



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.

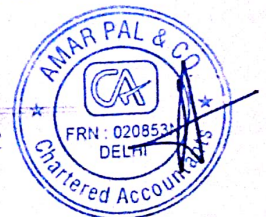
Management's Responsibility for the Financial Statements

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.

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AMAR PAL & CO.
Chartered Accountants

Opinion

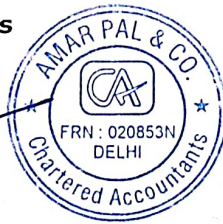
6. In our opinion and to the best of our information and according to the explanations given to us, the said accounts together with the notes thereon give the information required as per the applicable Acts and rules, in the manner so required for the society gives a true and fair view in conformity 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 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 SINGH]
Proprietor
M.No. 506936
Place: New Delhi
Date: 23/09/2021



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

Balance Sheet as at 31.03.2021			
<u>Liabilities</u>	<u>Amount</u>	<u>Assets</u>	<u>Amount</u>
<u>Capital Fund</u>		<u>Fixed Assets</u>	
As per Last Year	25,445.00	(As per Last year)	5,45,520.00
<u>Contingency Fund</u>	6,16,000.00	<u>Investments</u>	
Less Utilised During the year	0.00	Contingency Fund FDRs	6,46,409.00
<u>Power Backup Fund</u>	5,77,500.00	<u>Current Assets & Loans & Advances</u>	
<u>Sewer & Water Charges Fund</u>	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	<u>TDS Recoverable</u>	16,773.00
	69,452.00		
<u>Current Liabilities</u>		<u>Cash & Bank Balances</u>	
Sundry Creditors	6,18,841.00	HDFC Bank SB A/C	23,567.94
(For Supplies & Services)		Bank of Baroda SB A/C	44,495.17
<u>Advance from Members</u>	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
<u>ESAS RWA Account</u>	3,01,889.00	Cash in Hand	11,124.00
			82,531.81
		<u>Deficiency</u>	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

For Eastend Apartment Owners Association

Place Ghaziabad

Date 23/09/2021

President

Secretary

Treasurer



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

(Amar Pal Singh)
 Proprietor/ Partner
 M No 506936

Eastend Apartments Owners Association
Ahinsa Khand-II, Indrapuram 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
Carpenter 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
Water Motor Repair	53 839 00	By Misc. Receipts	1 42 190 00
RO Plant repair & Maint.	52 245 00		88 409 00
To Staff Salary	13 28 536 00		
To Security Exp.	12 38 614 00		
To House Keeping & Cleaning Exp.	10 86 306 00		
To Staff Welfare & Medical Exp.	6 74 993 00		
To Covid Exp.	12 138 00		
To Electricity exp.	60 772 00		
To Audit Fees	7 82 916 00		
To Water Exp.	10 500 00		
To Conveyance & Cartage	2 46 240 00		
To Garbage Collection Charges	4 764 00		
To Courier & Postage	14 782 00		
To Diesel Exp.	320 00		
To Festival Exp.	3 69 688 00		
To Election & Meeting Exp.	34 210 00		
To Misc Exp.	600 00		
To Printing & Stationery	15 748 44		
To Telephone Exp.	23 313 00		
To Mandir Exp.	9 511 00		
To Bank Charges	965 00		
To Registration Renewal Exp.	1 858 27		
To Excess of Income Over Expenditure	50 000 00		
	1 09 691 29		
Total	60 76 466 00	Total	60 76 466 00

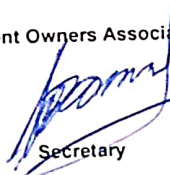
Auditors' Report

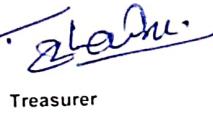
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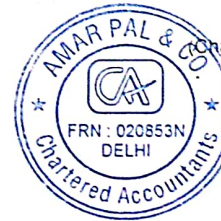
For Eastend Apartment Owners Association

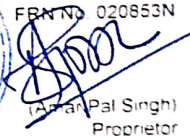
Place Ghaziabad
Date 23/09/2021


President


Secretary


Treasurer



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

(Amar Pal Singh)
Proprietor
M No 506936

Eastend Apartments Owners Association
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 SAFETY	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

