



Agarwal Shiv And Company
(Chartered Accountants) (FRN: 041350N)

GSTIN: 07ADAPA3388A1Z6

S. K. AGARWAL (FCA, ACS, LLB, DISA, AMIMA)

INDEPENDENT AUDITOR'S REPORT

TO,

**THE MEMBERS OF
WAL ASR IMAMIA TRUST WAIT**

Report on the Financial Statements

We have the accompanying financial statements of **WAL ASR IMAMIA TRUST WAIT** ("the Trust"), which comprise the Balance Sheet as at 31.03.2025, the Statement of Income and Expenditure, for the year then ended, and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance and cash flows of the society in accordance with the accounting principles generally accepted in India, This responsibility also includes maintenance of adequate accounting records in accordance with the accounting principal generally accepted in India for safeguarding of the assets of the Society and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, 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 have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.



We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. 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 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 internal financial control relevant to the Society's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Members, 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 on the financial statements.

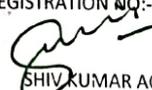
Opinion

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

- i. in the case of the balance sheet, of the state of affairs of the Society as at 31 March 2025 and;
- ii. In the case of the Income & Expenditure account, excess of Expenditure over Income for the year ended on that date.
- iii. In the case of the Receipt and Payment account, excess of Receipt and Payment for the year ended on that date

Place: DELHI
Date: 30/09/2025

For AGARWAL SHIV AND COMPANY
(Chartered Accountants)
FIRM REGISTRATION NO:- 041350N


SHIV KUMAR AGARWAL
(PROPRIETOR)
MEMBERSHIP NO:- 098014



UDIN:- 250980148MLINX5334