



S S R & CO.
Chartered Accountants
FRN 019899N

AUDITORS' REPORT

Opinion

We have audited the accompanying financial statements of **Keshav Mahavidyala**, including its Units (herein after referred as **Trust**) which comprise the balance sheet as at March 31, 2021, , the Statement of Income and Expenditure Account along with Receipt and Payment Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

Basis for opinion

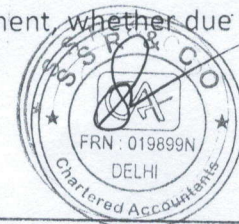
We conducted our audit in accordance with the standards on auditing generally accepted In India . Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether Financial Statements are free from material misstatements. An audit includes examining on the test basis, evidence supporting 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 provide reasonable basis of opinion.

Emphasis of matter

We draw attention to Note 31 of the financial statements, describing that the Pandemic COVID-19 would cause various social and economic disruption impacting supply chains, consumer demand, commodity prices, personnel available for work and access to offices of the Trust . Our opinion is not modified in respect of this matter

Management's responsibility for the financial statements

The Management of the Trust are responsible in respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Trust in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records , safeguarding of the assets of the Trust and for preventing and detecting 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, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement whether due to fraud or error.



In preparing the financial statements, management is responsible for assessing the Trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern

Auditor's responsibilities for the audit of the financial statements

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. 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 Trust's preparation and fair presentation of the financial statements in order 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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

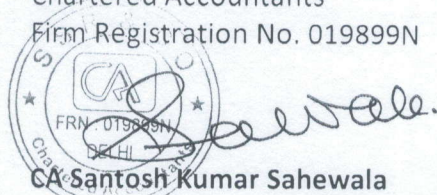
In our opinion and to the best of our information and according to the explanations given to us, the financial statements of the Trust for the year ended March 31, 2021 give a true and fair view:-

- i) in the case of the Balance Sheet, of the state of affairs of the Trust as at 31st March, 2021;
- ii) in the case of the Income and Expenditure Account, of the surplus for the year ended on that date.

For S S R & Co

Chartered Accountants

Firm Registration No. 019899N



CA Santosh Kumar Sahewala

Membership No.091395

UDIN:21091395AAAAJI1779

Place: Delhi

Date: 18/08/2021