

To

The Board of Governors

Bharathidasan Institute of Management (Tiruchirapalli)

We have audited the ACCOMPANYING Financial Statements of **M/S. Bharathidasan Institute of Management (Tiruchirapalli)** as at **31.03.2023** which comprises the Balance Sheet as at **31.03.2023** and The Income and Expenditure Account of the Society for the Year Ended on that date and a summary of the significant accounting policies and other explanatory information.

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 Society in accordance with The Accounting Standards applicable to the Society. This responsibility includes the design, implementation and maintenance of internal controls relevant to the preparation and presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

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 issued by The Institute of Chartered Accountants of 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 Trust's 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 are sufficient and appropriate to provide a basis for our Audit Opinion.

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 accounts as required by law have been kept by the Organisation so far as appears from our examination of the Books.
- c) The Income and Expenditure Statement and the Balance Sheet, dealt with by the Report are in agreement with the Books of Accounts.
- d) In our opinion and to the best of our information and according to the explanations given to us, the accounts give the information required by the Societies Registration Act of 1860 in the manner so required and give a true and fair view:-
 - i) In case of the Balance Sheet, of the State of affairs of the Organisation as on **31st MARCH 2023** and
 - ii) In case of the Income and Expenditure Account, of the excess of Income over Expenditure for the Year Ended on that date.

PLACE: TIRUCHIRAPALLI

DATE : 12.09.2023

For G. RAMESHKUMAR & CO
CHARTERED ACCOUNTANTS

G. RAMESH KUMAR F.C.A.
(PARTNER)
M. NO. : 018663
FRN : 003010S



UDIN: 23018663 BAV6BW 7114