

#### INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS :

##### **Opinion**

We have audited the financial statements of M/s Technology Cooperative Group Housing Society Ltd., 24, I.P. Extension, Delhi-110092 for the year 1st April 2023 to 31st March 2024, which comprise the balance sheet as at March 31 2024, the Income & Expenditure Account and the receipts & payments account for the year then ended.

Part A, B and C of the Schedule Annexed herewith form part of this report and exhibit our observations and objections concerning the Society in accordance with the requirements of the Registrar of Cooperative Societies, Delhi.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit. In our opinion, proper books of account as required by law have been kept by the Society so far as it appears from our examination of those books.

In our opinion and to the best of our information and according to the explanations given to us, the financial statements of Technology Cooperative Group Housing Society Limited for the year ended March 31, 2024 are prepared, in all material respects, in accordance with Delhi Coop. Society's Act, Rules and By-laws in the manner so required and subject to and read with our notes, audit objections and observations stated in part A, B & C of the Schedules annexed, give a true & fair view:

In the case of the Balance Sheet, of the state of affairs of the Society as at 31<sup>st</sup> March, 2024,

In the case of the Income & Expenditure Account, of excess of Income over Expenditure for the year ended on that date and

In the case of the Receipts & Payments Account, of the Receipts and Payments during the year ended on that date.

##### **Basis for Opinion**

We conducted our audit in accordance with Standards on Auditing. 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 entity 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.

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**Responsibilities of Management and Those Charged with Governance for the Financial Statements** Management is responsible for the preparation of the financial statements in accordance with Delhi Coop. Societies Act 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. Those charged with governance are responsible for overseeing the entity's financial reporting process.

**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 Standards on Auditing 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.

For R Marwaha & Associates  
(Chartered Accountants)  
F.R.N.: 026440N

Place: DELHI  
Dated: 07.07.2024



*Rajesh Marwaha*  
Rajesh Marwaha  
Partner  
M.No. 086878  
UDIN : 24086878BKBHVH6415

**ANNEXURE TO THE AUDITORS' REPORT OF TECHNOLOGY CO-OPERATIVE GROUP  
HOUSING SOCIETY LTD. 24, I.P. EXTENSION, DELHI-110092 FOR THE YEAR ENDED 31ST  
MARCH 2024 (As referred to in the Auditors' Report)**

**SECTION –A (Observations of last audit report and compliance thereof)**

**Observations:**

1. The management is advised to continue its efforts to keep the outstanding amounts due from members at minimum.

**Compliance:**

1. The management is doing continuous follow up to keep outstanding amounts at minimum.

**SECTION –B**

- a) The Society is functioning from the Regd. Office and the members are being allowed to inspect all documents, as explained to us.
- b) The Financial Statements prepared and duly signed by office bearers and counter signed by the Auditors are broadly on the lines indicated in Delhi Coop. Societies Rules.
- c) As explained to us by the society, the balances outstanding in respect of members, outside parties and banks at the close of the year are all reconciled.
- d) The Society has not borrowed any funds.
- e) The debt equity ratio is not applicable.
- f) The society is not lending money to the members of the society.
- g) In our opinion the Management Committee has implemented / carried out the decision of the General Body in letter and spirit keeping in view the best interest of the members of the society.
- h) There is one case pending between Society and Members in Arbitration / RCS office. List thereof is attached to the annual accounts.
- i) As informed to us, there are no claims that are pending for proceedings to be launched.
- j) The project of construction of flats for members has already been completed. The managing committee is exercising controls to keep the maintenance cost as low as possible.
- k) Elections of Managing Committee were last held in the EGM held for this purpose on 24.01.2024. During the year 18 meetings of the Managing Committee were held and records of Proceedings are being maintained in the Proceeding register. During the year, one Annual General Body Meetings was held on 29.10.2023 and Two Special General Body Meetings were held on 10.03.2024 and 17.03.2024. The minutes of the same are available.
- l) A list of members with their ledger balance is attached with the Balance Sheet. During the Year, names of 10 members have been substituted in accordance with Rule 92(2) after completion of required formalities.

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- m) As per the information given to us, none of the office bearer suffers from any disqualification contained in Section 35 read with Rule 59 and 60.
- n) The society has the system of approving a formal annual budget of expenses. The expenditures incurred are monitored through budgetary system.
- o) The society is reviewing the fixed assets from time to time and as per the information provided to us no Cash credit limits vis. a vis. loans have been extended on the basis of goods hypothecated to the cooperative society.
- p) The maintenance expenses of the society are monitored with the help of budget.
- q) The Society is not a T/c society or a Coop. Bank.
- r) The Certificates in respect of custody of records and cash in hand has been obtained and enclosed with the annual accounts.
- s) A list of all the bank accounts maintained by the Society has been obtained and is enclosed with the annual accounts. All the bank accounts stand reconciled.

