

P. Dev Kumar & Co.

CHARTERED ACCOUNTANTS

D.NO. 16-6-388/44, Millennium Towers, 2nd Floor,
Opp. Highland Hospital, Falnir Road, MANGALORE - 575 002.

① : 0824-2431525
Fax : 0824-4250865
E-mail: pdkandco@gmail.com

FORM NO.10B

[See rule 17B]

AUDIT REPORT UNDER SECTION 12A(b) OF THE INCOME-TAX ACT, 1961, IN THE CASE OF CHARITABLE INSTITUTIONS

We have audited the attached Balance Sheet of **ALVA'S EDUCATION FOUNDATION (R)** and the institutions under the Foundation; Alva's College of Physiotherapy, Alva's College of Naturopathy and Yogic Sciences, Alva's Homeopathic Medical College, Alva's Ayurvedic Medical College, Alva's Institute of Nursing Science, Alva's College of Nursing, Alva's Post Graduate College, Alva's College of Medical Lab & Technology, Alva's Pre-university College, Alva's Hostels, Alva's Stationery, Alva's College of Education (B.Ed.), Alva's College, Alva's College of Physical education, Alva's Institute of Engineering & Technology, Alva's Ayurveda Hospital, Alva's Nature Cure Hospital, Alva's CPT, Alva's Hospital Management, Alva's English Medium High School, Alva's Kannada Medium High School, Alva's Primary School, Kuvempu University, Alva's ISEET/NEET, Alva's Telephone Department, Alva's Pre-Primary School, Alva's English Medium Higher Primary School, Alva's General Store, Alva's CET, Alva's Kannada Medium Higher Primary School, Alva's Cafetaria, Alva's Central School having office at Main Road, Moodabidri and institution at Vidhyagiri Campus, Handel, Moodbidri **at 31st March 2019** and also the Income and Expenditure Account for the year ended on that date which are in agreement with the (Computerised) books of account maintained by the said Institution.



We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the above named trust visited by us so far as appears from our examination of the books, and proper returns adequate for the purposes of our Audit has been maintained by the trust subject to the comments given below.

In our opinion subject to the notes on accounts annexed herewith and to the best of our information, and according to information given to us, the said accounts give a true and fair view-

(i) In case of the Balance Sheet, of the state of affairs of the above named institution as at **31st March 2019**, and

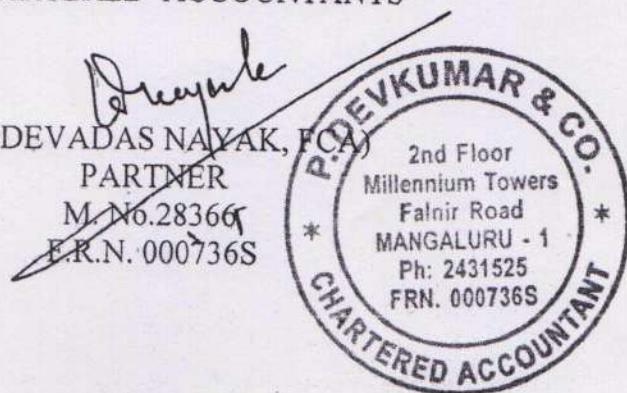
(ii) In the case of the Income and Expenditure account, of the Excess of Income over Expenditure of its accounting year ending on **31st March 2019**.

The prescribed particulars are annexed hereto.

DATE : 10-09-2019
PLACE : MANGALORE

For P. DEVKUMAR & CO.,
CHARTERED ACCOUNTANTS

(K. DEVADAS NAYAK, FCA)
PARTNER
M. No.28366
E.R.N. 000736S



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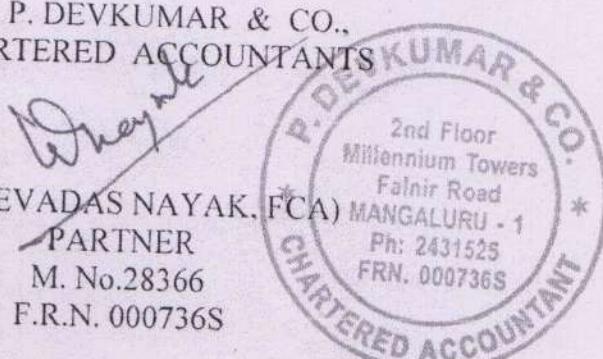
(ii) In the case of the Income and Expenditure account, of the Excess of Expenditure over Income of its accounting year ending on **31st March 2020**.

The prescribed particulars are annexed hereto.

DATE : 09-11-2020
 PLACE : MANGALORE
 UDIN : 20028366AAAADR7773

For P. DEVKUMAR & CO.,
 CHARTERED ACCOUNTANTS

(K. DEVADAS NAYAK, FCA)
 PARTNER
 M. No.28366
 F.R.N. 000736S



P. Dev Kumar & Co.

CHARTERED ACCOUNTANTS

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Opp. Highland Hospital, Falnir Road, MANGALORE - 575 002.

