M/s RRR& Co.

S.D. Arya Educational Society

Balsamand Road, Hisar-125001

Audit Report

From 01-04-2018 to 31-03-2019

Auditor-
M/s R R R & Co., Chartered Accountants
DSB-38,2nd Floor, Red Square Market,
Hisar-125001 (Haryana)
Contact: 01662-225596, 98966-51780

M/s RRR& Co.

Chartered Accountants

Ref: .....

Date 16/09/2019

Audit report under section 48(1) of
THE HARYANA REGISTRATION AND REGULATION OF SOCIETIES ACT 2012

I. We have examined the **Balance sheet** as at **31.03.2019** and the **Income & Expenditure account** for the year ended on **31.03.2019** attached herewith of **S.D. Arya Educational Society, Balsamand Road, Hisar, Haryana-125001.**

II. We certify that the **Balance sheet** and the **Income and Expenditure** account are in agreement with the books of accounts maintained by the head office at **Balsamand Road, Hisar, Haryana-125001.**

III. Subject to comment below:

(a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit.

(b) In our opinion, proper books of account have been kept by the head office and the branches of the above named Society visited by us so far as appears from our examination of the books.

(c) In our opinion and to the best of our information, and according to information given to us, the said accounts read with notes thereon , if any, give a true and fair view-

1. In the case of the **Balance sheet**, of the state of affairs of the above named Society as at **31.03.2019** and

2. In the case of the **Income & Expenditure account**, of Surplus or Deficit of its accounting year ending on **31.03.2019.**

Subject to-

(i) Cash in Hand has been taken as correct as certified by the Society.

(ii) Voucher for some petty expenses was not available..

(iii) Fee Receipt has been taken as per certification of Management.

Address: DSB-38, Red Square Market, Hisar-125001
(01662 225596, 09896651780, 09354351780)

The prescribed particulars are annexed hereto.

R R R & Co. FRN : 019411N Chartered Accountants

Place : Hisar
Dated : 16/09/2019

C.A. Rajesh Mehta
Partner
For M/s R R R & Co.
Chartered Accountant

UDIN - 19503886AAAAGN4936

STATEMENT OF PARTICULARS

PART A-GENERAL

1. Name of the Found or Trust or institution or any university or other Educational Institution or any hospital or other medical Institution	S.D. Arya Educational Society
2. Address	Balsamand Road, Hisar- 125001
3. Permanent Account Number	AACAS4956L
4. Assessment Year	2019-20
5. Sub-clause of section10 (23C) under which the fond or trust or Institution or any university or other educational institution or any hospital or other medical institution is seeking exemption	Applicable in 10(23C)(iiiad)
6. Number and date of notification/approval of the fond or trust or Institution or any university or other educational institution or any hospital or other medical institution.	Not Applicable

PART B - APPLICATION OF INCOME FOR CHARITABLE, RELIGIOUS, EDUCATIONAL, OR PHILANTHROPIC PURPOSES:

1. Nature of charitable/religious/educational/philanthropic activity[As referred to in sub-clauses (iv),(v),(vi) or (via) of section 10(23C)]	Educational
2. Total income of the previous year of the fund or trust or Institution or any university or other educational institution or any hospital or other medical institution	9685816.78
3. Amount of income of the previous year applied during the year wholly and exclusively to the objects for which it is established	6319859.34
4. Amount of income over expenditure during the previous year 2018-19	3365957.44
5. Amount of income, exceeding 15% of income of the year, accumulated in accordance with clause (a) of the third proviso to section 10(23C).	Not Applicable
6. (a) Whether, during the previous year, any part of the income, not exceeding 15% of income accumulated in any earlier year, was applied for purposes other than to the objects for which it is established or has ceased to be accumulated for application there to?	Not Applicable

(b) If the answer to (a) above is 'yes', then give details of income so applied or ceased to be so accumulated — Not Applicable

