



KHALSA COLLEGE FOR WOMEN

(Reaccredited Grade 'B++' by NAAC)

SIDHWAN KHURD- 142024

DISTT-LUDHIANA(PB.)

The Internal Audit is done every year by the Chartered Accountant with whom AMC has been signed.

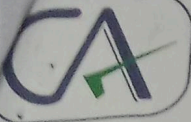
The External Audit is done by Govt. Agency i.e. Indian Audit and Accounts Department Chandigarh after every five years.

Enclosed Audit Report

G. Arora

Principal
Khalsa College for Women,
Sidhwan Khurd (Ludhiana)

B.



S.P.S. & CO.

CHARTERED ACCOUNTANTS
326-AZ, MODEL TOWN EXTENSION, LUDHIANA.
Ph. : 0161-4612326, M : No.9815500326
Email : spsco.ca@gmail.com

AUDIT REPORT

We have examined the balance sheet of KHALSA COLLEGE FOR WOMEN, VPO SIDHWAN KHURD, DISTT. LUDHIANA under SHRI GURU HARGOBIND UJAGAR HARI TRUST (PAN No : AAFTS7171P) as at 31/03/2023 and the Income & Expenditure account for the year ended on that date which are in agreement with the books of account maintained by the college under the said trust 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 institute so far as appears from our examination of the books, and proper Returns adequate for the purposes of audit have been maintained by the institute under the said trust subject to the comments given below:

1. These financial statements are 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 includes examining, on a test basis, evidence supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

2. Debit & Credit balances are subject to confirmation from respective parties.

3. In the absence of proper evidence it could not be verified whether payment exceeding Rs.10000/- has been made otherwise than A/c payee cheque and draft.

In our opinion 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 the case of the balance sheet, of the state of affairs of the abovenamed trust as at 31/03/2023 and

(ii) in the case of the income & expenditure, of the surplus or deficit of its accounting year ending on 31/03/2023

Date : 28/10/2023

Place : Ludhiana

FOR M/s SPS & Co
Chartered Accountants
FKN No. CO/4427N
(Reg. No. 01/4427N)
S.P.S. Ahluwalia
(Partner)
M.No. :092662