VATSS AND ASSOCIATES
Chartered Accountants
F-8/7, Gf, Dlf City Phase-I, Gurugram, Haryana-122002
Phone: 9582250400, E-Mail: suresh.aroraca@gmail.com

INDEPENDENT AUDITOR'S REPORT

To The Members of the Piyush Heights Residents Welfare Association

Opinion

We have audited the Financial Statements of **Piyush Heights Residents Welfare Association**, which comprise the balance sheet as at March 31, 2026, the Statement of income & expenditure account, receipts & payments account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements of the entity are prepared, in all material respects, in accordance with Accounting Standard Issue by ICAI.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key Audit matters are those matters that, in our professional judgement, were of most significance in our audit of the Standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Emphasis of Matter

The Entity maintains its member records and logs collection details in its management software, which recorded total receipts of ₹9,00,08,284 during the year. As per the Entity's accounting policy, revenue is recognized strictly on a cash receipt basis upon credit into the bank account.

However, the Entity has not provided a line-by-line reconciliation matching the individual member receipts recorded in the management software with the corresponding actual credits in the Entity's bank account. In the absence of such a detailed reconciliation and sufficient appropriate audit evidence, we were unable to verify the completeness,

...acy, and cut-off of member receipts recognized in the financial statements, or comment on any potential discrepancies.

Consequently, we are unable to determine whether any adjustments to the revenue, bank balances, or member accounts were necessary for the year ended March 31, 2026. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with Accounting Standard Issue by ICAI and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error,and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance,but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

For VATSS and Associates

Chartered Accountants

FRN.017573N

VATSS & ASSOCIATES * CHARTERED ACCOUNTANTS * CA

Suresh kumar arora

(Partner)

Membership No. 090862

Place: ~~New Delhi~~ Gurugram

Date: 24-07-2026

UDIN: 26090862LSZTOT4670

PIYUSH HEIGHTS RESIDENTS WELFARE ASSOCIATION
SECTOR-89, FARIDABAD, PIYUSH HEIGHTS, KHEDI ROAD, SECTOR - 89, FARIDABAD
Registration No.-2043 (Haryana Registration and Regulation of Societies Act, 2012)

Balance Sheet
As at 31st March, 2026

(All Amounts in INR)

	Particulars		Note No.	As at 31st March,2026	As at 31st March,2025
I.	**CORPUS FUND AND LIABILITIES**				
(1)	**Owner fund and liablities**				
	(a) Owner/Corpus fund		3	23,43,185.00	22,57,556.00
	(b) Reserve and Surplus		4	-3,43,702.50	36,74,785
(2)	**Current Liabilities**				
	(a) Other Current Liabilities		5	44,98,620.18	62,43,299.53
		Total		**64,98,102.68**	**1,21,75,640.27**
II.	**ASSETS**				
(1)	**Non-Current assets**				
	(a) Other Non-Current Assets		6	2,00,000.00	2,00,000.00
(2)	**Current assets**				
	(a) Cash and Cash Equivalents		7	58,79,612.68	1,08,83,230.27
	(b) Other Current Assets		8	4,18,490.00	10,92,410.00
		Total		**64,98,102.68**	**1,21,75,640.27**

Summary of Significant accounting policies and other Notes 2

The accompanying notes are an integral part of the Financial Statement.

In terms of our report of even date
For Vatss & Associates
Chartered Accountants
Firm Registration No. 017573N

Suresh Arora
Partner
Membership No. 090862
Date: 24-07-2026
Place: ~~New Delhi~~ Gurugram

for **and on behalf of Governing body of the society**

Bijender Singh	Archana Mishra	Vishal Maheshwari
President	General Secretary	Treasurer
Date:	Date:	Date:
Place:Faridabad	Place: Faridabad	Place: Faridabad

PIYUSH HEIGHTS RESIDENTS WELFARE ASSOCIATION

SECTOR-89, FARIDABAD, PIYUSH HEIGHTS, KHEDI ROAD, SECTOR - 89, FARIDABAD

Registration No.-2043 (Haryana Registration and Regulation of Societies Act, 2012)

Statement of Income and Expenditure

for the period April 1, 2025 to March 31, 2026

(All Amounts in INR)

