



INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF THE GOVERNING BODY OF THE NILGIRIS ST. JOSEPHS SISTERS SOCIETY

Report on the Financial Statements

Opinion

We have audited the accompanying Financial Statements of **Providence College For Women - Coonoor - Management Account** (the Entity) a unit of **The Nilgiris St. Josephs Sisters Society** which comprise the Balance Sheet as at March 31, 2023, the Income and Expenditure Account, the Receipts and Payments Account for the year then ended, and notes to the Financial Statements, including a summary of significant accounting policies.

In our opinion, the accompanying Financial Statements give a true and fair view prepared in accordance with the accounting principles generally accepted in India including the prescribed accounting standards issued by Institute of Chartered Accountants of India (ICAI) to the extent applicable:

- a) In the case of Balance Sheet of the state of affairs of the Entity as at March 31, 2023 ,
- b) In case of the Income and Expenditure account, of the Excess of Income over Expenditure for the year ended on that date; and
- c) In case of the Receipts and Payments account of the Receipts and Payments for the year ended on that date.

Basis for our opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI, as were applicable. 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 Code of Ethics issued by the Institute of Chartered Accountants of India and we have fulfilled our ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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.

Responsibilities of the Management and those charged with Governance for the Financial Statements

The Entity's Management is responsible for the preparation and fair presentation of the Financial Statements in accordance with the aforesaid accounting standards, 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.

The Management and /or others who are charged with governance, are responsible for overseeing the Entity's financial reporting process.





Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are 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 our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SA's will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Financial Statements.

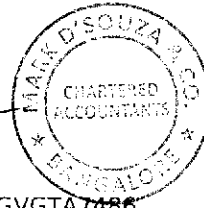
Further we report that,

- 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) In our opinion, proper books of account as required by law have been kept by the entity so far as it appears from our examination of those books of account;
- c) the Balance Sheet , Income and Expenditure Account and the Receipts and Payments Account dealt with by this report are in agreement with the books of account of the Entity.

Place : Bangalore
Date : 27 June 2023

For MARK D'SOUZA & CO.
Chartered Accountants
Firm Registration No.0020145

MARK D'SOUZA
Proprietor
M.No : 027542
UDIN : 23027542BGGVTA7486
(vide UDIN of Consolidated Account)





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Report on the Financial Statements

Opinion

We have audited the accompanying Financial Statements of **Providence College Exam Section - Coonoor** (the Entity) a unit of **The Nilgiris St. Josephs Sisters Society** which comprise the Balance Sheet as at March 31, 2023, the Income and Expenditure Account, the Receipts and Payments Account for the year then ended, and notes to the Financial Statements, including a summary of significant accounting policies.

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- b) In case of the Income and Expenditure account, of the Excess of Expenditure over Income for the year ended on that date; and
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Auditor's Responsibilities for the Audit of the Financial Statements

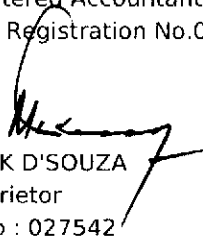
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Place : Bangalore
Date : 27 June 2023

For MARK D'SOUZA & CO.
Chartered Accountants
Firm Registration No.002014S


MARK D'SOUZA
Proprietor
M.No : 027542
UDIN : 23027542BGVGTA7486
(vide UDIN of Consolidated Account)

