U.K. Aggarwal & Associates
CHARTERED ACCOUNTANTS

Dated .... Ref. ....

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS
SARVODAYA ENCLAVE RESIDENT WELFARE ASSOCIATION

1. We have audited the accompanying financial statement of SARVODAYA ENCLAVE RESIDENT WELFARE ASSOCIATION, which comprise the Balance Sheet as at 31st March, 2025, Statement of Income & Expenditure and Receipts and payment account for the year ended 31st March, 2025 and a summary of significant accounting policies and other explanatory information.

2. These Financial Statements are the responsibility of the governing body of the RWA and our role is to express an opinion on them based on our audit.

3. We conducted our audit in accordance with the auditing standards generally accepted in India. 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. An audit includes examining on a test basis or otherwise, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used as well as evaluating the overall financial statement presentation. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

4. Further 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

   b. In our opinion proper books of account as required by law have been kept by the RWA so far as it appears from our examination.

   c. The Balance Sheet, statement of Income and Expenditure and receipts and payment account dealt with by this Report are in agreement with the books of account.

U.K. AGGARWAL & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN : 009464N New Delhi

205-206, South Ex. Plaza-II, Masjid Moth Village, NDSE Part-II, New Delhi-110049, India
Phone : (011) 46551921, E-mail : aggarwalumesh@hotmail.com, uka@ukaggarwalandassociates.com

d. In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any give a true and fair view: -

(iv) In the case of the Balance sheet, of the state of the affairs of the RWA as at 31st march, 2025; and

(v) In the case of the Income and Expenditure Account of the Surplus of the RWA for the year ended on that date.

(vi) In the case of Receipts and payment Account for the year ending 31st March, 2025

5. In our opinion and to the best of our information and according to explanations given to us, the particulars given in the financial statements are true and correct.

For U.K. Aggarwal & Associates
Chartered Accountants
Firm Registration No. 009464N

U.K.AGGARWAL & ASSOCIATES
FRN : 009464N
New Delhi
CHARTERED ACCOUNTANTS

Umesh Kumar Aggarwal
Proprietor
Membership No. 082011
UDIN: 25082011BMJQNY1644
Place: New Delhi
Date: 0 2 AUG 2025

SARVODAYA ENCLAVE RESIDENT WELFARE ASSOCIATION
BALANCE SHEET AS AT 31ST MARCH, 2025

PREVIOUS YEAR (RS.)	LIABILITIES		CURRENT YEAR (RS.)	PREVIOUS YEAR (RS.)	ASSETS	CURRENT YEAR (RS.)
	CAPITAL FUND				**FIXED ASSETS**	
13,48,659	Opening Balances	12,27,880		3,90,246	As per Annexure - 1	3,33,606
(1,20,779)	Add : Surplus / (Deficit) for the yea	4,12,116				
12,27,880			16,39,996			
	EXPENSES PAYABLE				**CURRENT ASSETS, LOANS & ADVANCES**	
960	Printing & Stationary		450	-	Digital Info Solutions	
14,937	Website Hosting		-	7,911	TDS Receivable	7,877
5,900	Audit Fee Payable		5,900	3,883	Security Receivable from BSES	1,678
52,346	Salary Payable		38,424	18	Interest receivable on FDR	23,440
1,13,037	Security Expense Payable		1,62,774		**Investments**	
2,010	TDS Payable		10,697	2,50,000	Fixed Deposit	10,00,000
27,720	Security Expense Payable Society		-			
-	Legal Expenses Payable		40,677		**CASH & BANK BALANCES**	
-	Electricity Expenses Payable		290	8,15,512	Punjab National Bank	5,95,205
	OTHER CURRENT LIABILITIES			2,220	Cash in Hand	4,602
2,500	Membership Received in Advance		7,500			
22,500	Security Received in Advance		58,500			
-	Dog Money Received in Advance		1,200			
14,69,790	**TOTAL**		**19,66,408**	**14,69,790**	**TOTAL**	**19,66,408**

