



AUDITOR'S REPORT

To,

The Members,
DLF Qutab Enclave Residents Welfare Association,
DLF Qutab Enclave,
Gurgaon-122002

We have examined the attached Balance Sheet of **DLF Qutab Enclave Residents Welfare Association (Regd.)** as at 31.03.2023 and also Income the Expenditure Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the entity's management. Our responsibility is to express an opinion on these financial statements based on our audit.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial Statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the over all financial statement presentation. We believe that our audit provides a reasonable basis for our audit opinion:-

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. In our opinion the Society, as required by the law, has kept proper books of accounts, so far as it appears from our examination of such books.

In our opinion and to the best of our information and according to the explanations given to us, the annexed accounts, read together with the notes on accounts give a true and fair view: -

- (i) in so far as it relates to the Balance Sheet of the state of affairs of the Society as at 31st March, 2023 and
- (ii) in so far as it relates to the Income & Expenditure Account, net surplus of the Society for the year ended on that date.

Date: 29/10/2023
Place: Gurgaon



For Ahuja Arun & Co.
Chartered Accountants

(CA. Arun Ahuja)
Partner

M.No. 089709, FRN: 012985N

UDJN: 23089709 B9UVJF6039

DLF QUTAB ENCLAVE RESIDENTS WELFARE ASSOCIATION (REGD.)

BALANCE SHEET

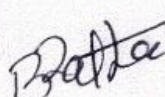
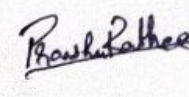
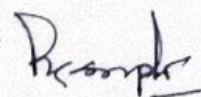
As on 31/03/2023

As At 31.03.2022	LIABILITIES	As At 31.03.2023	As At 31.03.2022	ASSETS	As At 31.03.2023
48,98,089	MEMBERS FUND	48,98,089	6,36,150	Fixed Assets	6,19,874
10,40,000	Capital Fund	10,40,000		(As per schedule A.1)	
2,41,77,050	Life Membership Control A/c	2,47,78,050	2,25,13,395	Fixed Assets of Temple	2,28,28,446
	Temple Development Reserve Fund A/c			(As per schedule A.2)	
	Current Liabilities			Fixed Deposit With Bank	
71,220	Creditors-Temple -		23,84,900	Association 23,24,068	
4,458	Creditors-Association 4,458		6,24,559	Temple 8,24,559	31,48,627
1,251	Advance from others 13,375			Cash in Hand	
6,347	Statutory Due-Temple -		5,152	Association 6,352	
50,000	Security-Association 50,000	67,833	10,845	Temple 95,054	1,01,406
			63,671	Bank Balance	
			2,30,104	Association 32,507	
				Temple 6,65,816	6,98,323
				Other Current Assets (Association)	
			32,000	Security Deposits	32,000
			1,77,668	Income Tax /TDS a/c	1,73,568
			20,367	Other Advances	12,613
			82,304	Interest Receivable on FDR	95,666
				Other Current Assets (Temple)	
			50,000	Security Deposit	50,000
			18,860	TDS Receivable	18,860
			-	Advances to Supplier	-
			-	Other Advances	13,375
			1,53,370	Interest Receivable on FDR	1,98,717
				Deficit Account	
				Opening Balance 32,45,070	
				Add: Deficit/Income -4,52,572	
			32,45,070	Closing Balance	27,92,498
3,02,48,415	Total	3,07,83,972	3,02,48,415	Total	3,07,83,972

Annexures:

Notes on Accounts

Temple Statement of Affairs, Income and Expenditure and Receipt and Payment Account

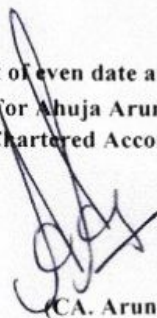
 (President)
  (Gen. Secretary)
  (Hony. Treasurer)

Dated 29/10/2023
Place Gurgaon

UDIN: 23089709B4UVJF6039



As per our report of even date attached
For Ahuja Arun & Co.
Chartered Accountants


