Acknowledgement Number:179209720161025

FORM NO. 10B

[See rule 16CC and 17B]

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of subsection (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution.

We have examined the balance sheet of HIGHRANGE DEVELOPMENT SOCIETY [name of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution] as at 31-Mar-2025 and the Income and Expenditure account or Profit and Loss account for the year ended on that date are in agreement with the books of account maintained by the said fund or trust or institution or university or other educational institution or hospital or other medical institution.

We have obtained all the information and explanations to the best of our knowledge and belief which are necessary for the purposes of the audit.

In our opinion, proper books of account have been maintained at the registered office of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution at the address mentioned at serial number 14 of the Annexure:

In our opinion and to the best of our information and according to explanations given to us, the particulars given in the Annexure are true and correct subject to following observations or qualifications-

(a) Evidences in respect of expenditure incurred by the assessee are only test checked.

(b) It is not possible for us to verify whether the payments in excess of Rs.10,000/- have been made otherwise than by account payee cheque, bank draft or ECS, as the necessary evidence is not in the possession of the assessee.

(c) We have verified the compliance with the provisions of Chapter XVII-B regarding the deduction of tax at source in accordance with the Auditing standards generally accepted in India which include test checks and concept of materiality. Such audit procedures did not reveal any significant non compliance with the provisions of Chapter XVII B.

(d) It is not possible for us to bifurcate, the payments made through electronic mode and other than electronic mode, as the registers/documents maintained by the assessee are inadequate for the purpose of furnishing the requisite information.

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 above named fund or trust or institution or university or other educational institution or hospital or other medical institution as on 31-Mar-2025; and

(ii) in the case of the Income and Expenditure account or Profit and Loss account, of the income and application or profit or loss of its accounting year ending on 31-Mar-2025.

Subject to the following observations/qualifications-

The prescribed particulars are annexed hereto.

JOSE KAPPEN & CO. (F.R. No.001362S) • CHARTERED ACCOUNTANTS • THODUPUZHA

Name of Chartered Accountant	Shyjo Joseph FCA
Membership Number	ARCA211819
Firm Registration Number	0001362s
Address	M/s Jose Kappen & Co., Chartered Accountants, Kallel Complex, Pala Road, Thodupuzha, Kerala - 685 584

Acknowledgement Number:179209720161025

IP Address	117.254.4.25
Place	Thodupuzha
Date	25-Sep-2025

UDIN: 25211819BMIVPD3428

JOSE KAPPEN & CO. (F.R. No.001362S) • CHARTERED ACCOUNTANTS • THODUPUZHA