**COMMENTS ON ITEMS OF BALANCE SHEET AND INCOME & EXPENDITURE ACCOUNT:**

## 1 SHARE CAPITAL

The balance the close of the year is Rs. 8,84,500/- . During the year, a sum of Rs. 61,000/- was received from ten applicants whose names were substituted under Rule 92(2) (old Rule 34A) and the corresponding same amount of old members was transferred to Common Good Fund Account. The list of members is attached to financial statements showing contribution of Rs. 6,100/- by each member towards Share Capital.

## 2. STATUTORY RESERVE FUND:

The balance at the close of the year is Rs. 5,38,778.57. A sum of Rs. 64,798.00. was transferred from Income & Expenditure account during the year.

### 3. CAPITAL FUND:

The balance at the close of the year is Rs. 8,14,25,722.23, which is same as in preceding year.

#### 4. SINKING FUND:

The balance at the close of the year is Rs. 63,11,577.34 The Society is collecting Sinking Fund (Replacement fund) from members as approved by the GBM. The interest on Bank Deposits representing Sinking Fund is also credited to Sinking Fund Account and the proportionate amount of Income Tax on interest income representing Sinking Fund has been deducted from Sinking Fund.

## 5. BUILDING MAINTENANCE FUND:

The society is collecting BMF from members as approved by the GBM. The Balance at the close of the year amounting to Rs. 54,18,224.03 represents the amount in the said fund at

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Close of the year. The interest on Bank Deposits representing Building Maintenance Fund is also credited to Building Maintenance Fund Account and the proportionate amount of Income Tax on interest income representing Building Maintenance Fund has been deducted from Building Maintenance Fund.

**6. DG SET REPLACEMENT FUND:**

In terms of GBM resolution, the society has collected a sum of Rs. 11,52,000.00 from members during the year towards replacement of old diesel based DG set with PNG based Diesel set as mandated by pollution department.

**7. SUNDRY CREDITORS:**

The total amount at the close of the year is Rs. 91,706.00 This amount represents creditors for current regular supplies.

**8. EXPENSES PAYABLE & OTHER LIABILITIES:**

The balance at the close of the year is Rs. 5,37,364.03 which represents expenses payable as at the closes of year and maintenance amount received in advance. List thereof is attached to the Financial Statements.

**9. PROVISION FOR INCOME TAX:**

The society has made provision for Income Tax for year ended 31.03.2024 amounting to Rs. 4,03,414.00

**10. FLATS (AT COST):**

The balance at the close of the year is Rs.7,18,16,217.44 which includes the cost towards Land also. No depreciation on the same has been charged in view of the fact that the ownership of flats lies with the members of the society. There is no change in the said amount during the year.

**11. OTHER FIXED ASSETS:**

The detailed list of Fixed Assets is contained in Schedule 4 attached to the Annual Accounts, which is self explanatory. During the year there has been an addition of Rs. 16,500.00 in Furniture and Rs. 7,899.00 in Home Theater. The Depreciation on fixed assets is being charged as per rates specified in Indian Companies Act on straight line method on pro-rata basis.

**12. INVESTMENTS:**

The Amount of Rs. 48,91,869.50 reflects investments in FDRs, shares of HDFC Bank, DCHFS & IPEX Mahasangh. Details of the same are contained in the Schedule attached to the annual accounts. All the Investments are held in physical form; except shares of HDFC Bank, which are in Demat Account.

**13. CASH & BANK BALANCES:**

Cash in Hand, including amount of imprest with Administrative Officer, at the close of the year is Rs. 11,480.00. Certificate for the same is enclosed. The list of bank accounts and balances as on 31.03.2024 is enclosed. The balances are reconciled with banks and reconciliation statements as well as bank balances certificates at year end are enclosed with annual accounts.

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**14. SECURITY DEPOSITS:**

The amount of Rs. 47,576.00, "Security with BYPL (DVB/ DESU)" is same as in last year.

**15. LOANS & ADVANCES:**

The Amount of Rs. 36,75,878.89 includes (a) the amounts recoverable from members on account of Maintenance and other charges, (b) the Interest accrued but not due on FDRs (c) T.D.S. (d) prepaid expenses (e) staff advances and (f) Property Tax Recoverable, which the society has paid as per demands of MCD for un-allotted flats (g) Advance Income Tax and amount paid towards Solar Project installation, net after appropriation of surplus for the year. A List of the same is attached with the Annual Accounts.

**16. INCOMES:**

During the year the Society has mainly the income from maintenance and other charges received from members, Dividend income and interest income etc. The interest on FDR & Savings Account representing the Sinking Fund and Building Maintenance Fund is accounted for in the respective funds. Interest for late payment of maintenance is accounted for on accrual basis.

