89,529,847
5	AIR RECEIVER	15%	232,861	-	-	-	232,861	34,929	197,932
6	ATTENDANCE MACHINE	15%	31,282	-	-	-	31,282	4,692	26,590
7	CHEMICAL STORAGE TANK	15%	491,433	-	-	-	491,433	73,715	417,718
8	COMPUTER	40%	20,919	-	-	-	20,919	8,368	12,551
9	COOLING TOWER	15%	303,583	-	-	-	303,583	45,537	258,045
10	CCTV CAMERA	15%	181,684		-		181,684	27,253	154,432
11	DYEING RANGE WITH SIZING PLANT	15%	22,598,356	-	-	-	22,598,356	3,389,753	19,208,603
12	ELECTRIFICATION	15%	4,870,317	-	-	-	4,870,317	730,548	4,139,769.66
13	FACTORY BUILDING (HOJIWALA)	10%	11,115,980	-	-	-	11,115,980	1,111,598	10,004,382
14	FIRE EXTINGUISHER	15%	26,676	-	-	-	26,676	4,001	22,675
15	FIRE FIGHTING HYDRANT SYSTEM	15%	193,901	-	-	-	193,901	29,085	164,816
16	GENERATOR	15%	266,193	-	-	-	266,193	39,929	226,264
17	HUMIDIFICATION PLANT	15%	2,220,299	-	-	-	2,220,299	333,045	1,887,254
18	INSPECTION & PACKING MACHINE	15%	795,859	-	-	-	795,859	119,379	676,481
19	LABORATORY EQIPEMENTS	15%	18,312	-	-	-	18,312	2,747	15,565
20	LAND - PLOT NO. B-11/2 - HOJIWALA	0%	10,125,615	-	-	-	10,125,615	-	10,125,615
21	LAND - PLOT NO. B-11/3 - HOJIWALA	0%	10,125,615	-	-	-	10,125,615	-	10,125,615
22	LIFT (HYDRAULIC LOADING PLATFORM)	15%	403,273	-	-	-	403,273	60,491	342,782
23	MOBILE HANDSET	15%	57,943	-	-	-	57,943	8,691	49,251
24	MOTORCYCLE	15%	45,996	-	-	-	45,996	6,899	39,096
25	R.O. PLANT	15%	264,789	-	-	-	264,789	39,718	225,070
26	S.G. EOT CRANE	15%	969,719	-	-	-	969,719	145,458	824,261
27	STABILIZER (TRANSFORMER)	15%	388,337	-	-	-	388,337	58,250	330,086
28	STORE - PIPE FITTING	15%	2,901,224	-	-	-	2,901,224	435,184	2,466,041
29	TODO WARP TYING FRAME	15%	1,220,571	-	-	-	1,220,571	183,086	1,037,485
30	TRANSFORMER	15%	366,502	-	-	-	366,502	54,975	311,527
31	TROLLEY	15%	329,499	-	-	-	329,499	49,425	280,074
32	WARPER BEAM	15%	1,760,753	-	-	-	1,760,753	264,113	1,496,640
33	WARPING MACHINE	15%	2,081,809	-	-	-	2,081,809	312,271	1,769,538
34	WATER FILTER	15%	127,188	-	-	-	127,188	19,078	108,109
35	WEAVING ACCESSORIES	15%	1,350,852	-	-	-	1,350,852	202,628	1,148,225
36	WEAVING OVERHEAD CLEANER	15%	1,198,203	-	-	-	1,198,203	179,730	1,018,473
37	WEAVER BEAM	15%	216,905	-	-	-	216,905	32,536	184,369
38	WIND MILL-CWIP	40%	-	-	129,584,883	-	129,584,883	25,916,977	103,667,906
	Total		**188,158,831**	**-**	**129,584,883**	**-**	**317,743,714**	**50,552,548**	**267,191,167**
	Capital W.I.P.								
1	WIND MILL-CWIP		10,200,000	91,505,616	27,879,267	129,584,883	-	-	-
	Total Capital W.I.P.		**10,200,000**	**91,505,616**	**27,879,267**	**129,584,883**	**-**	**-**	**-**
	Grand Total		**198,358,831**	**91,505,616**	**157,464,150**	**129,584,883**	**317,743,714**	**50,552,548**	**267,191,167**

RB INDUSTRIES

CALCULATION OF DEFFERED TAX

SCHEDULE- "E"

