

# S. Ramanand Aiyar & Co.

## CHARTERED ACCOUNTANTS

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### INDEPENDENT AUDITORS' REPORT

To,  
The Members of Samaj Pragati Sahayog (regd)

#### Opinion

We have audited the accompanying financial statements under **Foreign Contribution (Regulation) Act, 2010** of **Samaj Pragati Sahayog (regd)** ("the Charitable Trust"), which comprise the Balance Sheet as at March 31, 2024, Income and Expenditure Account and Receipts and Payment 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 entity as at March 31, 2024, 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 of 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 entity 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.



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In preparing the financial statements, management is responsible for assessing the entity'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 entity or to cease operations, or has no realistic alternative but to do so.

Those Charged with Governance are responsible for overseeing the entity'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 maintained by the entity as far as appears from our examination of these 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**

**Place: New Delhi**  
**Date: 29.09.2024**  
**UDIN: 24080432BKAIQG3646**