	Particulars	Note No.	For the year ended 31st March,2026	For the year ended 31st March,2025
I	**Receipts**			
	Revenue from operation	9	4,61,86,593.45	4,69,78,840.00
	Other income	10	13,95,619.46	14,15,491.35
	Total Receipts		**4,75,82,212.91**	**4,83,94,331.35**
II	**Expenditure**			
	Employee benefit expense	11	9,76,936.00	12,45,123.00
	Power and fuel	12	70,70,320.35	67,71,509.18
	Maintenance Expenses	13	1,22,77,248.68	1,05,45,399.74
	Insurance	14	23,600.00	23,600.00
	Rates and taxes	15	2,59,570.00	33,650.00
	Miscellanous expense	16	1,05,675.65	54,555.92
	Other expenses	17	3,08,87,349.47	2,67,47,076.70
	Total Expenditure		**5,16,00,700.15**	**4,54,20,914.54**
III	**Surplus/(Deficit) before exceptional and extraordinary**		**-40,18,487.24**	**29,73,416.81**
IV	Exceptional items		-	-
V	**Surplus/(Deficit) before extraordinary items and tax(V-VI)**		**-40,18,487.24**	**29,73,416.81**
VI	Extraordinary items			
VII	**Surplus/(Deficit) before Tax (VII-VIII)**		**-40,18,487.24**	**29,73,416.81**
VIII	Tax expense:			
	(1) Current tax		-	-
	(2) Previous Year		-	-
IX	**Surplus/(Deficit) after Tax for the year (IX-X)**		**-40,18,487.24**	**29,73,416.81**

Summary of Significant accounting policies and other Notes

The accompanying notes are an integral part of the Financial Statement.

In terms of our report of even date

For Vatss & Associates
Chartered Accountants
Firm Registration No. 017573N

Suresh Arora
Partner
Membership No. 090862
Date: 24-07-2026
Place: ~~New Delhi~~ Gurugram

for **and on behalf of Governing body of the society**

Bijender Singh	Archana Mishra	Vishal Maheshwari
President	General Secretary	Treasurer
Date:	Date:	Date:
Place: Faridabad	Place: Faridabad	Place: Faridabad

PIYUSH HEIGHTS RESIDENTS WELFARE ASSOCIATION
SECTOR-89, FARIDABAD, PIYUSH HEIGHTS, KHEDI ROAD, SECTOR - 89, FARIDABAD
Registration No.-2043 (Haryana Registration and Regulation of Societies Act, 2012)

RECEIPTS and PAYMENTS ACCOUNT FOR THE YEAR ENDING 31st MARCH, 2026

	31st March,2026 (in Rs.)	31st March,2025 (in Rs.)	Payments	31st March,2026 (in Rs.)	31st March,2025 (in Rs.)
To Opening Balance	1,08,83,230.27	80,80,366.57			
Receipts Earned			**Expenditure Incurred**		
Annual Fee	1,21,250.00	1,68,718.00	Meeting Expenses	1,11,332.00	1,20,069.00
Membership Fee	6,250.00	30,750.00	Festival Expenses	2,08,631.00	2,23,677.26
Maintenance Charges	4,60,59,093.45	4,67,79,372.00	Printing & Stationery	24,598.00	70,954.00
Electricity Recharge	2,49,95,250.65	2,42,31,585.82	Postage Expenses	1,06,208.00	54,255.00
Interest Received from Bank	3,62,362.00	3,99,516.00	Bank Charges	1,98,540.36	15,354.55
Income from rent	4,75,645.50	4,83,000.00	Audit Fees	59,000.00	59,000.00
Tenancy and Function Charges	5,57,611.96	5,32,975.35	Legal and professional Expenses	4,85,113.00	1,82,250.00
Electricity Corpus funds	85,629.00	2,64,379.00	Electricity expenses	2,73,06,651.00	2,70,63,082.00
Swimming Pool Development Fund	-2,51,915.00	4,64,300.00	Diesel expenses	47,58,920.00	39,40,013.00
Income Tax Refund received	-	-	Miscellaneous Expenses	1,05,675.65	54,555.92
Advance from Residents for renovation	-7,15,352.00	22,90,338.00	Maintenance Expenses	1,22,77,248.68	1,05,45,399.74
Net decrease in current Liabilities	-10,54,277.35	17,91,306.46	Security Services	1,20,26,795.00	1,03,04,591.00
Interest Received on Advance	-	7,03,700.00	House Keeping Expenses	1,31,97,781.00	1,17,18,445.00
			Renovation Expenses	-1,79,728.00	48,75,236.57
			Water and Sewer Expenses	16,65,307.00	15,93,591.00
			Interest and late fees on Statutory fees	4,234.00	6,742.00
			GST Expenses	21,10,745.11	19,13,280.89
			Rates and Taxes	2,59,570.00	33,650.00
			Income Tax Expenses	1,01,335.00	2,24,296.00
			Insurance	23,600.00	23,600.00
			Office Expense	3,15,712.00	1,96,365.00
			Travelling & Conveyance	1,71,796.00	41,052.00
			Salaries and wages	9,76,936.00	12,45,123.00
			Website Renewal Charges	17,558.00	23,154.00
			Net increase in current assets	-7,14,865.00	4,58,397.00
			Swimming pool	-56,192.00	3,50,943.00
			Repair & Maintenance	57,294.00	-
			Testing Expense	25,370.00	-
			Closing Balance	58,79,612.68	1,08,83,230.27
...Total...	8,15,24,778.48	8,62,20,307.20	...Total...	8,15,24,778.48	8,62,20,307.20

