ANNEXURE - C

DY. No. **Date**

Total Pages:

CHECK LIST FOR SUBMISSION OF AUDIT REPORT

1. Name of the C.A./Auditor : **M/s** Kumar Lalit & Co.

2. Name of the Society : Chinar Co-operative Group Housing Society Ltd.

3. Registration No. & Audit Period : 618 (G/H) 2025-26

4. Zone : Section-II Net Profit/(Loss): Rs. (-) 14,02,026

5. Education Fund Rs. 108/- Receipt No. **39600** Dated 27.08.2026 Page No. 1

6. Appointment via. 2026auditorappointment@gmail.com DATE 28.07.2026 Page No. 2

7. Admission Audit Fee (with Fee Bill) : Rs. 18,130/- Page No 3

8.Audit Report on form A, B & C along with following enclosures: -

		Page No.
A	Balance Sheet	**19**
B	Receipt & Payment Account	**20**
C	Income & Expenditure Account	**21**
D	List of Members, addition & deletion	-
E	Details of loan from DCHFC Ltd./DSCB Ltd.	**29**
F	Certificate of records from custodian	**30**
G	List of Managing Committee members	**31**
H	Brief Summary of the society in Annexure 'A'	**32**
I	Bank Certificate/Reconciliation Statement	**33-34**
J	List of Staff/Employee	**35**
K	Cash in Hand Certificate	**36**
L	Late Fee	-
M	Other Certificates/Confirmation	**37-45**

Above Audit Report & Documents received from the society/auditor

Signature of Dealing Assistance

Counter Signed
Asstt. Registrar (Audit)
Copy to: - (1) The Society
(2) Assistant Registrar

COMMITTEE ON COOPERATIVE EDUCATION FUND

(Office of the Register Cooperative Societies, Parliament Street, New Delhi)
The Cheque should be in favour of "Cooperative Education Fund" only

Receipt No. 39600

RECEIPT

Dated 27/8/26

Regd. No 618

Received with thanks from Chinar Cup - Ginsul

Address.....

a sum of Rs. one hundred eight only Only

being the contribution towards the **"Cooperative Education Fund"** for the period 2025.26 vide Cash Rs. 108/- Cheque No.....

Dated Cr for Rs..... Drawn on.....

Rs. 108/-

On behalf the
committee on Cooperative Education Fund
SECRETARY

---------- Forwarded message ---------
From: **2026auditorappointment** <2026auditorappointment@gmail.com>
Date: Tue, 28 Jul, 2026, 5:12 pm
Subject: Re: Submission of Documents for Appointment as Auditor of Chinar Co-operative Group Housing.Society Ltd.
To: Chinar CGHS <chinarcghs@gmail.com>

WITH REFERENCE TO YOUR REQUEST, THE APPOINTMENT OF AUDITOR HAS BEEN APPROVED BY THE COMPETENT AUTHORITY AS PER DETAILS GIVEN BELOW :

NAME OF THE SOCIETY AND REG. NO	NAME OF THE CA FIRM/ AUDITOR	REQUEST RECEIVED ON	FINANCIAL/ AUDIT YEAR FOR WHICH AUDITOR IS APPOINTED
Chinar CGHS Ltd, 618	**M/S KUMAR LALIT & CO, E-150**	**23.07.2026**	**2025-26**

THIS APPROVAL IS BEING GIVEN SUBJECT TO COMPLETION OF PREVIOUS YEAR AUDIT AS INFORMED BY YOU. FURTHER, AS PER THE DIRECTIONS OF THE RCS, DELHI, THE AUDIT FEE WILL BE CHARGED AS PER THIS DEPARTMENT CIRCULAR NO. AR(AUDIT)/2010/1639, DATED 03.03.2010.

FURTHER, PREVIOUS APPOINTMENT OF AUDITOR FOR THE SAID FINANCIAL YEAR, IF ANY ISSUED IS HEREBY CANCELLED.

Regards

DEPUTY REGISTRAR (AUDIT)

On Thu, Jul 23, 2026 at 12:20 PM Chinar CGHS <chinarcghs@gmail.com> wrote:

> Date: 23-07-2026
>
> To,
>
> The Assistant Registrar,
>
> Office of the Registrar Cooperative Societies,
>
> Govt. of NCT of Delhi,

2

(Original for recipient)

TAX INVOICE

KUMAR LALIT & CO.

(Chartered Accountants)
217-218, 2nd Floor, Vardhman Sundar Plaza,
Plot No. 12, Sector 12, Dwarka (Market), New Delhi-110075
GSTIN No. 07AATPK1712C1ZZ

Bill to	**Place of Supply**	**INVOICE No**	**Dated**
CHINAR CO-OP Group Housing Society Ltd. Plot No. 03, Sector 18A, Dwarka , New Delhi- 110078 **GSTIN No:-**	Delhi	LK/42/2025-26	**22-Aug-26**

Description of Services		**SAC CODE**	Amount
Audit Fees for the FY 2025-26			15,364
Total			**15,364**
Taxable Value			**15,364**
ADD: CGST 9%		**9%**	1,383
SGST 9%		**9%**	1,383
Total			**18,130**

Amount Chargeable (in words)
Rupees Eighteen Thousand One Hundred Thirty Only
Company's PAN: AATPK1712C

Note-Please make cheques in favor of **"KUMAR LALIT & CO."**
RTGS/NEFT - A/C No. 025005005169, IFSC: ICIC0000250,
Branch: DWARKA SECTOR- 5, NEW DELHI - 110075

For KUMAR LALIT & CO.
Authorised Signatory

KUMAR LALIT & CO. CHARTERED ACCOUNTANTS NEW DELHI FRN-0032491N

KUMAR LALIT & CO.
(Chartered Accountants)

INDEPENDENT AUDITOR'S REPORT

To The Members of
Chinar Cooperative Group Housing Society Ltd.
Plot No. 03, Sector-18, Dwarka,
New Delhi-110075

We have audited the accompanying financial statements of Chinar Cooperative Group Housing Society Ltd.)" the Society"), which comprise the Balance Sheet as at 31 March-2026, The Income and expenditure account and receipt and payment account for the year then ended and a summary of significant accounting policies and other explanatory information.

This report is made solely to the members of the Society in accordance with the regulations made under the Schedule Act. Our Audit work has been undertaken so that we might state to the members those matters. we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the members, as a body, for our audit work, for this report, or for the opinion we have formed.

Management Committee Responsibility for the financial Statements

Management Committee is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and receipt and payment of the society in accordance with the accounting principles generally accepted in India. 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 the standards on Auditing issued by the Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain the reasonable

KUMAR LALIT & CO. CHARTERED ACCOUNTANTS NEW DELHI FRN 002491N

assurance about whether the financial statements are free from material misstatements. 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 assessments, 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 also includes evaluating the appropriateness estimates made by management, 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 audit opinion.

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 required by the Act 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 society as at March 31, 2026

b) In the case of Income and Expenditure Account, of the excess of expenditure over Income for the year ended on that date; and

c) In the case of the Receipt and Payment Account, of the receipt and payment for the year ended on that date.

Further we report that:

a) We have obtained all the information and explanations which to the best of our knowledge and belief which 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 Society so far as appears from our examination of those books.

KUMAR LALIT & CO. NEW DELHI FRN-0032491N CHARTERED ACCOUNTANTS

c) Subject to our detailed comments on part A, B & C of this report, annexed herewith, the Balance Sheet, the Income and Expenditure Account and Receipt and Payment Account dealt with by this Report are in agreement with the books of account.

d) Subject to our comments on part C of this report, annexed herewith, there has been no material impropriety of irregularity in the expenditures or in the realization of due to the society.

For **Kumar Lalit & Co.**

(Chartered Accountants)

FRN: 032491N

Place: New Delhi

Date: 11-08-2026

UDIN: 26092803WCBGW03115

KUMAR LALIT & CO. CA NEW DELHI FRN-0032491N CHARTERED ACCOUNTANTS

Lalit Kumar

FCA, Proprietor

M no. 092803

AUDIT REPORT ON THE WORKING OF CHINAR COOPERATIVE GROUP HOUSING SOCIETY LTD.

Plot No. 03, Sector-18, Dwarka, New Delhi-110078

PART- A

LAST YEAR OBJECTIONS

1. Confirmation certificate from members and creditors for balance outstanding as on 31.03.2024 were not being obtained.

Reply: Noted for compliances

2. Balances of, Davinder Pal (413) amounting to Rs. 7,38,298/-appearing under the head "advance received from customers" and balance of Vinod Chauhan (378) amounting to Rs. 8,29,656/-appearing under the head "Due unallotted flats", are appearing since long and subject to confirmation and reconciliation. No details are provided to us in this regard.

