

# RAAS & ASSOCIATES

Chartered Accountant

## AUDITOR'S REPORT

We have audited the Balance Sheet of Centre for Science and Environment, New Delhi as at 31<sup>st</sup> March, 2020 and the related Income and Expenditure Account for the year ended on that date. These financial statements are the responsibility of the management of the society. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit 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 presentation. We believe that our audit provides a reasonable basis for our opinion.

We report that

- a) 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;
- b) In our opinion proper books of account as required by law have been kept by the Society so far as appears from our examination of the books;
- c) The Balance Sheet and Income & Expenditure Account dealt with by this report are in agreement with the books of account;
- d) In our opinion the Balance Sheet and Statement of Income and Expenditure Account have been prepared in accordance with the applicable Accounting Standards.



e) In our opinion and to the best of our information and according to the explanations given to us, the accounts gives the information required and give a true and fair view-

- (i) In the case of the Balance Sheet of the Society as at March 31<sup>st</sup> 2020; and
- (ii) In the case of the Income & Expenditure Account, of the excess of income over expenditure of the year ended on that date.

For & on behalf of  
**RAAS & Associates**  
*Chartered Accountants*  
Firm's Registration Number 030281N

  
**Rajan Sachdeva**  
Partner  
M.N.-093081



Place: New Delhi  
Date: 22<sup>nd</sup> September 2020  
UDIN: 20093081AAAADM6950