



**Nitin Khandelwal & Associates**  
**Chartered Accountants**  
**AUDITOR'S REPORT**

To,  
The Management of  
Etasha Society,

We have examined the Balance Sheet of Etasha Society as on 31-03-2020 and the Receipt and Payment account and the Income and Expenditure account for the year ended on that date, which are in agreement with the books of account maintained by the said institution.

**Management Responsibility**

Management is responsible for the preparation of the financial statements in accordance with general accepted accounting principles, as applicable in India, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity'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 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.

**Auditor's Responsibility**

We conducted the audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

**Opinion**

1. 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.
2. In our opinion proper books of accounts have been kept by the aforesaid project as far as appears from our examination of those books.
3. The statements of Affairs, Receipts & Payments Accounts and Income & Expenditure Account referred above in this report are in agreement with books of accounts.
4. In our opinion and to the best of our information and according to the explanations given to us the said accounts give a true and fair view: -



*ka*

- i) In the case of the statement of affairs, of the state of affairs of the above named institution as at 31.03.2020 and,
- ii) In the case of Receipt & Payment Account, of the receipts and payments during the accounting year ended on 31.03.2020,
- iii) In the case of the Income & Expenditure, of the excess of income over expenditures for the accounting year ending on 31.03.2020.

**For NITIN KHANDELWAL & ASSOCIATES**

Chartered Accountants

Firm Regn. no. 020850N

*Nitin Kumar*



CA Nitin Kumar Khandelwal

(Partner)

M. No. 099286

UDIN-21099286AAAACA3237

Place: Delhi

Dated: 22-October-2020