Reply: Noted for compliances

KUMAR LALIT & CO. CHARTERED ACCOUNTANTS NEW DELHI FRN-032491N

For **Kumar Lalit & Co.**

(Chartered Accountants)

FRN: 032491N

Place: New Delhi

Date: 11-08-2026

UDIN: 26092803WCBGW03115

PART – B

1. **Name of the Society**	:	**Chinar Staff Cooperative Group Housing Society Ltd.**
2. Regn. No. & Date	:	**618 (G/H) dated 20.01.1984**
3. Address	:	**Plot No. 03, Sector-18, Dwarka, New Delhi-110078**
4. Audit Year	:	**2025-2026**

	At the time of Previous Audit	At the time of Current Audit
5. Name of Auditors	**M/s AVK & ASSOCIATES**	**M/s Kumar Lalit & Co.**
Total No. of Members	108	108
No. of New Members	0	0
No. of Members resigned	0	0
No. of Members expelled	NIL	NIL
Sanctioned M.C.L.	NIL	NIL
Audit classification	'A'	'A'
Area of operation	N.C.T. of Delhi.	

KUMAR LALIT & CO. CHARTERED ACCOUNTANTS NEW DELHI FRN-[illegible]N

FUNCTIONING:

The society is functioning from its registered office i.e. Plot No. 03, Sector-18, Dwarka, New Delhi-110078 and members are being allowed to inspect the documents & accounts of society including Audit Report as per the provisions of the Societies Rule 84(8).

MEMBERS:

The Total No. of members of the society as on 31.03.2026 was 108. During the year under the audit, no member has joined & resigned in the society.

MANAGEMENT:

The Management of the Society is managed by the Managing Committee duly elected as per last election held on 29th September 2024. A list of the Members of the Managing Committee is enclosed herewith.

MANAGING COMMITTEE MEETING:

During the year under audit 17 MC Meetings were held in the Financial Year 25-26, and the proceedings of MC meetings are found properly recorded in Minutes Books. Prior to 31.03.2026.

ANNUAL GENERAL MEETING:

Last AGM was held on 24.08.2025 and also two SGBMs were held on 11.05.2025 and 08.03.2026.

LENDING POLICY OF THE SOCIETY:

It is informed that there is no system of extending any loan to its members and no loan has been extended during the year under review.

EXPENDITURE REVIEW:

The society is maintaining its account on an accrual basis. Review of expenditure is maintained by society

KUMAR BALJIT & CO. NEW DELHI FRN-0032491N CHARTERED ACCOUNTANTS

OBSERVATION & COMMENTS ON THE BALANCE SHEET

COMMENTS ON LIABILITIES SIDE ITEMS:

SHARE CAPITAL Rs. 10,800.00

There is no change under the head of account as on 31.03.2026 as compared of balance as on 31.03.2025.

LAND MONEY Rs. 2,63,20,000.00

There is no change under the head of account as on 31.03.2026 as compared of balance as on 31.03.2025.

BUILDING FUND Rs. 21,93,05,520.00

There is no change under the head of account as on 31.03.26 as compared of balance as on 31.03.2025.

CAR PARKING Rs. 12,536,723.00

There is no change under the head of account as on 31.03.2025 as compared of balance as on 31.03.2025.

WATER FUND Rs. 5,44,935.00

The balance under this head comes to Rs.2,95,335/- as on 31.03.2026 as against Rs. 2,49,600/- as on 31.03.2025 During the year under review Rs. 9,51,055/- has been demanded from the members and Rs. 9,05,320/- paid towards Water Tanker charges.

FAR Fund A/c is Nil

The opening balance of the FAR Fund as on 31.03.2025 was ₹7,57,615/-. During the year under review, an addition of ₹13,67,385/- was made and an amount of ₹21,25,000/- was utilised, resulting in a balance of Nil as on 31.03.2026.

KUMAR LALIT & CO. CHARTERED ACCOUNTANTS NEW DELHI FRN-0032491N

SUSPENSE ACCOUNT:

During the year under audit all the suspense entries have been identified and the same has been transferred to their respective heads of the accounts.

COMMENTS ON ASSETS SIDE ITEMS:

1. FIXED ASSETS: -

During the year, additions to Fixed Assets amounted to Rs. 29,85,625, and deductions/adjustments of Rs. 12,86,400 were made. The closing balance of Fixed Assets stands at Rs. 25,04,28,926. Details of Fixed Assets are annexed to the financial statements. Depreciation on Fixed Assets has been provided as per the Income Tax Act & Rules thereunder.

2. INVESTMENTS:

A) SHARE OF DCHFC LTD. Rs. 5,000.00:

There is no change in balance as on 31.03.2026 under the head of account as compared to balance as on 31.03.2025.

B) FIXED DEPOSIT WITH STATE BANK OF INDIA (FAR) Rs. 47,389:

Balance lying under this head is Rs.47,389 as on 31.03.2026.

C) FIXED DEPOSIT WITH HDFC BANK (Sweep A/c) Rs. 8,61,105:

Balance lying under this head is Rs. 8,61,105.00 as on 31.03.2026. During the year of the audit 21 new FDR were made.

D) FIXED DEPOSIT WITH HDFC BANK (Corpus Fund) Rs. 3,579:

Balance lying under this head is Rs. 3579.00 as on 31.03.2026. During the year of the audit 5 new FDR were made.



CASH & BANK BALANCES:

The cash in hand balance of Rs. 3617 as on 31.03.2026. The Certificate of the managing committee regarding cash in hand of Rs. 5630.30 as on 31.03.2025 is enclosed with the audit report.

The Bank Balances showing in the Balance Sheet as of the year-end include Rs. 5,330 (P.Y. Rs. 5,195.96) in SBI Savings Bank, an overdraft/credit balance of Rs. 4,797 (P.Y. balance of Rs. 79,278) in SBI Current Account, Rs. 5,246 (P.Y. Rs. 3,745.60) in Indian Bank Current Account, Rs. 4,638 (P.Y. Rs. 275.21) in HDFC Bank Current Account, and Rs. 16,335 (P.Y. Rs. 63,427.49) in HDFC Bank Corpus Fund Account.

Additionally, Fixed Deposit Receipts (FDRs) held include Rs. 47,389 (P.Y. Nil) as FDR with SBI (FAR) and Rs. 3,579 (P.Y. Nil) as FDR with HDFC Bank (Corpus Fund). Certificates from the Managing Committee and Bank Reconciliation Statements (BRS) for the bank accounts are enclosed herewith.

4. INCOME & EXPENDITURE ACCOUNT:

The opening balance of Rs. 69,62,175 (Dr.) has been increased to Rs. 83,64,201 (Dr.) due to the current year Excess of Expenditure over Income by Rs. 14,02,026 which is apparent from the Income & Expenditure account annexed herewith.

All other figures are mentioned separately in the balance sheet are self-explanatory and need no explanation

COMMENTS ON ASSETS SIDE ITEMS:

INCOME SIDE:

During the year under audit, society has earned a sum of Rs. 93,83,835 towards various income of society. The income side represents the Maintenance Charges, Administrative Charges, Bank Interest, Interest on FDR, Interest on TDS, Interest from Members, Community Hall Booking Charges, Misc. Receipt, Parking Charges, Rent Airtel, Rent Mother Dairy, Advertisement Expenses, Common Area use charges from Members, Admission Fee, Common Good Fund, Share Application & Lift Charges.

EXPENDITURE SIDE:

KUMAR LALIT & CO. CHARTERED ACCOUNTANTS NEW DELHI FRN-0032491N

During the year under audit, the society has incurred a sum of Rs. 1,07,85,861 towards various expenses of the society includes Audit fee, Bank Charges, Conveyance Charges, Consumable Stores, Salary Expenses, Festival Expenses, Postage & Courier Exp., Legal & Professional Charges, Printing & Stationary Exp., Telephone Expenses, Office Expenses, Misc. Expenses, Housekeeping Exp., Electricity Charges, Education Fund, Watch & Ward Expenses, AGM Meeting Expenses, Interest, Horticulture Expenses, Water Tanker Charges, Pest Control Service, Staff Welfare Expenses, Website Expenses, Accounting Charges, Annual Subscription Charges, Building Insurance, Advertisement Charges, AMC Lift, AMC Intercom, AMC Automated Gate, AMC CCTV, Civil Repair, Fire Expenses, Plumbing Work, Mechanical, Electrical, Computer & Lift Repair, and a sum of Rs. 1,89,223 have been provided for as depreciation on fixed assets.

