

**AUDITOR'S REPORT**

We have audited the attached Balance Sheet of **COLLEGE OF DENTAL SCIENCES, DAVANGERE** as at **31<sup>st</sup> March 2021** and also the annexed Income & Expenditure Account for the year ended on the date incorporating the accounts of the **Institute**. These financial statements are the responsibility of the management of the Institute. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted the audit in accordance with auditing standards generally accepted in India. These 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.


We further report that:

- a) We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purposes of the audit;
- b) The Balance Sheet, Income and Expenditure Account dealt with by this report are in agreement with the books of accounts;
- c) In our opinion proper books of accounts have been kept by the Hostel so far as it appears from our examination of those books.
- d) In our opinion and to the best of our information and according to the explanations given to us, the statement together with the schedules attached and read with the Accounting Policies and Notes Forming Part of Accounts give a true and fair view:
  - i) In the case of Balance Sheet, of the state of affairs as at **31<sup>st</sup> March 2021** and
  - ii) In the case of Income & Expenditure Account, of the **DIFICIET** (excess of Expenditure over Income) for the year ended on that date.

Place: Davangere,  
Date: 11.08.2021



for SANTHAPPA & CO.,  
Chartered Accountants,  
ICAI FNO. 003564S

  
(MUNDAS VEERENDRA)  
Partner.  
M.No. 216317