



Kharagpur Branch:
NTE-206, Golebazar Railway Market,
Kharagpur-721301
Phone No: 03222-226214 / 226215,
E Mail: rgaitax@gmail.com

ROY GHOSH
& associates
Chartered Accountants

AUDITOR'S REPORT

We have audited the accompanying financial statements of **SAHID KHUDIRAM EDUCATION TRUST** of Vill. Durgapur, P.O. Goura, Dist. Paschim Medinipur, PIN : 721641, West Bengal, which comprise the Balance Sheet as at 31st March, 2023 and the Income & Expenditure Account for the year then ended and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Management is responsible for the preparation of these financial statements in accordance with the applicable accounting principles of India. 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

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. 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.

This audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our 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, we consider internal control relevant to the preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. This 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.

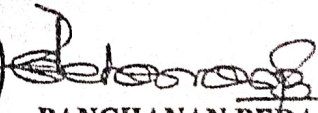
Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements of **SAHID KHUDIRAM EDUCATION TRUST** for the year ended 31st March, 2023 are prepared, in all material respects, in accordance with the accounting principles generally accepted in India.

For **ROY GHOSH & ASSOCIATES**
CHARTERED ACCOUNTANTS

The 11th September, 2023.
KHARAGPUR.




PANCHANAN BERA, F.C.A.
PARTNER

UDIN: 23054413BGXXMM6436.