For **Kumar Lalit & Co.**

(Chartered Accountants)

FRN: 032491N

KUMAR LALIT & CO. CHARTERED ACCOUNTANTS NEW DELHI FRN-0032491N

Place: New Delhi

Date: 11-08-2026

UDIN: 26092803WCBGWO3115

Lalit Kumar

FCA, Proprietor

M no. 092803

PART-C

1. Balances of, Davinder Pal (413) amounting to Rs. 7,38,298/-appearing under the head "advance received from customers" and balance of Vinod Chauhan (378) amounting to Rs. 8,29,656/-appearing under the head "Due unallotted flats", are appearing since long and subject to confirmation and reconciliation. No details are provided to us in this regard.

For **Kumar Lalit & Co.**

(Chartered Accountants)

FRN: 032491N

KUMAR LALIT & CO. CHARTERED ACCOUNTANTS NEW DELHI FRN-0032491N

Place: New Delhi

Date: 11-08-2026

UDIN: 26092803WCBGW03115

Lalit Kumar

FCA, Proprietor

M no. 092803

CERTIFICATE OF PENDING ENQUIRIES AND LEGAL CASES

ANY PENDING ENQUIRY AGAINST THE SOCIETY DURING THE YEAR 2025-2026

NIL

ANY COMPLAINT / LEGAL CASE AGAINST THE SOCIETY BY MEMBER OR ANY OUTSIDE AGENCY

As per our verification of the records produced before us and explanations given by the management, as on the current date, the following legal cases are pending:

1. Criminal complaint filed by Shri O.P. Khurana, a non-member w.e.f. 04.09.2025, against Shri Parveen Wadhwa, President, and Shri Jatin Mittal, Secretary, before Dwarka Courts.
2. Civil counter case filed by the Society before Dwarka Courts against Shri O.P. Khurana, SHO Dwarka and Sub-Registrar, Janakpuri, New Delhi.
3. Criminal case filed by the Society against the State through SHO Dwarka, DCP Dwarka and Shri O.P. Khurana for investigation of complaints filed by the Society.
4. Appeal filed before the Hon'ble Delhi High Court against the order of CIC in the matter of RTI filed by Shri O.P. Khurana.
5. Writ Petition (Civil) filed by Shri Atamjit Lal Malhota & Ors. against RCS & the Society in the year 2025, pending before the Hon'ble Delhi High Court.
6. Arbitration under section 70 filed by Davinder Pal against Society.
7. Arbitration under section 70 filed by society against Ms. Usha Chander.

For **Kumar Lalit & Co.**

(Chartered Accountants)

FRN: 032491N

Place: New Delhi

Date: 11-08-2026

UDIN: 26092803WCBGW03115

KUMAR LALIT & CO. CA NEW DELHI FRN-032491N CHARTERED ACCOUNTANTS

Lalit Kumar

FCA, Proprietor

M no. 092803

ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

(Forming part of the Financial Statements for the year ending 31.03.2026
Chinar Co-operative Group Housing Society Ltd.
Registration No. 618 (G/H) Registered under Delhi Cooperative Societies Act, 2003
Schedule – 1 & 2

I. Significant Accounting Policies

1. **Basis of Accounting**
   The financial statements have been prepared on accrual basis in accordance with generally accepted accounting principles (GAAP) and as per the provisions of the Delhi Cooperative Societies Act, 2003 and the rules framed thereunder.

2. **Use of Estimates**
   The preparation of financial statements requires the management to make certain estimates and assumptions that affect the reported amounts of income, expenses, assets, and liabilities. Actual results could differ from these estimates.

3. **Revenue Recognition**
   a. Membership subscription, maintenance charges, service charges, and other income are recognized on accrual basis.
   b. Interest income on Fixed Deposits is recognized on time-proportion basis using the effective interest method.

4. **Fixed Assets and Depreciation**
   a. Fixed Assets are recorded at cost of acquisition including any attributable cost for bringing the asset to its working condition.
   b. Depreciation on Fixed Assets is provided on Written Down Value (WDV) Method as per rates prescribed under the Income Tax Act, 1961 or as decided by the Managing Committee, whichever is appropriate.
   c. Capital expenditures incurred for the benefit of the society's assets (e.g., major renovations or upgrades) are capitalized.

5. **Investments**
   Investments are stated at cost. Provision is made for any permanent diminution in the value of long-term investments.

6. **Maintenance and Repairs**
   Expenditure incurred on regular maintenance and minor repairs is charged to revenue in the year of incurrence.

7. **Reserves and Funds**
   a. Statutory Reserve Fund, Building Fund, Repair Fund, and other earmarked funds are maintained as per the provisions of the DCS Act and Byelaws of the

KUMAR LALIT & CO. CHARTERED ACCOUNTANTS NEW DELHI

Society.

b. Contributions to specific reserves are made of surplus as decided by the General Body or Managing Committee.

8. **Employee Benefits**
   a. Salaries and wages are accounted on accrual basis.
   b. Gratuity and other retirement benefits, if any, are accounted as per applicable rules or internal policies of the society.

9. **Cash and Cash Equivalents**
   Cash and cash equivalents include cash-in-hand balances with banks in Saving Account and its linked Flexi Deposit account and fixed deposit accounts.

10. **Contingent Liabilities and Provisions**
    Provisions are recognized for liabilities that can be measured reliably. Contingent liabilities, if any, are disclosed by way of notes and are not provided in accounts unless there is a present obligation.

11. All the figures have been rounded off to the nearest rupees.

II. Notes to Accounts

1. **Statutory Audit**
   The accounts have been audited by M/s Kumar Lalit & Co., Chartered Accountants as appointed by the Registrar of Cooperative Societies or as per General Body resolution in line with DCS Act.

2. **Membership**
   As on 31.03.2026, the society has 108 members (including provisional/transferred/deemed members).

3. **Income Tax**
   The Society is filing income tax returns under the applicable provisions.

4. **Pending Litigation**
   No litigation is pending as on balance sheet date.

5. **Fixed Deposits**
   The society has fixed deposits with BANK OF BARODA, STATE BANK OF INDIA (SBI) and HDFC amounting to ₹19,55,943 as on 31.03.2026.

6. **Depreciation and Fixed Assets Presentation**

   The Society was registered on **22.09.1983** Since its inception, depreciation on fixed assets has been provided on the **Written Down Value (WDV)** method in accordance with the provisions of the **Income Tax Act, 1961**, and the WDV figures have consistently been reflected in the balance sheet.

   However, as per the **Guidance Note on Financial Statements of Non-Corporate Entities** issued by the **Institute of Chartered Accountants of India (ICAI)**, which is **applicable on an optional basis for financial statements covering periods beginning on or after 1st April 2024 and mandatory from 1st**

KUMAR LALIT & CO. CHARTERED ACCOUNTANTS FRN-0032491N

April 2025, the format for presentation of fixed assets now requires disclosure under the **Gross Block Less Accumulated Depreciation = Net Block** format.

In compliance with this guidance and for presentation purposes, the Society has adopted the said format in the current financial statements. However, since the Society has been in existence since 1983, it is practically difficult to ascertain the original cost of acquisition (gross block) of all fixed assets from inception.

7. **Building and Maintenance Fund**
   The Society has created Building Fund, Special Maintenance Fund, and Major Repairs Fund to meet long-term and periodic capital expenditures. These are reflected under "Reserves and Surplus."

8. **Receivables and Payables**
   a. Receivable from BSES as on 31.03.2026 amount to ₹1,86,276.
   b. Sundry creditors include unpaid bills for services rendered or materials supplied up to balance sheet date.

9. **Related Party Transactions**
   No transactions with related parties other than reimbursement of costs incurred by members or committee members in the routine functioning of the Society.

10. **Significant Events after the Reporting Date**
    No material events have occurred after the date of the financial statements which require adjustment or disclosure.

11. **Previous Year's Figures**
    Previous year's figures have been regrouped/reclassified wherever necessary to conform with current year's presentation.

For Chinar Co-operative Group Housing Society Ltd

Place: New Delhi
Date: 11-08-2026

President | Secretary | Treasurer

As per our separate report of even date attached.