In terms of our report of even date
For Vatss & Associates
Chartered Accountants
Firm Registration No. 017573N

VATSS & ASSOCIATES CHARTERED ACCOUNTANTS

Suresh Arora
Partner
Membership No. 090862
Date: 24-07-2026
Place: ~~New Delhi~~ Gurugram

For and on behalf of Governing body of the society

Bijender Singh
President
Date:
Place: Faridabad

Archana Mishra
General Secretary
Date:
Place: Faridabad

Vishal Maheshwari
Treasurer
Date:
Place: Faridabad

PIYUSH HEIGHTS RESIDENTS WELFARE ASSOCIATION SECTOR-89 FARIDABAD

PIYUSH HEIGHTS RESIDENTS WELFARE ASSOCIATION

SECTOR-89, FARIDABAD, PIYUSH HEIGHTS, KHEDI ROAD, SECTOR - 89, FARIDABAD

Registration No.-2043 (Haryana Registration and Regulation of Societies Act, 2012)

Notes to Financial Statements for year ended 31st March 2026

Note - 1 **Association's overview**

Piyush Heights Residents Welfare Association was registered as society under the Haryana Registration and Regulation of Societies Act, 2012 on 2nd October, 2015. The Association is incorporated with the following objectives:

-To be and to act as the Association of Unit owners of the Building.

-To provide for the maintenance, repair and replacement of the common area and facilities by contribution from the unit owners and if necessary by raising loans for that purpose

-To invest or deposit moneys.

-To do all things necessary and to otherwise provide for their welfare expedient for the attainment of the objects specified in the Bye-laws.

-To establish and carry on its own account or jointly with individuals or Institutions, Education, Physical, Social and recreative activities for the benefit of the Unit owners.

Note - 2 **Significant accounting policies**

a) **Basis of preparation of financial statements**

The financial statements of the Society have been prepared in accordance with the generally accepted accounting principles in India. The financial statements have been prepared on cash basis.All assets and liabilities have been classified as current or non-current as per the Association's normal operating cycle. Based on the nature of services and their realization in cash and cash equivalents, the Association has ascertained its operating cycle as 12 months for the purpose of current or non-current classification of assets and liabilities.

b) **Use of estimates**

The presentation of financial statements in conformity with the generally accepted accounting principles requires estimates and assumptions to be made that effect reportable amount of assets and liablities on the date of financial statements and the reported amount of revenues and expenses during the reporting period.

c) **Method of Accounting:**

i) Cash Basis of Accounting: The financial statements are prepared on a cash basis of accounting. Under this method, revenues and receipts are recognized only when the actual cash/funds are realized and credited to the entity's bank account

ii) Member Receipts & Dues: Receipts from members (including subscriptions, entrance fees, and other contribution dues) are recognized as income solely upon actual receipt in the bank account. Outstanding, pending, or accrued member dues are not recognized as revenue or receivables until collected.

iii) Other Income: Interest income, fees, or any other incidental revenue are recorded on a receipt basis as and when received.

iv) Expenses: Expenses are recognized when the actual cash outflow or bank disbursement takes place, regardless of the period to which they relate.

d) **Revenue Recognition:**

Receipts from members (including subscriptions, entrance fees, and other contribution dues) are recognized as income solely upon actual receipt in the bank account. Outstanding, pending, or accrued member dues are not recognized as revenue or receivables until collected.

e) **Contingent Asset and Contingent Liabilities:**

A disclosure for contingent liability is made when there is a possible obligation arising from the past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more future events not wholly within the control of the association or a present obligation that arises from the past events where it is either probable that an outflow of resources will be required to settle or a reliable estimate of the amount cannot be made.

Contingent assets are not recognised in the financial statements. However, contingent assets are assessed continually and if it is virtually certain that an inflow of economic benefits will arise, the asset and related income are recognised in the period in which the change occurs.

f) **Regrouping of Accounts:**

Previous year figures have been regrouped, rearranged and reclassified wherever considered necessary to make them comparable with those of the current year.

g) ***Additional Notes:-***

(i) **Pending litigations**

List of the pending cases as per the attached annexure to the notes to accounts. Further, in view of the governing body of the society, the outcome of the pending cases would not result into any financial liability.

(ii) **Maintenance Charges received**

Maintenance Charges received includes arrears amount of flats which were alloted in previous years but were vacant.