7. (a) Whether, during the previous year, any part of the income of any earlier year exceeding 15% of the income, that was accumulated in accordance with clause (a) of the third provision to section 10(23C) in that year, was applied for purposes other than to the objects for which it is established or has ceased to be accumulated for application thereto? — Not Applicable

   (b) If the answer to (a) above is 'yes', then give details of income so applied or ceased to be so accumulated — Not Applicable

8. (a) Whether, during the previous year, any part of the income of any earlier year exceeding 15% of the income, that was accumulated in accordance with clause (a) of the third proviso to section 10(23C) in that year, was not utilized for purposes for which it was accumulated during the period for which it was to be accumulated? — Not Applicable

   (b) If the answer to (a) above is 'yes', then give details thereof, together with amount of income not so utilized. — Not Applicable

PART C- OTHER INFORMATION

1. (a) Whether any funds, other than the assets or voluntary contributions referred to in clause (b) of the third proviso to section 10(23C), were invested or deposited for any period during the previous year, otherwise than in the forms and modes specified in sub-section (5) of section 11. — No

   (b) If the answer to (a) above is 'yes', then gives details as under:

Sr. No.	Nature of investment or deposit	Amount invested or deposited	Period of investment or deposit
1.	NIL	NIL	NIL

2. **In relation to any income being profits and gains of business–**

   a) Whether the business was incidental to the attainment of the objectives of the Fund or trust or institution or university or neither educational institution or hospital or other medical institution? — Nil

   b) Whether separate books of account were maintained in respect of such business? — Not Applicable

c) If the answer to (a) and/or (b) above is 'no', then state the amount of such income.	Nil
3. (a) whether during the previous year, any part of the accumulated income was paid or credited to any trust or institution registered under section 12AA or to any fund or trust or institution or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause(vi) or sub-clause (via) of clause (23C) of section 10?	Not Applicable
(b) if the answer to (a) above is 'yes', then give details thereof, together with the amount of income so paid or credited.	Not Applicable
4. (a) whether any voluntary contribution, other than voluntary contribution in cash or voluntary contribution of the nature referred to in clause (b) of the third proviso to section 10(23C), was held during the previous year, otherwise than in any of the forms or modes specified in sub-section (5) of section 11, after the expiry of one year from the end of the previous year in which such voluntary contribution was received?	No
(b) If the answer to (a) above is 'yes', then give details thereof, including the amount of such voluntary contribution.	Not Applicable
5. (a) whether any anonymous donation referred to in section 115 BBC was received during the year. (See notes 2 &3)	No
(b) if the answer to (a) above is 'yes', then state the amount of such anonymous donation.	Not Applicable

RRR & Co. FRN : 019411N Chartered Accountants

Place: Hisar
Date: 16/09/2019

CA. Rajesh Mehta
M/s RRR & Co.
Chartered Accountant
DSB-38, Red Square Market
Hisar, Haryana- 125001

ACCOUNTING POLICY & NOTES TO THE ACCOUNTS

A) Accounting Policy:

1. Basis of Accounting:

The Financial Statement has been prepared under historical cost convention on the basis of going concern concept and is in line with the currently applicable laws.

2. Fixed Assets:

All Fixed Assets are stating at cost less depreciation.

3. Depreciation:

Depreciation on Fixed Assets is providing on W.D.V. Method.

4. Recognition of Income & Expenditure:

Items of Income & Expenditure are recognized on accrual basis, except specifically stated otherwise.

B. Notes of Accounts:

1. Any expense for which voucher is not available has been sanctioned by executive Management of Trust and has been taken on record.

2. Depreciation on Air Conditioner, Biometric Time Attendance System, Building, Computer, Cycle, Digital Camera, Fire Extinguisher, Inverter Battery & UPS, Laboratory Goods, Library Books, Mobile, Printer, Refrigerator, Sports Goods, Television L.C.D., Water Cooler has been charged @15%,15%,10%, 40%, 15%, 15%, 15%, 10%,15%,15%,40%,15%,15%,15%,15%,15% and 15%per annum respectively.

