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 **DGSM & Co.**  
Chartered Accountants

**INDEPENDENT AUDITORS REPORT**

To,  
The Proprietor  
M/s Vega Dental Clinic

**Report on the Financial Statements**

We have audited the accompanying financial statements of *M/s Vega Dental Clinic (Prop. Dr. Seema K. Patel), 5, Marutinandan Twin Bungalows, Bopal, Ahmedabad PAN: AEIPP6498K* which comprise the Balance Sheet as at 31st March 2015, and the Income and Expenditure Account for the year ended on that date and a summary of significant accounting policies and other explanatory information.

**Assessee's Responsibility for the Financial Statements:**

Assessee is responsible for the preparation of these financial statements that give a true and fair view of his financial position and financial performance in accordance with the accounting standards issued by The Institute of Chartered Accountants of India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility:**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

In making those risk assessments; the auditor considers internal control relevant to the Assessee's preparation and maintenance of the financial statements in order to design audit procedures that are appropriate in the

