

PRIVATE & CONFIDENTIAL

**TRINAMUL UNNAYAN SANGSTHA (TUS)
CONSOLIDATED ACCOUNT
For the year from 01 July 2015 to 30 June 2016**

**A B S Chowdhury & Co.
CHARTERED ACCOUNTANTS**

Dhaka

Mobile : 01922-015431

Auditors' Report

We have audited the accompanying financial statements of "Trinamul Unnayan Sangstha (TUS)" which comprises the Consolidated Statement of Financial Position as of 30 June 2016 and Consolidated Statement of Comprehensive Income, Consolidated Receipts and Payments Accounts for the year then ended and a summary of significant accounting policies and other explanatory notes.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards (IFRS) and other applicable laws and regulations. This responsibility includes: designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing (ISA). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

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 risks 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 entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion


In our opinion, the Financial Statements prepared in accordance with International Financial Reporting Standards (IFRS), give a true and fair view of the state of the entity's affairs as at 30 June 2016 and of the results of its operations for the year then ended and comply with applicable laws and regulations.

Further to our opinion in the above paragraph, we state that:

- (i) 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 made due verification thereof;
- (ii) In our opinion, proper books of account as required by law have been kept by "Trinamul Unnayan Sangstha (TUS)", so far as it appeared from our examination of those books;
- (iii) The organization's Statement of Financial Position and Statement of Comprehensive Income dealt with by the report are in agreement with the books of account and returns; and
- (iv) The expenditure incurred was for the purpose of the organization's activities.

Dated, Dhaka
02 November, 2016




Md. A B Siddique Chowdhury, FCA
Principal
A B S Chowdhury & Co.
Chartered Accountants