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**O. THOMAS & CO.**  
CHARTERED ACCOUNTANTS  
E-Mail: othomas.co@gmail.com

**KOTTAYAM-686 002**  
**Date: 29-09-2022**

### INDEPENDENT AUDITOR'S REPORT

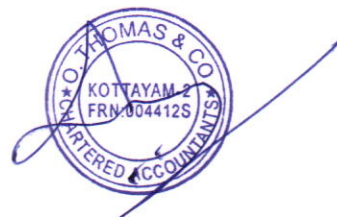
We have audited the Balance Sheet of the M/s. PUSHPAGIRI COLLEGE OF PHARMACY, Tiruvalla as at 31<sup>st</sup> March, 2022 and also the Income and Expenditure Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the Management. Our responsibility 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 also 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.

#### **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 issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with the 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 the 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 the internal control relevant to the Association'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 Association's internal control. 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.

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



## Opinion and Report

Subject to our observations given below, 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 purpose of our audit.
- b. In our opinion, proper books of accounts have been kept by the **M/s. Pushpagiri College of Pharmacy**, Tiruvalla so far as it appears from our examination of those books.
- c. The Balance Sheet and the Income and Expenditure Account, with any note thereon dealt with by this report are in agreement with the books of accounts.
- d. In our opinion, the Balance Sheet and Income and Expenditure Account dealt with in this report comply with the accounting standards generally accepted.
- e. In our opinion and to the best of our information and according to the explanations given to us, the said accounts give the information required by the Law, in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:-
  - i. In the case of the Balance Sheet of the state of affairs of the **M/s. Pushpagiri College of Pharmacy**, Tiruvalla as at **31<sup>st</sup> March, 2022**.

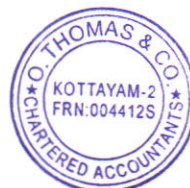
AND

- ii. In the case of Income and Expenditure Account, of the **Excess of Income over Expenditure** for the year ended on that date.

For, **O.THOMAS & Co.**,  
Chartered Accountants,  
(FRN 004412S)

For **O. THOMAS & CO.**  
Chartered Accountants

Partner  
**Abraham K Thomas** (Membership No.F.09705)  
M.No. F 9705 (UDIN: 22009705AXXMNX3854)





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