



**Independent Auditor's Report
To Sri Siddhartha Dental College**

Report on Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **Sri Siddhartha Dental College**, Siddharthanagara, Tumkur ("the College") which comprise the Balance Sheet as at 31 March 2021 and the Statement of Income and Expenditure and Receipts & payments for the year then ended.

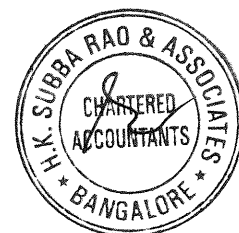
In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Trust deed in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the College as at March 31, 2021, and its excess of **Income over Expenditure**, and its Receipts & Payments for the year ended on that date.

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 College 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

The College's Management is responsible with respect to the preparation of these standalone financial statements in accordance with the Trust deed 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.

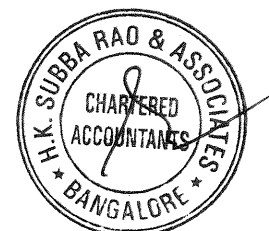
In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

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.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.





- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the College's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the College to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

For H K Subba Rao & Associates.

Chartered Accountants

H K Subba Rao

(Proprietor)

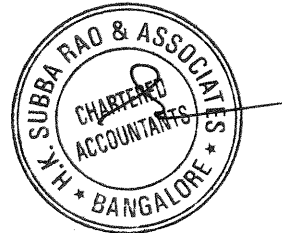
Membership number: 024266

FRN: 004084S

Place: Bangalore

Date: 11-08-2021

UDIN: 21024266AAAABB8805



Sri Siddhartha Dental College

Agalakote, B.H.Road


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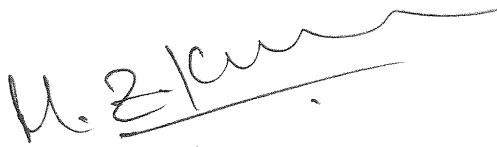
TUMKUR

Balance Sheet

As at 31st March 2021

Liabilities	as at 31-Mar-2021	Assets	as at 31-Mar-2021
Capital Account	10,72,00,613.71	Fixed Assets	2,52,70,138.81
Current Liabilities	3,93,98,971.47	Investments	4,32,13,510.00
		Current Assets	7,81,15,936.37
Total	14,65,99,585.18	Total	14,65,99,585.18


CHANCELLOR
Sri Siddhartha Academy of Higher Education,
TUMKUR - 572 107, KARNATAKA.


REGISTRAR
Sri Siddhartha Academy of Higher Education
Agalakote, TUMKUR-572107.

*For H.K. Subba Rao & Associates
Chartered Accountants*


Proprietor

H.K. Subba Rao & Associates
CHARTERED ACCOUNTANTS
No. 365, 3rd Cross, 3rd Stage,
1st Block, West of Chord Road,
Basaveshwaranagar,
BANGALORE - 560079.

Sri Siddhartha Dental College

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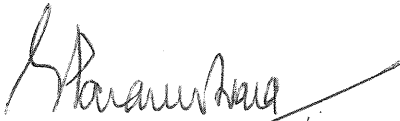
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Income and Expenditure Account


For the Period Ended 31st March 2021

Particulars	1-Apr-2020 to 31-Mar-2021	Particulars	1-Apr-2020 to 31-Mar-2021
Indirect Expenses	4,38,96,554.65	Indirect Incomes	7,77,21,376.16
Advertisement Expenses	60,603.00	Fees	7,26,69,003.44
Departmental Expenses	23,06,399.00	Interest Received	23,96,270.72
Depreciation	38,74,792.13	Other Income	25,54,852.00
Eligibility & Examination Fees	3,95,885.00	Danta Bhagya Yojane	1,01,250.00
Financial Expenses	22,559.52		
Office Expenses	49,06,639.00		
Salaries	3,23,29,677.00		
Excess of income over expenditure	3,38,24,821.51		
Total	7,77,21,376.16	Total	7,77,21,376.16


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For H.K. Subba Rao & Associates
Chartered Accountants


Proprietor


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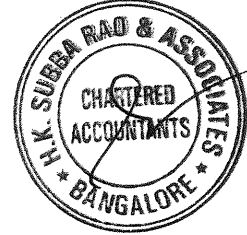
Capital Account

