



SPJV & CO.
CHARTERED ACCOUNTANTS

Priyadarshini Prabha, Top Floor , R-01, SBI Colony,
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Tel (0755) 2900685, Mob. : 94254 76908,

ICAI Reg -116884W | RBI Reg. -213772 | C&AG -WR0709 Estb : 27/05/1997

Independent Auditor's Opinion

To the Members of M/s Bhopal Divisional Ophthalmic Society , BHOPAL M.P

Report on the Financial Statements

We have audited the accompanying financial statements of **M/s. Bhopal Divisional Ophthalmic Society, BHOPAL, M.P.** , which comprise the Receipt & Payment Account, Income & Expenditure and Balance Sheet as at 31st March , 2022.

Management's Responsibility for the Financial Statements

The Society's Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position. 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.

Auditors' 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 issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with the 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 the 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 the internal control relevant to the Society'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 the 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.



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Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India.

(a) in the case of the Receipt & Payment Account, Income & Expenditure Account and Balance Sheet of the Society for the year ended on 31st March, 2022.

Report on Other Legal and Regulatory Requirements

Further we report that:

- We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- We certify that the Balance sheet and the Income and Expenditure Account are in agreement with the books of account maintained by the Society.
- All the Assets and liabilities are valued on actual basis.
- In our opinion, proper books of account as required by law have been kept by the Society so far as it appears from our examination of those books.
- The Receipt & Payment Account dealt with by this Report are in agreement with the books of account.

For, SPJV & CO.

Chartered Accountants



Place : Bhopal

Date : 29/08/2022

Membership No: 409062

UDIN :- 22409062AQEWLG7758

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