



RAO & MANOJ ASSOCIATES

CHARTERED ACCOUNTANTS

D.No 49-27-4/1. 1st & 2nd Floors, Madhuranagar, Visakhapatnam - 530 016. Ph. : 2535363, 2535373
Website : www.raoandmanoj.com

Date :

INDEPENDENT AUDITOR'S REPORT

To The Members of **Samata College, Visakhapatnam**

Opinion

We have audited the accompanying financial statements of **Samata College, Visakhapatnam** which comprise the Balance Sheet as at March 31, 2023, the Statement of Income and Expenditure for the period April 2022 to March 2023.

In our opinion, the accompanying financial statements of the **Samata College, Visakhapatnam** are prepared in accordance with **THE SOCIETIES REGISTRATION ACT 1860**. Of India

Basis for Opinion

We conducted our audit in accordance with Standards on Auditing (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion

Responsibilities Of Management And Those Charged With Governance For The Financial Statements

Management is responsible for the preparation of the financial statements in accordance with **THE SOCIETIES REGISTRATION ACT 1860** . and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the entity's financial reporting process.





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Website : www.raoandmanoj.com

Date :

INDEPENDENT AUDITOR'S REPORT

To The Members of **SAMATA COLLEGE, Visakhapatnam**

Opinion

We have audited the accompanying financial statements of **SAMATA COLLEGE, Visakhapatnam** which comprise the Balance Sheet as at March 31, 2022, the Statement of Income and Expenditure for the period April 2021 to March 2022.

In our opinion, the accompanying financial statements of the **SAMATA COLLEGE, Visakhapatnam** are prepared in accordance with **THE SOCIETIES REGISTRATION ACT 1860**. Of india

Basis for Opinion

We conducted our audit in accordance with Standards on Auditing (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion

Responsibilities Of Management And Those Charged With Governance For The Financial Statements

Management is responsible for the preparation of the financial statements in accordance with **THE SOCIETIES REGISTRATION ACT 1860** . and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the entity's financial reporting process.





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Website : www.raoandmanoj.com

Date :

INDEPENDENT AUDITOR'S REPORT

To The Members of SAMATA COLLEGE , VISAKHAPATNAM 530017

Opinion

We have audited the accompanying financial statements of **SAMATA COLLEGE, VISAKHAPATNAM 530017**. Which comprise the Balance Sheet as at March, 31 2021 , the Statement of Income and Expenditure Account for the year ended, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements of the **SAMATA COLLEGE,**

VISAKHAPATNAM 530017. Are prepared in accordance with the **THE SOCIETIES REGISTRATION ACT 1860** of India.

Basis for Opinion

We conducted our audit in accordance with Standards on Auditing (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with **THE SOCIETIES REGISTRATION ACT 1860** and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements





RAO & MANOJ ASSOCIATES

CHARTERED ACCOUNTANTS

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Date :

INDEPENDENT AUDITOR'S REPORT

To The Members of SAMATA COLLEGE, VISAKHAPATNAM 530017

Opinion

We have audited the accompanying financial statements of SAMATA COLLEGE, VISAKHAPATNAM 530017. Which comprise the Balance Sheet as at March, 31, 2020, the Statement of Income and Expenditure Account for the year ended, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements of the SAMATA COLLEGE, VISAKHAPATNAM 530017. are prepared in accordance with the THE SOCIETIES REGISTRATION ACT 1860 of India.

Basis for Opinion

We conducted our audit in accordance with Standards on Auditing (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with THE SOCIETIES REGISTRATION ACT 1860 and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the entity's financial reporting process.





RAO & MANOJ ASSOCIATES

CHARTERED ACCOUNTANTS

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Date :

INDEPENDENT AUDITOR'S REPORT

To The Members of **SAMATA COLLEGE, VISAKHAPATNAM 530017**

Opinion

We have audited the accompanying financial statements of , **SAMATA COLLEGE,VISAKHAPATNAM.** Which comprise the Balance Sheet as at March, 31, 2019, the Statement of Income and Expenditure Account for the year ended, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements of the **SAMATA COLLEGE VISAKHAPATNAM.** are prepared in accordance with the **Societies Registration Act 1860** of India.

Basis for Opinion

We conducted our audit in accordance with Standards on Auditing (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with **Societies Registration Act 1860** and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the entity's financial reporting process.



For **RAO & MANOJ ASSOCIATES**
Chartered Accountants


CA MANOJ KUMAR. K
Partner
Membership No.: 201404
Firm. Regn. No. 6060965



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CHARTERED ACCOUNTANTS

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Date :

INDEPENDENT AUDITOR'S REPORT

To The Members of SRI SRINIVASA VIDYA PARISHAD

Report on the Financial Statements

We have audited the accompanying financial statements of SRI SRINIVASA VIDYA PARISHAD ("The Society"), Plot No 10, Sector-7, MVP Colony, Visakhapatnam, Andhra Pradesh -530017, Andhra Pradesh, which comprise the Balance Sheet as at March, 31, 2018, and the Statement of Income and Expenditure for the year then ended, and a summary of significant accounting policies and other explanatory information (herein after referred to as "Financial Statements").

Management's Responsibility for the Financial Statements

The Society Management is responsible for the preparation of these Financial Statements in accordance with Societies Registration Act 1860 of India, that give a true and fair view of the financial position, financial performance and Receipts & Payments of the SRI SRINIVASA VIDYA PARISHAD in accordance with the accounting principles generally accepted in India, including the Accounting Standards issued by the Institute of Chartered Accountants of India. This responsibility also includes maintenance of adequate accounting records for safeguarding of the assets of the SRI SRINIVASA VIDYA PARISHAD 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 give a true and fair view and are free from material misstatement, whether due to fraud or error.

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 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 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 auditors' 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 auditors' consider internal control relevant to the Institute'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 whether the Institute has in place an adequate internal control system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of 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.