 (CA. Arun Ahuja)
 Partner

M.No. 089709, FRN. 012985N

DLF QUTAB ENCLAVE RESIDENTS WELFARE ASSOCIATION (REGD.)
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2023

(In rupees)			(In rupees)		
Previous year Amount	Expenditure	Current Year Amount	Previous year Amount	Income	Current Year Amount
74,670	Advertisement Expenses		3,47,700	Subscription / Membership Fee	76,992
4,31,697	Function/Meetings/Seminar/Expenses	31,000	4,901	Bank Interest	3,639
81,050	Legal & Professional Expenses	10,800	1,35,118	FDR Interest	1,31,258
18,147	Depreciation on Fixed Assets	16,276	36,000	Rent	-
-	Printing & Stationery	4,347			
31,829	Repair & Maintanace	24,497			
2,280	Bank Charges	495		Temple Surplus Account	5,58,138
22,840	Miscellaneous Expenses	21,922		(from Temple Income and Exp. Account)	
2,23,109	Salary & Staff Welfare	1,49,752			
-	GST expenses	4,100			
10,854	Tour and travelling expenses	-			
	Telephone Expenses	15,480			
	Festival Expenses	38,786			
2,38,931	Temple Deficit Account				
	(from Temple Income and Exp. Account)				
-	Net Surplus	4,52,572	6,11,688	Net Deficit	-
	(Excess of Income over Expenditure)			(Excess of Expenditure over Income)	
11,35,407	TOTAL	7,70,027	11,35,407	TOTAL	7,70,027

As per our Report of even date attached

(President) (Gen. Secretary) (Hony. Treasurer)

Dated 29/10/2023
 Place Gurgaon

UDIN - 23089709 B6UVYJF6039



For Ahuja Arun & Co.
 Chartered Accountants

(CA. Arun Ahuja)
 Partner

M.No. 089709, FRN. 012985N

TEMPLE DLF RESIDENTS

forming part of financial statements of the financial accounts of DLF QUTAB ENCLAVE RESIDENTS WELFARE ASSOCIATION (REGD.)

Statement of Affair

As on 31/03/2023

As At 31.03.2022	LIABILITIES	As At 31.03.2023	As At 31.03.2022	ASSETS	As At 31.03.2023
2,41,77,050	Temple Fund		2,25,13,395	Temple Building & Assets	2,28,28,446
-	Temple Development Fund A/c	2,41,77,050		(As per schedule)	
	Add: Contribution received	6,01,000			
2,41,77,050	Closing Balance	2,47,78,050			
			6,24,559	Investments	8,24,559
				Fixed deposits with Bank	
71,220	Current Liabilities		10,845	Current Assets	95,054
6,347	Creditors			Cash in Hand	
1,252	Statutory Due		2,21,506	Bank Balances -	6,57,218
	Advance from other		8,598	Oriental Bank Of Commerce	8,598
				Corporation Bank	
(4,02,430)	(Deficit) Surplus Account		50,000	Other Current Assets	50,000
(2,38,931)	opening balance deficit (6,41,361)	(83,223)	18,860	Security Deposit	18,860
(6,41,361)	current year surplus(deficit) 5,58,138		-	TDS receivable	-
			1,53,370	Advances to supplier	1,98,717
			13,375	Interest Receivable on FDR	13,375
				Dlf association Head office	
2,36,14,508	Total	2,46,94,827	2,36,14,508	Total	2,46,94,827

Pathe
(President)

Pranab Pathee
(Gen. Secretary)

Pranab
(Hony. Treasurer)



Dated : 29/10/2023

Place : Gurgaon

UDIN- 23089709B4UVJF6039

TEMPLE DLF RESIDENTS

forming part of financial statements of the financial accounts of DLF QUTAB ENCLAVE RESIDENTS WELFARE ASSOCIATION (REGD.)
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2023

