



UDIN: 24218962BKFHUU3569

**AUDITOR'S REPORT TO THE MEMBER'S OF**

**M/s. HELP THE BLIND FOUNDATION**

I have audited the attached Balance sheet of the M/s. **HELP THE BLIND FOUNDATION** as at 31<sup>st</sup> March 2024, the Income and Expenditure Account and the Receipts and Payments Account for the year ended as on that date annexed thereto. These Financial Statements are the responsibility of the Trust. My responsibility is to express an opinion on these financial statements based on the audit.

I have conducted the audit in accordance with the Auditing Standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and 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. I believe that the audit provides a reasonable basis for my opinion.

I state that:

- a. I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purpose of the audit.
- b. In my opinion, the trust has kept proper books of accounts as required by law, so far as it appears from our examination of those books.





**J. SEBASTIN & CO.,**  
Chartered Accountant

**J. SEBASTIN, B.Com, FCA**

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- c. The Balance Sheet, Income and Expenditure Account and Receipts and Payments Account dealt with by this report are in agreement with the books of account.
- d. In my opinion and to the best of information and according to the explanations given to me, the said Balance Sheet, Income and Expenditure Account and Receipts and Payments Account give a true and fair view in conformity with the accounting principles generally accepted in India: -
1. In the case of the Balance Sheet, of the Statement of Affairs of the trust as at 31<sup>st</sup> March 2024 and
  2. In the case of the Income and Expenditure Account of the Excess of Income over Expenditure of the trust for the year ended on that date.
  3. In the case of the Statement of Receipts and Payments Account, all the Receipts and Payments of the said trust for the year ended on that date.

For J Sebastian & Co.,  
Chartered Accountant  
FRN 027653S



(CA. J. Sebastin)  
Proprietor

Place: Chennai

Date : 24/09/2024

M. No. 218962

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