



Arabinda Roy & Co.
Chartered Accountants

9, Kiron Sankar Roy Road,
Kolkata - 700001

REPORT OF THE INTERNAL AUDITORS'

We have examined the attached balance Sheet of SWARNAMOYEE JOGENDRANATH MAHAVIDYALAYA, VILL & P.O.- AMDABAD, P.S.- NANDIGRAM, DIST - PURBA MEDINIPUR, PIN - 721650(W.B.), as on 31st March, 2025 and also the Receipts and Payments Accounts and Income & Expenditure Account for the year ended on that date annexed thereto. These Financial Statement are the responsibility of the Management. Our responsibility is to express an opinion on these statements based on our Audit.

We conducted our Audit in accordance with Auditing Standards generally accepted in India. Those standards require that we plan and perform the Audit to obtain reasonable assurance about whether the Financial Statement are free of material misstatement. An Audit includes examining on test basis, evidence Supporting the amount and disclosures in the Financial Statement. An Audit also includes assessing the accounting principles used the significant estimates made by the Management, as well as evaluating the overall Financial Statement presentation. We believe that our audit provides reasonable basis for our opinion. We report that -

1. We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our Audit.
2. In our opinion, proper Books of Account as required by law have been kept by the College so far as appears from our examination of those books.
3. In our opinion the Balance Sheet, the Income & Expenditure and the Receipts & Payments Account dealt with by this report are in agreement with the books of accounts maintained by the college.
4. In our opinion and to the best of our information and according to the explanations given to us the said Balance Sheet, the Income & Expenditure Account and the Receipts & Payments Accounts read together with notes thereon attached thereto, give a true and correct view, in conformity with accounting principles generally accepted in India.
 - i) In so far as it relates to Balance Sheet, of the state of affairs of the College as at 31st March, 2025
 - ii) In so far as it relates to Income & Expenditure account, of the Surplus for the year ended on that date.
 - iii) In so far as it relates to Receipts & Payments, of the summary of Cash and Bank Transaction for the year ended on that date.

Place : Kolkata

Date : - 8th June, 2026

UDIN :- 26050421NBARCX2644



FOR ARABINDA ROY & CO.
Chartered Accountants

Arabinda Roy

(ARABINDA ROY)
Proprietor, M.No.-050421