**17. EXPENDITURES:**

The expenditures include expenditures towards day to day general maintenance of Society premises and provision of services, office maintenance & administrative expenses, electricity & water charges, security expenses etc. The society has the system of preparing the annual Budget for Expenditures and approving the same through General Body Meeting. Major expenditures incurred during the year are approved in the Managing Committee meetings.

**SECTION – C (Observations during the year)**

1. The management is advised to continue its efforts to keep the outstanding amounts due from members at minimum.

We are thankful to the Managing Committee and the Staff Members of the Society for the Cooperation extended during the course of Audit.

For R Marwaha & Associates  
(Chartered Accountants)  
F.R.N.: 026440N

Place: DELHI  
Dated: 07.07.2024



*Rajesh Marwaha*  
Rajesh Marwaha  
Partner  
M.No. 086878  
UDIN : 24086878BKBHVH6415

TECHNOLOGY CO-OP GROUP HOUSING SOCIETY LIMITED

24. I.P. EXTENSION, DELHI 110 092

BALANCE SHEET AS AT 31ST MARCH 2024

PREVIOUS Yr.	LIABILITIES	SCH	CURRENT Yr.	PREVIOUS Yr.	ASSETS	SCH	CURRENT Yr.
8,84,500.00	<u>SHARE CAPITAL</u> (8845 SHARES OF RS. 100/- EACH) 1		8,84,500.00	7,18,16,217.44 24,68,547.00	<u>FIXED ASSETS</u> FLATS (AT COST) OTHER FIXED ASSETS 4	7,18,16,217.44 22,63,212.50	7,40,79,429.94
4,19,788.57	<u>STATUTORY RESERVE FUND</u> AMOUNT AS PER LAST YEAR ADD : AMT. TRANSFER DURING YEAR	4,73,980.57 64,798.00	5,38,778.57	45,28,668.50	<u>INVESTMENTS</u>	5	48,91,869.50
54,192.00	<u>DEPOSIT FROM MEMBERS</u> CAPITAL FUND (RECEIPT FROM MEMBERS)	1	8,14,25,722.23	56,96,232.75	<u>CASH &amp; BANK BALANCES</u> 6	6	61,85,833.75
8,14,25,722.23	<u>SINKING FUND</u> AMOUNT AS PER LAST YEAR AMOUNT FOR THE YEAR INTEREST FOR THE YEAR LESS : INCOME TAX		59,36,850.34 1,99,872.00 2,56,097.00 63,92,819.34 81,242.00	63,11,577.34	<u>CURRENT ASSETS, LOANS &amp; ADVANCES</u> SECURITY DEPOSITS 7 LOANS & ADVANCES 8	7 8	47,576.00 36,75,878.89
55,93,482.34	<u>BUILDING MAINTENANCE FUND</u> AMOUNT AS PER LAST YEAR AMOUNT FOR THE YEAR INTEREST FOR THE YEAR LESS: AMOUNT SPENT DURING YEAR LESS : INCOME TAX		41,77,115.03 10,94,400.00 2,14,873.00 54,86,388.03 68,164.00	54,18,224.03	<u>INCOME &amp; EXPENDITURE ACCOUNT</u> BALANCE AS PER ACCOUNT	7	37,23,454.89
1,95,264.00							78,82,698.12
2,14,417.00							
(66,313.00)							
32,16,178.03							
9,75,024.00							
99,044.00							
(82,500.00)							
(30,631.00)							
	<u>D G SET REPLACEMENT AMOUNT</u> AMOUNT FOR THE YEAR				11,52,000.00		
	<u>CURRENT LIABILITIES &amp; PROVISIONS</u>						
2,65,752.00	<u>CURRENT LIABILITIES</u> SUNDAY CREDITORS 2		91,706.00				
4,57,623.09	EXP. PAYABLE & OTHER LIABILITY 3		5,37,384.03				
2,56,884.00	<u>PROVISION FOR INCOME TAX</u>		6,29,070.03				
9,38,78,427.26	<u>PROVISION FOR CURRENT YEAR I.T. TAX</u>		4,03,414.00				
	<u>TOTAL</u>		9,67,63,286.20		9,38,78,427.26		9,67,63,286.20

FOR NOTES TO ACCOUNTS REFER TO SCHEDULE 9 ATTACHED  
AS PER OUR SEPARATE REPORT OF EVEN DATE ATTACHED

For R MARWAHA & ASSOCIATES  
(CHARTERED ACCOUNTANTS)  
F.R.N. 026440N

*Rajesh Marwaha*  
RAJESH MARWAHA  
(PARTNER)  
M. No. 086878  
UDIN 24086878 BK BHV4615