3. The Accounting period of Society is **01.04.2018 to 31.03.2019.**

4. Vouchers for Petty expenses are not available and accordingly the Expenditure as correct as entered in cashbook.

5. Cash in Hand has been taken as correct as certified by the Society.

6. Any Amount Payable and Receivable have been accounted for the year-end.

7. Income & Expenditure Account and Balance Sheet for the financial year 2018-19 has been attached herewith as an Annexure – 1.

S.D.Arya Educational Society

Income & Expenditure account for the year ending on 31.03.2019

Particulars	Pushpa Arya Amount		Particulars	Amount	
Indirect Expenses		**6319859.34**	**Direct Incomes**		**7971935.72**
Advertisement Expenses	*185935.10*		Fees Received	*7971935.72*	
Bank Charges	*26128.49*		**Indirect Incomes**		**1713881.06**
Continuation Fees CRSU Jind	*150000.00*		*Interest From Bank*	*13110.00*	
Depreciation	*739911.04*		*Interest on FDR*	*1700744.12*	
Electricity Exp.(A.C.E.)	*93527.00*		*Other Income*	*26.94*	
E.P.F.EXP.	*1200.00*				
Examination Exp.	*8000.00*				
Legal Exp.	*220.00*				
NCTE Appeal Fees	*100000.00*				
Postage & Courier Exp.	*19783.00*				
Power & Fuel Expenses	*17971.00*				
Printing & Stationary Exp.	*19633.00*				
Repair & Maintenance Exp.	*58573.00*				
SALARY TO STAFF	*4658560.00*				
Telephone & Internet Exp	*61021.44*				
Water Expense	*13356.44*				
AUDIT FEES	*5000.00*				
Conveyance Expense	*2040.00*				
Honorarium Paid	*795.00*				
Insurance Fees	*8500.00*				
Misc Expense	*21716.36*				
National Seminar	*25900.00*				
Petrol & Diesel	*3027.47*				
TA/DA A/C	*99061.00*				
Net Surplus		***3365957.44***			
Total		**9685816.78**	**Total**		**9685816.78**

R.R.R. & Co. FRN : 019411N Chartered Accountants

C.A. Rajesh Mehta
Partner
For R RR& Co.
Chartered Accountants

Pushpa Arya
(President)
S.D. Arya Educational Society

Neha Arya
(Secretary)
S.D. Arya Educational Society

S.D. Arya Educational Society

Balance Sheet as on 31.03.2019

Liabilities	Amount		Assets	Amount	
Capital Account		**27163017.71**	**Fixed Assets**		**5262420.49**
Capital Fund A/c	*27163017.71*		*Air Conditioner A/c*	10348.88	
Loans (Liability)		**1072797.53**	*Biometric Time Attendance System*	3952.95	
Unsecured Loans	*1072797.53*		*Building A/c*	3016708.6	
Current Liabilities		**4513544.83**	*Computer (I.C.T. Lab.)*	46905.75	
Provisions	*5000.00*		*Cycle A/c*	284.95	
Sundry Creditors	*2336568.83*		*Digital Camera*	21894.61	
Salary Payable	*1940026.00*		*Fire Extinguisher A/c*	3141.96	
Scholarship	*231950.00*		*Furniture & Fixture A/c*	181346.26	
Profit & Loss A/c		**3365957.44**	*Godrej Almira*	57072.5	
Opening Balance	*2270500.72*		*Invertor, Battery & UPS A/c*	87506	
Current Period	*3365957.44*		*Laboratory Goods A/c*	2025.98	
Less: Transferred	*2270500.72*		*Land (10 Kanal)*	22500	
			Land at Bherian	878300	
			Library Books A/c	369762.49	
			Mobile A/c	10242.65	
			Printer A/c	10740.17	
			Refrigerator A/c	7854.87	
			Software	6480	
			Solar Plant & Machinery	510000	
			Sports Goods A/c	4145.96	
			Television L.C.D. A/c	7678.48	
			Water Cooler A/c	3527.43	
			Investments		**26567412.93**
			H.D.F.C. F.D.R. A/c	1083049.97	
			H.G.Bank F.D.R. A/c	14783042	
			I.C.I.C.I. F.D.R. A/C	1592592.96	
			S.B.I. F.D.R. A/c	9108728	
			Current Assets		**4285484.09**
			Sundry Debtors	2350005.27	
			Cash-in-hand	17810	
			Bank Accounts	576125.49	
			T.D.S.(2013-2014)	132585	
			T.D.S. (2014-15)	36120	
			Accrued Interest	434941.93	
			Electricity Security	5070	
			Honorarium Receivable GJU	25872	
			Prepaid Exam Fees	67500	
			TA DA Receivable (CRSU)	18884	
			TA/DA Receivable (GJU)	17618	