Group Summary

1-Apr-2020 to 31-Mar-2021

Particulars	Closing Balance	
	Debit	Credit
CAPITAL-SSAHE		7,33,75,792.21
EXCESS OF INCOME OVER EXPENDITURE		3,38,24,821.5
Grand Total		10,72,00,613.7


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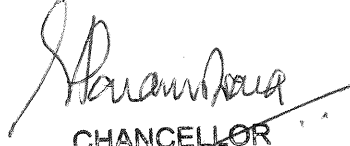
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Current Liabilities

Group Summary

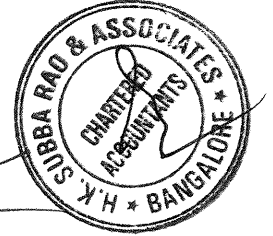
1-Apr-2020 to 31-Mar-2021

Particulars	Closing Balance	
	Debit	Credit
Alumini Association Fees		12,000.00
Caution Deposit A/c		26,36,984.00
Hostel A/c		4,02,091.24
PROVIDENT FUND PAYABLE		86,014.00
Scholarship A/c		52,500.00
SSMC A/c		3,27,21,536.23
S.S.M.C.H A/c		34,87,846.00
Grand Total		3,93,98,971.47



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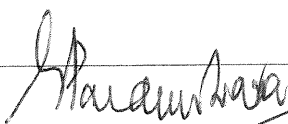
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Fixed Assets

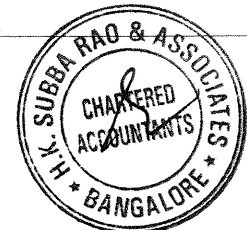
Group Summary

1-Apr-2020 to 31-Mar-2021

Particulars	Closing Balance	
	Debit	Credit
Departmental Equipment		9,27,354.39
Department of Orthodontics Equipment		1,82,584.00
Department of Pedodontics Equipment		58,405.00
Dept of Conservative Dentistry Equipment		36,449.40
Dept of Microbiology Equipment		2,12,261.83
Dept of Orthodontics Equipment		22,950.00
Dept of Periodontics Equipment		59,992.79
Dept of Prosthodontics Equipment		55,596.37
Dept of Radiology Equipment		2,99,115.00
Air Compressor		16,293.98
Air Conditioners		28,479.75
Amalgamators		9,464.82
AMBULANCE VAN		1,78,527.68
AMPLIFIERS		26,912.77
Aquaguard Water Filters		22,172.92
BIO-MATRIX SYSTEM		1,22,862.56
CARDLESS MICROPHONE		4,27,955.74
C C Camera		50,575.00
Computers		91,838.40
Dental Chairs		78,11,225.15
Dental Equipment		37,96,359.92
Dental Lab Equipment		3,19,073.17
DENTAL STRIKER		32,893.40
Digital Camera		19,420.70
Fire Extinguisher		13,812.15
Furniture Account		10,43,526.45
Infrared Thermometer		6,375.00
Internet		1,04,566.75
Kent Water Purifier		27,035.35
Ladder		1,360.00
L.C.D Projector		1,77,745.35
LEAD PROTECTION SCREEN		5,295.21
Library		73,92,241.61
LIGHT CURE GUN		7,279.12
MICRO DRILL		43,028.12
MICROPHONE AND MIKES		3,630.62
MICROSCOPES		1,50,962.33
Motor Car Ambassador		17,894.46
OMNI BUS SWARAJ MAZDA		1,24,539.62
Operation Table		9,794.90
OXYGEN PIPE LINE		16,985.46
PEDO CROWNLINKS		7,608.05
Phantom Head Units		47,067.52
Phantom Table		6,79,012.00
Printer		48,237.08
Carried Over		2,38,09,407.50


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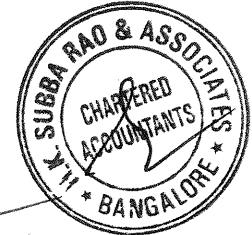
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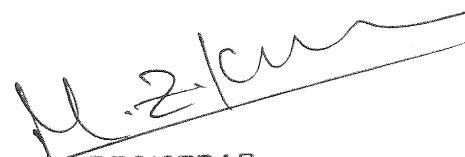
Sri Siddhartha Dental College

