



S. Ramanand Aiyar & Co.

CHARTERED ACCOUNTANTS

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FORM 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 **INTERNATIONAL RESOURCES FOR FAIRER TRADE** as at 31st March, 2018 and the income & expenditure account for the year ended on that date which are in agreement with the books of account maintained by the said trust or institution.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion, proper books of account have been kept by the Head Office, Mumbai, of the above named trust visited by us so far as appears from our examination of the books, and proper returns adequate for the purposes of audit have been received from branches not visited by us, subject to the comments given below:

In our opinion and to the best of our information, and according to the 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 31st March, 2018, and
- (ii) in the case of the income & expenditure account, the surplus of its accounting year ending on 31st March, 2018.

The prescribed particulars are annexed hereto.

Place: Mumbai

Date: 28 SEP 2018

FOR S. RAMANAND AIYAR & CO.
Firm Registration No. 000990N
(Chartered Accountants)



Partner
Dipen Parekh
M.No. 40991