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FORM NO.10B

[See rule 17B]

AUDIT REPORT UNDER SECTION 12A(b) OF THE INCOME-TAX ACT, 1961, IN THE CASE OF CHARITABLE INSTITUTIONS

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We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the above named trust visited by us so far as appears from our examination of the books, and proper returns adequate for the purposes of our Audit has been maintained by the trust subject to the comments given below.

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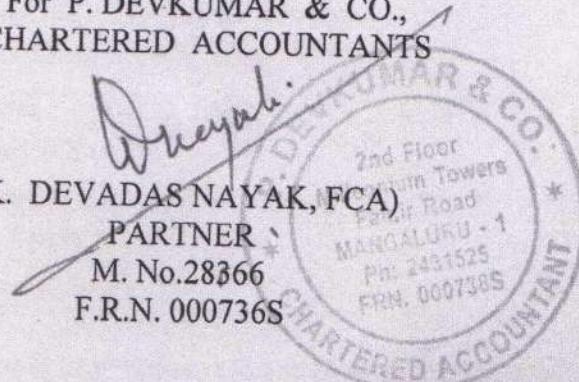
(ii) In the case of the Income and Expenditure account, of the Excess of Expenditure over Income of its accounting year ending on **31st March 2021**.

The prescribed particulars are annexed hereto.

DATE : 28-10-2021
 PLACE : MANGALORE
 UDIN : 21028366AAAACZ1825

For P. DEVKUMAR & CO.,
 CHARTERED ACCOUNTANTS

(K. DEVADAS NAYAK, FCA)
 PARTNER
 M. No. 28366
 F.R.N. 000736S



NOTES ON ACCOUNTS

a) Fixed Assets:

Fixed Assets has been shown at cost less accumulated depreciation. Depreciation has been provided on assets put to use and is calculated under written down value Method.

b) Credit Balance Confirmation:

Sundry Creditors for Fixed Assets, for supplies, & Expenses appearing under the head 'Current Liabilities & Provisions' in the Balance Sheet are subject to confirmation. Their balances reflected in the Balance Sheet are as appearing in the ledger.

c) Advances for fixed assets and other Advances:

Balance appearing under the Classification 'ADVANCES' in the Balance Sheet are subject to confirmation. Their balances reflected in the Balance Sheet are as appearing in the books of accounts of the foundation.

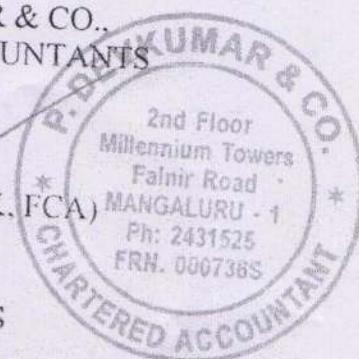
d) Where external evidences in the form of cash memo, bill, stamped receipt, etc. were not available, we have relied on the internal vouchers prepared by the entity and authenticated by the authorized signatory of the entity.

e) The previous year's figures have been regrouped and reclassified wherever necessary to suit this year's presentation.

DATE : 09-11-2020
PLACE : MANGALORE

For P. DEVKUMAR & CO.,
CHARTERED ACCOUNTANTS

D.Nayak
(K. DEVADAS NAYAK, FCA)
PARTNER
M. No.28366
F.R.N. 000736S



P. Dev Kumar & Co.

CHARTERED ACCOUNTANTS

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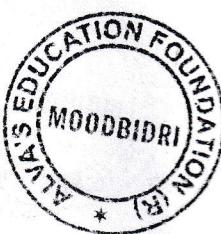
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[See rule 17B]

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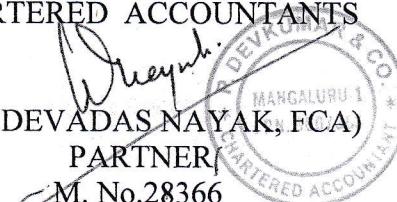
- (i) In case of the Balance Sheet , of the state of affairs of the above named institution as at **31st March 2023**, and
- (ii) In the case of the Income and Expenditure account, of the Excess of Expenditure over Income of its accounting year ending on **31st March 2023**.

The prescribed particulars are annexed hereto.

DATE : 10.09.2023
 PLACE : MANGALORE
 UDIN : 23028366BGXBBW3947
 K. DEVADAS NAYAK, FCA

For P. DEVKUMAR & CO.,
 CHARTERED ACCOUNTANTS

(K. DEVADAS NAYAK, FCA)
 PARTNER
 M. No.28366
 F.R.N. 000736S



NOTES ON ACCOUNTS

a) Fixed Assets :

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b) Credit Balance Confirmation:

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d) Where external evidences in the form of cash memo, bill, stamped receipt, etc. were not available, we have relied on the internal vouchers prepared by the entity and authenticated by the authorized signatory of the entity.

e) The previous year's figures have been regrouped and reclassified wherever necessary to suit this year's presentation.

For P. DEVKUMAR & CO.,
CHARTERED ACCOUNTANTS

DATE : 10.09.2023

PLACE : MANGALORE

(K. DEVADAS NAYAK, FCA)

PARTNER

M. No.28366

F.R.N. 000736S

Dneyak