		TDS (2016-17) *TDS (2017-18)* *TDS (2018-19)*	250085.8 182762.6 170104
Total	**36115317.51**	**Total**	**36115317.51**

C.A. Rajesh Mehta
Partner
For R RR& Co.
Chartered Accountants

Pushpa Arya
(President)

S.D. Arya Educational Society

Neha Arya
(Secretary)

S.D. Arya Educational Society

Depreciation Chart for the year ending on 31.03.2019

Sr. No.	Name Of Assets	Opening Bal.	Addition(more then 180 days	Addition(less then 180 days)	Total	Rate of Dep.	Total Dep.	Closing Ba
1	Air Conditioner	12175.15	0.00	0.00	12175.15	15%	1826.27	10348.88
2	Building A/c	3351898.44	0.00	0.00	3351898.44	10%	335189.84	3016708.6
3	Bio Metric System	4650.53	0.00	0.00	4650.53	15%	697.58	3952.95
4	Computer	8389.59	0.00	52340.00	60729.59	40%	13823.84	46905.75
5	Cycle	335.23	0.00	0.00	335.23	15%	50.28	284.95
6	Digital Camera	2040.36	23718.00	0.00	25758.36	15%	3863.75	21894.61
7	Fire Extinguisher	3696.42	0.00	0.00	3696.42	15%	554.46	3141.96
8	Furniture & Fixture	200515.85	980.00	0.00	201495.85	10%	20149.59	181346.27
9	Godrej Almira	0.00	0.00	61700.00	61700.00	15%	4627.50	57072.50
10	Inventor & UPS Battery	97248.23	5700.00	0.00	102948.23	15%	15442.23	87506.00
11	Laboratory goods	2383.51	0.00	0.00	2383.51	15%	357.53	2025.98
12	Land	22500.00	0.00	0.00	22500.00	0%	0.00	22500.00
13	Land Bharian	878300.00	0.00	0.00	878300.00	0%	0.00	878300.00
14	Library book	324496.49	270581.00	15895.00	610972.49	40%	241210.00	369762.49
15	Mobile	5860.18	6190.00	0.00	12050.18	15%	1807.53	10242.65

16	Photostat Machine	12635.50	0.00	0.00	12635.50	15%	1895.33	10740.18
17	Refrigerator	9241.02	0.00	0.00	9241.02	15%	1386.15	7854.87
18	Software	10800.00	0.00	0.00	10800.00	40%	4320.00	6480.00
19	Solar Plant Machinery	0.00	600000.00	0.00	600000.00	15%	90000.00	510000.00
21	Television LCD	9033.51	0.00	0.00	9033.51	15%	1355.03	7678.48
22	Water Cooler	4149.92	0.00	0.00	4149.92	15%	622.49	3527.43
21	Sports Goods	3827.60	1050.00	0.00	4877.60	15%	731.64	4145.96
	Total	**4964177.53**	**908219.00**	**129935.00**	**6002331.53**		**739911.04**	**5262420.5**

R R R & Co. FRN: 019411N Chartered Accountants

C.A. Rajesh Mehta
Partner
For R RR& Co.
Chartered Accountants

Pushpa Arya
(President)

S.D. Arya Educational Society

Neha Arya
(Secretary)

S.D. Arya Educational Society

R RR& Co.