M/s Kumar Lalit & Co.
CHARTERED ACCOUNTANTS

KUMAR LALIT & CO. CA NEW DELHI FRN-0032491N CHARTERED ACCOUNTANTS

LALIT KUMAR
(FCA, Proprietor)
M. No. 092803

CHINAR COOPERATIVE GROUP HOUSING SOCIETY LTD.

Balance Sheet as at 31st March 2026

(Amount in Rs. INR)

	Particulars	Note	31 March 2026	31 March 2025
I	**EQUITY AND LIABILITIES**			
1	**Owners' Funds**			
(a)	Owners' Capital Account	3.1 a	10,800	10,800
(b)	Reserve & Surplus	3.1 b	-8,364,201	-6,962,175
			-8,353,401	-6,951,375
2	**Non-current liabilities**			
(a)	Members Deposits	3.1 c	258,457,578	259,169,458
(b)	Other Non-current liabilites	4	2,389,093	-
			260,846,671	259,169,458
3	**Current liabilities**			
(a)	Other current liabilities	5	1,386,946	1,452,927
			1,386,946	1,452,927
	Total		**253,880,216**	**253,671,010**
II	**ASSETS**			
1	**Non-current assets**			
(a)	Property, Plant and Equipment	6	250,428,926	249,518,952
(b)	Non-current investments	7	5,000	5,000
			250,433,926	249,523,952
2	**Current assets**			
(a)	Cash and bank balances	8	942,334	2,113,501
(b)	Short term loans and advances	9	111,725	21,918
(c)	Other current assets	10	2,392,231	2,011,639
			3,446,290	4,147,058
	Total		**253,880,216**	**253,671,010**
	Brief about the Entity	1		
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements			

PRESIDENT

SECRETARY

TREASURER

As per our separate report of even date attached.

M/s Kumar Lalit & Co.
CHARTERED ACCOUNTANTS

KUMAR LALIT & CO. CHARTERED ACCOUNTANTS NEW DELHI FRN-0032491N

Lalit Kumar
FCA, Proprietor
M. no. 092803

DATE: 11/08/2026
PLACE: NEW DELHI
UDIN: 26092803WCBGWO3115

CHINAR COOPERATIVE GROUP HOUSING SOCIETY LTD.
Plot No.-03,Sector-18, Dwarka, New Delhi-110078

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2026

RECEIPT		AMOUNT	PAYMENT		AMOUNT
OPENING BALANCES					
Cash In Hand	5,636		Far Fund A/c		**715,000**
HDFC Bank	275		Solar Loan (Netzero Finance Pvt ltd.)		**712,593**
HDFC Bank (Corpus Fund)	63,427		Unsecured Loans		**600,000**
Indian Bank	3,746				
State Bank of India	5,196		Accounting charges payable	142,000	
State Bank of India	79,278	**157,558**	Application Processing Fee	8,546	
			Horticulture Expenses	120,000	
Unsecured Loans		**600,000**	Duties & Taxes	106,934	
			Sundry Creditors	8,801,449	
Insurance Claim received for building repair		**151,065**	Education Fund Payable	108	
			Salary Payable	769,593	**9,948,630**
Fixed Assets					
Solar Plant	1,286,400	**1,286,400**	**Current Assets**		
			Security Deposit (Netzero Finance Private Ltd.)	621,348	
Current Assets			Members' Dues	355,957	
Mother Dairy	107,381		FDR HDFC (Corpus Fund)	665,000	
Members Dues	8,681,619		FDR (SBI) FAR	2,285,000	
FDR HDFC (Corpus Fund)	923,105		FDR HDFC Sweep A/c	4,930,000	
FDR (SBI) FAR	2,927,611		TDS Receivable	9,044	**8,866,349**
FDR HDFC Sweep A/c	5,073,154				
Receivable from Airtel	573,239		**Indirect Expenses**		
TDS Receivable	21,917	**18,308,026**	Meeting Expenses	8,783	
			Bank charges	3,979	
Indirect Income			Building Insurance	550	
Advertisement Income	154.443		Consumable Stores	310	
FAR Related Expenses recovered	221,000		Conveyance Expenses	33,300	
Interest on Delayed Payments	199		FAR Related Expenses	12,707	
Miscellaneous Receipts	21,516		Festival Expenses	46,140	
Bank Interest Received	134		Horticulture Expenses	7,190	
Interest on TDS refund	1,203		Housekeeping Services	1,950	
Electricity Charges Recovered	19,078		Legal charges	25,000	
Interest receieved on FDR	262,206		Office Expenses	46,715	
Committee Hall Booking Charges	5,000	**684,779**	Postage & Courier	4,218	
			Printing & Stationery	10,691	
			Repair & Maintenance (Lift)	4,167	
			Repair & Maintenance (general)	29,193	
			Repair & Maintenance (Electrical)	2,590	
			Repair & Maintenance (Building work)	2,928	
			Repair & Maintenance (machinery/generator)	1,900	
			Repair & Maintenance (Computer)	3,000	
			Repair & Maintenance (Fire Fighting)	520	
			Repair & Maintenance (Air conditioner)	350	
			TDS demand	10,354	
			Water expenses (Water Tanker)	21,000	
			Processing Fee for Solar Loan	37,460	**314,995**
			CLOSING BALANCE		
			Cash in hand	3,509	
			HDFC Bank	4,638	
			HDFC Bank (Corpus Fund)	16,335	
			Indian Bank	5,246	
			State Bank of India	5,330	
			State Bank of India	-4,797	**30,261**
TOTAL		**21,187,828.00**			**21,187,828**

(President) (Secretary) (Treasurer)

DATE: 11-08-2026
PLACE: NEW DELHI
UDIN: 26092803WCBGWO3115

As per our separate report of even date attached.
M/s Kumar Lalit & Co.
CHARTERED ACCOUNTANTS
Lalit Kumar
FCA, Proprietor
M. no. 092803

CHINAR COOPERATIVE GROUP HOUSING SOCIETY LTD.

Statement of Income & Expenditure account for the year ended 31st March 2026

(Amount in Rs.)

	Particulars	Note	31 March 2026	31 March 2025
I	Revenue from members	11	6,325,654	5,512,208
II	Other Income	12	3,058,181	949,606
III	**Total Income (I+II)**		9,383,835	6,461,814
IV	**Expenses:**			
(a)	Employee benefits expense	13	798,864	959,751
(b)	Depreciation and amortization expense	14	789,253	189,223
(c)	Other expenses	15	9,197,744	5,540,734
	Total expenses		**10,785,861**	**6,689,708**
V	**Profit/(loss) before exceptional and extraordinary items and tax (III-IV)**		-1,402,026	-227,894
VI	Exceptional items (specify nature & provide note/delete if none)		-	-
VII	**Profit/(loss) before extraordinary items and tax (V-VI)**		-1,402,026	-227,894
	The accompanying notes are an integral part of the financial statements			

PRESIDENT

SECRETARY

TREASURER

As per our separate report of even date attached.

M/s Kumar Lalit & Co.
CHARTERED ACCOUNTANTS

KUMAR LALIT & CO. NEW DELHI FRN-0032491N CHARTERED ACCOUNTANTS

Lalit Kumar
FCA, Proprietor
M. no. 092803

DATE: 11-08-2026
PLACE: NEW DELHI
UDIN: 26092803WCBGWO3115

Note - 1 Brief abount the entity

Note - 2 Significant Accounting Policies

Note - 3 Owners' Capital Account

(Amount in Rs.)

Sr. No.	Share Capital	As at 1st April 2025 (Opening Balance)	Capital Introduced/contributed during the year	Remuneration for the year	Interest for the year	Withdrawals during the year	Share of Profit / Loss for the year	As at 31st March 2026 (Closing Balance)
1A	Share Capital	10,800						10,800
								-
		10,800						10,800
1B	Reserve & Surplus Accumulated excess of expenditure over income	-6,962,175	-	-	-	-	-1,402,026	- -8,364,201
	Non current liabilities							
1C	Members Deposits							
(a)	Building Fund	219,305,520		-				219,305,520
(b)	Car Fund	12,536,723						12,536,723
(c)	Corpus Fund	-	1,272,000			1,272,000	-	-
(d)	Land Money	26,320,000						26,320,000
(e)	Water Fund	249,600	951,055			905,320		295,335
(f)	Floor Area Ratio	757,615	1,367,385			2,125,000		-
(g)	General Fund	-	-	-	-	-	-	-
Previous Year (PY)		259,169,458	3,590,440	-	-	4,302,320	-	258,457,578

PRESIDENT

SECRETARY

TREASURER

KUMAR LALIT & CO. CHARTERED ACCOUNTANTS NEW DELHI FRN-0032491N

DATE: 11-08-2026
PLACE: NEW DELHI
UDIN: 26092803WCBGWO3115

CHINAR COOPERATIVE GROUP HOUSING SOCIETY LTD.