In terms of our separate report of even date attached
For U.K. Aggarwal & Associates
Chartered Accountants
Firm Registration No. 009464N

U.K. AGGARWAL & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN : 009464N New Delhi

Umesh Kumar Aggarwal
Proprietor
Membership No. 082011
UDIN: 25082011BMJQNY1644

PLACE : New Delhi
DATE : 02 AUG 2025

For Sarvodaya Enclave Resident Welfare Association

Treasurer | **Secretary** | **President**

SARVODAYA ENCLAVE RESIDENT WELFARE ASSOCIATION
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2025

PREVIOUS YEAR (RS.)	EXPENDITURE	CURRENT YEAR (RS.)	PREVIOUS YEAR (RS.)	INCOME	CURRENT YEAR (RS.)
3,798	Bank Charges	2,467	7,79,250	Donation (Including for Camera)	10,17,500
23,480	Independence Day Expenses	34,190	2,25,000	Holi Collection	2,60,000
28,766	Diwali Mela/ Festival Expenses	31,260	38,400	Dog Money	34,400
19,510	Lohri Expense	25,720	27,229	Interest On Saving Bank	22,742
3,07,902	Holi Expenses	3,69,319	2,54,000	Membership Fee	2,55,000
24,41,694	Security Guard Services	20,47,285	-	Court Fee received	4,000
37,174	AGM Expenses / Meeting Expenses	-	72,709	Interest on FDR	78,766
37,348	Depreciation	56,640	22,98,015	Security Charges	22,77,550
1,77,577	Legal and Professional Charges	1,57,337	3,700	Car Stickers-Receipt	2,700
4,599	General Office Expenses	16,954	60	Interest on Income Tax Refund	-
8,631	Printing & Stationery Expenses	9,215	-	Mis. Income	3
34,904	Repair & Maintenance	1,53,524			
6,21,993	Salaries	5,53,053			
32,920	Electricity & Water Expenses	23,554			
3,759	Telephone Expenses	5,104			
12,320	Miscellaneous Expenses	5,482			
16,867	Website Hosting / Software Expenses	43,541			
5,900	Audit Fee	5,900			
(1,20,779)	**Surplus / (Deficit)**	**4,12,116**			
36,98,363	**TOTAL**	**39,52,661**	**36,98,363**	**TOTAL**	**39,52,661**

In terms of our separate report of even date attached
For U.K. Aggarwal & Associates
Chartered Accountants
Firm Registration No. 009464N

U.K. AGGARWAL & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN : 009464N New Delhi

Umesh Kumar Aggarwal
Proprietor
Membership No. 082011
UDIN: 25082011BMJQNY1644

PLACE : New Delhi
DATE : 02 AUG 2025

For Sarvodaya Enclave Resident Welfare Association

B. Mukher

Treasurer **Secretary** **President**

SARVODAYA ENCLAVE RESIDENT WELFARE ASSOCIATION

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2025

RECEIPTS		AMOUNT (RS)	PAYMENTS		AMOUNT (RS)
Opening Cash & Bank Balances					
Cash In Hand	2,220				
Bank Balances -PNB	8,15,512	8,17,732	Salaries		5,66,975
Court Fee received		4,000	Audit Fee		5,900
Interest On Saving Bank		22,742	Independence Day Expenses		34,190
Holi Collection		2,60,000	Diwali Mela/ Festival Expenses		31,260
Car Stickers Receipt		2,700	Lohri Expense		25,720
Dog Money Recd.		35,600	Holi Expenses		3,67,811
Donation Received		10,17,500	Security Guard Services		20,22,489
Membership Fee		2,52,500	Bank Charges		2,467
Security Received		22,55,050	Legal and Professional Charges		1,13,460
Fixed Deposit		7,50,000	General Office Expenses		9,043
Interest on Fixed Deposit		47,467	Printing & Stationery Expenses		9,725
Misc Income		3	Repair and Maint Office		1,52,324
Membership Received in Advance FY 2025-2026		7,500	Electricity & Water Expenses		23,264
Security Deposit in advance FY 2025-26		58,500	Telephone Expenses		5,104
Refund from BSES		3,883	Miscellaneous Expenses		5,482
			Website Hosting / Software Expenses		58,478
			Fixed Deposits		15,00,000
			BSES Security Deposit		1,678
			Closing Cash & Bank Balance		
			Cash In Hand	4,602	
			Bank Balances -PNB	5,95,205	5,99,807
TOTAL		**55,35,177**	**TOTAL**		**55,35,177**

