



B. Shankar & Co.
Chartered Accountants

B. Shankar B.Com, FCA

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Independent Auditors' Report

To

The Members of Navi Mumbai Tamil Sangam, Navi Mumbai

Report on the Financial Statements as a Statutory Auditor

I have audited the accompanying financial statements of which comprise the Balance Sheet as at 31st March 2024 and the Statement of Income & Expenditure for the year ended and a summary of significant Accounting Policies and other explanatory information

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements in accordance with The Maharashtra Public Trusts Act, 1950 (MPT Act) & Rules there under. This responsibility includes the design, implementation, and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with the applicable Standards by The Institute of Chartered of India and under the MPT Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Sangam's preparation and fair presentation of the financial statements to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion and to the best of my information and according to the explanations given to me, the said accounts together with the notes thereon give the information required, as The Maharashtra Public Trusts Act, 1950 (MPT Act) & Rules , in the manner so required for the Sangam and give a true and fair view in conformity with the accounting principles generally accepted in India:

- i) In the case of the Balance Sheet, of the state of affairs of the Sangam as at 31st March 2024.
- ii) In the case of the Statements of Income & Expenditure, the **Deficit** for the year ended on that date.

Report on Other Legal and Regulatory Matters

The Balance Sheet and the Profit and Loss Account have been drawn up in accordance with the provisions of The Maharashtra Public Trusts Act, 1950 (MPT Act)

1. I report that:

- a) I have obtained all the information and the explanations which, to the best of my knowledge and belief were necessary for the purpose of my audit and have found them to be Satisfactory.
- b) The transactions of the Sangam, which have come to my notice, have been within the powers of the Sangam.

2. In my opinion, the Balance Sheet and Income & Expenditure Account comply with applicable Accounting Standards.

3. I further report that:

- (i) The Balance Sheet and Income & Expenditure Account dealt with by this report are in agreement with the books of account and the returns.
- (ii) In my opinion, proper books of account as required by law have been kept by the Society so far as appears from my examination of these books.

For B Shankar & Co. (FRN 115578W)
Chartered Accountants

Sd/-

B Shankar
Proprietor
(Membership No. 049876)
UDIN 24049876BKECLF9808

Place : Navi Mumbai

Date : 24/09/2024