

GAUR ATULYAM APARTMENT OWNERS ASSOCIATION
GH-01, OMICRON 1 GREATER NOIDA, UTTAR PRADESH- 201310
STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31/03/2025

In ` Rs.

Particulars	Note	31/03/2025	31/03/2024
Revenue from operations	2.9	6,06,10,818	5,53,69,375
Other income	3.0	28,35,968	24,58,102
Total Revenue		6,34,46,786	5,78,27,477
Expenses			
Cost of goods sold		-	-
Employee benefits expense		-	-
Finance costs	3.1	17,102	36,854
Depreciation and amortization expense	3.2	3,61,340	3,24,188
Other expenses	3.3	5,10,34,268	5,37,79,846
Total expenses		5,14,12,710	5,41,40,888
Profit/(loss) before exceptional and extraordinary		1,20,34,076	36,86,589
Exceptional items		-	-
Profit/(loss) before extraordinary items and tax		1,20,34,076	36,86,589
Extraordinary Items		-	-
Profit From Member Transfer to Reserve Fund		83,46,509	9,90,454
Profit before tax		36,87,567	26,96,135
Tax expense:	3.4		
Current tax		9,80,766	5,55,295
Previous Year Tax Expenses		-	-
Deferred tax		-	-
Profit after tax		27,06,801	21,40,840
Profit/(loss) for the period		27,06,801	21,40,840

In terms of our attached report of even date

For PHMG & Associates

Chartered Accountants

FRN: 022360C


CA Piyush Mishra
 Partner

M.No. 511199

UDIN-25511199BMHYOE7147

Place : Greater Noida

Date : 10/07/2025

For Gaur Atulyam Apartment Owners Association


Sanjay
 (President)


Gajendra Singh
 (Secretary)


Vipin Kaushik
 (Treasurer)

GAUR ATULYAM APARTMENT OWNERS ASSOCIATION

GH-01, OMICRON 1 GREATER NOIDA, UTTAR PRADESH- 201310

BALANCE SHEET AS AT 31/03/2025

in ` Rs.

Particulars	Note	31/03/2025	31/03/2024
EQUITY AND LIABILITIES			
Owners' Fund			
Owners' Capital Account	2.1	5,97,61,384	4,78,83,194
Reserves and surplus		-	-
		5,97,61,384	4,78,83,194
Non-current liabilities			
Long-term borrowings		-	-
Deferred tax liabilities (Net)		-	-
Other Long term liabilities		-	-
Long-term provisions		-	-
		0	0
Current liabilities			
Short-term borrowings		-	-
Trade payables	2.2	96,95,091	1,02,26,012
Other current liabilities	2.3	40,20,650	-
Short-term provisions	2.4	16,71,220	8,11,653.00
		1,53,86,960	1,10,37,665
TOTAL		7,51,48,344	5,89,20,860.87
ASSETS			
Non-current assets			
Property, Plant and Equipment and Intangible A			
Property, Plant and Equipment	2.5	22,42,019	18,88,554
Intangible assets		-	-
Capital work-in-progress		-	-
Intangible assets under development		-	-
		22,42,019	18,88,554
Non-current investments		-	-
Deferred tax assets (net)		-	-
Long-term loans and advances		-	-
Other non-current assets	2.6	4,63,02,514	4,31,17,816
		4,63,02,514	4,31,17,816
Current assets			
Current investments		-	-
Inventories		-	-
Trade receivables		-	-
Cash and bank balances	2.7	1,44,31,093	43,58,877
Short-term loans and advances		-	-
Other current assets	2.8	1,21,72,718	95,55,614
		2,66,03,810	1,39,14,491
TOTAL		7,51,48,344	5,89,20,861
Summary of significant accounting policies	3.5		

In terms of our attached report of even date

For PHMG & Associates

Chartered Accountants

FRN: 022360C



CA Piyush Mishra

Partner

M.No. 511199

UDIN-25511199BMHYOE7147

For Gaur Atulyam Apartment Owners Association

[Signature]
17/07
Sanjay
(President)

[Signature]
17/7/25
Gajendra Singh
(Secretary)

[Signature]
Vipin Kaushik
(Treasurer)

