



**Umakanth & Co.**  
**CHARTERED ACCOUNTANTS**

**E. Umakanth Setty**

F.C.A., LL.B., D.I.S.A., DIP. IN A.D.R.,  
CHARTERED ACCOUNTANT  
Email : umakanth\_kn1@rediffmail.com  
umakanth.kn1@gmail.com

Date: 29/09/2017

### INDEPENDENT AUDITOR'S REPORT

To  
The Members ,  
VAISHAV EDUCATIONAL SOCIETY  
DUPADU  
KURNOOL.

Sir,

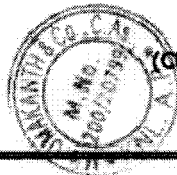
We have audited the attached **BALANCE SHEET** of **VAISHAV EDUCATIONAL SOCIETY**, Kurnool as at 31/03/2017 and also the **INCOME & EXPENDITURE A/C** for the year ended on that date annexed thereto for the year ended on that date. These financial statements are the responsibility of the society management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Based on our examination as above, we report that:

- a) We have obtained all the information and explanations, which to the best of our knowledge and belief, were necessary for the purposes of our audit;
- b) Proper books of account as required by law have been kept by the SOCIETY so far as appears from our examination of those books;
- c) The **Balance Sheet and Income & Expenditure A/c** dealt with by this report are in agreement with the books of account;
- d) In our opinion and to the best of our information and according to the explanations given to the accounting principles generally accepted in India :-

- I) In the case of the **Balance Sheet**, of the state of affairs of the Society as at 31st March, 2017; and
- II) In the case of the **Income & Expenditure A/c**, of the **SURPLUS/DEFICIT** for the year ended on that date;



*E. Umakanth Setty*  
(CHARTERED ACCOUNTANT)

(PROPRIETOR)



**Umakanth & Co.**  
**CHARTERED ACCOUNTANTS**

**E. Umakanth Setty**

F.C.A., LL.B., D.I.S.A., DIP. IN A.D.R.,  
CHARTERED ACCOUNTANT  
Email : umakanth.knl@rediffmail.com  
umakanth.knl@gmail.com

Date: 29/09/2017

### INDEPENDENT AUDITOR'S REPORT

To  
**The Members ,**  
**VAIBHAV EDUCATIONAL SOCIETY**  
**DUPADU**  
**KURNOOL.**

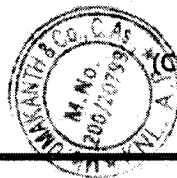
Sir,

We have audited the attached **BALANCE SHEET** of **VAIBHAV EDUCATIONAL SOCIETY**, Kurnool as at 31/03/2017 and also the **INCOME & EXPENDITURE A/C** for the year ended on that date annexed thereto for the year ended on that date. These financial statements are the responsibility of the society management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

**Based on our examination as above, we report that:**

- a) We have obtained all the information and explanations, which to the best of our knowledge and belief, were necessary for the purposes of our audit;
- b) Proper books of account as required by law have been kept by the SOCIETY so far as appears from our examination of those books;
- c) The **Balance Sheet and Income & Expenditure A/c** dealt with by this report are in agreement with the books of account;
- d) In our opinion and to the best of our information and according to the explanations given to the accounting principles generally accepted in India :-
  - I) In the case of the **Balance Sheet**, of the state of affairs of the Society as at 31st March, 2017; and
  - II) In the case of the **Income & Expenditure A/c**, of the **SURPLUS/DEFICIT** for the year ended on that date;



*E. Umakanth Setty*  
(CHARTERED ACCOUNTANT)

(PROPRIETOR)



IV. Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the relevant information and give a true and fair view in Principles generally accepted in India

- a) In the case of the Balance sheet, of the state of affairs of the Society at April 30, 2018, and
- b) In the case of the statement of income and expenditure account of the surplus of the society for the year ended on that date;

V. Report on other legal and regulatory requirements:

1. Further to our comments as mentioned above, we report as follows:

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b) In our opinion proper books of account as required by law have been kept by the society so far as it appears from our examination of those books.
- c) The Balance Sheet and the statement of income and expenditure account dealt with by this report are in agreement with the books of account.