Description	Amount	Amount
CURRENT YEAR (F.Y.2021-22)		
ADJUSTMENT OF DTL/(DTA) FOR THE YEAR :		
Difference in closing Balance of Depreciations		
W.D.V. as per Books	267,191,167	
W.D.V. as per INCOME TAX ACT	267,191,167	
DEFFERED TAX ASSETS/(LIABILITY) @ 33.06 % ON Rs.	-	-
Dis-Allowance u/s. 43B	232,966	81,408
		81,408

	Amount
Opening Balance of DTA / (DTL)	53,702
Deferred Tax liabilities/(Assets) of the year	27,705
Closing Balance of DTA / (DTL)	**81,408**

RB INDUSTRIES

SCHEDULES TO AND FORMING PART OF ACCOUNTS

ACCOUNTING YEAR: 2021-22

P A R T I C U L A R S	SCHEDULE	AS ON 31.03.2022
LOANS , ADVANCES & DEPOSITS	**"I"**	
ADVANCE TAX		6,500,000
ADVANCE TO CUSTOMERS		261,160
ADVANCE FOR CAPITAL GOODS		576,300
BPCL - PETRO CARD		-
CAPITAL SUBSIDY RECEIVABLE		6,759,322
DEPOSIT - DGVCL		6,196,936
DGVCL - WM UNITS RECEIVABLE		3,780,778
GST REFUND		296,690
GST REFUND (INVERTED DUTY)		282,774
DUTY DRAWBACK RECEIVABLE		37,999
R WADIWALA SECURITIES PVT LTD		10,942,123
DAKSHIN GUJARAT VIJ COMPANY LTD.		216,893
PREPAID EXPENSES		276,306
PREPAID INSURANCE EXPENSES		1,195,725
SALES TAX (ADVANCE TAX-REGISTRATION)		25,000
SALES TAX DEPOSIT		20,000
T.D.S. (INTEREST) RECEIVABLE		947,153
T.C.S. RECEIVABLE - PURCHASES (ACTUAL PAID)		27,458
T.C.S. RECEIVABLE - PURCHASES (BILLING)		552,144
SGST SUBSIDY RECEIVABLE		9,452,436
CGST CASH LEDGER		550
CGST CREDIT		6,095,202
CGST DEFERED A/C		87,749
IGST CREDIT		8,410
SGST CASH LEDGER		550
SGST CREDIT		28,331,629
SGST DEFERED A/C		87,749
SHREE ROADWAYS LTD - LOAN		5,369,493
TOTAL		**88,328,529**
CURRENT LIABILITIES AND PROVISIONS	**"J"**	
(A) CURRENT LIABILITIES		
ADVANCE RECEIVED FROM CUSTOMERS		7,418,325
SUNDRY CREDITORS FOR COLO.& CHEM.		141,796
SUNDRY CREDITORS FOR GENERAL		4,488,959
SUNDRY CREDITORS FOR YARN		114,100,903
TOTAL		**126,149,983**
(B) PROVISIONS:		
AUDIT FEE PAYABLE		225,000
GST AUDIT FEE		22,900
INTERENAL AUDIT FEES		45,000
INCENTIVE BONUS PAYABLE		4,177,610
BONUS PAYABLE		2,147,440
BROKERAGE & COMMISSION PAYABLE		4,351,331
ELECTRICITY EXP PAYABLE		2,320,264
INTEREST PAYABLE & DUE (TERM LOAN)		490,602
PROVIDENT FUND PAYABLE		83,844
LEAVE WAGES PAYABLE		1,098,246
SALARY & WAGES PAYABLE		2,062,705
PROVISION FOR GRATUITY		232,966
PROVISION OF INCOME TAX		7,982,962
TCS PAYABLE		-
TDS PAYABLE		2,280,478
TOTAL		27,521,348