Place : Greater Noida

Date : 10/07/2025

NOTES ON ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2025

Note No. 2.1 Capital Account

Capital Account as on 31th March 2025		
Schedule Particulars	Current Year Amount	Previous Year Amount
IFMS SECURITY		
Opening Balance	4,51,11,825	4,51,11,825
Add: Received During the Year	-	
Total	4,51,11,825	4,51,11,825
RWA MEMBERSHIP FEES		
Opening Balance	13,58,000	13,58,000
Add: Received During the Year	-	
Total	13,58,000	13,58,000
BUILDING FUND		
Opening Balance	26,00,110	10,21,660
Add: Received During the Year	8,24,880	15,78,450
Total	34,24,990	26,00,110
RESERVE FUND		
Opening Balance	-11,86,741	-42,29,394
Add: Surplus (Deficit) transferred from Income & Expenditure Account)	36,87,567	26,96,135
Less: Provision for Income Tax	-9,80,766	-5,55,295
Less: Previous year tax adjustment	-	-89,024
Add: Receipt from Members (Annexure-A)	5,82,16,742	5,40,76,972
Less: Expenditure incurred for member (Annexure-B)	-4,98,70,234	-5,30,86,135
Total	98,66,569	-11,86,741
Grand Total	5,97,61,384	4,78,83,194



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2.5 Tangible assets

Particulars	Gross			Depreciation			Impairment			Net	
	Opening	Addition	Deduction	Closing	Opening	During Period	Deduction	Other Adj.	Closing	Opening	Closing
Office Equipments	18,47,034			18,47,034							
Office Equipment	19,656	1,80,795		2,00,451		2,77,055			2,77,055		15,69,979
Intangible Assets						30,068			30,068		1,70,383
Total	18,66,690	1,80,795		20,47,485		3,07,123			3,07,123		17,40,362
Computer Equipments											
SOFTWARE	11,350			11,350		2,838			2,838		8,513
COMPUTERS	3,022			3,022		1,209			1,209		1,813
Total	14,372			14,372		4,046			4,046		10,326
Other Equipments											
Tools & Equipments	7,492			7,492		1,124			1,124		6,368
Total	7,492			7,492		1,124			1,124		6,368
Furniture and Fixtures											
FURNITURE & FIXTURE		5,34,010		5,34,010		49,047			49,047		4,84,963
Total		5,34,010		5,34,010		49,047			49,047		4,84,963
Grand Total	18,88,554	7,14,805		26,03,359		3,61,340			3,61,340		22,42,019
Previous											

In terms of our attached report of even date

For PHMG & Associates
Chartered Accountants

FRN: 022360C



CA Piyush Mishra
Partner
M.No. 511199
UDIN-2551199BMHYOE7147

For Gaur Atulyam Apartment Owners Association

Sanjay Kaushik
(President)
Gajendra Singh Nagar
(Secretary)
Vipin Kaushik
(Treasurer)

Place : Greater Noida
Date : 10/07/2025

NOTES ON ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2025

2.2 Trade Payables

in ` Rs.

Particulars	31/03/2025	31/03/2024
Creditors Due Others		
Creditors for Expense	96,95,091	1,02,26,012
	96,95,091	1,02,26,012

2.3 Other Current Liabilities

in ` Rs.

Particulars	31/03/2025	31/03/2024
Other payables		
Employee Related		
Other		
Salary Payable	44,000	-
Advance from Member and Non Member	39,76,650	-
	40,20,650	-

2.4 Short Term Provisions

in ` Rs.

Particulars	31/03/2025	31/03/2024
Tax Provision	15,36,061	5,55,295
Others		
GST payable	9,372	65,895
Audit Fees Payable	70,000	70,000
TDS/TCS payable	55,787	1,20,463
	16,71,220	8,11,653

2.6 Other non-current assets

in ` Rs.

Particulars	31/03/2025	31/03/2024
Others		
Bank Deposits with more than 12 Months maturity	4,63,02,514	4,31,17,816
	4,63,02,514	4,31,17,816

2.7 Cash and bank balances

in ` Rs.

Particulars	31/03/2025	31/03/2024
Cash in Hand	38,030	9,052
Balances With Banks		
Balance With Scheduled Banks		
Current Account		
Yes Bank	12,203	19,319
ICICI Bank	1,33,21,590	24,25,544
Axis Bank (Gold Trust)	1,06,475	1,03,001
Deposit Account		
ICICI Sweep FD	9,52,795	18,01,961
Others		
	1,44,31,093	43,58,877






2.8 Other current assets

in ` Rs.

