

INDEPENDENT AUDITOR'S REPORT

To
The Members of Telangana Jaghir Party

Report on the Audit of Financial Statements for the Financial Year 2023-24

Opinion

We have audited the accompanying financial statements of Telangana Jaghir Party ("the Party"), which comprise the Balance Sheet as at March 31, 2024, the Income and Expenditure Account, and Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, due to the absence of any financial transactions or operations and non-existence of financial statements, the attached financial statements are presented as 'Nil' for the year ended March 31, 2024. Accordingly, the accompanying financial statements give a true and fair view of the financial position of the Party as at March 31, 2024, in accordance with the Accounting Standards as issued by the Institute of Chartered Accountants of India (ICAI).

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by the ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Party in accordance with the Code of Ethics issued by the ICAI and have fulfilled our ethical responsibilities in accordance with the requirements and ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Party's management is responsible for the preparation and fair presentation of the financial statements in accordance with the applicable accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

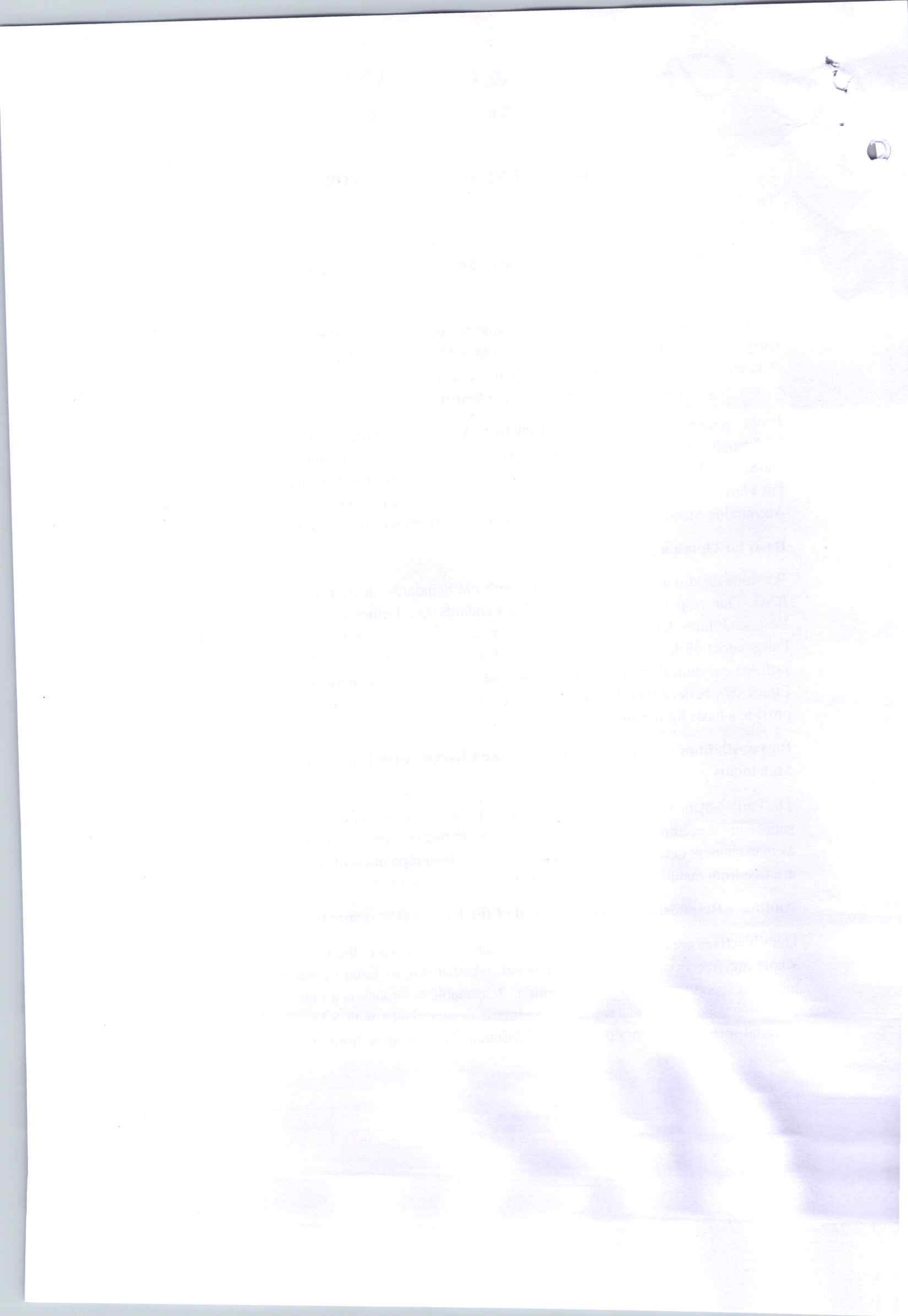
Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are

M/s S I R & COMPANY

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considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken based on these financial statements.

Report on Other Legal and Regulatory Requirements

Since there have been no financial transactions or operations during the financial years under review, and as per the information and explanations provided to us, there are no statutory or regulatory requirements applicable that require reporting under these circumstances.

For M/s S I R & COMPANY

Chartered Accountants

FRN: 023069S

S. Indrasena Reddy



CA Indrasena Reddy S

Managing Partner

M. No. 234614

Date: 10-May-2025

Place: Hyderabad

M/s S I R & COMPANY

Regd. Office : Bahar 5/4, Sahara States, Vanasthalipuram, Hyderabad, Telangana-500068.