Notes forming part of the Financial Statements for the year ended 31st March, 2026

(Amount in Rs.)

4	Other Non-current liabilites	31 March 2026	31 March 2025
(a)	Solar Loan (Netzero Finance Pvt ltd.)	2,389,093	-
	Total Other Non-current liabilties	**2,389,093**	**-**

5	Other current liabilities	31 March 2026	31 March 2025
(a)	Sundry creditors	198,380	410,956
(b)	Advance received from members	860,036	779,950
(c)	Education fund payable	108	108
(d)	Retention payable	4,989	4,989
(e)	Salary Payable	76,097	72,774
(f)	TDS Payable	43,167	19,533
(g)	Accounting charges payable	12,000	10,000
(h)	Horticulture expenses payable	10,000	10,000
(i)	Watch & Ward Exp. Payable	-	77,071
(j)	Application processing fee payable	-	8,546
(k)	Interest accrued on SBI FDR	1,174	-
(l)	Audit fee payable	18,130	59,000
(m)	Professional charges payable	11,800	
(n)	Corpus Fund Refund Payable to members	-	-
(o)	Insurance claim received for building repair	151,065	-
(p)	Bank overdraft	-	-
	Total Other current liabilities	**1,386,946**	**1,452,927**

PRESIDENT SECRETARY TREASURER

DATE: 11-08-2026
PLACE: NEW DELHI
UDIN: 26092803WCBGWO3115

KUMAR LALIT & CO. CHARTERED ACCOUNTANTS NEW DELHI FRN-0032491N

CHINAR COOPERATIVE GROUP HOUSING SOCIETY LTD.

Notes forming part of the Financial Statements for the year ended 31st March, 2026

6 Property, Plant and Equipment and Intangible Assets (owned assets) (Amount in Rs.)

Particulars /Assets	TANGIBLE ASSETS							
	Land	Buildings	Plant and Equipment	Office equipment	Furniture & Fixtures	Computer and Software	Solar Power Plant	Total
Gross Block								
At 31 Mar 2024	28,283,974	220,421,025	352,856	435,665	161,000	307,726	-	249,962,246
Additions	-	-	-	-	-	-	-	-
Deductions/Adjustments	-	-	-	-	-	-	-	-
At 31 Mar2025	28,283,974	220,421,025	352,856	435,665	161,000	307,726	-	249,962,246
Additions					-	21,803	2,963,822	2,985,625
Deductions/Adjustments			-				1,286,400	1,286,400
At 31 March 2026	**28,283,974**	**220,421,025**	**352,856**	**435,665**	**161,000**	**329,529**	**1,677,422**	**251,661,471**
At 31 March 2025	**28,283,974**	**220,421,025**	**352,856**	**435,665**	**161,000**	**307,726**	**-**	**249,962,246**
Depreciation/Adjustments								
At 31 March 2024	-	-	52,928	65,350	12,700	123,091	-	254,069
Additions	-	-	44,991	55,548	14,830	73,854	-	189,223
Deductions/Adjustments		-	-	-	-	-	-	-
At 31 March 2025	-	-	97,919	120,898	27,530	196,945	-	443,292
Additions	-	-	38,240	47,215	13,347	53,033	637,417	789,253
Deductions/Adjustments		-	-	-	-	-	-	-
At 31 March 2026	**-**	**-**	**136,160**	**168,113**	**40,877**	**249,978**	**637,417**	**1,232,545**
At 31 March 2025	**-**	**-**	**97,919**	**120,898**	**27,530**	**196,945**	**-**	**443,292**
Net Block								
At 31 March 2025	**28,283,974**	**220,421,025**	**254,937**	**314,768**	**133,470**	**110,781**	**-**	**249,518,952**
At 31 March 2026	**28,283,974**	**220,421,025**	**216,696**	**267,552**	**120,123**	**79,550**	**1,040,005**	**250,428,926**

Note: WDV as at 31.03.2024 considered as Gross block as at 31.03.2024

PRESIDENT SECRETARY TREASURER

KUMAR LALIT & CO. CHARTERED ACCOUNTANTS NEW DELHI FRN-002491N

DATE: 11-08-2026
PLACE: NEW DELHI
UDIN: 26092803WCBGWO3115

CHINAR COOPERATIVE GROUP HOUSING SOCIETY LTD.
Notes forming part of the Financial Statements for the year ended 31st March, 2026

			31 March 2026	31 March 2025
7	Other Investments			
a	Shares with DCHFC		5,000	5,000
	Total Investments		5,000	5,000
8	Cash and Bank Balances		31 March 2026	31 March 2025
a	Bank balance			
	(i) SBI savings bank		5,330	5,196
	(ii) SBI Current A/c		-4,797	79,278
	(iii) Indian Bank (Current Account)		5,246	3,746
	(v) HDFC Bank Current A/c		4,638	275
	(iv) HDFC Bank Corpus Fund		16,335	63,427
	(iv) FDR with SBI (FAR)		47,389	690,000
	(v) FDR with HDFC Bank (Corpus Fund)		3,579	261,684
b	Cash on hand		3,509	5,636
	Total	(I)	81,229	1,109,242
	Other bank balances			
a	Sweep Account	(II)	861,105	1,004,259
	Total Cash and bank balances	(I+II)	942,334	2,113,501
9	Short term loans & advances		31 March 2026	31 March 2025
a	TDS receivable		12,162	21,918
b	Prepaid Expenses		99,563	-
	Total short term loans & advances		111,725	21,918
10	Other current assets		31 March 2026	31 March 2025
	(Specify nature)			
	(This is an all-inclusive heading, which incorporates current assets that do not fit into any other asset categories)			
a	Member's Dues		547,053	602,568
b	Water charges receivable from members		196,294	300,348
	Advance received from sundry creditors		-	89,000
c	Interest accrued on FDR		3,906	3,906
d	Vinod Chauhan		829,656	829,656
e	Security Deposit (Netzero Finance Private Ltd.)		621,348	-
f	Receivable from Airtel		193,974	186,161
	Total current assets		2,392,231	2,011,639

PRESIDENT

SECRETARY

TREASURER

KUMAR LALIT & CO. CHARTERED ACCOUNTANTS NEW DELHI FRN-0032491N

DATE: 11-08-2026
PLACE: NEW DELHI
UDIN: 26092803WCBGWO3115

CHINAR COOPERATIVE GROUP HOUSING SOCIETY LTD.

Notes forming part of the Financial Statements for the year ended 31st March, 2026

(Amount in Rs.)

11	Revenue from members	31 March 2026	31 March 2025
(a)	Maintenance charges after Rebate	4,027,000	4,000,000
(b)	Car Parking	145,700	82,615
(c)	Committee Hall Booking Charges	25,500	30,825
(d)	Tenant and non-member charges	209,501	222,000
(e)	Common area uses charges from members	42,000	33,000
(f)	Administrative charges	10,000	70,000
(g)	Lift charges (shifting/renovation)	42,500	255,327
(h)	Water charges received from members(net)	196,294	540,337
(i)	Electricity Charges Recovered	333,512	275,169
(j)	Pending & Other Repair Bills Receipts	-	2,935
(k)	Legal charges recovered from members	164,500	-
(l)	Additional demand collected from members	1,060,000	-
(m)	Interest on delayed payments	69,147	-
	Revenue from members(Net)	**6,325,654**	**5,512,208**

12	Other income	31 March 2026	31 March 2025
(a)	Interest received from members	-	63,341
(b)	Bank Interest Received	134	1,661
(c)	Interest on FDR	262,206	176,571
(e)	Admission Fee	30	60
(f)	Common Good Fund	1,500	3,000
(g)	Share Application Money	300	600
(h)	Miscellaneous Receipts	-	205,997
(i)	maintenance (airtel)	69,264	70,655
(j)	Rent (airtel)	212,400	195,997
(k)	Water charges recovered from Water fund	905,320	-
(l)	Corpus fund allocation for lift repair expenses	1,272,000	-
(l)	Rent (Mother Dairy)	107,381	97,598
(m)	Interest on TDS Refund	1,203	2,856
(n)	Advertisement Income	226,443	131,270
	Total other income	**3,058,181.00**	**949,606.00**

PRESIDENT SECRETARY TREASURER

DATE: 11-08-2026
PLACE: NEW DELHI
UDIN: 26092803WCBGWO3115

KUMAR LALIT & CO. CHARTERED ACCOUNTANTS CA NEW DELHI FRN-0032491N

CHINAR COOPERATIVE GROUP HOUSING SOCIETY LTD.

