



# AMAR PAL & CO. Chartered Accountants

## INDEPENDENT AUDITOR'S REPORT

To

The President/Secretary  
Eastend Apartments Owners Association,  
Indirapuram, Ghaziabad,  
Uttar Pradesh

### Report on the Financial Statements as a Statutory Auditor

1. We have audited the accompanying financial statements of The Eastend Apartments Owners Association, Indirapuram, Ghaziabad as at 31<sup>st</sup> March, 2024 which comprise the Balance Sheet as at 31<sup>st</sup> March 2024 and the Statement of Income & Expenditure for the year ended, and a summary of significant accounting policies and other explanatory information incorporated in these financial statements of the Society for the period 1<sup>st</sup> April 2023 to 31<sup>st</sup> March 2024.

### Management's Responsibility for the Financial Statements

2. Management is responsible for the preparation of these financial statements in accordance with UP Apartments Act & Rules there under. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

3. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the applicable Standards by The Institute of Chartered Accountants of India and under the UP Apartments Act. 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.
4. 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 judgment, 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 Society's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.
5. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

108, First Floor, Tirupati Plaza, A - 212/C, Street No. 1, Shakarpur, Delhi-110092  
email-id: caamarpal@gmail.com





# AMAR PAL & CO. Chartered Accountants

## Opinion

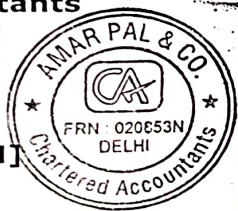
6. In our opinion and to the best of our information and according to the explanations given to us, the said accounts together with the notes thereon give the information required as per the applicable Acts and rules, in the manner so required for the society gives a true and fair view in conformity with the accounting principles generally accepted in India:
- (i) in the case of the Balance Sheet, of the state of affairs of the society as at 31st March 2024;
  - (ii) in the case of the Statement of profit and loss / Income & Expenditure of the Excess of Expenditure Over Income for the year ended on that date; and

## Report on Other Legal and Regulatory Matters

7. The Balance Sheet and the Profit and Loss Account have been drawn up in accordance with the provisions of the UP Apartments Act.
8. **We report that :**
- (a) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of our audit and have found them to be satisfactory.
  - (b) The transactions of the Society, which have come to our notice, have been within the powers of the Society.
  - (c) The returns received from the offices of the Society have been found adequate for the purposes of our audit.
9. In our opinion, the Balance Sheet and Profit and Loss / Income & Expenditure Account comply with applicable Accounting Standards.
10. **We further report that :**
- (i) The Balance Sheet and Profit and Loss / Income & Expenditure Account dealt with by this report, are in agreement with the books of account and the returns.
  - (ii) In our opinion, proper books of account as required by law have been kept by the Society so far as appears from our examination of these books.

**For AMAR PAL & CO.  
Chartered Accountants  
Firm No. 020853N**

**[AMAR PAL SINGH]  
Proprietor  
M.No. 506936  
Place: New Delhi  
Date: 22/08/2024  
UDIN:**





**Eastend Apartments Owners Association**  
**Ahinsa Khand-II, Indrapuram Ghaziabad, UP 201014**

| <u>Liabilities</u>             | <u>Balance Sheet as at 31.03.2024</u> |                            | <u>Assets</u>                                    |                            |
|--------------------------------|---------------------------------------|----------------------------|--|----------------------------|
|                                | <u>Amount</u>                         |                            |  | <u>Amount</u>              |
| <u>Capital Fund</u>            |                                       |                            | <u>Fixed Assets</u>                              |                            |
| As per Last Year               | 77,175.62                             |                            | (As per Last year)                               | 613,504.00                 |
| Add Excess of Income Over Exp. | 112,522.95                            |                            | <u>Investments</u>                               |                            |
|                                |                                       | 189,698.57                 | Bank FDRs  | 1,760,000.00               |
| <u>Building Repair Fund</u>    |                                       |                            | <u>Current Assets &amp; Loans &amp; Advances</u> |                            |
| Op. Balance                    | 838,140.00                            |                            | Amt. Recoverable from Members                    | 1,093,647.00               |
| Collected during the year      | 2,640,000.00                          |                            | Other Recoverables                               | 31,105.00                  |
| Less Utilised during the year  | 3,478,140.00                          |                            | <u>TDS Recoverable</u>                           | 23,029.00                  |
|                                | 1,369,641.05                          | 2,108,498.95               |  |                            |
| <u>Power Backup Fund</u>       |                                       | 605,500.00                 | <u>Cash &amp; Bank Balances</u>                  |                            |
|                                |                                       |                            | HDFC Bank SB A/C                                 | 372,593.38                 |
| <u>Current Liabilities</u>     |                                       |                            | Bank of Baroda SB A/C                            | 3,330.75                   |
| Sundry Creditors               |                                       | 818,435.00                 | Bank of Baroda (Club) SB A/C                     | 95,142.39                  |
| (For Supplies & Services)      |                                       |                            | Cash In Hand                                     | 14,398.00                  |
| <u>ESAS RWA Account</u>        |                                       | 284,617.00                 |  | 485,464.52                 |
|                                |                                       |                            |  |                            |
| <b>Total</b>                   |                                       | <u><u>4,006,749.52</u></u> | <b>Total</b>                                     | <u><u>4,006,749.52</u></u> |

