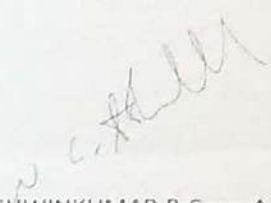



INTERNAL AUDIT REPORT FOR THE PERIOD FROM 1<sup>st</sup> April 2019 TO 31<sup>st</sup> March 2020

KARPAGA VINAYAGA INSTITUTE OF DENTAL SCIENCES

I have verified the system implemented by KARPAGA VINAYAGA INSTITUTE OF DENTAL SCIENCES in various departments, namely purchase, personnel, finance, administration, infrastructure and transport, to ensure the smooth flow of activities are conducted. Based on the records submitted to me and to the best of my knowledge and explanation given to me, I am of the opinion that the internal control systems implemented in this institution are adequate, considering the volume of activities performed.

  
N.C.ASHWINKUMAR, B.Com, A.C.A  
Chartered Accountant

Membership No : 228871  
Place : Chennai  
Date : 15.03.2020

  
Dean  
KARPAGA VINAYAGA INSTITUTE OF DENTAL SCIENCES  
G.S.T. Road, Chinna Kolambakkam,  
Palayanoor Post, Madhuranthagam Taluk,  
Chengalpattu District-603 308.

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Office & Residence : No.10, Trustpakkam South, Raja Annamalaipuram, Chennai - 600 028.

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Date : 09-10-2019

**INDEPENDENT AUDITOR'S REPORT**  
**TO THE MEMBERS OF**  
**KARPAGA VINAYAGA EDUCATIONAL TRUST**

1. Report on the Financial Statements

I have audited the accompanying financial statements of KARPAGA VINAYAGA EDUCATIONAL TRUST ["the Trust"] as at 31<sup>st</sup> March 2019 which comprise the Balance Sheet as at 31<sup>st</sup> March 2019 and the Income and Expenditure Account for the year then ended and a summary of significant accounting policies and other explanatory information.

2. Management's Responsibility for the Financial Statements

The Board of Trustees is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Trust in accordance with Accounting Standards issued by the Institute of Chartered Accountants of India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements 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..

3. Auditor's Responsibility

- a) My responsibility is to express an opinion on these financial statements based on my audit. I have conducted my audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.
- b) 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 judgement, 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 Trust'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 the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.



c) I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

4. Opinion

In my opinion and to the best of my information and according to the explanations given to me, the financial statements give the information in the manner required and give a true and fair view in conformity with the accounting principles, generally accepted in India of the state of affairs of the Trust as at March 31, 2019 and its the income and expenditure account for the year ended on that date.

5. Report on Other Legal and Regulatory Requirements

- a) I have sought and obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purpose of our audit;
- b) In my opinion proper books of account as required have been kept by the Trust so far as appears from our examination of those books;
- c) The Balance Sheet and Income and Expenditure account as dealt with by this report are in agreement with the books of account.

Place: Chennai  
Date:



Signature  
N.C. ANANTHAKUMAR, M.Com, F.C.A  
Chartered Accountant  
Membership No. 023667

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Office & Residence : No.10, Trustpakkam South, Raja Annamalaipuram, Chennai - 600 028.

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Date : 28-09-2018

## INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBERS OF KARPAGA VINAYAGA EDUCATIONAL TRUST

#### 1. Report on the Financial Statements

I have audited the accompanying financial statements of KARPAGA VINAYAGA EDUCATIONAL TRUST ["the Trust"] as at 31<sup>st</sup> March 2018 which comprise the Balance Sheet as at 31<sup>st</sup> March 2018 and the Income and Expenditure Account for the year then ended and a summary of significant accounting policies and other explanatory information.

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c) I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

4. Opinion

In my opinion and to the best of my information and according to the explanations given to me, the financial statements give the information in the manner required and give a true and fair view in conformity with the accounting principles, generally accepted in India of the state of affairs of the Trust as at March 31, 2018 and its the income and expenditure account for the year ended on that date.

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- c) The Balance Sheet and Income and Expenditure account as dealt with by this report are in agreement with the books of account.



*N.C. Ananthakumar*

Signature

N.C. ANANTHAKUMAR, M.Com, F.C.A  
Chartered Accountant  
Membership No. 023667

Place: Chennai  
Date:



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Office & Residence : No.10, Trustpakkam South, Raja Annamalaipuram, Chennai - 600 028.

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Date : 28-09-2017

**INDEPENDENT AUDITOR'S REPORT**  
**TO THE MEMBERS OF**  
**KARPAGA VINAYAGA EDUCATIONAL TRUST**

1. Report on the Financial Statements

I have audited the accompanying financial statements of KARPAGA VINAYAGA EDUCATIONAL TRUST ["the Trust"] as at 31<sup>st</sup> March 2017 which comprise the Balance Sheet as at 31<sup>st</sup> March 2017 and the Income and Expenditure Account for the year then ended and a summary of significant accounting policies and other explanatory information.

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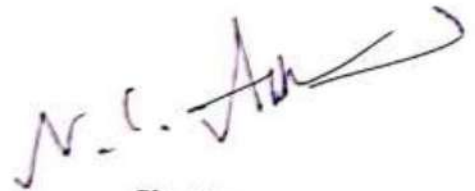
c) I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

4. Opinion

In my opinion and to the best of my information and according to the explanations given to me, the financial statements give the information in the manner required and give a true and fair view in conformity with the accounting principles, generally accepted in India of the state of affairs of the Trust as at March 31, 2017 and its the income and expenditure account for the year ended on that date.

5. Report on Other Legal and Regulatory Requirements

- a) I have sought and obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purpose of our audit;
- b) In my opinion proper books of account as required have been kept by the Trust so far as appears from our examination of those books;
- c) The Balance Sheet and Income and Expenditure account as dealt with by this report are in agreement with the books of account.



Signature

N.C. ANANTHAKUMAR, M.Com, F.C.A  
Chartered Accountant  
Membership No. 023667

Place: Chennai  
Date:





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Office & Residence : No.10, Trustpakkam South, Raja Annamalaipuram, Chennai - 600 028.

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Date : 28-09-2016

**INDEPENDENT AUDITOR'S REPORT**  
**TO THE MEMBERS OF**  
**KARPAGA VINAYAGA EDUCATIONAL TRUST**

1. Report on the Financial Statements

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- a) I have sought and obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purpose of our audit;
- b) In my opinion proper books of account as required have been kept by the Trust so far as appears from our examination of those books;
- c) The Balance Sheet and Income and Expenditure account as dealt with by this report are in agreement with the books of account.



Place: Chennai  
Date:

A handwritten signature in black ink, appearing to read "N.C. Ananthakumar".

Signature  
N.C. ANANTHAKUMAR, M.Com, F.C.A  
Chartered Accountant  
Membership No. 023667