Notes forming part of the Financial Statements for the year ended 31st March, 2026

13	**Employee benefits expense**	31 March 2026	31 March 2025
	(Including contract labour)		
(a)	Salaries, wages, bonus and other allowances	772,916	929,532
(b)	Staff welfare expenses	25,948	30,219
	Total Employee benefits expense	**798,864**	**959,751**

14	**Depreciation and amortization expense**	31 March 2026	31 March 2025
(a)	on tangible assets (Refer note 11)	789,253	189,223
	Total Depreciation and amortization expense	**789,253**	**189,223**

PRESIDENT SECRETARY TREASURER

DATE: 11-08-2026
PLACE: NEW DELHI
UDIN: 26092803WCBGWO3115

KUMAR LALIT & CO. CHARTERED ACCOUNTANTS NEW DELHI FRN-0032491N

CHINAR COOPERATIVE GROUP HOUSING SOCIETY LTD.

Notes forming part of the Financial Statements for the year ended 31st March, 2026

15	Other Expenses	31 March 2026	31 March 2025
1(a)	AMC Charges (Lift)	580,015	568,642
(b)	AMC Charges (Intercom)	25,960	11,800
(c)	AMC CCTV	20,768	9,440
(d)	AMC Automated gate	77,880	67,260
(e)	AMC Fire fighing system	33,040	30,000
(f)	AMC Water Level	9,440	9,440
2(a)	Consumables Stores	90,310	105,000
(b)	Conveyance expenses	33,300	29,462
(c)	Education fund	108	108
3(a)	Repair & Maintenance (Lift)	1,641,151	2,660
(b)	Repair & Maintenance (general)	348,869	403,574
(c)	Repair & Maintenance (Electrical)	79,321	9,713
(d)	Repair & Maintenance (Building work)	594,231	731,131
(e)	Repair & Maintenance (machinery/generator)	65,390	96,422
(f)	Repair & Maintenance (Computer)	11,600	20,400
(g)	Repair & Maintenance (Fire Fighting)	198,136	-
(h)	Repair & Maintenance (Air conditioner)	8,900	-
(j)	Repair & Maintenance (CCTV)	5,500	-
5(a)	Housekeeping Services	38,006	35,291
(b)	Building Insurance	149,230	148,680
(c)	Meeting Expenses	58,729	55,209
(d)	Festival Expenses	105,038	176,170
(e)	Horticulture Expenses	127,190	123,250
(f)	Interest Paid on Solar Loan	137,864	-
(g)	Auditor's remuneration	18,130	59,000
(h)	Printing and stationery	10,691	12,706
(i)	Processing charges on Solar Loan	37,460	-
(j)	Water Expenses	655,720	-
(k)	Legal and professional charges	1,295,270	212,724
(l)	Pest Control expenses	-	-
(m)	Website Expenses	9,700	-
(n)	Office Expenses	12,015	11,369
(o)	Annual Subscription Dues	-	2,000
(p)	Electricity Expenses	1,226,284	1,429,560
(s)	Postage & Courier	4,218	7,232
(t)	Bank Charges	3,979	2,918
(u)	Watch & Ward Expenses	1,014,515	940,010
(w)	Accounting charges	144,000	120,000
(x)	Rain Water Harvesting Repair	-	16,000
(y)	Election Expenses	-	29,075
(z)	TDS/INCOME TAX	10,354	64,487
(aa)	Manpower Expenses	314,663	-
(ab)	Miscellaneous Expenses	769	-
	Total	9,197,744	5,540,734

PRESIDENT SECRETARY TREASURER

KUMAR LALIT & CO. CHARTERED ACCOUNTANTS NEW DELHI FRN-0032491N

DATE: 11/08/2026
PLACE: NEW DELHI
UDIN: 26092803WCBGWO3115

CHINAR COOPERATIVE GROUP HOUSING SOCIETY LTD.
Plot No.-03,Sector-18, Dwarka, New Delhi-110078

CERTICATE FROM DCHFC/DSCB FOR OBTAING LOAN

NIL

(President) (Secretary) (Treasurer)

KUMAR LALIT & CO. CHARTERED ACCOUNTANTS NEW DELHI FRN-0032491N

CHINAR COOPERATIVE GROUP HOUSING SOCIETY LTD.
Plot No.-03,Sector-18, Dwarka, New Delhi-110078

LIST OF RECORDS AS ON 31/03/2026

PARTICULARS

1	Registration File
2	Membership Register
3	Minutes Book
4	Cash Book, Ledgers & Files
5	Personal Ledger
6	Share Certificate Books
7	Share Allotment Register
8	Voucher File
9	Correspondence Files with DDA/MCD File and other concerened departments
10	Bank Statement
11	Receipt Books
12	Audit Files
13	Accounts File
14	Miscellaneous Files

Certified that the above record of the society is lying with our safe custody and we are responsible for its safe custody and it can be produced at any time whenever the competent authority requires it.

For THE CHINAR C.G.H.S.Ltd.

(President) **(Secretary)** **(Treasurer)**

KUMAR LALIT & CO. CHARTERED ACCOUNTANTS NEW DELHI FRN-0032491N

CHINAR COOPERATIVE GROUP HOUSING SOCIETY LTD.
Plot No.-03, Sector-18, Dwarka, New Delhi-110078

List of Managing Committee Members as on 31.03.2026

S. No.	Name	Designation
1	Mr. Parveen Wadhwa	President
2	Mr. Arun Jhamb	Vice President
3	Mr. Jatin Mittal	Secretary
4	Mr. Bhuwan Chandra Bhatt	Treasurer
5	Mr. Aloke Bikash Bhattacharjee	MC Member
6	Mrs. Shashi	MC Member (W)
7	Mrs. Neena Ahuja	MC Member (W)

*

(PRESIDENT) (SECRETARY) (TREASURER)

KUMAR LALIT & CO. CHARTERED ACCOUNTANTS NEW DELHI FRN-0032491N

PLACE; NEW DELHI

DATE; 11-08-2026

BRIEF SUMMARY OF THE SOCIETY

Audit Period	:	01.04.2025 to 31.03.2026
Name of the Society	:	Chinar Co-operative Group Housing Society Ltd.
Address of the Society	:	Plot No.03, Sector-18, Dwarka New Delhi-110 078
Address of the Site (G/H)	:	----------do----------
Registration Number	:	618 Category: G/H
Deposits	:	Rs. 25,84,57,578/- Paid up Capital: Rs.10,800/-
Details of Bank Account	:	State Bank of India, Dwarka, Indian Bank, HDFC Bank
Details of Financial/ Assistance/MDA etc.	:	NIL
Details of loan from DCHFC/ D.S.Coop. Bank	:	NIL
Area of Operation	:	SOUTHWEST DELHI
Date of Last Election Held	:	29/09/2024
Pending Enquiries (u/s 55/59)	:	NIL
No. of Pending Arbitration Cases/suits	:	2 Mentioned in report
Audit Fee Claimed	:	Rs. 18,130/-
Any irregularity of Misappropriation Mismanagement/Fraud	:	NIL
Names of Managing Committee Members during Audit Period	:	LIST ENCLOSED

	AT THE TIME OF PREVIOUS AUDIT	PRESENT AUDIT
Audit Period	2024-2025	2025-2026
No. of Members	108	108
No. of Resigned/Expelled Members	0	0
No. of New Enrolled Members	0	0
Name of the C.A.	M/s AVK & Associates	M/s Kumar Lalit & Co.
Audit Classification (u/s 68 (ii)	A	A
Sanctioned M.C.L.	NIL	NIL
Sanctioned C.C.L.	NIL	NIL
Turnover of the Society	Rs. 1041.61 Lakhs	Rs.209.40 Lakhs
Working Capital	NIL	NIL
Sales	NIL	NIL
Net Profit/(Loss)	Rs. (-) 2,27,893.52	Rs. (-) 14,02,026
Education Fund Due	Rs. Rs. 108.00	Rs. 108.00
Education Fund Paid on		
Report for previous year	Collected on	
Signature		

