

**INDEPENDENT AUDITORS' REPORT**  
**TO RAMAKRISHNA SARADA MISSION VIVEKANANDA**  
**VIDYABHABAN, COLLEGE UNIT, KOLKATA – 700 055.**

**Financial Statements**

We have audited the accompanying financial statements of Ramakrishna Sarada Mission Vivekananda Vidyabhavan – College Unit, Kolkata-700 055, which comprise Balance Sheet as at 31<sup>st</sup> March, 2022 and Income and Expenditure Account for the year then ended, and a summary of significant accounting policies and other notes to financial statements.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Ramakrishna Sarada Mission Vivekananda Vidyabhavan–College Unit, Kolkata-700 055. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the 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 conducted our audit in accordance with the Standards on Auditing generally accepted in 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 Ramakrishna Sarada Mission Vivekananda Vidyabhavan- College Unit, Kolkata-700 055, 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.

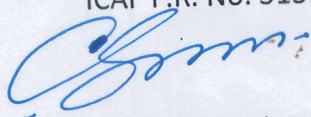
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the said financial statements 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 Ramakrishna Sarada Mission Vivekananda Vidyabhavan-College Unit, Kolkata-700 055, as at 31<sup>st</sup> March, 2022;
- b. in the case of the Income and Expenditure Account, of the Surplus for the year ended on that date.

For C. GHOSH & ASSOCIATES  
CHARTERED ACCOUNTANTS  
ICAI F.R. No. 313172 E

  
(C. GHOSHI FCA)

PARTNER

Membership No. 051302

UDIN: 22051302AKHFH17395