Previous Year Amount	Expenditure	Current Year Amount	Previous Year Amount	Income	Current Year Amount
1,115	Bank Charges	4,432	3,128	Bank Interest	6,220
7,589	Misc Expenses	3,808	15,64,812	Contribution Received	34,22,104
53,500	Legal & Professional charges	-	39,622	FDR Interest	45,347
610	Cleaning & Washing expense	19,260			
-	Telephone Expenses	6,638			
2,07,579	Depreciation	1,95,950			
60,540	Electricity & Water Expenses	4,57,877			
77,389	Function & Bhandara expe	1,05,256			
69,066	House keeping exp	20,119			
12,929	Pooja expenses	50,650			
35,174	Prasad & Dist exp	1,76,863			
532	Printing & Stationary	5,779			
4,09,613	Temple Maintenance Expenses	3,67,848			
8,26,177	Salary	10,62,082			
84,680	Festival Expenses	3,82,497			
-	Generator Rent	8,000			
-	Cartage Expenses	5,500			
	Fuel and Power	42,975			
	Excess over Income	5,58,138	2,38,931	Deficit	
18,46,493	TOTAL	34,73,671	18,46,493	TOTAL	34,73,671

Battee *Pranab Bathee* *Pranab*
(President) (Gen. Secretary) (Hony. Treasurer)

Dated : 29/10/2023
Place : Gurgaon

UDIN- 23089709B4VVJF6039


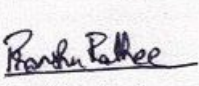
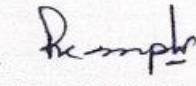


TEMPLE DLF RESIDENTS

forming part of financial statements of the financial accounts of DLF QUTAB ENCLAVE RESIDENTS WELFARE ASSOCIATION (REGD.)

Receipt and Payment Account For the year 2022-23

(In rupees)		(In rupees)	
Receipt	Current Year Amount	Payment	Current Year Amount
Cash & Bank Balance (As on 01.04.2022)		Temple Fixed Assets Addition	5,11,000
Cash Balance	10,845	Expenses	
Bank Balance	2,30,104	<i>Festival Expenses</i>	3,82,497
		<i>Bank Charges</i>	4,432
		<i>Cleaning & Washing expense</i>	19,260
Bank/FDR Interest	51,567	<i>Telephone Expenses</i>	6,638
Temple Contribution Received	34,22,104	<i>Electricity & Water Expenses</i>	4,57,877
Fixed deposit Mature	-	<i>Function & Bhandara expe</i>	1,05,256
Member Contribution "Temple Development Fund"	6,01,000	<i>House keeping exp</i>	20,119
		<i>Misc Expenses</i>	3,808
		<i>Pooja expenses</i>	50,650
		<i>Prasad & Dist exp</i>	1,76,863
		<i>Printing & Stationary</i>	5,779
		<i>Salary</i>	10,62,082
		<i>Temple Maintenance Expenses</i>	3,67,848
		<i>Generator Rent</i>	8,000
		<i>Cartage Expenses</i>	5,500
		<i>Fuel and Power</i>	42,975
		Increase in Fixed Deposit	2,00,000
		Decrease in Current Liabilities	78,819
		Increase in Current Assets	45,347
		Cash & Bank Balance (As on 31.03.2023)	
		Cash Balance	95,054
		Bank Balance	6,65,816
TOTAL	43,15,620	TOTAL	43,15,620

 (President)
  (Gen. Secretary)
  (Hony. Treasurer)

Dated : 29/10/2023

Place : Gurgaon

UDIN - 23089709 B6UVJf6039



TEMPLE DLF RESIDENTS

FIXED ASSETS AND DEPRECIATION CHART FY 2022-23

forming part of financial statements of the financial accounts of DLF QUTAB ENCLAVE RESIDENTS WELFARE ASSOCIATION (REGD.)