PRESIDENT **SECRETARY** **TREASURER** **AUDITOR**

KUMAR LALIT & CO. CHARTERED ACCOUNTANTS NEW DELHI FRN-003249N

CHINAR CO-OPERATIVE GROUP HOUSING SOCIETY LIMITED
Plot No. 03, Sector-18, Dwarka, New Delhi-110078

BANK RECONCILIATION STATEMENT AS ON 31-03-2026

INDIAN BANK -(407316672-SB)

Balance as per Ledger as on 31-03-2026			5,245.65
Balance as per Bank as on 31-03-2026			5,245.65

STATE BANK OF INDIA - (10454634481-SB)

Balance as per Ledger as on 31-03-2026			5,329.96
Balance as per Bank as on 31-03-2026			5,329.96

STATE BANK OF INDIA - (39496748622-CA)

Balance as per Ledger as on 31-03-2026			(4,797.00)
Cheques issued but yet not presented			
Shweta Sharma	443905	28.02.26	7600
Priya Gopal Krishnan	171605	28.02.26	7600
Balance as per Bank as on 31-03-2026			10,403.00

HDFC Bank A/c (50200077239582-CA)

Balance as per Ledger as on 31-03-2026	16,335.40
Balance as per Bank as on 31-03-2026	16,335.40

HDFC Bank A/c (50200073521107-CA)

Balance as per Ledger as on 31-03-2026	4,637.96
Balance as per Bank as on 31-03-2026	4,637.96

(President) (Hon. Secretary) (Treasurer)

KUMAR LALIT & CO. CHARTERED ACCOUNTANTS CA NEW DELHI FRN-0032491N

CHINAR COOPERATIVE GROUP HOUSING SOCIETY LTD.
PLOT NO. 3, SECTOR-18A, DWARKA, NEW DELHI

FIXED DEPOSIT AS ON 31.03.2026

S. No.	PARTICULARS	Amount
1	FDR HDFC Corpus A/c - 50301083350879 (16.12.24) 24-25	3,579.00
	TOTAL	3,579.00

S. No.	PARTICULARS	Amount
1	FDR FAR SBI SWEEP - 44829003809 (13.01.25) 25-26	47,389.00
	TOTAL	47,389.00

S. No.	PARTICULARS	Amount
1	FDR HDFC Sweep A/c - 50301086098511 (21.12.24) 24-25	42981.00
7	FDR HDFC (Sweep A/c)-50301140173028 (05.04.25) 25-26	38884.00
	FDR HDFC (Sweep A/c)-50301143573441 (11.04.25) 25-26	134852.00
	FDR HDFC Sweep A/c - 50301247987208 (17.11.25) 25-26	31977.00
	FDR HDFC SWEEP A/c - 50301308979141 (19.02.26) 25-26	220000.00
	FDR HDFC Sweep A/c - 50301310893880 (23.02.26) 25-26	265000.00
	FDR HDFC SWEEP A/c - 50301311389512 (24.02.26) 25-26	127411.00
	TOTAL	8,61,105.00

Grand Total 9,12,073.00

(PRESIDENT) (SECRETARY) (TREASURER)

KUMAR LALIT & CO. CHARTERED ACCOUNTANTS NEW DELHI FRN-0032491N

CHINAR CO-OPERATIVE GROUP HOUSING SOCIETY LIMITED
Plot No. 03, Sector-18, Dwarka, New Delhi-110078

LIST OF STAFF AS ON 31/03/2026

S No.	Name of Employee	Designation
1	Hamraj Nimesh	Manager (Part-time)
2	Raj Kumar	Electrician
3	Kailash Chandra Dhal	Plumber (Part Time)
4	Rajesh Kumar	Gardener
4	Hassan Ali	Sweeper
5	Rajesh (upto 27/11/2025)	Sweeper
6	Neeraj (from 9/03/2026)	Sweeper

For CHINAR C.G.H.S.Ltd.

(PRESIDENT) (SECRETARY) (TREASURER)

KUMAR LALIT & CO. CHARTERED ACCOUNTANTS NEW DELHI FRN-0032491N

PLACE; NEW DELHI

DATE; 11-08-2026

CHINAR COOPERATIVE GROUP HOUSING SOCIETY LIMITED

CERTIFICATE FOR CASH BALANCE

CERTIFIED THAT SOCIETY HAS A CASH BALANCE OF RS. 3,617 (RUPEES THREE THOUSAND SIX HUNDRED SEVENTEEN RUPEES ONLY) AT THE CLOSE OF BUSINESS AS ON 31ST MARCH 2026

(PRESIDENT) (SECRETARY) (TREASURER)

PLACE; NEW DELHI

DATE; 11-08-2026

KUMAR LALIT & CO. CHARTERED ACCOUNTANTS NEW DELHI FRN-0032491N

ANNEXURE

CHINAR COOPERATIVE GROUP HOUSING SOCIETY LIMITED

YEAR ENDED 31ST MARCH 2026

DETAIL OF MEETINGS

PARTICULARS	DATE OF MEETING
M.C. MEETING	12.04.2025
M.C MEETING	28.04.2025
M C MEETING	23.05.2025
M C MEETING	22.06.2025
M C MEETING	27.07.2025
M C MEETING	15.08.2025
M C MEETING	03.09.2025
M C MEETING	05.10.2025
M C MEETING	26.10.2025
M C MEETING	16.11.2025
M C MEETING	02.12.2025
M C MEETING	30.12.2025
M C MEETING	09.01.2025
M C MEETING	11.01.2026
M C MEETING	15.02.2026
M C MEETING	06.03.2026
M C MEETING	22.03.2026

DURING THE FINANCIAL YEAR, THE SOCIETY HAS HELD 17 MANAGING COMMITTEE MEETINGS

AGBM was held on 24th August 2025 in FY 2025-26. Accounts of FY 2024 -25 were approved in the said AGBM. Further 2 SGBM's were held on 11th May 2025 and on 8th March 2026.

(PRESIDENT) (SECRETARY) (TREASURER)

KUMAR LALIT & CO. CHARTERED ACCOUNTANTS NEW DELHI FRN-0032491N

PLACE; NEW DELHI

DATE; 11-08-2026

CHINAR COOPERATIVE GROUP HOUSING SOCIETY LIMITED

CERTIFICATE

CERTIFIED THAT ALL BOOKS OF ACCOUNTS, MEMBERSHIP LEDGER, REGISTERS AND OTHER RELEVANT DOCUMENTS ARE KEPT IN THE SAFE CUSTODY OF THE SECRETARY OF THE SOCIETY

(PRESIDENT) (SECRETARY) (TREASURER)

PLACE; NEW DELHI

DATE; 11-08-2026

KUMAR LALIT & CO. CHARTERED ACCOUNTANTS NEW DELHI FRN-0032491N

CHINAR COOPERATIVE GROUP HOUSING SOCIETY LIMITED

CERTIFICATE OF LAST ELECTION

LAST ELECTION WAS HELD ON 29/09/2024

(PRESIDENT) (SECRETARY) (TREASURER)

PLACE; NEW DELHI

DATE; 11-08-2026

KUMAR LALIT & CO. CHARTERED ACCOUNTANTS NEW DELHI FRN-003249IN

CHINAR CO-OPERATIVE GROUP HOUSING SOCIETY LIMITED

Plot No. 03, Sector-18, Dwarka, New Delhi-110078

DETAILS OF ADVANCE TO STAFF AS ON 31.03.2026

Sl No.	Name of Employee	Designation

NIL

For CHINAR C.G.H.S.Ltd.

(President) (Sr. Secretary) (Treasurer)

KUMAR LALIT & CO. CHARTERED ACCOUNTANTS NEW DELHI FRN-0032491N

CHINAR COOPERATIVE GROUP HOUSING SOCIETY LTD.