Chartered Accountants

Dated: 08/07/2019

Audit Engagement Letter
Audit of Financial Statements under THE HARYANA REGISTRATION AND REGULATION OF SOCIETIES ACT 2012 and the Rules Thereunder

To,

The Governing Board of S.D. ARYA EDUCATIONAL SOCIETY
BALASMAND ROAD, HISAR
HISAR – 125001, HARYANA.

Dear Sirs,

I /We refer to the letter dated 10th Sep. 2018 informing me / us about my / our (re) appointment/ratification as the auditors of the Society. You have requested that I / we audit the financial statements of the Society as defined in **Section 48(1) of the Haryana Registration and Regulation of Societies Act, 2012, for the financial year(s) beginning April 1, 2018 and ending March 31, 2019.** The financial statements of the Society include, where applicable, consolidated financial statements of the Society and of all its associates branches. I am / We are pleased to confirm my / our acceptance and my / our understanding of this audit engagement by means of this letter.

My / Our audit will be conducted with the objective of me / our expressing an opinion if the aforesaid financial statements give the information required by the Haryana Registration and Regulation of Societies Act, 2012, in the manner so required, and give a true and fair view in conformity with the applicable accounting principles generally accepted in India, of the state of affairs of the Society as at **31st March, 2019**, and its profit/loss and its cash flows for the year ended on that date which, *inter alia*, includes reporting in conjunction whether the Society has an adequate internal financial controls system over financial reporting in place and the operating effectiveness of such controls.

I / We will conduct my / our audit in accordance with the Standards on Auditing (SAs), issued by the Institute of Chartered Accountants of India (ICAI). Those Standards require that I / we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks ofmaterial misstatement of the financial statements, whether due to fraud or error. In making those riskassessments, the auditor considers internal financial control relevant to the Society's preparation ofthe financial statements that give a true and fair view to design audit procedures that areappropriate in the circumstances.

Address: DSB-38, Red Square Market, Hisar Haryana-125001
(01662-225596, 98966-51780, 93543-51780

Dated: 08/07/2019

An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by the Management, as well as evaluating the overall presentation of the financial statements. Because of the inherent limitations of an audit, including the possibility of collusion or improper management override of controls, there is an unavoidable risk that material misstatements due to fraud or error may occur and not be detected, even though the audit is properly planned and performed in accordance with the SAs. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

My / Our audit will be conducted on the basis that the Management and those charged with governance (Audit Committee / Board) acknowledge and understand that they have the responsibility:

(a) For the preparation of financial statements that give a true and fair view in accordance with the applicable Financial Reporting Standards and other generally accepted accounting principles in India. This includes:

- Compliance with the applicable provisions of The Haryana Registration and Regulation of Societies Act, 2012;
- Proper maintenance of accounts and other matters connected therewith;
- The responsibility for the preparation of the financial statements on a going concern basis;
- The preparation of the annual accounts in accordance with, the applicable accounting standards and providing proper explanation relating to any material departures from those accounting standards;
- Selection of accounting policies and applying them consistently and making judgments and estimates that are reasonable and prudent to give a true and fair view of the of the Society at the end of the financial year and of the profit and loss of the Society for that period;
- Taking proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Haryana Registration and Regulation of Societies Act, 2012, for safeguarding the assets of the Society and for preventing and detecting fraud and other irregularities;
- Laying down internal financial controls to be followed by the Society and that such internal financial controls are adequate and were operating effectively; and
- Devising proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

(b) Identifying and informing me / us of financial transactions or matters that may have any adverse effect on the functioning of the Society.