RB INDUSTRIES

SCHEDULES TO AND FORMING PART OF ACCOUNTS

ACCOUNTING YEAR: 2021-22

P A R T I C U L A R S	SCHEDULE	AS ON 31.03.2022
SALES	"K"	
SALES		1,700,261,596
LESS : DISCOUNT		
TOTAL		1,700,261,596
OTHER INCOME	"L"	
DUTY DRAWBACK INCOME		12,443,682
INTEREST FROM DEPOSITS		216,893
INTEREST FROM FDR		275,455
INTEREST INCOME		410,548
POWER TARIFF SUBSIDY INCOME		899,228
RENT INCOME (BHAGWATI)		480,000
SGST SUBSIDY		25,353,993
MEIS LICENCE INCOME		16,713,671
MARK TO MARKET GAIN/LOSS (NOTIONAL GAIN)		3,308,118
MARK TO MARKET GAIN/LOSS		4,900,705
FOREIGN EXCHANGE FLUCTUATION		7,727,044
TOTAL		72,729,337
INCREASE/ (DECREASE) IN STOCK	"M"	
CLOSING STOCK		
FINISHED GOODS		4,744,915
WIP		15,269,631
		20,014,546
LESS : OPENING STOCK OF FINISHED GOODS		4,306,616
LESS : OPENING STOCK OF WIP		11,580,404
TOTAL		4,127,526
COST OF MATERIALS CONSUMED	"N"	
CONSUMPTION OF RAW MATERIALS - COAL & LIGNITE		6,343,321
CONSUMPTION OF RAW MATERIALS - COLOR & CHEMICALS		17,895,765
CONSUMPTION OF RAW MATERIALS - YARN		692,880,467
CONSUMPTION OF RAW MATERIALS - STORES		3,451,990
TOTAL		720,571,542
MANUFACTURING EXPENSES	"O"	
DIESEL EXPENSE		17,842
ELECTRICITY EXP.		47,454,144
FACTORY EXPENSES		33,686
JOB WORK CHARGES		119,004,530
LEASE RENT (RB-PALSANA)		30,000
LOADING UNLOADING EXPESNSES		7,390
INSURANCE		869,832
REPAIR & MAINTENANCE		113,585
FREIGHT & TRANSPORTATION		2,657,903
TRANSMISSION CHARGES - WIND MILL (GETCO)		312,549
TOTAL		170,501,461

RB INDUSTRIES

SCHEDULES TO AND FORMING PART OF ACCOUNTS

ACCOUNTING YEAR: 2021-22

P A R T I C U L A R S	SCHEDULE	AS ON 31.03.2022
ADMINISTRATIVE EXPENSES	**"P"**	
AUDIT FEES		250,000
BALANCES WRITTEN OFF		6
INTERENAL AUDIT FEES		50,000
GST/VAT AUDIT FEES		25,000
COMPUTER & INTERNET MAINTENANCE EXPENSES		15,052
CONVEYANCE & VEHICLE EXPENSES		7,960
COURIER EXPENSES (EXPORT)		410,364
INSURANCE		72,302
MAINTENANCE CHARGES		58,514
MEMBERSHIP & SUBSCRIPTION		15,275
MISCELLANEOUS EXPENSES		44,300
BROKERAGE CHARGES-SEC.		310,410
INCOME TAX EXPENSES		814,259
PRINTING & STATIONERY		5,460
PROFESSIONAL & LEGAL FEES		2,315,410
REPAIR & MAINTENANCE (CAR)		129,687
LEASE EXPENSE (BHAGWATI)		360,000
INTEREST ON TDS / SERVICE TAX / ESI(LATE PAYMENT)		3,241
TOTAL		4,887,240
EMPLOYEE BENEFIT EXPENSES	**"Q"**	
WAGES		14,871,245
BONUS		2,147,440
INCENTIVE BONUS		4,177,610
SALARY EXPENSES		11,169,006
STAFF WELFARE		453,587
MEDICAL EXPENSES		7,750
PROVIDENT FUND		315,145
GRATUITY		79,285
ADMINISTRATION CHARGES (PF)		29,849
INSURANCE - WORKMEN COMPENSATION POLICY		58,296
GUJARAT LABOUR WELFARE FUND		2,844
LEAVE WAGES		1,098,246
TOTAL		**34,410,303**
FINANCIAL CHARGES	**"R"**	
BANK CHARGES		244,191
BANK GAURANTEE CHARGES		386,075
INTEREST ON CC		771,267
INTEREST ON SECURED LOANS		4,632,530
INTEREST ON UNSECURED LOANS		8,944,721
TOTAL		14,978,784
SELLING & DISTRIBUTION EXP	**"S"**	
INSURANCE A/C (MARINE)		278,202
BROKERAGE & COMMISSION		18,612,234
FREIGHT - OCEAN (EXPORT)		39,019,835
CLEARING & FORWARDING CHARGES (EXPORT)		7,203,653
TOTAL		65,113,924