PLACE : DELHI  
DATE : 01-07-2024

Mr. ABHJIT ROY  
TREASURER

Mr. P.K. GUPTA  
SECRETARY



PREVIOUS Yr.	SCH EXPENDITURE	CURRENT Yr.	PREVIOUS Yr.	SCH INCOME	CURRENT Yr.
2,195,589.00	SALARIES & WAGES	2,394,561.00	INTEREST FORM FDRS WITH BANKS	602,040.00	
84,600.00	LEGAL & PROFESSIONAL CHARGES.	93,650.00	GROSS INTEREST	250,139.00	
2,876.00	TELEPHONE EXPENSES	2,881.00	LESS - AMT. CREDITED TO SINKING FUND	214,873.00	137,028.00
2,302.94	BANK CHARGES	2,104.94	LESS - AMT. CREDITED TO B.M. FUND		
810,1383.00	SECURITY & SERVICES	841,987.00	INTEREST FORM SAVING BANK A/C'S		
6,678.00	GROUND RENT	6,678.00	GROSS INTEREST	22,266.00	
9,861.00	AUDIT FEES	11,216.00	LESS - AMT. CREDITED TO SINKING FUND	5,958.00	16,308.00
9,136.00	PRINTING & STATIONERY	11,030.00			
11,012.00	MISCELLANEOUS & OFFICE EXPENSES	15,162.00	DIVIDEND FROM DCHFC SHARES		594,000.00
4,985.00	CONVEYANCE EXPENSES	7,240.00	DIVIDEND FROM HDFC SHARES		33,029.00
201,774.00	FESTIVAL/SOCIAL FUNCTIONS	193,607.00	PENAL INTEREST ON MAINTENANCE		6,375,720.00
9,648.00	SOFTWARE EXPENSES	9,648.00	MAINTENANCE RECEIPTS		287,828.00
80.00	POSTAGE EXP.	108.00	OTHER RECEIPTS		
17,454.00	G.B.MEETING EXPENSES	4,472.00	TWO WHEELER PARKING RECEIPTS		42,300.00
16,019.00	STAFF - WELFARE EXPENSES	15,672.00	CAR PARKING CHARGES RECEIPTS		309,000.00
96,864.00	MISC. REPAIR, MAINT. & SANITARY WORKS	28,814.00	MEMBERSHIP TRANSFER FEES		5,000.00
28,332.00	ELECTRICAL REPAIR & MAINTENANCE	35,705.00	COMMON GOOD FUND		61,000.00
117,108.00	GARDENING & HORTICULTURE	186,442.00			
45,198.00	LIFT REPAIRS	282,410.00			
66,080.00	CIVIL REPAIR WORKS	86,540.00			
88,500.00	REPAIRS & PAINTING OF GUARD ROOM				
	BASEMENT ROOF AND DOUBLE HEIGHT AREA				
403,760.00	REPAIRS	429,851.00			
	CHILDREN PLAY AREA KOTA STONE ETC.				
	EXPENSES				
230,100.00	CORRIDORS AND STAIRS PAINTING	198,886.00			
102,258.00	FIRE FIGHTING REPAIRS	268,002.00			
30,196.00	CLEANING & SANITATION	30,084.00			
34,810.00	AMC & MAINTENANCE - EPABX	39,739.00			
286,031.00	AMC - LIFTS	25,960.00			
29,952.00	AMC - GENERATOR	372,389.00			
60,000.00	AMC - CCTV	31,450.00			
31,152.00	AMC - FIRE FIGHTING	60,000.00			
1,037,636.00	ELECTRICITY CHARGES COMMON AREA	38,040.00			
85,649.00	WATER BILL & TANK CLEANING ETC. EXP.	1,151,697.00			
49,484.00	GENERATOR RUNNING & MAINT. EXP.	22,390.00			
136,762.00	BUILDING INSURANCE	42,134.00			
225,721.00	AMOUNT TOWARDS SOLAR PROJECT	135,582.00			
5	DEPRECIATION	299,155.56			
216,766.34	SURPLUS FOR THE YEAR (BEFORE PROVISION FOR INCOME TAX & COOP. EDUCATION FUND)	229,733.50			
6,784,737.28	<b>TOTAL</b>	259,192.00			
7,816,199.46	BALANCE AS PER LAST YEAR	<b>7,861,213.00</b>	<b>6,784,737.28</b>	<b>TOTAL</b>	<b>7,861,213.00</b>
4,335.00	PROVISION FOR CO-OP EDUCATION FUND	7,817,900.12	216,766.34	SURPLUS FOR THE YEAR (BEFORE PROVISION FOR INCOME TAX & COOP. EDUCATION FUND)	259,192.00
155,940.00	PROVISION FOR CURRENT YR. INCOME TAX	5,184.00			
54,192.00	AMOUNT TRANSFER TO RESERVE FUND	254,008.00			
8,034,666.46	<b>TOTAL</b>	64,798.00	7,817,900.12	BALANCE CARRIED TO BALANCE SHEET	7,882,698.12
		8,141,890.12	8,034,666.46	<b>TOTAL</b>	<b>8,141,890.12</b>

