

~~BRS~~ Neupane & Co.  
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**BRS Neupane  
& Co.**

## Independent Auditors' Report

We have audited the accompanying financial statements and related schedules thereto of **Forum for Protection of Public Interest (Pro Public)**, which comprises the Balance Sheet as on 32<sup>nd</sup> Ashad 2075, Income Statement, Cash Flow Statement and a summary of Significant Accounting Policies and Notes to Accounts for the period from 1<sup>st</sup> Shrawan 2074 to 32<sup>nd</sup> Ashad 2075 (16<sup>th</sup> July 2017 to 16<sup>th</sup> July 2018).

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Generally Accepted Accounting Principles. 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.

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Nepal Standards on Auditing. 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 misstatements.

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 the 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 give a true and fair view of the financial position of "**Forum for Protection of Public Interest (Pro Public)**" from 16<sup>th</sup> July 2017 to 16<sup>th</sup> July 2018 in accordance with Generally Accepted Accounting Principles (GAAP) and relevant practices.

Date: 11<sup>th</sup> October 2018  
Place: Kathmandu, Nepal

CA. Gyanendra B. Bhari  
Partner