For Manasa Devi & CO.,

Chartered Accountants

*Manasa Devi*  
MRN: 242558

Manasa Devi Palem,  
Proprietor  
Firm Reg.No.0178295  
MRN:242558  
Place:KURNOOL  
Date: 30<sup>th</sup> April, 2018  
UDIN :22242558AXELZY3254





MANASA DEVI AND CO.,  
CHARTERED ACCOUNTANTS

Shop No.22,4<sup>th</sup>Floor,Skanda  
Business Park,Abdullah Khan Estate,  
Kurnool -518001

Email:manasadeviandco@gmail.com  
Mobile:+91 7995932506

### Independent Auditor's Report

To

The Board of Trustees of Vaibhav Educational Society

#### Opinion

I have audited accompanying Financial Statements of Vaibhav Educational Society which comprises the Balance Sheet as at 31<sup>st</sup> March,2018 and Income & Expenditure account for the year then ended.

In our Opinion, the accompanying financial statements of the entity are prepared, in all material respects, in accordance with Generally Accepted Accounting Principles (GAAP) in India.

- a) In case of the Balance Sheet, of the state of affairs of the above named Accounts as at 31<sup>st</sup> March, 2018
- b) In case of the Income & Expenditure Account, of the Surplus for the year ended on that date.

#### Basis for Opinion

I 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. I am an independent person of the entity in accordance with the ethical requirements that are relevant to my audit of the financial statements, and I have fulfilled my other responsibilities in accordance with these requirements. I believe that the audit evidence obtained is sufficient to provide a basis for my opinion.

#### Management Responsibility:

Management is responsible for the preparation of the financial statements in accordance with Generally Accepted Accounting Principles (GAAP) and for such internal control as management determines necessary to enable the preparation of financial statements that are free from 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 going concern basis of accounting unless management either intends to liquidate the entity or 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.

#### Auditors Responsibility:

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable Assurance is a high level of assurance, but not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud



**MANASA DEVI & CO.,  
CHARTERED ACCOUNTANTS**

Shop No. 22, 4<sup>th</sup> Floor, Skanda Business park,  
Abdullah Khan Estate, KURNOOL-518001



e-mail : manasadeviandco@gmail.com  
Mobile : +91 79959 32

To

The Members,

VAIRHAV EDL

**i. Report on the Financial Statements:**

We have audited the accompanying financial statements of VAIBHAV EDUCATIONALSOCIETY (the Society), which comprise the Balance Sheet as at April 30, 2018, the Statement of income and Expenditure Account (hereinafter referred to as Financial Statements) for the year then ended, and a summary of significant accounting policies and other explanatory information.

**ii. Management misbill the Financial Statements:**

Board of Members Executive Commies are responsible for ihe matterswill respect io ihe prepa these financial statements that give a true and fair view of the financial position, and financial performance of the Society in accordance with the accounting principles generally accepted in India, including the Accounting Standards prescribed by ICAI. This responsibilty also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets and application of appropriate accounting policies; making judgments and estimates that are The reasonable and pruden, and design, impediments'i a financial conic, Gat 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.

**iii. Auditors 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 as applicable to the Society. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about 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 Sodtys. preparation of the financial statements that give true and fair view in order to design audit procedures (hai are appropriaie in ihe circumsiances. An audi also inciudes evaivaaiing ive appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Members/Executive Committee, 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 on the financial statements.

*Manasa Devi*  
MKN: 242558



MANASA DEVI AND CO.,  
CHARTERED ACCOUNTANTS



Shop No.22,4<sup>th</sup>Floor,Skanda  
Business Park,Abdullah Khan Estate,  
Kumool -518001

Email:manasadeviandco@gmail.com  
Mobile:+91.7995932506

### Independent Auditor's Report

To

The Board of Trustees of Vaibhav Educational Society

#### Opinion

I have audited accompanying Financial Statements of Vaibhav Educational Society which comprises the Balance Sheet as at 31<sup>st</sup> March,2019 and Income & Expenditure account for the year then ended.

In our Opinion, the accompanying financial statements of the entity are prepared, in all material respects, in accordance with Generally Accepted Accounting Principles (GAAP) in India.

- a) In case of the Balance Sheet, of the state of affairs of the above named Accounts as at 31<sup>st</sup> March, 2019
- b) In case of the Income & Expenditure Account, of the Surplus for the year ended on that date.