FOR NOTES TO ACCOUNTS REFER TO SCHEDULE 9 ATTACHED  
AS PER OUR SEPARATE REPORT OF EVEN DATE ATTACHED

For R MARWAHA & ASSOCIATES  
(CHARTERED ACCOUNTANTS)  
F.R.N. - 026440N  
*Rajesh Marwaha*  
RAJESH MARWAHA  
(PARTNER)  
M. No. 096878  
UDIN 2408681782X BHVH6415

PLACE: DELHI  
DATE: 07-07-2024

*Mr. ABHJIT ROY*  
TREASURER

Mr. P. K. GUPTA  
SECRETARY



*Recep'd*

TECHNOLOGY CO-OP GROUP HOUSING SOCIETY LIMITED  
24, I.P. EXTENSION, DELHI 110 092  
RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024

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(Amounts in Rs. Ps.)

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<b>OPENING BALANCES</b>			
CASH IN HAND / IMPREST	8,799.00	SALARIES & WAGES	23,77,570.00
DSCB S.B.A/C	68,286.83	BANK CHARGES	2,104.94
CANARA BANK S.B. A/C	3,30,092.30	BUILDING INSURANCE	1,35,582.00
BANK OF BARODA (VB) S.B.A/C-GEN	(2,97,222.68)	CONVEYANCE	7,240.00
BANK OF BARODA (VB) S.B. A/C-S.F.	2,08,297.30	FESTIVALS / SOCIAL FUNCTIONS EXP.	1,97,607.00
BANK OF BARODA (VB) AUTO SWEEP A/C-GEN	16,48,000.00	G.B.MEETING EXPENSES	4,472.00
BANK OF BARODA (VB) AUTO SWEEP A/C-S.F.	37,30,000.00	GROUND RENT	6,678.00
INTEREST FROM SAVING BANK	22,266.00	LEGAL & PROFESSIONAL CHARGES	70,150.00
DIVIDEND FROM HDFC (NET OF TDS)	5,34,600.00	MISCELLANEOUS OFFICE EXPENSES	14,391.00
COLLECTIONS FROM MEMBERS & OTHERS		POSTAGE EXPENSES	108.00
TOWARDS MAINTENANCE & OTHER CHRG'S.	91,54,003.94	PRINTING & STATIONERY EXP.	11,030.00
HORTICULTURE EXPENSES SUBSIDY RECD.	51,637.00	SOFTWARE RENEWAL EXPENSES	9,648.00
SECURITY AGST RENOVATION WORK	1,50,000.00	PROPERTY TAX RECOVERABLE	7,658.00
INTEREST ON AUTO SWEEP-BOB (NET OF TDS)	2,99,781.00	SECURITY SERVICES	8,42,431.00
INCOME TAX REFUND	3,156.00	STAFF WELFARE EXPENSES	15,672.00
OTHER RECEIPTS	67,040.00	TELEPHONE EXPENSES	2,881.00
		AMC - E.P.A.B.X.	25,960.00
		AMC - LIFTS	3,72,389.00
		AMC - GENERATOR	31,450.00
		AMC - CCTV CAMERA	60,000.00
		AMC & REPAIR - FIRE FIGHTING	62,869.00
		GENERTOR MAINTENANCE AND REPAIRS	42,134.00
		CLEANING AND SANITATION	39,739.00
		ELECTRICITY CHARGES-COMMON AREA	11,30,590.00
		WATER BILL & TANK CLEANING ETC. EXP.	22,390.00
		LIFT REPAIRS AND MAINTENANCE	2,82,410.00
		MISC. REPAIR, MAINT. & SANITARY WORKS	28,814.00
		PURCHASE OF HOME THEATER	7,899.00
		PURCHASE OF FURNITURE	16,500.00
		PAYMENT TOWARDS SOLAR POWER PROJEC	22,49,472.00
		ELECTRICAL REPAIR & MAINTENANCE	35,705.00
		CIVIL REPAIR & MAINTENANCE	86,540.00
		CHILDREN PPAY AREA KOTA SONE ETC. WOR	1,96,886.00
		CORRIDORS AND STAIRS PAINTING	2,68,002.00
		GARDENING & HORTICULTURE EXP.	2,38,079.00
		AUDIT FEES PAYABLE	9,861.00
		TDS PAYABLE (OF LAST YEAR)	8,237.00
		COOPERATIVE EDUCATION FUND	4,335.00
		BASEMENT ROOF REPAIR	4,29,851.00
		ADVANCE INCOME TAX	2,34,000.00
		PAID TO CREDITORS OF LAST YEAR	1,93,568.00
		SEC. REFUND BY CHEQUE (RENOVATION)	10,000.00
		<b>CLOSING BALANCES</b>	
		CASH IN HAND / IMPREST	11,480.00
		DSCB S.B.A/C	70,567.83
		CANARA BANK S.B. A/C	4,08,739.30
		BANK OF BARODA (VB) S.B.A/C-GEN	(3,01,423.68)
		BANK OF BARODA (VB) S.B. A/C-S.F.	2,05,470.30
		BANK OF BARODA (VB) AUTO SWEEP A/C-GEN	16,71,000.00
		BANK OF BARODA (VB) AUTO SWEEP A/C-S.F.	41,20,000.00
<b>TOTAL</b>	<b>1,59,78,736.69</b>	<b>TOTAL</b>	<b>1,59,78,736.69</b>