PLOT NO. 3, SECTOR-18A, DWARKA, NEW DELHI

ADVANCE RECEIVED FROM MEMBERS AS ON 31.03.2026

S. No.	M. No.	Flat No.	Name of Member	Amount
1		A-401	A401 (Non Member)	7,600.00
2	441	D-903	Bimal Ghosh	1,559.00
3	377	D-602	Meera Kashyap	9,000.00
4	477	A-902	Narender Kumar Narula & Smt. Ria Sharma	89,000.00
5		C-601	P.K. Khanna	3,000.00
6		D-303	Pratibha Mehta & Om Prakash Mehta	3,747.00
7	384	D-102	Sapam Bishwajit Meitei	1,189.00
8	398	B-101	Sidharth Sinha	1,115.00
9	447	D-401	Suresh Chander, Nisha & Pankaj Jain	5,528.00
			TOTAL	**1,21,738.00**

(President) (Secretary) (Treasurer)

KUMAR LALIT & CO. NEW DELHI FRN-0032491N CHARTERED ACCOUNTANTS

PLACE; NEW DELHI

DATE; 11-08-2026

CHINAR COOPERATIVE GROUP HOUSING SOCIETY LTD.

PLOT NO. 3, SECTOR-18A, DWARKA, NEW DELHI

MEMBERS OUTSTANDING DUES AS ON 31.03.2026

S. No.	M. No.	Flat No.	Name of Member	Amount
1		C-703	Abha Singh/G.S. Singh	10,000.00
3	475	C-302	Akhilesh Kumar Dubey	2,400.00
4		C-403	Anjna Chaudhary	10,000.00
5		D-703	Asha Khurana	10,000.00
6		B-903	B903 (Non Member)	2,29,061.00
7		A-303	D.K. Sachdeva	1,500.00
8		D-701	Moni Cinmoy	10,000.00
9	454	B-902	Mudit Seth & Rakshi Seth	10,000.00
10	453	B-901	Nitin Upadhayaya	10,000.00
11		C-603	O.P. Khurana (Non Member)	1,67,477.00
12	442	D-501	PARVESH	10,000.00
13	317	C-702	Pritha Vats	10,000.00
14	330	A-903	Sameer Dhingra	908.00
15	304	A-703	S.K. Wadhwa	10,000.00
16	267	C-201	Smita Chandra	10,000.00
17		A-803	Sunil Kumari	5,000.00
18	308	C-203	Suresh K. Kalra	10,000.00
19	268	A-701	Usha Chandra	11,827.00
20	430	B-202	V. K. Taneja	13,000.00
			TOTAL	**5,41,173**

(President) (Secretary) (Treasurer)

KUMAR LALIT & CO. CHARTERED ACCOUNTANTS CA NEW DELHI FRN-0032491N

PLACE; NEW DELHI

DATE; 11-08-2026

CHINAR CO-OPERATIVE GROUP HOUSING SOCIETY LIMITED

Plot No.-03,Sector-18, Dwarka, New Delhi-110078

LIST OF MEMBERS WHOSE MEMBERSHIPT TRANSFERRED UNDER SECTION 91 OF DCS ACT & RULE

S. No.	Name of old Member	M. No.	Flat No.	Name of New Member	M. No.	Flat No.
1	Ajay Kumar Dubey	422	C-302	Akhilesh Kumar Dubey	475	C-302
2	Sham Lal Gupta	419	A-502	Sudhir Kumar & Beenu Tyagi	476	A-502
3	Munish Sadana	250	B-301	Munish Sadana	250	B-301
4	Arun Gupta	332	A-902	Narender Kumar Narula & Smt.Ria Sharma	477	A-902
5	Archna Sinha	404	C-501	Chandra Prakash Verma & Deepmala Verma	478	C-501
6	Mukesh Ashwani and Rita Aswani	408	D-801	Yogesh Kumar Sehgal & Rashi Sehgal	479	D-801
7	Dilip Dassgupta/ Arundhati Dassgupta	417	C-202	Ravi Kumar Yadav & Shivani	480	C-202

(President) (Secretary) (Treasurer)

KUMAR LALIT & CO. CHARTERED ACCOUNTANTS NEW DELHI FRN-0032491N

CHINAR CO-OPERATIVE GROUP HOUSING SOCIETY LIMITED
PLOT NO - 03, SECTOR-18, DWARKA, NEW DELHI-110078

SCHEDULE OF FIXED ASSETS AS ON 31ST MARCH 2026

Schedule -'A'

S. NO.	Particulars	Rate of Depreciation	WDV As on 01/04/2024	Addition	Sale/Deduct.	Gross Value As on 31/3/2025	Dep. As on 31.3.2025	Net Value as on 31.3.2025
1	BUILDING		22,04,21,025.00		-	22,04,21,025.00	-	22,04,21,025.00
2	LAND		2,82,83,974.00		-	2,82,83,974.00	-	2,82,83,974.00
3	AIR CONDITIONER	15%	1,02,476.32			1,02,476.32	15,371.00	87,105.32
4	CCTV CAMERA	40%	87,128.09			87,128.09	34,851.00	52,277.09
5	COMPUTER	40%	12,422.38			12,422.38	4,969.00	7,453.38
6	CYCLE RIKSHAW	15%	907.11			907.11	136.00	771.11
7	FURNITURE & FIXTURE	10%	63,674.10			63,674.10	6,367.00	57,307.10
8	GENERATOR	15%	37,882.53			37,882.53	5,682.00	32,200.53
9	INTERCOM SYSTEM	15%	17,683.89			17,683.89	2,653.00	15,030.89
10	MACHINERY	15%	36,113.11			36,113.11	5,417.00	30,696.11
11	R O SYSTEMS	15%	1,79,372.69			1,79,372.69	26,906.00	1,52,466.69
12	SECURITY SYSTEM	15%	7,931.13			7,931.13	1,190.00	6,741.13
13	SOUND SYSTEM	15%	29,305.67			29,305.67	4,396.00	24,909.67
14	Boom Barrier	15%	99,627.44			99,627.44	14,944.00	84,683.44
15	UPS	15%	10,147.21			10,147.21	1,522.00	8,625.21
16	PRINTER	40%	4,209.72			4,209.72	1,684.00	2,525.72
17	BABY CHANGING STATION	10%	11,656.09			11,656.09	1,166.00	10,490.09
18	CORDLESS PHONE	15%	1,221.77			1,221.77	183.00	1,038.77
19	FOGGING MACHINE	15%	16,274.25			16,274.25	2,441.00	13,833.25
20	LED TV	40%	7,020.00	21,803.00		28,823.00	11,529.00	17,294.00
21	ROOM COOLER	15%	7,124.00			7,124.00	1,069.00	6,055.00
22	TEA VENDING MACHINE	15%	9,211.50			9,211.50	1,382.00	7,829.50
23	TREADMILL	15%	9,211.50			9,211.50	1,382.00	7,829.50
24	WATER DISPENSER MACHINE	15%	5,214.02			5,214.02	782.00	4,432.02
25	TABLE TENNIS TABLE	10%	23,940.00			23,940.00	2,394.00	21,546.00
26	WATER LEVEL MONITOR	10%	34,200.00			34,200.00	3,420.00	30,780.00
27	SOLAR POWER SYSTEM	40%	-	29,63,822.00	12,86,400.00	16,77,422.00	6,37,417.00	10,40,005.00
	TOTAL		24,95,18,953.52	29,85,625.00	12,86,400.00	25,12,18,178.52	7,89,253.00	25,04,28,925.52

(President)

(Secretary)

(Treasurer)

For KUMAR LALIT & CO. CHARTERED ACCOUNTANTS NEW DELHI FRN-0032491N

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CHINAR COOPERATIVE GROUP HOUSING SOCIETY LIMITED

CERTIFIED THAT FOR THE YEAR ENDED MARCH 31, 2026

1. NO COMPLAINT HAS BEEN RECEIVED FROM ANY MEMBER OF THE SOCIETY WITH REGARD TO ANY DISCREPANCY IN THEIR SHARE CAPITAL AND MONEY ACCOUNT.

2. THAT THE MEMBERS OF THE SOCIETY ARE ALLOWED TO INSPECT THE DOCUMENT AND ACCOUNTS OF THE SOCIETIES INCLUDING AUDIT REPORT AS PER THE PROVISIONS OF RULES 84 (B) OF THE DELHI CO-0PERATIVE SOCIEETIES ACT 2007.

3. NO OFFICE BEARER OF THE SOCIETY SUFFERS FROM DISQUALIFICATION MENTIONED IN SECTION 31 OF THE D.C.S ACT READ WITH RULES 59 AND 60 OF THE RULES 2007.

(PRESIDENT) (SECRETARY) (TREASURER)

PLACE; NEW DELHI

DATE; 11-08-2026

KUMAR LALIT & CO. * CHARTERED ACCOUNTANTS * NEW DELHI FRN-003249N