Fixed Assets Group Summary : 1-Apr-2020 to 31-Mar-2021

Particulars	Closing Balance	
	Debit	Credit
Brought Forward		2,38,09,407.50
Projector		1,60,271.75
Refrigerator		8,809.72
Scanner V800		28,560.52
Software A/c		1,59,201.60
Sterlizers		7,116.73
TATA INDICO		70,513.44
TELEVISION		15,098.91
U.P.S.		5,46,368.06
V-GUARD WATER HEATER		4,024.59
XEROX MACHINE		20,652.64
X-Ray Equipment		4,40,113.35
Grand Total		2,52,70,138.81


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Investments

Group Summary

1-Apr-2020 to 31-Mar-2021

Particulars	Closing Balance	
	Debit	Credit
Fd 20094580001033/8	2,00,00,000.00	
FD-20094580001033/9	2,00,00,000.00	
FD INVESTMENT IN SSES	18,00,000.00	
F.D-UCO Bank- 87522/2481	14,13,510.00	
Grand Total	4,32,13,510.00	


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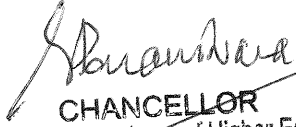
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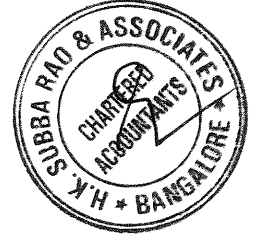
Current Assets


Group Summary

1-Apr-2020 to 31-Mar-2021

Particulars	Closing Balance	
	Debit	Credit
Loans & Advances (Asset)		1,69,35,906.86
SRI SIDDARTHA EDUCATION SOCIETY		1,65,48,906.86
INCOME TAX STAFF TDS		3,87,000.00
Bank Accounts		6,11,80,029.51
Canara Bank A/c No -220/26998		80,959.35
Canara Bank A/c No-220/27040		6,00,56,549.18
Canara Bank A/c No -220/27184		10,42,520.98
Grand Total		7,81,15,936.37


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Indirect Expenses

Group Summary

1-Apr-2020 to 31-Mar-2021

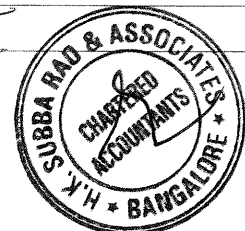
Particulars	Closing Balance	
	Debit	Credit
Advertisement Expenses		60,603.00
Advertisement A/c		60,603.00
Departmental Expenses		23,06,399.00
Dental Materials		8,55,953.00
Department Expenses		4,570.00
Department of Community Dentistry		500.00
DEPARTMENT OF CONSERVATIVE DENTISTRY.		74,118.00
DEPARTMENT OF ORAL MEDICINE		68,565.00
DEPARTMENT OF ORAL PATHOLOGY		45,000.00
DEPARTMENT OF ORTHODONTICS		93,903.00
Department of Pedodontics Expenses		3,000.00
Department of Periodontics		23,985.00
DEPARTMENT OF PROSTHODONTICS		98,321.00
LABORATORY EXPENSES		41,470.00
LIBRARY EXPENSES		9,97,014.00
Depreciation		38,74,792.13
Depreciation A/c		38,74,792.13
Eligibility & Examination Fees		3,95,885.00
UNIVERSITY FEES PAID		1,96,000.00
Examination Expenses		73,660.00
EXAMINATION REMUNERATION PAID		1,26,225.00
Financial Expenses		22,559.52
Bank Charges		22,559.52
Office Expenses		49,06,639.00
AUDIT FEES		57,499.00
Computer Maintainance		9,950.00
Covid -19 Expenses		1,96,221.00
Cultural Expenses		74,379.00
DENTAL COUNCIL OF INDIA- Inspection Fees		3,54,000.00
ELECTRICAL MATERIALS		7,946.00
GARDEN MAINTENANCE		10,544.00
Interest on Tds		185.00
Internet Charges		63,779.00
Labour Charges Paid.		24,62,057.00
Miscellaneous Expenses		740.00
NEWS PAPER AND PERIODICALS		2,899.00
Online Coaching Expenses		6,010.00
Other Office Expenses		95,437.00
Postage Expenses		3,550.00
Printing & Stationary		1,79,370.00
Refreshment Expenses		15,155.00
Repairs & Maintainance		12,88,596.00
Sports Expenses		26,560.00
Staff Welfare		1,440.00
Carried Over		1,15,66,877.65

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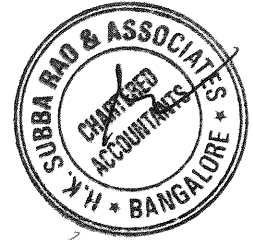
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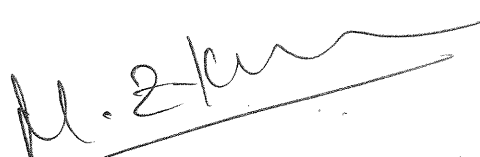
Sri Siddhartha Dental College

Indirect Expenses Group Summary : 1-Apr-2020 to 31-Mar-2021

Particulars	Closing Balance	
	Debit	Credit
Brought Forward		1,15,66,877.65
Travelling & Conveyance	6,100.00	
WEB SIGHT CHARGES	44,222.00	
Salaries	3,23,29,677.00	
Housemanship A/c	5,99,805.00	
Salaries A/c	3,17,29,872.00	
Grand Total		4,38,96,554.65


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Indirect Incomes

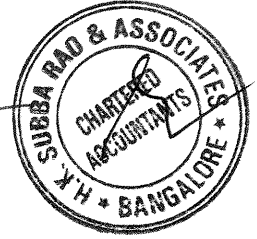
Group Summary

1-Apr-2020 to 31-Mar-2021

Particulars	Closing Balance	
	Debit	Credit
Fees		7,26,69,003.4
Examination Fees Received		1,68,600.0
Tution Fees & Other Fees		7,25,00,403.4
Interest Received		23,96,270.7
Interest Received From Banks		23,96,270.7
Other Income		25,54,852.0
Examination Remuneration Received		1,05,965.0
Laboratory Charges Received		8,50,910.0
SSDC HOSPITAL COLLECTIONS		15,97,977.0
Danta Bhagya Yojane		1,01,250.0
Grand Total		7,77,21,376.1


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SRI SIDDHARTHA DENTAL COLLEGE,
AGALAKOTE, TUMKUR.

FIXED ASSETS AND DEPRECIATION SCHEDULE AS ON 31-03-2021

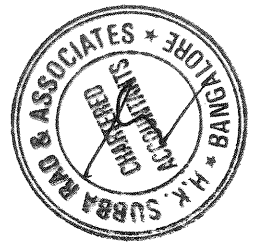
SL NO.	PARTICULARS	BALANCE AS	ADDITIONS		Deduction	TOTAL	DEPRECIATION	TOTAL DEPRECIATION	BALANCE AS on 31-3-2021
		on 1-4-2020	upto 30.09.20	01.10.20 to 31.03.21					
BLOCK A.10%									
1	FURNITURE - DENTAL CHAIRS	6395977.92	1958100	308000.00	0	8662027.924	850802.79	850802.79	7811225.13
2	FURNITURE & FIXTURES	1132627.15	10000	15960	0	1158587.148	115060.71	115060.71	1043526.43
3	OPERATION TABLE	10883.25	0	0	0	10883.25	1088.32	1088.32	9794.92
	TOTAL - A	7539438.32	1968100.00	323960.00	0.00	9831498.32	966951.83	966951.83	8864546.49
BLOCK B.15%									
4	MOTOR CAR - AMBASSADOR	21052.30	0	0	0	21052.30	3157.84	3157.84	17894.45
	TOTAL - B	21052.30	0	0	0	21052.30	3157.84	3157.84	17894.45
BLOCK C.15%									
5	CARDLESS MICROPHONE	503477.34		0	0	503477.34	75521.60	75521.60	427955.74
6	DENTAL EQUIPMENTS	4466305.78	0	0	0	4466305.78	669945.8677	669945.87	3796359.92
7	DENTAL LAB EQUIPMENTS	375380.19	0	0	0	375380.19	56307.03	56307.03	319073.16
9	DENTAL STRIKER	38698.13	0	0	0	38698.13	5804.72	5804.72	32893.41
10	MICRO DRILL	50621.33	0	0	0	50621.33	7593.20	7593.20	43028.13
11	LIBRARY BOOKS	8402611.35	0	270294	0	8672905.354	1280663.75	1280663.75	7392241.60
12	X-RAY EQUIPMENTS	517780.44	0	0	0	517780.44	77667.07	77667.07	440113.37
13	PHANTOM HEAD UNITS	43013.50	0	0	0	43013.50	6452.02	6452.02	36561.47
14	REFRIGERATOR	10364.38	0	0	0	10364.38	1554.66	1554.66	8809.72
15	STERILIZERS	8372.61	0	0	0	8372.61	1255.89	1255.89	7116.72
16	L.C.D. PROJECTOR	209112.15	0	0	0	209112.15	31366.82	31366.82	177745.33
17	BIO MATRIX SYSTEM	144544.19	0	0	0	144544.19	21681.63	21681.63	122862.56
18	AMBULANCE VAN	210032.58	0	0	0	210032.58	31504.89	31504.89	178527.69
19	MICROSCOPES	177602.74	0	0	0	177602.74	26640.41	26640.41	150962.33
20	OXYGEN PIPE LINE	19982.89	0	0	0	19982.89	2997.43	2997.43	16985.46
21	XEROX MACHINE	24297.21	0	0	0	24297.21	3644.58	3644.58	20652.63
22	AMPLIFIERS	31662.11	0	0	0	31662.11	4749.32	4749.32	26912.79
23	OMNI BUS SWARAJ MAZDA	146517.21	0	0	0	146517.21	21977.58	21977.58	124539.63

S. Srinivasan

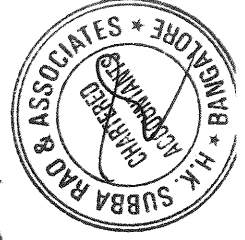
CHANCELLOR
Sri Siddhartha Academy of Higher Education,
TUMKUR - 572 107, KARNATAKA.

N. S. Srinivasan

REGISTRAR
Sri Siddhartha Academy of Higher Education,
Agalakote, TUMKUR-572107.



24	INTERNET	123019.71	0	0	0	123019.71	18452.96	18452.96	18452.96	18452.96	104566.75
25	AQUAGUARD WATER FILTER	26085.78	0	0	0	26085.78	3912.87	3912.87	3912.87	3912.87	22172.91
26	AIR CONDITIONER	33505.59	0	0	0	33505.59	5025.84	5025.84	5025.84	5025.84	28479.75
27	AMALGAMATORS	11135.08	0	0	0	11135.08	1670.26	1670.26	1670.26	1670.26	9464.81
28	DIGITAL CAMERA	22847.89	0	0	0	22847.89	3427.18	3427.18	3427.18	3427.18	19420.71
30	FIRE EXTINGUISHER	16249.59	0	0	0	16249.59	2437.44	2437.44	2437.44	2437.44	13812.15
31	UPS	153080.10	0	450000	0	603080.10	56712.02	56712.02	56712.02	56712.02	546368.09
33	LEAD PROTECTION SCREEN	6219.06	0	0	0	6219.06	932.86	932.86	932.86	932.86	5286.20
34	LIGHT CURE GUN	8563.67	0	0	0	8563.67	1284.55	1284.55	1284.55	1284.55	7279.12
35	PEDO CROW LINKS	8950.65	0	0	0	8950.65	1342.60	1342.60	1342.60	1342.60	7608.05
36	V-GUARD WATER HEATER	4734.83	0	0	0	4734.83	710.22	710.22	710.22	710.22	4024.61
38	TELEVISION	17774.72	0	0	0	17774.72	2666.21	2666.21	2666.21	2666.21	15108.51
40	TATA INDICO- CAR	82956.98	0	0	0	82956.98	12443.55	12443.55	12443.55	12443.55	70513.44
41	DEPT OF ORTHODONTICS EQUIP	214804.70	0	0	0	214804.70	32220.71	32220.71	32220.71	32220.71	182584.00
42	KANT WATER PURIFIER	31806.30	0	0	0	31806.30	4770.95	4770.95	4770.95	4770.95	27035.36
43	PRINTER	56749.50	0	0	0	56749.50	8512.43	8512.43	8512.43	8512.43	48237.08
44	AIR COMPRESSOR	19169.37	0	0	0	19169.37	2875.41	2875.41	2875.41	2875.41	16293.97
45	PHANTOM TABLE	811197.71	0	0	0	811197.71	121679.66	121679.66	121679.66	121679.66	689518.06
46	DEPT OF CONSERVATIVE DENTISTRY EQUIPM	42881.65	0	0	0	42881.65	6432.25	6432.25	6432.25	6432.25	36449.40
47	DEPT OF MICROBIOLOGY EQUIPMENT	249719.80	0	0	0	249719.80	37457.97	37457.97	37457.97	37457.97	212261.83
48	DEPT OF PERIODONTICS EQUIPMENT	70579.75	0	0	0	70579.75	10586.96	10586.96	10586.96	10586.96	59992.79
49	DEPT OF PROSTHODONTICS EQUIPMENT	65407.50	0	0	0	65407.50	9811.13	9811.13	9811.13	9811.13	55596.38
50	DEPT OF RADIOLOGY EQUIPMENT	351900.00	0	0	0	351900.00	52785.00	52785.00	52785.00	52785.00	299115.00
51	C C CAMERA	59500.00	0	0	0	59500.00	8925.00	8925.00	8925.00	8925.00	50575.00
52	PROJECTOR	127613.75	0	56000	0	183613.75	23342.06	23342.06	23342.06	23342.06	160271.69
53	SCANNER V 800	33600.50	0	0	0	33600.50	5040.08	5040.08	5040.08	5040.08	28560.43
54	DEPT OF ORTHODONTICS EQUIP	0.00	27000	0	0	27000.00	4050.00	4050.00	4050.00	4050.00	22950.00
55	INFRARED THERMOMETER	0.00	7500	0	0	7500.00	1125.00	1125.00	1125.00	1125.00	6375.00
56	LADDER	0.00	1600	0	0	1600.00	240.00	240.00	240.00	240.00	1360.00
57	DEPT OF PEDODONTICS EQUIP	0.00	63140	0	0	63140.00	4735.50	4735.50	4735.50	4735.50	58404.50
58	MICROPHONE AND MIKES	0.00	3925	0	0	3925.00	294.38	294.38	294.38	294.38	3630.63
	TOTAL-C	18030430.32	36100	843359	0	18909889.32	2773231.472	2773231.472	2773231.472	2773231.472	16136657.84
54	COMPUTERS	88463.98	27000	28200	0	143663.98	51825.59	51825.59	51825.59	51825.59	91838.39
55	SOFTWARE A/C	159300.00	0	79527	0	238827.00	79625.40	79625.40	79625.40	79625.40	159201.60
	TOTAL - D	247763.98	27000.00	107727	0	382490.98	131450.99	131450.99	131450.99	131450.99	251039.99
	TOTAL A+B+C+D	25838684.91	2031200	1275046	0	29144930.91	3874792.14	3874792.14	3874792.14	3874792.14	25270138.77



[Signature]
REGISTRAR
Sri Siddhartha Academy of Higher Education
Agalakote, TUMKUR-572107.

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CHANCELLOR
Sri Siddhartha Academy of Higher Education,
TUMKUR - 572 107, KARNATAKA

SRI SIDDHARTHA DENTAL COLLEGE
AGALAKOTE
TUMKUR.

SIGNIFICANT ACCOUNTING POLICIES FOLLOWED IN PREPARING THE
FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31-03-2021

1. METHOD OF ACCOUNTING:

THE COLLEGE IS FOLLOWING CASH SYSTEM OF ACCOUNTING BOTH IN RESPECT OF RECEIPTS AS WELL AS IN RESPECT OF EXPENDITURE, IN RESPECT OF BOTH REVENUE AND CAPITAL.

2. DEPRECIATION:

DEPRECIATION ON VARIOUS ASSETS IS CHARGED AT THE RATES SPECIFIED UNDER INCOME TAX LAW AT THE RATES SPECIFIED UNDER THE I.T.ACT

3. FIXED ASSETS:

FIXED ASSETS ARE ACCOUNTED AT HISTORICAL COST LESS DEPRECIATION.


4. INVESTMENTS:

INVESTMENTS ARE VALUED AT COST.


REGISTRAR

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Sri Siddhartha Academy of Higher Education
Agalakote, TUMKUR-572107.


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