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 31st March, 2020 which comprise the Balance Sheet as at 31st March 2021 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 1st April 2020 to 31st March 2021.

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 the 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.

AMAR PAL & CO.
FRN : 020853N
DELHI
Chartered Accountants

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

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 2020.

(*ii*) in the case of the Statement of profit and loss / Income & Expenditure of the Excess of Income Over Expenditure 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 & CO.
FRN : 020853N
DELHI
Chartered Accountants

[AMAR PAL SINGH]
Proprietor
M.No. 506936
Place: New Delhi
Date: 23/09/2021

Eastend Apartments Owners Assocoation
Ahinsa Khand-II, Indirapuram Ghaziabad, UP 201014

Balance Sheet as at 31.03.2021

Liabilities		**Amount**	**Assets**		**Amount**
Capital Fund			**Fixed Assets**		
As per Last Year		25,445.00	(As per Last year)		5,45,520.00
Contingency Fund	6,16,000.00		**Investments**		
Less Utilised During the year	0.00	6,16,000.00	Contingency Fund FDRs		6,46,409.00
Power Backup Fund		5,77,500.00			
			Current Assets & Loans & Advances		
Sewer & Water Charges Fund	47,49,800.00		Amt. Recoverable from Members		8,85,463.00
Collected During the year	9,49,960.00		Other Recoverables		31,105.00
	56,99,760.00				
Less Utilised during the year	56,30,308.00	69,452.00			
			TDS Recoverable		16,773.00
Current Liabilities					
Sundry Creditors		6,18,841.00	Cash & Bank Balances		
(For Supplies & Services)			HDFC Bank SB A/C	23,567.94	
			Bank of Baroda SB A/C	44,495.17	
Advance from Members		63,167.00	Bank of Baroda S.B. A/C	3.10	
(Against Maintenance/Others)			Bank of Baroda (Club) SB A/C	3,341.60	
			Cash in Hand	11,124.00	82,531.81
ESAS RWA Account		3,01,889.00			
			Deficency	1,74,183.48	
			Less Excess of Inc. over Exp.	1,09,691.29	64,492.19
Total		22,72,294.00	Total		22,72,294.00

Auditors' Report
As per Our Separate Report of even date attached

Place Ghaziabad
Date 23/09/2021

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

AMAR PAL & CO. FRN : 020853N DELHI Chartered Accountants

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

For Eastend Apartment Owners Association

~~President~~ ~~Secretary~~ Treasurer

Secretary President

Eastend Apartments Owners Assocoation

Ahinsa Khand-II, Indirapuram Ghaziabad, UP 201014

Receipts & Expenditure Account for the year ending as on 31.03.2021

PARTICULARS		AMOUNT	PARTICULARS		AMOUNT
To Repair & Maintenance			By Maintenance Charges		48,64,231.00
Building Repair & Maint.	1,60,656.00		By Club Booking		19,673.00
Carpentor Exp.	6,500.00		By DG Set Charges		8,54,830.00
Camera Repair	13,200.00		By Corona Fund		87,600.00
DG Set Repair	61,569.00		By Advertisement		19,533.00
Electricity Repair	1,04,280.00		By Interest		
Fire Fighting Exp.	32,153.00		Club Account	1,228.00	
Intercom Maintenance Exp.	26,543.00		S.B. Interest (Bank of Baroda)	51,979.00	
Lift Repair & Maint.	6,24,951.00		S.B. Interest (HDFC Bank)	21,868.00	
Misc. Repair	61,975.00		FDR Interest	58,433.00	
Plumber Exp.	1,30,625.00		Int. From Members	8,682.00	1,42,190.00
Water Motor Repair	53,839.00		By Misc. Receipts		88,409.00
RO Plant repair & Maint.	52,245.00	13,28,536.00			
To Staff Salary		12,38,614.00			
To Security Exp.		10,86,306.00			
To House Keeping & Cleaning Exp.		6,74,993.00			
To Staff Welfare & Medical Exp.		12,138.00			
To Covid Exp.		60,772.00			
To Electricity exp.		7,82,916.00			
To Audit Fees		10,500.00			
To Water Exp.		2,46,240.00			
To Conveyance & Cartage		4,764.00			
To Garbage Collection Charges		14,782.00			
To Courier & Postage		320.00			
To Diesel Exp.		3,69,688.00			
To Festival Exp.		34,210.00			
To Election & Meeting Exp.		600.00			
To Misc Exp.		15,748.44			
To Printing & Stationery		23,313.00			
To Telephone Exp.		9,511.00			
To Mandir Exp.		965.00			
To Bank Charges		1,858.27			
To Registration Renewal Exp.		50,000.00			
To Excess of Income Over Expenditure		1,09,691.29			
Total		60,76,466.00	Total		60,76,466.00

Auditors' Report

As per Our Separate Report of even date attached

Place Ghaziabad
Date 23/09/2021

For Eastend Apartment Owners Association

President **Secretary** **Treasurer**

AMAR PAL & CO. FRN : 020853N DELHI Chartered Accountants

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

(Amar Pal Singh)
Proprietor
M. No. 506936

Eastend Apartments Owners Assocoation
Ahinsa Khand-II, Indirapuram Ghaziabad, UP 201014

List of Sundry Creditors for the year ending As on 31-03-2021

Particulars	Amount
Accounting Charges Payable	52500.00
AKS APEX FIRE SAFTY	20318.00
Audit Fees Payable	21000.00
Bala Ji Enterprises	41045.00
Dhirendra Kumar Mishra	20520.00
HIGH TAK SECURITY SERVICE	71165.00
METRO HOUSE KEEPING	51348.00
Mohindra Pressing INC	193750.00
Nature Clean Enviro Services Pvt. Ltd.	18124.00
Om Tent House (Festival Exp.)	22000.00
Salary & Mgt Exp Payable	83998.00
SCN & MEDIA	7938.00
S.R. Enterprises	11505.00
Yogesh Kumar	3630.00
Total	618841.00

List of Fixed Assets as on 31-03-2021

Particulars	Amount
CC TV	208320.00
Water Motor (New)	32500.00
Electricity Load Panel	304700.00
Total	545520.00

Details of Misc. Exp. As on 31-03-2021

Association Fees	2600.00
Fogging Exp.	4447.00
Gardening Exp.	3540.00
Short & Excess	162.44
Other Misc. Exp.	4999.00
	15748.44

AMAR PAL & CO.
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DELHI
Chartered Accountants