

FORM No. 10B
[See rule 16CC and 17B]

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of subsection (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution.

We have examined the balance sheet of **SAI NATH EDUCATIONAL TRUST** [name of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution] as at **31-MAR-2024** and the Income and Expenditure account or Profit and Loss account for the year ended on that date are in agreement with the books of account maintained by the said fund or trust or institution or university or other educational institution or hospital or other medical institution.

We have obtained all the information and explanations to the best of our knowledge and belief which are necessary for the purposes of the audit.

In our opinion and to the best of our information and according to explanations given to us, the particulars given in the Annexure are true and correct subject to following observations or qualifications.

Responsibility of the Institutions

Ensuring compliance of the provisions of sections 11 to 13 and 10(23C) is primarily the responsibility of the trust/institution. Therefore, those in charge of governance of institutions should ensure compliance of provisions of the Income-tax Act, 1961 as well as the other laws governing the institutions. For the purpose of audit under clause (b) of tenth proviso to section 10(23C) and section 12A(b)(1)(ii), the institution should prepare all the necessary information and particulars required under the relevant provisions to enable the auditor to verify and report in accordance with the requirements of the Act. Further, such information and particulars should be duly authenticated by the competent authority governing the affairs of the institution.

Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether the standalone Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable Assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Financial Statements



In our opinion, proper books of account have been maintained at the registered office of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution at the address mentioned at serial number 14 of the Annexure:

In our opinion and to the best of our information and according to explanations given to us, the particulars given in the Annexure are true and correct subject to following observations or qualifications

In our opinion and to the best of our information, and according to information given to us, the said accounts give a true and fair view

(i) in the case of the balance sheet, of the state of affairs of the above named * fund or trust or institution or university
or other educational institution or hospital or other medical institution as on
31-MAR-2024 and

(ii) in the case of the Income and Expenditure account or Profit and Loss account, of the income and application or
profit or loss of its accounting year ending on **31-MAR-2024**

subject to the following observations/ qualifications

The prescribed particulars are annexed hereto.

For GUPTA DINESH & CO.
Chartered Accountants
(Firm Regn No.: 0003268C)



(CA AMOL DONERIA)
PARTNER
Membership No: 500224

Place :AGRA
Date : 25-Sep-2024
UDIN : 24500224BKAVOW3830