

S. Ramanand Aiyar & Co.

CHARTERED ACCOUNTANTS

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Independent Auditors' Report

To the Members of

Samaj Pragati Sahayog

Report on the Financial Statements.

Opinion

We have audited the accompanying financial statements of **Samaj Pragati Sahayog** ("the Charitable Trust"), which comprises of the Balance Sheet as at March 31, 2021 and Income and Expenditure Account, Receipts and Payments Account for the year ended on that date.

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 in conformity with the accounting principles generally accepted in India:

- a. in the case of the Balance Sheet, of the state of affairs of the Trust as at March 31, 2021;
- b. in the case of Income and Expenditure Account, of the Deficit of the Trust for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by Institute of Chartered Accountants of India (ICAI). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are an independent auditor of the Trust in accordance with the *Code of Ethics* issued by the Institute of Chartered Accountants of India, 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 a basis for our opinion.



Offices also at
Mumbai Kolkata
Indore Gurugram
Ernakulam
Ahmedabad Bengaluru

Responsibility of Management for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Trust in accordance with the accounting principles generally accepted 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.

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

Management is also responsible for overseeing the Trust's financial reporting process.

Auditor's 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.

For S. Ramanand Aiyar & Co.

Chartered Accountants

Firm's Registration Number: 000990N



R. Balasubramanian

Partner

Membership No. 080432

UDIN: 21080432AAAARL5211

Place: New Delhi

Date: 30-12-2021

