

S. Ramanand Aiyar & Co.

CHARTERED ACCOUNTANTS

708 SURYA KIRAN 19 KASTURBA GANDHI MARG NEW DELHI 110 001

Tels: 91 11 2331 9284 / 4151 0045

sraiyar@yahoo.com, bala@sraco.in

www.sraco.in

INDEPENDENT AUDITORS' REPORT

To,
The Members,
Samaj Pragati Sahayog

Opinion

We have audited the accompanying financial statements of **SAMAJ PRAGATI SAHAYOG** ("the entity"), which comprises the **(FCRA, Non-FCRA and Combined)** Balance Sheet as at March 31, 2025, Income and Expenditure Account and Receipts and Payments Account for the year then ended, and Notes to accounts including a summary of significant Accounting Policies.

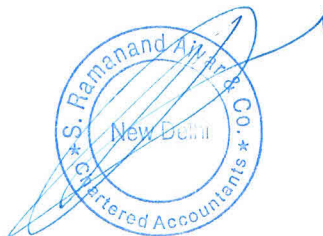
In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give a true and fair view of the financial position of the Trust as at March 31, 2025, and of its financial performance for the year then ended in accordance with the accounting standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India (ICAI). Our responsibility under those Standards are further described in the, "Auditor's Responsibilities for the Audit of the Financial Statements" section of our report. We are independent of the Trust in accordance with the code of Ethics issued by the ICAI and we have fulfilled our other ethical responsibilities in accordance with the code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide the basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs, results of operations and cash flows of the entity in accordance with the Generally Accepted Accounting Principles in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.



Offices also at
Mumbai Kolkata Indore
Gurugram Ernakulam Hyderabad

In preparing the financial statements, management is responsible for assessing the Trust's ability to continue as going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Trust or to cease operations or has no realistic alternative but to do so.

Those charged with Governance are responsible for overseeing the Trust's financial reporting process.


Auditors' Responsibilities for the Audit of Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

We further 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 by the Trust as per Rules and Bye Laws framed so far as appears from our examination of those books;
- c. The Balance Sheet, Income and Expenditure Account and Receipts and Payments account dealt with by this report are in agreement with the books of account.

For S. Ramanand Aiyar & Co.
Chartered Accountants
Firm Registration No. 000990N


R. Balasubramanian
Partner
Membership No. 080432
UDIN: 25080432BMJGVE8805

Place: New Delhi
Date: 28-10-2025



Offices also at
Mumbai Kolkata Indore
Gurugram Ernakulam Hyderabad