Particulars	31/03/2025	31/03/2024
GST Input	7,61,944	1,87,594
TDS receivable 2024-25	4,07,573	-
TDS receivable 2023-24	2,62,976	2,62,976
Receivable from Card Swipe	4,000	12,136
NPCL Security Deposit	8,68,500	8,68,500
Advance Tax	5,00,000	5,00,000
IFMS Receivable	24,16,785	47,90,671
UDIN-25511199BMHYOE7147	81,183	2,45,318
Receivable from Flat Owners	68,65,732	26,80,523
Inn4 Solution Pvt Ltd	4,025	7,896
	1,21,72,718	95,55,614

2.9 Revenue from operations

in ` Rs.

Particulars	31/03/2025	31/03/2024
Income From Members		
Parking Charges (Stickers)	-	32,443
Common Area Maintenance	4,51,49,073	4,12,98,388
Electricity Charges	41,73,034	37,39,367
Vending Charges	14,21,572	14,24,513
Club Booking Charges	1,36,264	2,35,117
DG Fixed Charges	73,36,800	73,36,800
Other Receipt	-	10,344
Total Receipt from Members	5,82,16,742	5,40,76,972
Other Operating Revenues		
Shop Rent	1,45,153	1,27,904
Scrap Sale	48,740	-
Advertisement Receipt	6,32,495	4,69,980
Welcome Charge	2,57,625	3,08,899
Canopy Charges	2,00,107	1,93,855
Tender Income	93,220	-
Entry Fees	33,900	93,223
File Charge	1,39,832	-
Work Permit For Flat	47,460	50,068
Parking Charge(Sticker)	40,507	-
NOC Charges	7,53,267	-
Wrong Parking Charges	1,771	8,474
Brokerage Charges	-	8,475
Stall fees	-	7,203
Penalty Charges	-	7,372
Event collections	-	16,950
	6,06,10,818	5,53,69,375



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3.0 Other income

in ` Rs.

Particulars	31/03/2025	31/03/2024
Interest		
Interest on FDR	24,49,387	21,43,320
Interest on Savings	2,34,496	74,894
Miscellaneous		
Donations from temple	1,52,085	2,39,888
	28,35,968	24,58,102

3.1 Finance Costs

in ` Rs.

Particulars	31/03/2025	31/03/2024
Bank Charges		
Bank Charges	17,102	36,854
	17,102	36,854

3.2 Depreciation and amortisation expense

in ` Rs.

Particulars	31/03/2025	31/03/2024
Depreciation and Amortisation		
Depreciation Tangible Assets	3,61,340	3,24,188
	3,61,340	3,24,188



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Note No. 3.3 Other expenses

Particulars	Member/ Non Member	2024-25			2023-24
		Share for Non Member	Expenditure for Member	Amount	Amount
Electricity and Power Expenses	Member	-	48,27,169	48,27,169	44,35,282
Water Charges	Member	-	26,40,105	26,40,105	44,22,222
Event, Festival and Temple Expenses	Member	-	3,80,879	3,80,879	4,28,702
Office Running & Maintenance	Member	-	41,612	41,612	1,66,008
Printing and Stationery	Member	-	19,897	19,897	-
Salary Expenses	Member	-	3,72,129	3,72,129	-
Staff Welfare Expenses	Member	-	22,467	22,467	-
Freight and Cartage	Member	-	13,600	13,600	-
Convenyance Expenses	Member	-	8,470	8,470	-
Repair & Maintenance	Common	15,42,477	3,52,67,986	3,68,10,463	3,75,22,018
Election Expenses	Member	-	95,550	95,550	-
Legal and Professional	Member	-	1,03,000	1,03,000	10,640
Audit Fee	Member	-	70,000	70,000	70,000
Gym Expenses	Member	-	19,690	19,690	22,595
Rate And Taxes	Member	-	55,95,977	55,95,977	66,18,692
Interest and Penalty	Member	-	124	124	83,687
Prior Period Expenses	Member	-	10,000	10,000	-
Misc Expenses	-	-	3,137	3,137	-
Total		15,42,477	4,94,91,791	5,10,34,268	5,37,79,846

3.4 Tax expense

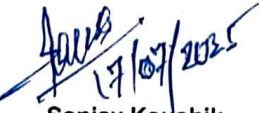
Particulars	in ` Rs.	
	31/03/2025	31/03/2024
Current tax		
Previous Year Tax Expense	-	-
Current Tax	9,80,766	5,55,295
	9,80,766	5,55,295

In terms of our attached report of even date

For PHMG & Associates
Chartered Accountants
FRN- 022360C

For Gaur Atulyam Apartment Owners Association


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Place : Greater Noida
Date : 10/07/2025