

INDEPENDENT AUDITOR'S REPORT

To,
ESPERANZA
Reg No: PTM/TC/53/2021
Thiruvalla

Opinion

We have audited the financial statements of **ESPERANZA, Thiruvalla** which comprise the Balance Sheet as at March 31, 2024, and the Income & Expenditure and Receipts & Payments Accounts for the year then ended 31st March 2024.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31, 2024, and of its financial performance and its receipts & payments for the year then ended March 31, 2024 in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for Opinion

We 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. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation 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.

Those 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 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements

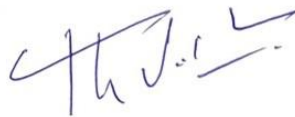
Place: Thiruvalla
Date: 12-06-2024



For Shalu John & Associates,
Chartered Accountants
FRN: 0206975

CA Shalu John
Chartered Accountant
M. No. 238102

Dr. Aby Mathew T. MDS
Principal
Pushpagiri College of Dental Sciences



ESPERANZA

ALUMINI OF PUSHPAGIRI COLLEGE OF DENTAL SCIENCES PERUMTHURUTHY
SEAL IT ROOM, 3rd LEVEL, PUSHPAGIRI COLLEGE OF DENTAL SCIENCES, THIRUVALLA
(Reg No : PTM/TC/53/2021)

BALANCE SHEET AS ON 31st March 2024

| Source of Fund | Amount | Application of Fund | Amount |
|--|--------------------|-----------------------|--------------------|
| Capital Fund | | Current Assets | |
| Opening Balance | 1,40,376.00 | Cash at Bank | 1,73,709.00 |
| Add. Excess of Income Over Expenditure | 33,333.00 | | |
| | 1,73,709.00 | | |
| | 1,73,709.00 | | 1,73,709.00 |
| | | | |

For Esperanza PCDS Alumini Association

President

Place: Thiruvalla
Date : 12-06-2024

Treasurer



Dr. Aby Mathew T. MDS
Principal
Pushpagiri College of Dental Sciences



As per our report even date attached
For Shalu John & Associates,
Chartered Accountants
FRN: 020697S



CA Shalu John
Chartered Accountant
M. No. 238102



ESPERANZA

ALUMINI OF PUSHPAGIRI COLLEGE OF DENTAL SCIENCES PERUMTHURUTHY
SEAL IT ROOM, 3rd LEVEL, PUSHPAGIRI COLLEGE OF DENTAL SCIENCES, THIRUVALLA
(Reg No : PTM/TC/53/2021)

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st March 2024

| Income | Amount | Expenditure | Amount |
|--|------------------|-----------------|------------------|
| Bank Charges | 23.00 | Membership Fees | 34,356.00 |
| Audit Fees | 1,000.00 | | |
| Excess of Income over Expenditure transferred to Capital Fund | 33,333.00 | | |
| | 34,356.00 | | 34,356.00 |

For Esperanza PCDS Alumini Association

As per our report even date attached
For Shalu John & Associates,
Chartered Accountants
FRN: 020697S

President

Treasurer

Place: Thiruvalla
Date : 12-06-2024



Shalu John
CA Shalu John
Chartered Accountant
M. No 238102

Dr. Aby Mathew T. MDS
Principal
Pushpagiri College of Dental Sciences

Dr. Aby Mathew T.



ESPERANZA

ALUMINI OF PUSHPAGIRI COLLEGE OF DENTAL SCIENCES PERUMTHURUTHY
SEAL IT ROOM, 3rd LEVEL, PUSHPAGIRI COLLEGE OF DENTAL SCIENCES, THIRUVALLA

(Reg No : PTM/TC/53/2021)

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31st March 2024

| Receipts | Amount | Payments | Amount |
|---------------------------------------|--------------------|--|--------------------|
| <u>Opening Cash & Equivalents</u> | | <u>Administration Expenses</u> | |
| Cash at Bank | | Bank Charges | 23 00 |
| CSB- 0248-07300800-190801 | 1,40,376.00 | Audit Fees | 1,000 00 |
| Membership Fees | 34,356.00 | <u>Closing Cash & Cash Equivalents</u> | |
| | | Cash at Bank | |
| | | CSB-0248-04355494-195001 | 1,73,709 00 |
| | 1,74,732.00 | | 1,74,732.00 |

As per our report even date attached

For Esperanza PCDS Alumini Association

For Shalu John & Associates,
Chartered Accountants
FRN: 020697S

President

Treasurer



Shalu John

CA Shalu John
Chartered Accountant
M. No. 238102

Place: Thiruvalla
Date : 12-06-2024

Dr. Aby Mathew T. MDS
Principal
Pushpagiri College of Dental Sciences

Aby Mathew T. MDS

