



INDEPENDENT AUDITOR'S REPORT

The Members
Shree Badri Kedar Co-op Urban T/C Society Ltd.
New Delhi

Report on the Financial Statements

We have audited the accompanying financial statements of Shree Badri Kedar Co-op Urban T/C Society Ltd which comprise the Balance Sheet as at March 31, 2017 and the Income and Expenditure account for the year then ended, and a summary of significant accounting policies and other explanatory information.

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 and financial performance of the Society in accordance with the Accounting Standards, to the extent applicable, issued by the Institute of Chartered Accountants of India. 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 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 Society in 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 financial statements give a 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 Society as at March 31, 2017;
and



(a)

- b) in the case of the of Income and Expenditure Account, of the excess of Income over Expenditure for the year ended on that date; and
- c) in the case of the Receipt and Payment Account, of the Receipt and Payment for the ended on that date.

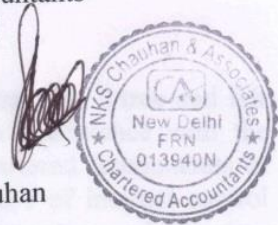
Emphasis of Matter

According to the management relevant accounting standards prescribed by the Institute of Chartered Accountants of India are not mandatory and hence not applicable for the reasons stated in the said note. The consequential impact thereof on these financial statements has not been identified. Our opinion is not qualified in respect of this matter.

We have audited the accompanying financial statements of Shree Saii Sona Co. Ltd. (the "Company") which comprise the Balance Sheet as at March 31, 2017, the Income and Expenditure account for the year then ended, and a summary of significant accounting policies and other explanatory information.

For

NKS Chauhan & Associates
Chartered Accountants
FRN: 013940N



Management's Responsibility for the Financial Statements: Management is responsible for the preparation of these financial statements in accordance with the view of the financial position and financial performance of the Company in accordance with the Accounting Standards to the extent applicable, issued by the Institute of Chartered Accountants of India. This responsibility includes the design, implementation and maintenance of adequate internal control systems that will provide reasonable assurance that the financial statements are free from material misstatement, whether due to fraud or error.

CA. NKS Chauhan
Partner
M.No: 088165

Place: New Delhi
Date: 31.08.2017

Auditor's Responsibility:
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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 Balance Sheet, of the state of affairs of the Society as at March 31, 2017, and