RB INDUSTRIES

ASSESSMENT YEAR: 2022-23 **ACCOUNTING YEAR: 2021-22**

AMIT KUMAR DALMIA - CAPITAL

DEBITS	AMOUNT (In Rs.)		CREDITS	AMOUNT (In Rs.)
WITHDRAWAL	96,130,568		BALANCE B/F	(14,795,953)
			ADDITION	100,557,878
			REMUNERATION	2,400,000
			SHARE OF PROFIT	2,725,565
BALANCE C/F	(5,243,077)			
	90,887,491			**90,887,491**

R & B DENIMS LTD. - CAPITAL

DEBITS	AMOUNT (In Rs.)		CREDITS	AMOUNT (In Rs.)
WITHDRAWAL	70,000,000		BALANCE B/F	176,881,734
			ADDITION	70,000,000
			SHARE OF PROFIT	8,176,696
BALANCE C/F	185,058,430			
	255,058,430			**255,058,430**

RAJKUMAR BORANA - CAPITAL

DEBITS	AMOUNT (In Rs.)		CREDITS	AMOUNT (In Rs.)
WITHDRAWAL	5,352,778		BALANCE B/F	(9,292,255)
			ADDITION	16,402,088
			REMUNERATION	2,400,000
			SHARE OF PROFIT	2,725,565
BALANCE C/F	6,882,620			
	12,235,398			**12,235,398**

RB INDUSTRIES

ASSESSMENT YEAR: 2022-23 **ACCOUNTING YEAR: 2021-22**

AUDIT NOTES AND COMMENTS ON ACCOUNTS:

1 SIGNIFICANT ACCOUNTING POLICIES:

1) GENERAL:

I) Accounts are prepared on the basis of principles of `Mercantile' system of accounting.

ii) Accounts are prepared on the basis of accounting principles of of a going concern.

2) REVENUE RECOGNITION:

I) Income are accounted on accrual basis.

ii) Expenses considered payable are accounted for on accrual basis.

3) VALUATION OF INVENTORIES:

Stock of Raw Material and WIP is valued at cost. Finished goods are valued at cost or market value whichever is less. Cost of Raw Material and Finished Goods includes the purchase cost and other incidental cost, to bring such material to its present location and condition.

4) FIXED ASSETS:

Fixed Assets are stated at the cost of acquisition inclusive of freight and other direct expenses. None of the fixed assets have been revalued during the year.

5) DEPRECIATION:

Depreciation has been calculated at the rates and method prescribed under Income Tax Act, 1961.

6) CONTINGENT LIABILITY:

As explained by the management, there is following contingent liability.

Performance Guarantees	March 31, 2022	March 31,2021
The Textile Commissioner - Ministry of Textile	30,646,472	30,646,472
Jawaharlal Nehru Custom House, Nhavasheva	2,720,000	2,720,000
Jawaharlal Nehru Custom House, Nhavasheva	2,740,000	2,740,000
Director of Foreign Trade, New Delhi	330,000	330,000
Director of Foreign Trade, New Delhi	519,000	519,000
Director of Foreign Trade, New Delhi	117,000	117,000
Director of Foreign Trade, New Delhi	31,000	31,000

7) OTHER:

I) According to the informations and explanations given to us, there were no undisputed amounts payable in respect of Income tax, Sales tax, Wealth tax, custom duty, Excise duty as on 31st March, 2022 outstanding for more than six months from the date they became payable.

ii) Partners have not provided for any tax liability during the year.

2 In the opinion of the management and to the best of their knowledge and belief, the current assets, Loans and Advances are approximately of the value stated, if realised in the ordinary course of the business. The provisions for all determined liabilities are adequate and not in excess of the amount reasonably required.

3 The Stock, Cash and Bank balances as at **31st March, 2022** have been taken as certified by the partner

For Pradeep K. Singhi & Associates **For, RB Industries**

Chartered Accountants

FRN : 126027W

SD/ **SD/** **SD/**

(Aarti Shah) **Rajkumar Borana** **Amit Kumar Dalmia**

Partner **(Partner)** **(Partner)**

M. No. 111449

Place: Surat

Date : 22/04/2022

UDIN: 22111449AKLRDG9756