

**K. Suresh and Co.,**  
Chartered Accountants

**INDEPENDENT AUDITORS REPORT**

To

Members of Rajas Dental College & Hospital

**Report on the Financial Statements**

We have audited the accompanying financial statement of **Rajas Dental College and Hospital** which comprises the Statement of Affairs as at **March 31, 2023**, the Income and Expenditure Account and the Receipts and Payments Account for the year ended of the College.

**Management Responsibility for the Financial Statements**

Management of the College is responsible for the preparation of these financial statements of the College in accordance with the Generally Accepted Accounting Principles in India (GAAP) and the significant accounting policies stated in the financial statements. This responsibility also includes maintenance of adequate accounting records for safeguarding the assets of the College and for preventing and detecting frauds and other irregularities ; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

**Auditors Responsibility**

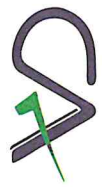
Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our examination in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the examination to obtain reasonable assurance about whether the financial statements are free from material misstatement.

Examination of financial statements involves performing procedures to obtain audit evidence about the amounts and disclosure in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of



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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 College 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 College's internal control. An audit also included evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the 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 qualified audit opinion.

**Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements of the College for the year ended March 31, 2023 are prepared in all material respects, in accordance with Generally Accepted Accounting Principles in India (GAAP) .

- To the best of our knowledge and belief, we have obtained all the information and explanations that are necessary for the purpose of our audits.
- In our opinion, proper books of account as required by law have been kept by the College so far as it appears from our examination of those books.
- The statement of Affairs and the Income and Expenditure Account of the excess of income over expenditure dealt with by this report are in agreement with the books of account.
- In our opinion, the Balance Sheet, Income and Expenditure Account comply with the applicable Accounting standards issued by ICAI.

**For K. Suresh And Co.**

Chartered Accountants

FRN 014352S



**K. Suresh**

Proprietor

M.No 205761