**Auditors' Report**

As per Our Separate Report of even date attached

**For Eastend Apartment Owners Association**

Place: Ghaziabad  
Date: 22/08/2024

**President**

**Treasurer**



For Amarpal & Co.  
(Chartered Accountants)  
FRN No. 020853N

(Amarpal Singh)  
Proprietor/ Partner  
M. No. 506936

**Eastend Apartments Owners Association**  
**Ahinsa Khand-II, Indrapuram Ghazlabad, UP 201014**

| <u>Liabilities</u>             |                     | <u>Balance Sheet as at 31.03.2024</u> |              | <u>Assets</u>                                    |                            |
|--------------------------------|---------------------|---------------------------------------|--------------|--|----------------------------|
|                                | <u>Amount</u>       |                                       |              |  | <u>Amount</u>              |
| <u>Capital Fund</u>            |                     |                                       |              | <u>Fixed Assets</u>                              |                            |
| As per Last Year               | 77,175.62           |                                       |              | (As per Last year)                               | 613,504.00                 |
| Add Excess of Income Over Exp. | <u>112,522.95</u>   | 189,698.57                            |              |  |                            |
| <u>Building Repair Fund</u>    |                     |                                       |              | <u>Investments</u>                               |                            |
| Op. Balance                    | 838,140.00          |                                       |              | Bank FDRs  | 1,760,000.00               |
| Collected during the year      | <u>2,640,000.00</u> |                                       |              |  |                            |
|                                | 3,478,140.00        |                                       |              | <u>Current Assets &amp; Loans &amp; Advances</u> |                            |
| Less Utilised during the year  | <u>1,369,641.05</u> | 2,108,498.95                          |              | Amt. Recoverable from Members                    | 1,093,647.00               |
|                                |                     |                                       |              | Other Recoverables                               | 31,105.00                  |
| <u>Power Backup Fund</u>       |                     | 605,500.00                            |              | <u>TDS Recoverable</u>                           | 23,029.00                  |
| <u>Current Liabilities</u>     |                     |                                       |              | <u>Cash &amp; Bank Balances</u>                  |                            |
| Sundry Creditors               |                     | 818,435.00                            |              | HDFC Bank SB A/C                                 | 372,593.38                 |
| (For Supplies & Services)      |                     |                                       |              | Bank of Baroda SB A/C                            | 3,330.75                   |
|                                |                     |                                       |              | Bank of Baroda (Club) SB A/C                     | 95,142.39                  |
| <u>ESAS RWA Account</u>        |                     | 284,617.00                            |              | Cash In Hand                                     | <u>14,398.00</u>           |
|                                |                     |                                       |              |  | 485,464.52                 |
| <b>Total</b>                   |                     | <u><u>4,006,749.52</u></u>            | <b>Total</b> |  | <u><u>4,006,749.52</u></u> |

## Auditors' Report

As per Our Separate Report of even date attached.

**For Eastend Apartment Owners Association**

Place: Ghaziabad

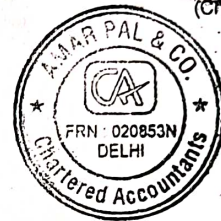
Date: 22/08/2024

For Amarpal & Co.  
(Chartered Accountants)  
FRN No. 020853N

• (Amar Pal Singh)  
Proprietor/ Partner  
M. No. 506936

**President**

**Treasurer**





**Eastend Apartments Owners Association**  
**Ahinsa Khand-II, Indirapuram Ghaziabad, UP 201014**  
**Receipts & Expenditure Account for the year ending as on 31.03.2024**

**PARTICULARS**

|                                      |                     |
|--------------------------------------|---------------------|
| To Repair & Maintenance              |                     |
| AC Repair                            | 9,650.00            |
| Building Repair & Maintenance        | 237,007.00          |
| Carpenter Exp.                       | 19,670.00           |
| Camera Repair                        | 40,320.00           |
| Computer Repair                      | 6,050.00            |
| DG Set Repair                        | 66,940.00           |
| Electricity Repair                   | 332,810.00          |
| Fire Fighting Exp.                   | 23,766.00           |
| Intercom Maintenance Exp.            | 20,000.00           |
| Lift Repair & Maint.                 | 146,096.00          |
| Misc. Repair                         | 70,376.00           |
| Plumber Exp.                         | 150,577.00          |
| Water Motor Repair                   | 19,876.00           |
| RO Plant repair & Maint.             | 34,218.00           |
| To Staff Salary                      | 1,177,356.00        |
| To Security Exp.                     | 1,712,782.00        |
| To House Keeping & Cleaning Exp.     | 1,139,928.00        |
| To Staff Welfare & Medical Exp.      | 750,486.00          |
| To Electricity exp.                  | 5,899.00            |
| To Audit Fees                        | 967,304.00          |
| To Water Exp.                        | 10,500.00           |
| To Conveyance & Cartage              | 272,800.00          |
| To Courier & Postage                 | 9,535.00            |
| To Diesel Exp.                       | 140.00              |
| To Festival Exp.                     | 783,365.68          |
| To Misc Exp.                         | 71,927.00           |
| To Printing & Stationery             | 94,804.62           |
| To Telephone Exp.                    | 27,231.00           |
| To Mandir Exp.                       | 8,434.00            |
| To Bank Charges                      | 30,004.00           |
| To Excess of Income Over Expenditure | 1,973.75            |
| Total                                | 112,522.95          |
|                                      | <u>7,176,993.00</u> |

