



*Chhotalal H. Shah & Co.* (Regd.)  
CHARTERED ACCOUNTANTS

Maker Bhavan No. 2, Ground Floor, 18, Sir Vithaldas Thackersey Marg,  
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*CA. Bimal R. Desai* B.Sc., F.C.A.  
*CA. Ketan S. Patel* B.Com., F.C.A.  
*CA. Anshu A. Singla* B.Com., F.C.A.  
*CA. Pankti B. Desai* M.Com., F.C.A.  
C.P.A. (Australia)

The Trustee  
Sophia College For Women,  
Sophia College Bhulabhai,  
Mumbai, Maharashtra, 400026.

**Independent Auditor's Report on the Revenue and Capital Expenditure incurred by various units of Sophia College For Women, for the period from 01.04.2018 to 31.03.2023.**

1. This report is issued at the specific request from Sophia College For Women a unit of Society For the Higher Education of Women in India (hereinafter referred to as the "the Trust") dated 02.09.2024 to be furnished to the National Assessment and Accreditation Council (NAAC) (hereinafter referred to as the "NAAC").
2. The accompanying Statement contains details of various expenditure incurred on education (Revenue and Capital account) by the Trust for the period 01.04.2018 to 31.03.2023.

**Management's Responsibility for the Statements**

3. The preparation of the Statement of Expenditure as required by the NAAC is the responsibility of the management of the Trust including the preparation and maintenance of all accounting and other relevant supporting records and documents. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of this financial statement and applying an appropriate basis of preparation that are reasonable in the circumstances.
4. The management of the Trust is also responsible for ensuring that the Trust complies with the requirements and provides all relevant information to the NAAC.





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#### Auditor's Responsibility

5. Pursuant to the requirements of the NAAC, it is our responsibility to obtain reasonable assurance and form an opinion as to whether the Statement of Expenditure are in agreement with the books and records of the Trust.
6. We have conducted our audit of the Statement of Expenditure referred to in paragraph 5 above, in accordance with the Standards on Auditing and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Statement of Expenditure are free of material misstatement.
7. We conducted our examination of the Statement of Expenditure in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.
8. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

#### Opinion

9. Based on our examination, as above, and the information and explanations given to us, in our opinion, the Statement of Expenditure for the period 01.04.2018 to 31.03.2023 are in agreement with the books of accounts of the Trust and fairly presents, in all material respects, the manner of the utilization of funds as per conditions of the NAAC.





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#### Restriction on Use

10. This report is addressed to and provided to the Trustees of the Trust solely for the purpose of enabling it to comply with its obligations to submit the accompanying with the Statement of Expenditure to the NAAC and should not be used by any other person or for any other purpose. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

For Chhotalal H. Shah & Co.  
Chartered Accountant,  
F.R.N. 101828W

*P. B. Desai*

Partner  
Name: Pankti B. Desai  
Membership No: 165192

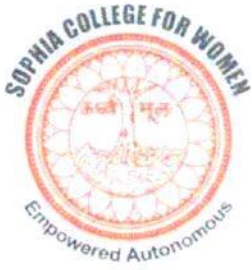


Place : Mumbai

Date : 04.09.2024

UDIN: 24165192BKHKZM1327





An Institution of  
the Society for the Higher Education  
of Women in India

OFFICE OF THE PRINCIPAL

Sophia College for Women  
Empowered Autonomous

Bhulabhai Desai Road  
Mumbai - 400026

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www.sophiacollegemumbai.com

Consolidated extract of expenditure for purchase of books and journals for the last five years

Consolidated Library Expenditure 2018-2023

Sr.No.	Particulars	Aided Section		Unaided Section		RUSA	
		Library Expenses	Library Books	Library Expenses	Library Books	Library Expenses	Library Books
1	2018-2019	150547.00	202595.00	6975.00	109826.40	0.00	0.00
2	2019-2020	167212.00	146174.00	5500.00	77016.00	0.00	0.00
3	2020-2021	32076.00	54401.00	15500.00	21132.00	0.00	0.00
4	2021-2022	43713.00	174604.00	29215.00	16812.40	0.00	0.00
5	2022-2023	284724.00	221119.00	6350.00	104426.00	0.00	41136.00
Grand Total		678272.00	798893.00	63540.00	329212.80	0.00	41136.00

These above amounts are traced from audited financial statement of Sophia College For Women.  
Senior College/BMM/BSc IT/QAFI/MSc Analytical/Women Centre/ Gymkhana/ RUSA for the F.Y. 2018-2019 to 2022-2023

As per our report of even  
date annexed.

For CHHOTALAL H. SHAH & CO.  
CHARTERED ACCOUNTANTS  
F.R.N. 101828W

*P. B. Desai*  
PARTNER

PANKTI B. DESAI  
CHARTERED ACCOUNTANT  
Membership No.165192

- 4 SEP 2024



*A.P. Pahl*

PRINCIPAL  
Sophia College for Women