AS PER OUR SEPARATE REPORT OF EVEN DATE ATTACHED

For R MARWAHA & ASSOCIATES  
 (CHARTERED ACCOUNTANTS)  
 F.R.N. : 026440N

*Rajesh Marwaha* *Shw*  
 R. ADM. M. K. BADHWAR  
 PRESIDENT

RAJESH MARWAHA  
 (PARTNER)  
 M. No. 086878  
 UDIN : 24086878KBHVH6415



PLACE : DELHI  
 DATE : 07-07-2024

*P.K. Gupta*  
 Mr. P.K. GUPTA  
 SECRETARY



*Abhijit Roy*  
 Mr. ABHIJIT ROY  
 TREASURER

22

## PARTICULARS

## CURRENT Yr.

(Amounts in Rs. Ps.)  
PREVIOUS Yr.SCHEDULE 2 (SUNDY CREDITORS)

M/S A.S. INTERIOR & DECORATOR	-	1,43,708.00
M/S PURN SECURITY AND MANAGEMENT SERVICES	70,556.00	72,184.00
M/S SANJOY KUMAR GHOSH (ADVOCATE)	21,150.00	49,860.00
TOTAL	<b>91,706.00</b>	<b>2,65,752.00</b>

SCHEDULE 3 (PROVISIONS, EXPENSES PAYABLE & OTHER LIABILITIES)

AUDIT FEE PAYABLE	11,216.00	9,861.00
CO-OP EDUCATION FUND	5,184.00	4,335.00
SALARY PAYABLE	1,93,779.00	1,98,788.00
ELECTRICITY CHARGES PAYABLE	72,004.00	50,897.00
PROFESSIONAL FEES PAYABLE	21,000.00	21,000.00
MAINTENANCE & OTHER CHARGES-ADVANCE	55,848.03	64,505.09
TDS PAYABLE	18,333.00	8,237.00
SECURITY AGST RENOVATION OF FLAT	1,60,000.00	1,00,000.00
TOTAL	<b>5,37,364.03</b>	<b>4,57,623.09</b>

SCHEDULE - 5 (INVESTMENTS)

## QUOTED INVESTMENTS

22680 EQUITY SHARES OF Rs. 1/- EACH OF HDFC BANK LTD. (PREVIOUS YEAR 13,500 EQUITY SHARES OF Rs. 2/- EACH OF HDFC LIMITED) (MARKET VALUE AS ON 31ST MARCH 2024 Rs. 328.45 LACS)	12,577.50	12,577.50
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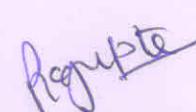
## UNQUOTED INVESTMENTS

10 SHARES OF Rs. 500/- EACH OF DCHFC LTD. (UNQUOTED)	5,000.00	5,000.00
90 SHARES OF Rs. 100/- EACH OF IPEX MAHASANGH (UNQUOTED)	9,000.00	9,000.00

FIXED DEPOSITS WITH BANKS

D.S.C.B. LTD.	1,73,437.00	1,48,873.00
CANARA BANK	19,38,054.00	18,58,057.00
BANK OF BARODA (VB)	27,53,801.00	24,95,161.00
TOTAL	<b>48,91,869.50</b>	<b>45,28,668.50</b>


  
R. ADM. M. K. BADHWAR  
PRESIDENT


  
Mr. P.K. GUPTA  
SECRETARY


  
Mr. ABHIJIT ROY  
TREASURER

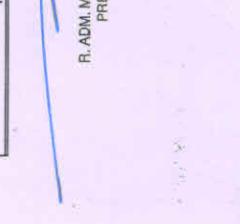
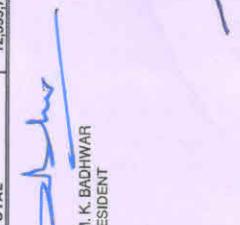
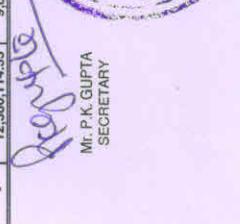

