

MANISH K RAMAWATI AND COMPANY

Chartered Accountants | FRN: 0135914W | M. No.: 417886

Email: camanishkumar2334@gmail.com

INDEPENDENT AUDITOR'S REPORT

For the Financial Year 2023-24

To,
The Members / Governing Body
M/s MOHALLA SUDHAR SAMITI
PAN: AAITM8204A

Report on the Financial Statements

We have audited the accompanying financial statements of **M/s Mohalla Sudhar Samiti** ("the Samiti"), which comprise the Balance Sheet as at 31 March 2024, the Income & Expenditure Account and the Receipts & Payments Account for the year ended on that date, together with the books of account, vouchers and other records and explanations produced to us for the purposes of our audit.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required for the purposes for which they are prepared and give a true and fair view in conformity with the accounting principles generally accepted in India, to the extent applicable to the Samiti:

- in the case of the Balance Sheet, of the state of affairs of the Samiti as at 31 March 2024;
- in the case of the Income & Expenditure Account, of the excess of income over expenditure for the year ended on that date; and
- in the case of the Receipts & Payments Account, of the receipts and payments for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India, to the extent applicable to the nature of the Samiti and the financial statements audited. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of this report. We are independent of the Samiti and believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibility for the Financial Statements

The Management / Governing Body of the Samiti is responsible for the preparation and presentation of these financial statements that give a true and fair view of the financial position, financial performance and receipts and payments of the Samiti in accordance with the applicable accounting principles. This responsibility includes the maintenance of proper books of account and records, safeguarding of assets, prevention and detection of frauds and other irregularities, selection and application of appropriate accounting policies, making judgments and estimates that are reasonable and prudent, and design, implementation and maintenance of adequate internal financial controls relevant to the preparation and presentation of the financial statements.

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

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Auditor's Responsibilities for the Audit of the Financial Statements

Our objective is 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 applicable Standards on Auditing will always detect a material misstatement when it exists.

As part of an audit, we exercise professional judgment and maintain professional skepticism throughout the audit. We also identify and assess the risks of material misstatement of the financial statements, obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion, evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by Management, and evaluate the overall presentation of the financial statements.

Report on Other Matters

Based on our examination and according to the information and explanations given to us, we report that:

1. We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of our audit.
2. In our opinion, proper books of account and records have been maintained by the Samiti so far as appears from our examination of those books and records.
3. The Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report are in agreement with the books of account and records produced to us.
4. No separate statutory reporting requirement has been provided to us for inclusion in this report. If any registration, grant, tax or regulatory authority prescribes a specific format or additional certification, the same should be complied with separately.

For MANISH K RAMAWATI AND COMPANY

Chartered Accountants

FRN: 0135914W

CA Manish Kumar

Fellow Member

Membership No.: 417886

UDIN: 26417886QQKMBN4625

Email: camanishkumar2334@gmail.com

PAN: BQKPK4620H

Place: New Delhi

Date: 8th June 2026

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ANNEXURE - FINANCIAL STATEMENT

This annexure is included for easy reference from the supplied financial statements and should be deleted if the auditor intends to issue the report as a standalone letter on firm letterhead.

Particulars	Amount (Rs.)	Reference
Donation Received	110,237	Income & Expenditure Account
Professional Expenses	10,000	Income & Expenditure Account
News Paper Expenses	802	Income & Expenditure Account
Internet Expenses	4,892	Income & Expenditure Account
Social Media & Advertisement Expenses	6,302	Income & Expenditure Account
Kawad Sewa Catering Expenses	85,239	Income & Expenditure Account
Excess of Income over Expenditure	3,002	Income & Expenditure Account
Cash in Hand	107,235	Balance Sheet
Sundry Creditors	107,235	Balance Sheet
Bank A/c	0	Balance Sheet
Loans & Advances	0	Balance Sheet
Receipt & Payment Account total	107,235	Receipt & Payments Account

Drafting observations for auditor review: The financial statements supplied do not include detailed accounting policies, notes to accounts, registration details, or a management representation letter. The auditor should verify the underlying books, vouchers, cash balance, creditor balances, donor records, and any statutory or tax reporting format before signature and issuance.