Rajay Kumar Agarwal
Chartered Accountants

12/208 , Preet Vihar
Commercial Complex , Preet Vihar
New Delhi-110092

INDEPENDENT AUDITORS' REPORT

To
The Members of Power & Banking Karam. Awasiya Swayat Sehkarita,
311, Nirman Apartments, Mayur Vihar Phase-1 Extn.,Delhi-110091

Report on the Financial Statements

We have audited the accompanying financial statements of **Power & Banking Karam. Awasiya Swayat Sehkarita, (Dehradun)**, ("the AOP"), which comprise of the Balance Sheet as at 31st March, 2025, and the Income & Expenditure A/c for the year then ended.

Management's responsibility for the financial statements

The AOP's managing committee is responsible for the matters with respect to preparation of these financial statements that give a true and fair view of its financial position and financial performance in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified. This responsibility also includes the maintenance of adequate accounting records for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatements, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the accounting and auditing standards and matters which are required to be included in the audit report. We conducted our audit in accordance with the Standards on Auditing. 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 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 financial control relevant to the preparation of the financial statements that give a true and fair view 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 the AOP/s managing committee, as well as evaluating the overall presentation of the financial statements.

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.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

a) in the case of the Balance Sheet, of the state of affairs of the AOP as at 31st March, 2025 and

b) in the case of Income & Expenditure a/c, of the excess of expenditure over income for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. We further report that:

a) We have sought and 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 AOP so far as appears from our examination of those books;

c) The Balance Sheet and the Income & Expenditure a/c dealt with by this report are in agreement with the books of account;

d) In our opinion, the aforesaid financial statements comply with the Accounting Standards.

For Rajay Kumar Agarwal

Chartered Accountants

(Rajay Kumar Agarwal)
M. No. 085681
Place: New Delhi
Dated: 11th September, 2025

UDIN: 25085681BMDNFA1059

POWER & BANKING KARAM AWASIYA SWAYAT SEHKARITA (Dehradun)

BALANCE SHEET AS ON 31-03-2025

PARTICULARS	Sch. No.	FIGURES AS AT 31-03-2025	FIGURES AS AT 31-03-2024
EQUITY & LIABILITIES			
1. Members' Funds			
a) Members' Share Capital		3,74,000.00	3,70,000.00
b) Excess of Income over expenditure	1	(71,860.20)	(42,888.42)
3. Current Liabilities			
a) Members' contributions		4,43,72,381.00	4,82,82,732.00
b) Other current liabilities	2	25,000.00	31,500.00
Total		4,46,99,520.80	4,86,41,343.58
ASSETS			
1. Non Current Assets			
Property, Plant and Equipment	3	3,54,53,384.11	4,56,31,999.00
2. Current Assets			
a) Cash & cash equivalent	4	91,71,136.69	27,58,344.58
b) Stamp Papers in hand		75,000.00	2,51,000.00
Total		4,46,99,520.80	4,86,41,343.58

Significant acconting policies 7

Signed in terms of our report of even date attached
For Rajay Kumar Agarwal
Chartered Accountants

For Power & Banking Karam Awasiya Swayat Sehkarita

(Rajay Kumar Agarwal)
M.No. 085681
Place : New Delhi
Dated : 11th September, 2025
UDIN: 25085681BMONFA1059

President General Secretary Treasurer

POWER & BANKING KARAM AWASIYA SWAYAT SEHKARITA (Dehradun)

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31-03-2025

PARTICULARS	NOTE NO.	FIGURES AS AT 31-03-2025	FIGURES AS AT 31-03-2024
INCOME			
Interest Income		1,42,365.00	88,790.00
Maintenance Charges		11,97,600.00	13,68,901.00
Miscellaneous Income		32,360.00	31,330.00
Endorsement Fee		7,49,000.00	7,02,410.00
Total Income		21,21,325.00	21,91,431.00
EXPENDITURE			
Salaries		7,79,000.00	7,63,500.00
Financial Costs	5	17,709.80	17,714.70
Depreciation	3	1,98,099.00	1,86,634.00
Other Expenses	6	11,55,487.98	12,66,470.72
Total Expenses		21,50,296.78	22,34,319.42
Excess of Income over Expenditure		(28,971.78)	(42,888.42)