SCHEDULE A.2

Particulars	Rate	wdv as on 01-04-2022	Addition Upto 30th Sep	Addition After 30th Sep	Sale	Total	Dep	wdv as on 03-2023
Furniture & Fixtures								
Fan	10%	30,889	-	-	-	30,889	3,089	27,800
Furniture	10%	27,480	-	-	-	27,480	2,748	24,732
Steel Almirah	10%	3,365	-	-	-	3,365	337	3,028
Plant & Machinery								
Air Conditioner	15%	1,91,054	-	-	-	1,91,054	28,658	1,62,396
CCTV Camera	15%	41,086	-	-	-	41,086	6,163	34,923
Inverter	15%	28,719	-	-	-	28,719	4,308	24,411
Monoblock pump	15%	8,411	-	-	-	8,411	1,262	7,149
Music system	15%	7,243	-	-	-	7,243	1,086	6,157
Servo Power Control System	15%	54,402	-	-	-	54,402	8,160	46,242
Toshiba led	15%	3,862	-	-	-	3,862	579	3,283
Donation Box (GULLUCK)	15%	9,657	-	-	-	9,657	1,449	8,208
Lift	15%	6,87,717	-	-	-	6,87,717	1,03,158	5,84,559
Telephone Instrument	15%	738	-	-	-	738	111	627
DVD system	15%	1,602	-	-	-	1,602	240	1,362
Sign Board	15%	15,967	-	-	-	15,967	2,395	13,572
Silver Ornaments (Gods)	15%	86,958	-	-	-	86,958	13,044	73,914
Generator	15%	-	-	5,11,000	-	5,11,000	19,163	4,91,838
Temple Building	0%	2,13,14,245	-	-	-	2,13,14,245	-	2,13,14,245
Total		2,25,13,395	-	5,11,000	-	2,30,24,395	1,95,950	2,28,28,446

No depreciation charged on Building of Temple



DLF OUTBACK ENCLAVE RESIDENTS WELFARE ASSOCIATION (REGD.)
FIXED ASSETS AND DEPRECIATION CHART FY 2022-23

SCHEDULE A.1

Particulars	Rate	wdv as on 01-04-2022	Addition Upto 30th Sep	Addition After 30th Sep	Sale	Total	Dep	wdv as on 31-03-2023
Computers	40%	131	-	-	-	131	52	79
Furniture & Fixtures								
- Electrical Fittings	10%	121	-	-	-	121	12	109
- Furniture & Fixture	10%	31,666	-	-	-	31,666	3,167	28,499
- Fans	10%	351	-	-	-	351	35	316
Plant & Machinery								
- Electronic Typewriter	15%	778	-	-	-	778	117	661
- Camera	15%	25	-	-	-	25	4	21
- Printer	15%	2,695	-	-	-	2,695	404	2,291
- Generator	15%	-	-	-	-	-	-	-
Building								
- Office Premises & Fixtures	10%	1,24,846				1,24,846	12,485	1,12,361
Temple Account								
Temple Plot of land of RWA	-	4,75,537	-	-	-	4,75,537	-	4,75,537
Total		6,36,150	-	-	-	6,36,150	16,276	6,19,874



DLF Qutab Enclave Residents Welfare Association (Regd.)
DLF Qutab Enclave, Gurgaon

Notes on Accounts forming part of Balance Sheet for the year ending 31st March 2023.

1. The Association "DLF Qutab Enclave Residents Welfare Association (Regd.)" was formed with the main objective is for the welfare of the residents of DLF Qutab Enclave, Gurgaon on the concept of mutuality.
2. The Association DLF Qutab Enclave Residents Welfare Association (Regd.) is registered under the Societies Registration Act XXI of 1860 having Regd. No.767of 1988-89 in the state of Haryana.
3. The Depreciation on fixed assets has been provided on the written down value at the rates, which are on the basis of the residual value of the assets. No Depreciation charged on Temple Building.
4. The previous year figures have been regrouped or rearranged where considered necessary to make the current year figures comparable.
5. The Books of Accounts are maintained on mercantile basis, subject to this the accounting for subscription/membership fee/contribution income is accounted on cash basis. Interest income on fixed deposit with the banks has been accounted on accrual basis.
6. During the current year the association has surplus amounting to Rs.4,52,572/- as against the deficit of Rs. 6,11,688/- during the previous financial year.
7. **Temple Development Contribution Fund:** During the year contribution amounting Rs. 6,01,000/- received from its members for the capital contribution for Temple Development in the DLF phase 2, Gurgaon. The closing balance of "Temple Development Contribution fund" as at the close of year is amounting 2,47,78,050/-. The said fund is used for the capital expenditure on the development of the temple located in the DLF phase 2, Gurgaon as owned by the association.
8. The Statement of Affair, Income & Expenditure Account and Receipt & Payment account of "Temple DLF Residents" is as per Schedule 1 of Financial Statements.

