



**INDEPENDENT AUDITORS' REPORT
TO THE BOARD MEMBERS OF DEEPALAYA**

[A Society registered under Society Registration Act, 1860]

Report on the financial statements

We have audited the accompanying financial statements of **DEEPALAYA (herein after the Society)** which comprise Balance Sheet as and the Statement of Income and Expenditure Account for the year ended, and Funding Agency wise Receipt and Payment Account for the year ended on that date annexed and a summary of significant accounting policies and other explanatory information.

Management's responsibility for the financial statements

The Society Executive Committee Members' are responsible with respect to preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Society in accordance with Society Registration Act, 1860 (the "Act"). This responsibility also includes maintenance of adequate accounting records in accordance with accounting principles generally accepted in India, for safeguarding the assets of the Society and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting principles; making judgments and estimates that are responsible and prudent; and design, implementation and maintenance of adequate internal controls, that were operating effectively for ensuring the accuracy and completeness of accounting records, relevant to the preparation and presentation of financial statements that give a true and fair view and 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 have taken into account the provision of the Act, the accounting and standards on auditing issued by the Institute of Chartered Accountants of India (ICAI). These 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 Society's preparation of financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the society has in place adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Society's 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 on the financial statements.

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 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- (a) In the case of Balance Sheet of the state of affairs of the Society as at March 31, 2025,
- (b) In the case of Income and Expenditure Account of the Excess of Income over Expenditure of the Society for the year ended on that date and
- (c) In case of Receipt and Payment account of the Society for the year ended on that date.

for **VIKAS ARORA & COMPANY,**
Chartered Accountants

Place : New Delhi
Date : 15-07-2025



Vikas Arora
(VIKAS ARORA)

Proprietor
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