Dated: 08/07/2019

(c) Identifying and informing me / us of:

- All the pending litigations and confirming that the impact of the pending litigations on the Society's financial position has been disclosed in its financial statements;
- All material foreseeable losses, if any, on long term contracts including derivative contracts and the accrual for such losses as required under any law or accounting standards; and

(d) Informing me / us of facts that may affect the financial statements, of which Management may become aware during the period from the date of my / our report to the date the financial statements are issued.

(e) Identifying and informing me / us as to whether any Governing Board member is disqualified as on **March 31, 2019** from being appointed as a member in terms of Section 22 of the Haryana Registration and Regulation of Societies Act, 2012.

(f) To provide me / us, *inter alia*, with:

(i) Access, at all times, to all information, including the books, accounts, vouchers and other records and documentation of the Society, whether kept at the Head Office or elsewhere, of which the Management is aware that are relevant to the preparation of the financial statements such as records, documentation and other matters. This will include books of account maintained in electronic mode;

(ii) Access, at all times, to the records of all the associates' branches.

(iii) Access to reports, if any, relating to internal reporting on frauds including those submitted by Society secretary in practice to the extent it relates to their reporting on frauds in accordance with the requirements of Haryana Registration and Regulation of Societies Act, 2012.

(iv) Additional information that I / we may request from the Management for the purposes of my / our audit;

(v) Unrestricted access to persons within the Society from whom I / we deem it necessaryto obtain audit evidence. This includes my / our entitlement to require from the officersof the Society such information and explanations as I / we may think necessary for theperformance of my / our duties as the auditors of the Society; and

(vi) All the required support to discharge my / our duties as the statutory auditors asstipulated under the Haryana Registration and Regulation of Societies Act, 2012/ ICAI standards on auditing and applicableguidance.

Dated: 08/07/2019

As part of my / our audit process, I / we will request from the Management written confirmation
concerning representations made to me / us in connection with my / our audit. My / Our report prepared in accordance with relevant provisions of the Haryana Registration and Regulation of Societies Act, 2012, would be addressed to the members of the Society for adoption of the accounts at the Annual General Meeting. In respect of other services, my / our report would be addressed to the Governing Board. The form and content of my / our report may need to be amended in the light of my / our audit findings.

In accordance with the requirements of Section 48 (1) of the Haryana Registration and Regulation of Societies Act, 2012, if in the course of performance of my / our duties as auditor, I / we have reason to believe that an offence involving fraud is being or has been committed against the Society by members or employees of the Society, I / we will be required to report to the concern department of State Government, in accordance with the rules prescribed in this regard.

As stated above, given that I am / we are required as per Section 48 (1) of the Act to report on frauds, such reporting will be made in good faith and, therefore, cannot be considered as breach of maintenance of client confidentiality requirements or be subject to any suit, prosecution or other legal proceeding since it is done in pursuance of the said Society Act or of any rules or orders made thereunder.

I / We also wish to invite your attention to the fact that our audit process is subject to 'peer review' / 'quality review' under the Chartered Accountants Act, 1949. The reviewer(s) may inspect, examine or take abstract of my / our working papers during the peer review/quality review.

I / We may involve specialists and staff from our affiliated network firms to perform certain specific audit procedures during my / our audit. In terms of Standard on Auditing 720 – "The Auditor's Responsibility in Relation to Other Information in Documents Containing Audited Financial Statements" issued by the ICAI.

I / we request you to provide to me / us a Draft of the Annual Report containing the audited financial statements to enable me / us to read the same and communicate material inconsistencies, if any, with the audited financial statements, before issuing the auditor's report on the financial statements.

"My / Our fees and out-of-pocket expenses for the audit of the financial statements for the year have been fixed by the members at the Annual General Meeting at **Rs. 5,000 /- plus out of pocket expenses** and indirect taxes/ will be mutually agreed between the Governing board of the Society and me / ourselves. I / We will bill as the work progresses. I / We will notify you promptly of any circumstances I / we encounter that could significantly affect my /our estimate of fees and discuss with you any additional fees, as necessary."

