

# FORM NO. 10B

[See Rule 17B]

## Audit Report under section 12A (b) of the Income-tax Act, 1961 in the case of charitable or religious trusts or institutions

We have examined the balance sheet of **LIVER FOUNDATION WEST BENGAL PAN:AAAAL1807H** as at **31<sup>st</sup> March 2018** and the Income and Expenditure account for the year ended on that date which are in agreement with the books of account maintained by the said Trust.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the above-named Trust, so far as appears from our examination of the books.

In our opinion and to the best of our information, and according to information given to us the said accounts give a true and fair view :-

- i) in the case of the balance sheet of the state of affairs of the above-named Trust as at 31<sup>st</sup> March 2018, and
- ii) in the case of the Income & Expenditure Account, of the Excess of Income Over Expenditure of its accounting year ending on 31<sup>st</sup> March 2018.

The prescribed particulars are annexed hereto.

**For HIMANGSHU GOSWAMI AND CO**

**Chartered Accountants**

[Firm Registration No. : 325956 E]

*Punit Bajaj*

**CA Punit Bajaj**

**Partner**

[Membership No. : 300854]

Date : 26<sup>th</sup> September 2018

Place : Kolkata

