लेखा परिक्षकाचा अहवाल

आम्ही **धन्वंतरी नागरी सहकारी पतसंस्था मर्यादीत, सातारा** या पतसंस्थेचा सोबत जोडलेल्या दिनांक ३१.३.२०२६ या दिनांकाच्या ताळेबंद व त्या दिनांकास संपणा-या वर्षाच्या नफातोटा पत्रकांचे लेखा परिक्षण केले आहे. या आर्थिक पत्रकाची जबाबदारी पतसंस्था संचालक व व्यवस्थापन यांची असून आमची जबाबदारी या आर्थिक पत्रकासोबत लेखापरिक्षणाआधारे मत व्यक्त करणे ही आहे.

आम्ही भारतात जी ऑडिटींग आणि ॲश्युरंन्स स्टॅडर्ड मान्य करण्यात आली आहेत त्यास अनुसरून संस्थेचे लेखापरिक्षण केलेले आहे. अशा ऑडिटींग स्टॅडर्ड नुसार मी लेखापरिक्षणाचे नियोजन करून लेखापरिक्षण करावयाचे असते. अशा लेखापरिक्षणात आर्थिक पत्रके चुकिची नाहीत ना याबाबत पुरेशी सावधानता घेण्यात येते. अशा लेखापरिक्षणात आर्थिक पत्रकात व परिशिष्टात दर्शविलेल्या रक्कमा बरोबर आहेत याची खात्री करण्यासाठी आवश्यक तो पुरावा चाचणी पध्दतीने पडताळणी याबाबतचा समावेश होतो. त्याचप्रमाणे लेखापरिक्षण व्यवस्थापनाने तयार केलेली हिशोबाची तत्वे आणि सिग्नी फिकंट इस्टीमेट यांचे मुल्यांकन करणे त्याचबरोबर आर्थिक मुल्यांकन करणे याचा समावेश होतो. आम्हाला विश्वास वाटतो की आम्ही केलेले लेखापरिक्षण हे आमचे मत व्यक्त करण्यास आधारभूत बाब आहे.

१) आमच्या लेखा परिक्षणाच्या उद्देशासाठी, संपूर्ण ज्ञानाप्रमाणे व विश्वासाप्रमाणे जरूर ती सर्व माहिती व खुलासे आम्हास उपलब्ध झाले आहेत.

२) आमच्या मते व मला मिळालेल्या माहितीवरून, खुलाशावरून –

अ) ताळेबंद व नफातोटा पत्रक हे संस्थेने ठेवलेल्या पुस्तकांशी सुसंगत असून ते ३१ मार्च २०२६ ची सत्य व वास्तव परिस्थिती दर्शवितात.

ब) महाराष्ट्र सहकारी अधिनियम १९६० च्या नुसार संस्थेने ठेवलेले हिशोब संस्थेच्या आर्थिक व्यवहाराची सत्य व वास्तव परिस्थिती दर्शवितात.

३) आमच्या मते महाराष्ट्र सहकारी अधिनियम १९६० चा कायदा व त्याखालील नियम व संस्थेचे उपविधीन्वये अपेक्षीत योग्य ती हिशोबाची पुस्तके ठेवली आहेत.

४)संस्थेस सन २०२५-२०२६ या सहकारी वर्षासाठी महाराष्ट्र सहकारी संस्थाचा कायदा १९६० व सहकार आयुक्त व निबंधक सहकारी संस्था, महाराष्ट्र राज्य यांच्या दि. २७.३.२०२४ परिपत्रकानुसार लेखापरीक्षणाचा वर्ग 'अ' देण्यात आलेला आहे.

एस. एम. राजहंस आणि कंपनी
चार्टर्ड अकौंटंटस् करीता

S. M. Rajhans & Co. Chartered Accountants SATARA Mem. No. 110977

सुजित मधुकर राजहंस
(प्रोप्रायटर)

स्थळ : सातारा
दिनांक : ०४.०७.२०२६
UDIN : **26110977BJLDJN7551**

FORM NO N–2

[See Section 81 and Rule 69 (3)]

An illustrative Format of Report of the Auditors or Co–operative Society

INDEPENDENT AUDITORS REPORT

To ,

THE CHAIRMAN / SECRETARY/MEMBERS
DHANWANTARI SAHAKARI PATSANSTHA LTD
93 DHANWANTARI BHAWAN SHANIWAR PETH SATARA

REF : Appointment Letter Reference No A/0099/25 Board of Directors Meeting dated 26/09/2025 Resolution No. 08

Report on the Financial Statements as a statutory Auditor

1. We have audited the accompanying financial statements of the DHANWANTARI SAHAKARI PATSANSTHA LTD , SATARA. Which comprise the Balance Sheet as at 31st March 2026 and the Statement of Profit and Loss / Income & Expenditure for the year ended, and a summery of significant accounting policies and other explanatory information incorporated in these financial statements of the Society along with its Branches audited by us for the period 01st April 2025 to 31st March 2026.

Management's Responsibility for the Financial Statements

2. Management is responsible for the preparation of these financial statement in accordance with Maharashtra Co-operative Societies Act, 1960 & Rules there under. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

3. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the applicable Standards by The Institute of Chartered Accountants of India and under the MCA 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 form material misstatement.

4. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risk of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Society's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

5. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

6. In our opinion and to the best of our information and according to the explanations given to us, the said accounts together with the notes thereon give the information required as per the Maharashtra Co-operative Societies Act 1960 and the Maharashtra Co-operative Societies Rules 1961, and any other applicable Acts, and or circulars issued by the Registrar, in the manner so required for the society gives 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 31st March 2026.

ii. In the case of the Statement of Profit & Loss/ Income & Expenditure of the profit/ loss for the year ended on that date, and

S. M. Rajhans & Co. SATARA Mem. No. 110977 Chartered Accountants

Report on Other Legal and Regulatory Matters

7. The Balance Sheet and the Profit & Loss Account have been drawn up in accordance with the provisions of the Maharashtra State Co-operative Act.

8. We report that :

a) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of our audit and have found them to be satisfactory.
b) The transactions of the Society, which have come to our notice, have been within the powers of the Society.
c) The returns received from the offices and branches of the Society have been found adequate for the purposes of our audit.

9. In our opinion, the Balance Sheet and Profit & Loss/ Income & Expenditure Account comply with applicable Accounting Standards.

10. We further report that :d

i. The Balance Sheet and Profit & Loss / Income & Expenditure Account dealt with by this report, are in agreement with the books of account and the returns.
ii. In our opinion, proper books of account as required by law have been kept by the Societies so far as appears from our examination of these books.
iii. The reports on the accounts of the branches audited by branch auditors have been dealt with in preparing our report in the manner considered necessary by us.
iv. For the year under audit, the society has been awarded **" A "** classification.

FOR S. M. RAJHANS & CO.
CHARTERED ACCOUNTANT

S. M. Rajhans & Co. SATARA Mem. No. 110977 Chartered Accountants

PROPRITOR
DATE :- 04/07/2026
UDIN NO :– 26110977BJLDJN7551