

HARSH JAIN & ASSOCIATES

Chartered Accountants

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HARSH JAIN

(B.Com., LLB, FCA, DISA (ICA), DIRM)

"Saroj Chambers"

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INDEPENDENT AUDITOR'S REPORT

We have audited the attached Balance Sheet of **OM BHOO VIKAS CREDIT CO-OPERATIVE SOCIETY LIMITED, DURG, (C.G.)** as on **31st March 2014**, and the Profit & Loss Account for the period ended on that date and a summary of significant accounting policies and other explanatory information annexed thereto, which we have signed under the reference of this report.

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 applicable Accounting Standards. 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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

- a) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit.
- b) The Balance Sheet and Profit & Loss Account dealt with by this report are in agreement with the books of accounts.
- c) In our opinion and to the best of our information and according to the explanations given to us the said Accounts, together with notes thereon, give a true & fair view:
 - a. In the case of Balance Sheet of the **STATE OF AFFAIRS** of the society as at **31st March 2014**.
 - b. In the case of Profit & Loss Account of the **LOSS** of the society for the period ended on that date.

FOR, HARSH JAIN & ASSOCIATES,
CHARTERED ACCOUNTANTS

PLACE: DURG
DATE: 10.07.2014

HARSH JAIN
PARTNER
M.N.: 076736

