

D.K.Mittal & Co.



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AUDITOR'S REPORT

To,
The Chief Finance Officer,
Nagar Nigam
Varanasi.

We have audited the Balance Sheet of **NAGAR NIGAM, Varanasi** as at 31st March 2020 and also the annexed Income & Expenditure Account for the year ended on that date. This Financial Statement is the responsibility of the concerned management of the Nagar Nigam, Varanasi. Our responsibility is to express an opinion on these Financial Statements based on our audit.

We conducted the audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan & perform the audit to obtain the reasonable assurance about whether the Financial Statement is free from material misstatements. An audit includes examining on a test basis, evidence supporting the amount & 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 Statement 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) The Balance Sheet & Income & Expenditure Account is in agreement with the books of accounts and other supporting documents produced before us.
- (C) In our opinion & to the best of our information and according to the explanations given to us, the said accounts read with the **"Notes of Accounts"** policies & subject to qualifications/observations mentioned in **"Annexure A"** annexed hereto, give the information required as per law, a true and fair view and are in conformity with the accounting principles generally accepted in India:-
- (i) In so far as it relates to the Balance Sheet, the state of affairs of the scheme as at 31st March, 2020 ; and
- (ii) In so far as it relates to the Income & Expenditure Account, excess of Income over Expenditure for the year ended on 31st March, 2020.

Place- Varanasi
Date- 08.08.2021

For, D.K.Mittal & Co.
Chartered Accountants



A.K. Jaiswal
(Partner)

UDIN: 21428874AAAADA3965