**AMOUNT**

**PARTICULARS**

|                                |           |                   |
|--------------------------------|-----------|-------------------|
| By Maintenance Charges         |           | <u>AMOUNT</u>     |
| By Electricity Repair Fund     |           | 5,934,516.00      |
| By Club Booking                |           | 308,000.00        |
| By DG Set Charges              |           | 86,456.00         |
| By Sale of Scrap Material      |           | 400,172.00        |
| By Advertisement               |           | 82,500.00         |
| By Interest                    |           | 99,317.00         |
| Club Account                   | 1,248.00  |                   |
| S.B. Interest (Bank of Baroda) | 25,287.00 |                   |
| S.B. Interest (HDFC Bank)      | 30,577.00 |                   |
| Int. Electricity Deposit       | 25,790.00 |                   |
| Int. From Members              | 7,779.00  |                   |
| By Misc. Receipts              |           | 90,681.00         |
|                                |           | <u>175,351.00</u> |

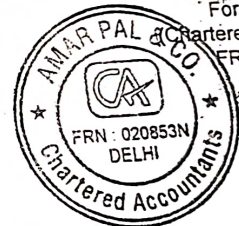
7,176,993.00

**Auditors' Report**

As per Our Separate Report of even date attached

For Eastend Apartment Owners Association

Place: Ghaziabad  
Date: 22/08/2024



President

Treasurer

**Eastend Apartments Owners Association**  
**Ahinsa Khand-II, Indrapuram Ghaziabad, UP 201014**

**List of Sundry Creditors for the year ending As on 31-03-2024**

| Particulars                            | Amount           |
|--|------------------|
| Accounting Charge Payable              | 13000.00         |
| Accent Power Genset Services           | 30288.00         |
| Audit Fees Payable                     | 11500.00         |
| Bala Ji Enterprises                    | 41045.00         |
| CNL Automobiles                        | 35908.00         |
| Nitu Mishra                            | 21750.00         |
| Northstar Lifts and ESCA               | 43631.00         |
| High Tek Security Service              | 89990.00         |
| Metro House Keeping                    | 57736.00         |
| Mohindra Pressing INC                  | 193750.00        |
| Nature Clean Enviro Services Pvt. Ltd. | 31470.00         |
| TDS Payable                            | 15112.00         |
| Hi Tech Engineers                      | 114024.00        |
| Salary & Mgt Exp Payable               | 119231.00        |
| <b>Total</b>                           | <b>818435.00</b> |

**List of Fixed Assets as on 31-03-2024**

| Particulars            | Amount           |
|------------------------|------------------|
| CC TV                  | 208320.00        |
| Water Motor (New)      | 32500.00         |
| Electricity Load Panel | 304700.00        |
| Party Speaker          | 35000.00         |
| Laptop (Lenovo)        | 32984.00         |
| <b>Total</b>           | <b>613504.00</b> |

**Details of Misc. Exp. As on 31-03-2024**

| Particulars    | Amount          |
|----------------|-----------------|
| Games Exp.     | 6170.00         |
| Fogging Exp.   | 11705.00        |
| Gardening Exp. | 31499.00        |
| Election Exp.  | 2797.00         |
| Misc. Exp.     | 42633.62        |
| <b>Total</b>   | <b>94804.62</b> |

**Details of Misc. Receipts As on 31-03-2024**

| Particulars                    | Amount           |
|--------------------------------|------------------|
| Short & Excess                 | 1.00             |
| Canopy Charge                  | 79500.00         |
| Entry Fees                     | 43000.00         |
| Notice Board                   | 6100.00          |
| Electric Meter Testing Charges | 1250.00          |
| Yoga classes                   | 13000.00         |
| Receipts from Kabari           | 32500.00         |
| <b>Total</b>                   | <b>175351.00</b> |

**Details of Other Recoverables As on 31-03-2024**

| Particulars          | Amount          |
|----------------------|-----------------|
| Interest Recoverable | 31105.00        |
| <b>Total</b>         | <b>31105.00</b> |