#### Basis for Opinion

I 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. I am an independent person of the entity in accordance with the ethical requirements that are relevant to my audit of the financial statements, and I have fulfilled my other responsibilities in accordance with these requirements. I believe that the audit evidence obtained is sufficient to provide a basis for my opinion.

#### Management Responsibility:

Management is responsible for the preparation of the financial statements in accordance with Generally Accepted Accounting Principles (GAAP) and for such internal control as management determines necessary to enable the preparation of financial statements that are free from 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 going concern basis of accounting unless management either intends to liquidate the entity or 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.

#### Auditors Responsibility:

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable Assurance is a high level of assurance, but not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud



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Shop No. 22, 4<sup>th</sup> Floor, Skanda Business park,  
Abdullah Khan Estate, KURNOOL-518001

CA

e-mail : manasadeviandco@gmail.com  
Mobile : +91 79950 32508

**Independent Auditor's Report**

To

The Board of Trustees of Vaibhav Educational Society

**Opinion**

I have audited accompanying Financial Statements of Vaibhav Educational Society which comprises the Balance Sheet as at 31<sup>st</sup> March, 2020 and Income & Expenditure account for the year then ended.

In our Opinion, the accompanying financial statements of the entity are prepared, in all material respects, in accordance with Generally Accepted Accounting Principles (GAAP) in India.

- a) In case of the Balance Sheet, of the state of affairs of the above named Accounts as at 31<sup>st</sup> March, 2020
- b) In case of the Income & Expenditure Account, of the Surplus for the year ended on that date.

**Basis for Opinion**

I 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. I am an independent person of the entity in accordance with the ethical requirements that are relevant to my audit of the financial statements, and I have fulfilled my other responsibilities in accordance with these requirements. I believe that the audit evidence obtained is sufficient to provide a basis for my opinion.

**Management Responsibility:**

Management is responsible for the preparation of the financial statements in accordance with Generally Accepted Accounting Principles (GAAP) and for such internal control as management determines necessary to enable the preparation of financial statements that are free from 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 going concern basis of accounting unless management either intends to liquidate the entity or 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.

**Auditors Responsibility:**

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable Assurance is a high level of assurance, but not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



# MANASA DEVI & CO., CHARTERED ACCOUNTANTS

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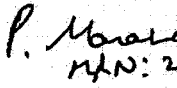
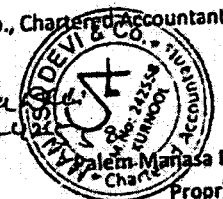
CA

e-mail : manasadeviandco@gmail.com  
Mobile : +91 79959 32506

As part of an audit in accordance with SAs, I exercise professional judgment and professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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.  
Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude the appropriateness of management's use of going concern on basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor report to the related disclosures in the financial statements or if such disclosures are inadequate, to modify my opinion. My conclusions are based on audit evidence obtained up to date of my auditor report. However, future events or conditions may cause the entity to cease to continue as a going concern.

I communicate with those charged with governance regarding, among other matters, planned scope and timing of the audit and significant audit findings; including any significant deficiencies in the internal control that I identify during my audit.

For  
Manasa Devi & Co., Chartered Accountants  
  
M.N.: 2022  
  
Palem Manasa Devi  
Proprietor

Kurnool,  
Dated 27<sup>th</sup> December, 2020  
UDIN: 20242558AAAAC15431



**MANASA DEVI & CO.,  
CHARTERED ACCOUNTANTS**

Shop No. 22, 4<sup>th</sup> Floor, Skanda Business park,  
Abdullah Khan Estate, KURNOOL-518001

e-mail : manasadeviandco@gmail.com  
Mobile : +91 79959 32506

CA

**Independent Auditors' Report**

To  
The Members,  
VAIBHAV EDUCATIONAL SOCIETY.

**I. Report on the Financial Statements:**

We have audited the accompanying financial statements of VAIBHAV EDUCATIONAL SOCIETY (the Society), which comprise the Balance Sheet as at March 31, 2021, the Statement of Income and Expenditure Account (hereinafter referred to as Financial Statements) for the year then ended, and a summary of significant accounting policies and other explanatory information.