Dated: 08/07/2019

I / We look forward to full cooperation from your staff during my / our audit.

Please sign and return the attached copy of this letter to indicate your acknowledgement of, and agreement with, the arrangements for my / our audit of the financial statements including our respective responsibilities.

Yours faithfully,

R R R & Co. FRN : 019411N Chartered Accountants

Pushpa Arya

Pushpa Arya

CA. Rajesh Mehta
(Membership No. 503886)
Partner
M/s R RR& Co.
Chartered Accountants

Place: Hisar
Date: 08/07/2019

S.D. Arya Educational Society

Balasmand Road, HISAR

Ref .....

Dated: 09/08/2019

To

R R R & Co.
(Chartered Accountants)
DSB-38, Red Square Market
Hisar.

Sub: Representation for the purpose of audit for the financial year (2018-19) (Assessment year 2019-20)

Dear Sir,

This representation letter is provided in connection with your audit of the financial statements of **S.D. Arya Educational Society, Hisar** for the year ended on 31.03.2019 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view of the financial position of **S.D. Arya Educational Society, Hisar** as on **31.03.2019** and of the results of operations for the year then ended. We acknowledge our responsibility for preparation of financial statements in accordance with the requirements of **The Haryana Registration And Regulation Of Societies Act,2012, Income tax act 1961 or any other law applicable to society** as well as Accounting Standards and guidance note issued by the Institute of Chartered Accountants of India.

We confirm, to the best of our knowledge and belief, the following representations;

Accounting Policies:

1. The accounting policies which are material or critical in determining the results of operations for the year or financial position is set out in the financial statements are consistent with those adopted in the financial statements for the previous year.

Assets:

2. The Society has satisfactory title to all assets.

Fixed Assets:

3. The net book values at which fixed assets are stated in the balance sheet are arrived at:

(a) After taking into account all capital expenditure on additions thereto, but no expenditure properly chargeable to revenue.

(b) After eliminating the cost and accumulated depreciation relating to items sold, discarded, demolished or destroyed.

(c) After providing adequate depreciation on fixed assets during the period.

Capital Commitments:

4. At the balance sheet date, there were no outstanding commitments for capital expenditure.

Investments:

5. The Society has Investment 26567412.93 /-

Inventories:

6. Inventories at the year-end consisted of the following: Society is not dealing in trading item so there is no Inventory at the end of the year.

Debtors, Loans and Advances:

7. The Society has Advances of amounting to Rs. 2350005.27.11/-

Liabilities:

8. We have recorded all known liabilities in the financial statements.

9. We have disclosed in note to the financial statements all guarantees that, if any we have given to third parties.

10. There are no Contingent Liabilities as on 31.3.2019.

Provisions for Claims and Losses:

11. There are no known losses and claims of material amounts for which provision is required to be made.

12. There have been no events subsequent to the balance sheet date which require adjustment of or disclosure in, the financial statements or notes thereto.

Income & Expenditure A/c

13. Except as disclosed in the financial statements, the results for the year were not materially affected by:
    (a) Transactions of a nature not usually undertaken by the society.
    (b) Circumstances of an exceptional or non-recurring nature.

General:

14. The following have been properly recorded and, when appropriate, adequately disclosed in the financial statements;
    (a) Loss arising from sale and purchase commitments.
    (b) Agreements and options to buy back assets previously sold.
    (c) Assets pledged as collateral.
15. There have been no irregularities involving management or employees who have a significant role in the system of internal control that could have a material effect on the financial statements.
16. The financial statements are free of material misstatements, including omissions.
17. The Society has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance. There has been no non-compliance with requirements of regularity authorities that could have a material effect on the financial statements in the event of non-compliance.
18. We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities reflected in the financial statements.
19. The allocation between capital and revenue has been correctly done and that no items of capital nature have been debited to Profit & Loss account and vice versa.
20. Society has **9** bank balance except mentioned in balance sheet that is amounts following-: