



**ANIL MALANI & ASSOCIATES  
CHARTERED ACCOUNTANTS**

**80 B, S.N CHATTERJEE ROAD KOLKATA-700034**

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**To,**

**The Member of**

**Information Technology and Vocational Education,**

**Kumar Chowk, Road -3, Dumra, Sitamarhi**

We have examined the Balance – Sheet of **INFORMATION TECHNOLOGY & VOCATIONAL EDUCATION, KUMAR CHOWK, ROAD NO. - 03, DUMRA, SITAMARHI (BIHAR)**, as at **31<sup>st</sup> March 2024** and also the Income & Expenditure Account, Receipts & Payments Account for the year ended on that date annexed there with reference to the Books of Accounts Voucher and records as produce to us. We conduct our audit in accordance with auditing standard generally accepted in India. Those standards require that we plan and perform the audit obtained reasonable assurance about whether the financial statement is free from material misstatements. As audit included examining on a test basis, evidence supporting the documents and disclosure in financial statements. An audit also includes assessing the accounting principle used by the management as well as evaluating the overall presentation of the financial statements. We believe that our audit provides reasonable basis for opinion. Management is responsible for the preparation and presentation of the Balance-Sheet, income & expenditure account and Receipts & Payment account in accordance with the standard, current as at the date of my report our audit is not an inspection which is carried out for specific purpose such as to detect fraud.



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**Subject to above, we report as under:**

1. That the accounts are maintained regularly and in accordance with the provisions of applicable law & rules.
2. That receipts and disbursement are properly & correctly shown in the account.
3. That book, Deeds, Accounts vouchers and other documents and records required by us were produced before us.
4. That the inventory of stationery & other item have been taken as certified by the management of Trust.
5. That no property or funds of the trust were applied for any object or purpose other than the objects or purpose of the Trust.
6. That the amounts outstanding for more than one year (NIL) and the amount of debtors written off are (NIL).
7. That on money of the trust has been invested contrary to the provisions of the bylaws of the Trust.
8. That the Board of members of trust met at regular intervals to take the policy decisions for the smooth running of the operation and activities of the Trust.
9. That the Trust runs a Computer Institution named '**OASIS COMPUTER EDUCATION**' and its Income & Expenses are also included.



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**Significant Accounting Policy: -**

1. Fixed assets are shown at cost less Depreciation under SLM.
2. Depreciation on assets is provided at the rates prescribed under the income tax act.
3. Methods of Accounting adopted by the Trust are Accrual system.
4. Incomes have been recognized on Cash system.

**On the basis of the information and explanation provided to us in our opinion, they exhibit a true and fair view of the statements of affairs of the above-mentioned entity except following: -**

1. The Bank balance, Creditors balance and Debtors balance are subject to management confirmation.
2. We have not physically verified the Fixed Assets. The value of fixed assets have been provided by the management

**For,**

Anil Malani & Associates  
Chartered Accountants  
*Anil Malani*  
Proprietor  
M.N.-066279  
FRN - 329096E

**Date- 09 / 02 / 2026**

**Place - Dumra, Sitamarhi**