



AUDITOR'S REPORT

We have audited the attached balance sheet of "S K ROY MEMORIAL INSTITUTE OF EDUCATION , KATLICHERRA, HAILAKANDI, ASSAM" as at 31st March, 2022 and the annexed Income and Expenditure Accounts, Receipts and Payments Account for the year ended on that date. These Financial statements are the responsibility of the Management, our responsibility is to express an opinion on these financial statements based on our audit.

- 1 We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
- 2 We report that:-
 - i We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - ii In our opinion, proper books of account have been kept by the "S K ROY MEMORIAL INSTITUTE OF EDUCATION , KATLICHERRA, HAILAKANDI, ASSAM", so far as it appears from our examination of those books.
 - iii The Balance sheet, and the Income & Expenditure account comply with the relevant accounting standards;
 - iv In our opinion, the balance sheet, and Income and Expenditure account comply with the relevant accounting standards;
 - v In our opinion and to the best of our information and according to the explanations given to us, the said accounts give true and fair view in conformity with the accounting principles generally accepted in India,
 - a. In the case of the balance sheet, of the state of affairs of the "S K ROY MEMORIAL INSTITUTE OF EDUCATION , KATLICHERRA, HAILAKANDI, ASSAM" as at 31st March, 2022, and
 - b. In the case of the Income and Expenditure account, the " EXCESS OF EXPENDITURE OVER INCOME" for the year ended on that date.

Dated, Silchar- 788004
The 26th November, 2023



FOR SUKANTA DEY & ASSOCIATES
CHARTERED ACCOUNTANTS

Sukanta Dey

(SUKANTA DEY)
PROPRIETOR
MEMBERSHIP NO. 056743
UDIN:23056743BGUDFX3967