Significant accounting policies 7

Signed in terms of our report of even date attached
For Rajay Kumar Agarwal
Chartered Accountants

For Power & Banking Karam Awasiya Swayat Sehkarita

(Rajay Kumar Agarwal)
M.No. 085681
Place : New Delhi
Dated : 11th September, 2025

President General Secretary Treasurer

UDIN: 25085681BMDNFA1059.

POWER & BANKING KARAM AWASIYA SWAYAT SEHKARITA (Dehradun)

	As at 31-03-2025 (Amount in Rs.)	As at 31-03-2024 (Amount in Rs.)
1 Excess of Expenditure over Income		
Amount brought forward	42,888.42	1,24,49,664.43
Less-Amount capitalised - Transferred to Land	0.00	(1,24,49,664.43)
	42,888.42	0.00
Add- Loss for the year	28,971.78	42,888.42
	71,860.20	42,888.42
2 Other Current Liabilities		
Audit Fees Payable	25,000.00	31,500.00
4 Cash & cash equivalent		
a) Cash in hand	1,13,610.31	73,315.42
b) ICICI Bank - FD	2,05,364.00	
b) ICICI Bank-SB a/c	88,52,162.38	26,85,029.16
	91,71,136.69	27,58,344.58
5 Financial Costs		
Bank Charges	17,709.80	17,714.70
6 Other Expenses		
Travelling Exp	2,28,503.00	23,300.00
Conveyance expenses	1,04,356.00	1,65,060.88
Office Exp	70,247.95	34,299.00
Electricity Exp	2,83,010.00	2,56,657.00
Legal & Professional Charges	30,000.00	19,400.00
Printing & Stationery	0.00	4,398.00
Computer maintenance exp	9,300.00	850.00
Accounting Charges	15,000.00	0.00
Postage & Courier exp	3,900.00	0.00
Filing Fees	80.00	0.00
Repair & Maintenance Exp	1,35,793.03	3,11,330.90
Site maintenance exp	46,510.00	25,120.00
Society exp	11000.00	0.00
Telephone Expenses	28,606.00	34,082.00
Office Rent	60,000.00	54,000.00
Staff welfare exp	0.00	1,851.94
Website Exp	39,182.00	40,621.00
Auditors Remuneration	25,000.00	25,000.00
Professional fees	65,000.00	2,70,500.00
	11,55,487.98	12,66,470.72

For Power & Banking Karam Awasiya Swayat Sehkarita (R)

President Gen Secretary Treasurer

POWER & BANKING KARAM AWASIYA SWAYAT SEHKARITA (Dehradun)

Schedule - 3 : Property, Plant and Equipment as on 31-03-2025

Particulars	Balance as on 31-03-24	Additions	Deductions (Net)	Depreciation	Balance as on 31-03-25
Land	4,31,91,226	19,26,484	1,21,97,024	-	3,29,20,686
Boundery Wall	17,41,406	0	0	87,070	16,54,336
Guard Room	0	2,90,024	0	29,002	2,61,022
Computer	10	0	0	-	10
Printer	3,899	0	0	1,559	2,340
Electrical Equipment	1,10,068	0	0	16,510	93,558
RO	8,508	0	0	1,276	7,232
Camera	2,57,062	0	0	38,559	2,18,503
Chairs	5,401	0	0	542	4,859
Motor Pump	28,952	0	0	2,171	26,781
Borewell	2,85,467	0	0	21,410	2,64,057
Total	**4,66,31,999**	**22,16,508**	**1,21,97,024**	~~1,98,099~~	~~3,54,53,384~~
Previous Year	11,88,17,375	3,39,913	7,33,38,655	~~1,86,634~~	~~4,56,31,999~~

For Power & Banking Karam Awasiya Swayat Sehkarita (K)

President Gen Secretary Treasurer