SCHEDULE 'A' (FIXED ASSETS) AS ON 31ST MARCH 2024

S. No.	PARTICULARS	COST AS ON 01.04.2023	ADDITION DURING YEAR	WRITTEN OFF DURING YEAR	TOTAL AS ON 31.03.2024	UP TO 31.03.23	DEPRECIATION FOR THE YEAR	TOTAL	BALANCE AS ON	
									31.03.2024	31.03.2023
1	FURNITURE	226,632.33	16,500.00	-	243,132.33	107,875.33	15,307.30	123,182.63	119,949.70	118,757.00
2	DRILLING MACHINE	6,791.00	-	-	6,791.00	6,790.00	-	6,790.00	1.00	1.00
3	FIRE FIGHTING	2,129,275.00	-	-	2,129,275.00	2,129,274.00	-	2,129,274.00	1.00	1.00
4	GATE (AUTO DOOR)	90,428.00	-	-	90,428.00	90,427.00	-	90,427.00	1.00	1.00
5	DIESEL GENERATOR	1,983,968.00	-	-	1,983,968.00	1,983,967.00	-	1,983,967.00	1.00	1.00
6	LIFTS	2,679,800.00	-	-	2,679,800.00	2,679,799.00	-	2,679,799.00	1.00	1.00
7	EPABX	129,475.00	-	-	129,475.00	123,001.00	-	123,001.00	6,474.00	6,474.00
8	PUMP	470,434.00	-	-	470,434.00	470,433.00	-	470,433.00	1.00	1.00
9	ELECTRICAL SUB-STATION HT/LT	2,129,511.00	-	-	2,129,511.00	2,129,510.00	-	2,129,510.00	1.00	1.00
10	WEIGHING MACHINE	2,484.00	-	-	2,484.00	2,483.00	-	2,483.00	1.00	1.00
11	CCTV	577,652.00	-	-	577,652.00	222,170.00	-	34,959.00	257,129.00	320,523.00
12	COMPUTER/ SOFTWARE/ PERIPHERALS	66,950.00	-	-	66,950.00	63,602.00	-	63,602.00	3,348.00	3,348.00
13	BOOM BARRIER	79,125.00	-	-	79,125.00	35,227.00	5,011.00	40,238.00	38,887.00	43,898.00
14	MOBILE INSTRUMENT	22,557.00	-	-	22,557.00	11,583.00	2,329.20	13,912.20	8,644.80	10,974.00
15	SWEEEPING MACHINE	131,000.00	-	-	131,000.00	61,813.00	8,297.00	70,110.00	60,890.00	69,187.00
16	SWEEEPING PRESSURE MACH.	7,950.00	-	-	7,950.00	3,677.00	503.00	4,180.00	3,770.00	4,273.00
17	ELECTRICAL MOTORS	49,582.00	-	-	49,582.00	19,452.00	3,140.00	22,592.00	26,990.00	30,130.00
18	AIR QUALITY MONITER	4,369.00	-	-	4,369.00	1,482.00	277.00	1,759.00	2,610.00	2,887.00
19	BIO- MATRIC MACHINE	7,000.00	-	-	7,000.00	2,268.00	443.00	2,711.00	4,289.00	4,732.00
20	DESERT COLFER	4,260.00	-	-	4,260.00	1,571.00	270.00	1,841.00	2,419.00	2,689.00
21	COMPOSTER MACHINE & SYSTEM	425,800.00	-	-	425,800.00	126,190.00	29,967.00	156,157.00	269,543.00	299,610.00
22	FOGGING MACHINE	7,280.00	-	-	7,280.00	2,212.00	461.00	2,673.00	4,607.00	5,068.00
23	GRASS CUTTING MACHINE	4,368.00	-	-	4,368.00	1,315.00	277.00	1,592.00	2,776.60	3,053.00
24	PUBLIC ADDRESS SYSTEM	6,515.00	-	-	6,515.00	1,847.00	413.00	2,260.00	4,255.00	4,668.00
25	ENTRY GATE UPGRADATION	410,000.00	-	-	410,000.00	105,519.00	25,953.00	131,472.00	278,528.00	304,481.00
26	TT ROOM	543,972.00	-	-	543,972.00	140,374.00	34,433.00	174,807.00	363,165.00	403,598.00
27	MURAL ART WORK	871,779.00	-	-	871,779.00	243,565.00	55,184.00	298,749.00	573,030.00	628,214.00
28	SPRAY MACHINE	4,400.00	-	-	4,400.00	820.00	279.00	1,099.00	3,301.00	3,580.00
29	THERMOMETER	6,490.00	-	-	6,490.00	1,203.00	411.00	1,614.00	4,876.00	5,287.00
30	AIR CONDITIONER	143,500.00	-	-	143,500.00	13,743.00	9,088.00	22,831.00	120,669.00	129,757.00
31	OXYGEN CYLINDER	32,368.00	-	-	32,368.00	3,976.00	2,050.00	6,026.00	26,342.00	28,392.00
32	HOME THEATER	7,899.00	-	-	7,899.00	7,899.00	681.00	681.00	7,218.00	-
	<b>TOTAL</b>	<b>12,355,715.33</b>	<b>24,399.00</b>	<b>-</b>	<b>12,380,114.33</b>	<b>9,588,716.33</b>	<b>229,733.50</b>	<b>10,116,901.83</b>	<b>2,263,212.50</b>	<b>2,468,547.00</b>

Mr. ABHILASH  
TREASURER

Mr. P. K. GUPTA  
SECRETARY

R. ADM. M. K. BADHWAR  
PRESIDENT



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(Amounts in Rs. Ps.)

