

6.4.1

Institution conducts internal and external financial audits regularly

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AUDITORS' REPORT

We have audited the attached Balance Sheet of "Vivekanand Education Society's, College of Pharmacy (B Pharm Stream)" at 31st March 2024 and also the attached Income & Expenditure Account for the year ended on that date annexed thereto. These Financial Statements are the responsibility of the Trust 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 the management, as well as evaluating the overall Financial Statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Subject to above we report that:

1. In our opinion, proper books of accounts as required by law have been kept by the trust and said institute, which gives all information required by the Act and in the manner so required.
2. As per our examination of books of accounts the said accounts are prepared on accrual basis of accounting.
3. We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of the audit, and for determination of Students Fees by the Competent Authority.
4. In our opinion and as explained to us, the accounts of the Trust are prepared on the basis of Accounting Standard 17 or equivalent Ind AS gives true and fair presentation of segmental reporting as per the courses conducted by the Trust and its institution.
5. The Balance Sheet and the Income & Expenditure Account dealt with by this report are in agreement with the Books of Accounts of the Trust.
6. In our opinion and to the best of our information and according to explanation given to us, the said accounts give all the information required and give a true and fair view in conformity with the accounting principles generally accepted in India –
 - i In case of Balance Sheet of the state of affairs of the Trust's said Institution as at 31st March, 2024; and
 - ii In the case of Income and Expenditure Account the deficit of Income over Expenditure of the said Institute's course for the year ended on the date.

Abhijit Deshpande

Abhijit Deshpande

Chartered Accountant

Date: 04/09/2024

UDIN: 24040546BKDWIB5338





AUDITORS' REPORT

We have audited the attached Balance Sheet of "Vivekanand Education Society's, College of Pharmacy (M Pharm Stream)" at 31st March 2024 and also the attached Income & Expenditure Account for the year ended on that date annexed thereto. These Financial Statements are the responsibility of the Trust 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 the management, as well as evaluating the overall Financial Statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Subject to above we report that:

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 - i In case of Balance Sheet of the state of affairs of the Trust's said Institution as at 31st March, 2024; and
 - ii In the case of Income and Expenditure Account the deficit of Income over Expenditure of the said Institute's course for the year ended on the date.



Abhijit Deshpande

Chartered Accountant

Date: 04/09/2024

UDIN: 24040546BKDWIC7244