In terms of our separate report of even date attached
For U.K. Aggarwal & Associates
Chartered Accountants
Firm Registration No. 009464N

U.K. AGGARWAL & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN : 009464N New Delhi

Umesh Kumar Aggarwal
Proprietor
Membership No. 082011
UDIN: 25082011BMJQNY1644

PLACE : New Delhi
DATE : 0 2 AUG 2025

For Sarvodaya Enclave Resident Welfare Association

-

Treasurer **Secretary** **President**

SARVODAYA ENCLAVE RESIDENT WELFARE ASSOCIATION
FIXED ASSETS AS ON 31ST MARCH, 2025

Annexure - 1

NAME OF ASSETS	WDV AS ON 01.04.2024	ADDITION 1ST HALF	ADDITION 2ND HALF	DELETION	TOTAL	DEPRECIATION		WDV AS ON 31.03.2025
						RATE	AMOUNT	
RWA Office	2,819	-	-	-	2,819	10%	282	2,537
Furniture and Fixture	35,262	-	-	-	35,262	10%	3,526	31,736
Office Equipment	19,476	-	-	-	19,476	15%	2,921	16,555
Air Conditioner	10,871	-		-	10,871	15%	1,631	9,240
Attendance Machine	11,629	-	-	-	11,629	15%	1,744	9,885
Plant and Machinery	90	-	-	-	90	15%	14	76
Computer	30	-	-	-	30	40%	12	18
Printer	11	-	-	-	11	15%	2	9
Inverter	1,710	-			1,710	15%	256	1,454
Sony Wireless	28,744	-		-	28,744	15%	4,312	24,432
CCTV Camera	2,79,603	-	-	-	2,79,603	15%	41,940	2,37,663
TOTAL	**3,90,246**	-	-	-	**3,90,246**		**56,640**	3,33,606
Previous Year	**1,68,896**	**31,500**	**2,27,195**	-	**4,27,591**		**37,348**	**3,90,246**

U.K. AGGARWAL & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN : 009464N New Delhi

SARVODAYA ENCLAVE RESIDENT WELFARE ASSOCIATION

NOTE: SIGNIFICANT ACCOUNTING POLICIES AS AT 31ST MARCH, 2025

(a) Basis of Preparation of Financial Standards
The Financial statements have been prepared on accrual basis in accounting with the generally accepted accounting principles (GAAP)

(b) Revenue Recognition
Income booked on cash basis.

(c) Fixed Assets
Fixed assets are stated at their original cost less accumulated depreciation and impairment loss, if any.

(d) Depreciation
Depreciation is calculated on the Written down value of the assets at the rates specified by the Income Tax Act, 1961.

ADDITIONAL NOTES TO THE FINANCIAL STATEMENTS AS AT 31ST MARCH, 2025

1. Yearly subscription from the members, nomination fee for the election and interest from bank on saving accounts have been treated as income for the year.

2. Previous year figures have been indicated & regrouped as only for a comparison.

For U.K. Aggarwal & Associates
Chartered Accountants
Firm Registration No. 009464N

U.K. AGGARWAL & ASSOCIATES
FRN : 009464N
New Delhi
CHARTERED ACCOUNTANTS

U.K.
Umesh Kumar Aggarwal
Proprietor
Membership No. 082011
UDIN: 25082011BMJQNY1644
Place: New Delhi
Date: 02 AUG 2025