PREVIOUS Yr.

## PARTICULARS

SCHEDULE - 6 (CASH & BANK BALANCES)

	CURRENT Yr.	
CASH IN HAND (IMPREST)	11,480.00	8,799.00
DSCB S.B. A/C	70,567.83	68,286.83
CANARA BANK S.B. A/C	4,08,739.30	3,30,092.30
BANK OF BARODA (VB) S.B. A/C-GEN.- 7671	(3,01,423.68)	(2,97,222.68)
BANK OF BARODA (VB) S.B. A/C-S.F. -7718	2,05,470.30	2,08,297.30
BANK OF BARODA (VB) -AUTO SWEEP A/C (GEN)	16,71,000.00	16,48,000.00
BANK OF BARODA (VB) -AUTO SWEEP A/C (S.F.)	41,20,000.00	37,30,000.00
TOTAL	<b>61,85,833.75</b>	<b>56,96,252.75</b>

SCHEDULE - 7 (SECURITY DEPOSIT WITH OTHERS)

WITH DESU (DVB)	47,576.00	47,576.00
TOTAL	<b>47,576.00</b>	<b>47,576.00</b>

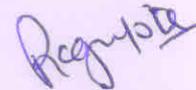
SCHEDULE - 8 (LOANS AND ADVANCES)RECEIVABLES FROM MEMBERS:-

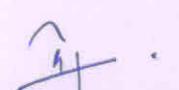
TOWARDS MAINTENANCE & OTHER DUES	5,36,340.00	2,85,892.00
C.FUND-REV.R'BLE FROM MEMBERS	1,96,857.95	1,96,857.95
TAX DEDUCTED AT SOURCE - EARLIER YEAR	81,756.00	81,756.00
TAX DEDUCTED AT SOURCE - CURRENT YEAR	83,574.00	68,411.00
VIR PAL SINGH (CABLE OPERATOR)	4,000.00	4,000.00

INTEREST ACCRUED BUT NOT DUE ON FDRs :-

FROM DSCB	7,119.00	21,133.00
FROM BANK OF BARODA (VB)	80,364.00	1,75,199.00
FROM CANARA BANK	1,98,757.50	1,75,024.50
PREPAID EXPENSES	68,381.00	68,381.00
STAFF ADVANCE	3,500.00	25,500.00
ADVANCE INCOME TAX	2,34,000.00	1,92,400.00
PROPERTY TAX RECOVERABLE	2,16,369.00	2,08,711.00
SOLAR PROJECT EXPENSES		
AMOUNT PAID TILL CLOSE OF YEAR	22,64,016.00	
LESS : AMT. APPROPRIATED OUT OF SURPLUS	2,99,155.56	19,64,860.44
TOTAL	<b>36,75,878.89</b>	<b>15,03,265.45</b>

  
 R. ADM. M. K. BADHWAR  
 PRESIDENT

  
 Mr. P.K. GUPTA  
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 Mr. ABHIJIT ROY  
 TREASURER

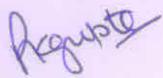

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SCHEDULE -9

NOTES TO ACCOUNTS FOR THE YEAR ENDED 31.03.2024

1. The accounts are prepared on historical cost basis as a going concern. Accounting policies not referred to otherwise are consistent with generally accepted accounting principles.
2. The society follows the mercantile system of accounting and recognize the Income & Expenditure on accrual basis except otherwise stated.
3. Fixed assets are shown at historical cost less accumulated depreciation. Depreciation on Fixed Assets has been provided as per the rates given in straight line method under Companies Act 2013. No depreciation has been charged on Flats.
4. Previous year figures have been regrouped / recast wherever necessary.
5. Balances against the members and Parties are subject to their confirmation.

  
R. ADM. M.K. BADHWAR  
PRESIDENT

  
Mr. P.K.GUPTA  
SECRETARY

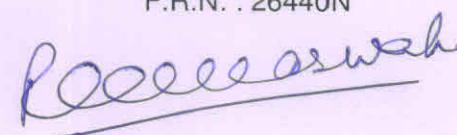
  
Mr. ABHIJIT ROY  
TREASURER



Place : Delhi  
Date : 07.07.2024

For R MARWAHA & ASSOCIATES  
Chartered Accountants  
F.R.N. : 26440N



  
REJESH MARWAHA  
Partner  
M. No. 086878

UDIN : 34086878 BK BHVH 6415