**II. Management's Responsibility for the Financial Statements:**

Board of Members/Executive Committee are responsible for the matters with respect to the preparation of these financial statements that give a true and fair view of the financial position, and financial performance of the Society in accordance with the accounting principles generally accepted in India, including the Accounting Standards prescribed by ICAI. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Society and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are The reasonable and prudent; and design, implementation and maintenance of adequate internal financial control, 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.

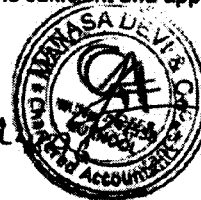
**III. Auditors' Responsibility:**

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 as applicable to the Society. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about 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 financial control relevant to the Society's preparation of the financial statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Members/Executive Committee, 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 on the financial statements.

UDIN: 22242558ACFJXA



**MANASA DEVI & CO.,  
CHARTERED ACCOUNTANTS**

Shop No. 22, 4<sup>th</sup> Floor, Skanda Business park,  
Abdullah Khan Estate, KURNOOL-518001

e-mail : manasadeviandco@gmail.com  
Mobile : +91 79959 32506

CA

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Shop No. 22, 4<sup>th</sup> Floor, Skanda Business park,  
Abdullah Khan Estate, KURNOOL-518001

e-mail : manasadeviandco@gmail.co

Mobile : +91 79959 3256



**Independent Auditors' Report**

To  
The Members,  
VAIBHAV EDUCATIONAL SOCIETY.

**I. Report on the Financial Statements:**

We have audited the accompanying financial statements of VAIBHAV EDUCATIONAL SOCIETY (the Society), which comprise the Balance Sheet as at March 31, 2022, the Statement of income and Expenditure Account (hereinafter referred to as Financial Statements) for the year then ended, and a summary of significant accounting policies and other explanatory information.

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

*f. Manasa Devi*  
MKN: 242558



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Shop No. 22, 4<sup>th</sup> Floor, Skanda Business park,  
Abdullah Khan Estate, KURNOOL-518001



e-mail : manasadeviandco@gmail.com

Mobile : +91 79959 325

**IV. Opinion:**

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the relevant information and give a true and fair view in conformity with the accounting principles generally accepted in India

- a) In the case of the Balance Sheet, of the state of affairs of the Society as at March 31, 2022; and
- b) In the case of the Statement of Income and Expenditure Account of the surplus of the Society for the year ended on that date;

**V. Report on other Legal and Regulatory Requirements:**

1. Further to our comments as mentioned above, we report as follows:

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b) In our opinion proper books of account as required by law have been kept by the Society so far as it appears from our examination of those books.
- c) The Balance Sheet and the Statement of Income and Expenditure Account dealt with by this Report are in agreement with the books of account.

For Manasa Devi & Co.,  
Chartered Accountants

*f. Manasa Devi*  
MRN: 242558

Manasa Devi Palem,  
Proprietor  
Firm Reg. No.: 0178295  
MRN: 242558  
Place: KURNOOL  
Date: 29<sup>th</sup> Sep, 2022  
UDIN: 22242558AXELZY3254



**MANASA DEVI & CO.,  
CHARTERED ACCOUNTANTS**

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e-mail : manasadeviandco@gmail.com  
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**IV. Opinion:**

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the relevant information and give a true and fair view in conformity with the accounting principles generally accepted in India

- a) In the case of the Balance Sheet, of the state of affairs of the Society as at March 31, 2022; and
- b) In the case of the Statement of Income and Expenditure Account of the surplus of the Society for the year ended on that date;

**V. Report on other Legal and Regulatory Requirements:**

1. Further to our comments as mentioned above, we report as follows:

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b) In our opinion proper books of account as required by law have been kept by the Society so far as it appears from our examination of those books.
- c) The Balance Sheet and the Statement of Income and Expenditure Account dealt with by this Report are in agreement with the books of account.

For Manasa Devi & Co.,  
Chartered Accountants

*f. Manasa Devi*  
MR N: 242558

Manasa Devi Palem,  
Proprietor  
Firm Reg. No.: 0176295  
MRN: 242558  
Place: KURNOOL  
Date: 29<sup>th</sup> Sep, 2022  
UDIN: 22242558AXELZY3254