CHARTERED ACCOUNTANTS

PIYUSH HEIGHTS RESIDENTS WELFARE ASSOCIATION
SECTOR-89, FARIDABAD, PIYUSH HEIGHTS, KHEDI ROAD, SECTOR - 89, FARIDABAD
Registration No.-2043 (Haryana Registration and Regulation of Societies Act, 2012)
Notes to Financial Statements for year ended 31st March 2026

(All Amounts In INR)

Particulars	As at 31st March,2026		As at 31st March,2025	
Note - 3				
OWNER/CORPUS FUND				
-Electricity Corpus Fund				
Opening Balance		22,57,556.00		19,93,177.00
Add: Contribution during the year		85,629.00		2,64,379.00
Less: Amount paid/refunded during the year		-		-
Less: Withdrawal during the year				
		23,43,185.00		22,57,556.00
Note - 4				
Surplus/(Deficit)				
Surplus as per Statement of Income and Expenditure				
Balance at the beginning of the year	36,74,784.74		7,01,367.93	
Add: Undistributed surplus during the year	-40,18,487.24	-3,43,702.50	29,73,416.81	36,74,784.74
Total of Surplus/(Deficit)		-3,43,702.50		36,74,784.74
Note - 5				
OTHER CURRENT LIABILITIES				
OTHER PAYABLE'S				
Advance from Residents for renovation -				
Opening Balance	41,23,932.07		60,05,130.64	
Add: Received during the year	-7,15,352.00		22,90,338.00	
Add: Interest received	-		7,03,700.00	
Less: Expenses Incurred FY 2025-26	1,79,728.00	35,88,308.07	-48,75,236.57	41,23,932.07
Swimming Pool Development Fund				
Opening Balance	-		41,421.00	
Add - Receipts during the year	-		4,64,300.00	
Less: Expenses Incurred FY 2025-26	-	-	-3,50,943.00	1,54,778.00
- GST Payable		3,38,004.00		2,12,862.89
-Retention Money		2,50,000.57		13,95,558.57
- Other liabilities		2,70,431.54		3,24,315.00
- TDS Payable		51,876.00		31,853.00
		44,98,620.18		62,43,299.53
Note - 6				
Other Non-Current Assets				
Water and Sewer Security - FMDA		2,00,000.00		2,00,000.00
		2,00,000.00		2,00,000.00
Note - 7				
CASH AND CASH EQUIVALENTS				
CASH AND BANK BALANCES:				
(a) Balance with bank		39,70,880.68		46,46,291.27
(b) Cash on Hand		91.00		91.00
		39,70,971.68		46,46,382.27
OTHER BANK BALANCES:				
(a) Fixed Deposits -Renovation Account		-		36,11,829.00
(b) Fixed Deposits -Earmarked Balance with Bank		19,08,641.00		26,25,019.00
		19,08,641.00		62,36,848.00
Total		58,79,612.68		1,08,83,230.27

PIYUSH HEIGHTS RESIDENTS WELFARE ASSOCIATION

SECTOR-89, FARIDABAD, PIYUSH HEIGHTS, KHEDI ROAD, SECTOR - 89, FARIDABAD

Registration No.-2043 (Haryana Registration and Regulation of Societies Act, 2012)

Notes to Financial Statements for year ended 31st March 2026

(All Amounts in INR)

Particulars	As at 31st March,2026		As at 31st March,2025	
Note - 8				
OTHER CURRENT ASSETS				
Swimming Pool Development Fund				
Opening Balance	-1,54,778.00		-	
Add - Receipts during the year	2,51,915.00		-	
Less: Expenses Incurred FY 2025-26	-56,192.00	40,945.00	-	-
IMPREST		4,370.00		376.00
(Unsecured, considered good)				
- TDS/TCS Recoverable		27,799.00		73,725.00
- GST Receivable		-		9,550.00
Advance paid for Meter Installation fees		2,09,928.00		3,14,128.00
Other current assets		85,448.00		75,694.00
Advance paid for lift C-tower		50,000.00		50,000.00
Advance paid for lift		-		5,68,937.00
		4,18,490.00		10,92,410.00
Note - 9				
Revenue from operation				
Other operating revenue				
(a) Annual Fee	1,21,250.00		1,68,718.00	
(b) Membership Fee	6,250.00		30,750.00	
(c) Maintenance Charges	4,60,59,093.45		4,67,79,372.00	
Total other operating revenue		4,61,86,593.45		4,69,78,840.00
Note - 10				
Other income				
(a) Interest from bank	3,62,362.00			3,99,516.00
(b) Income from rent	4,75,645.50			4,83,000.00
(c) Tenancy and Canopy Charges	5,57,611.96			5,32,975.35
Total other income	13,95,619.46			14,15,491.35
Note - 11				
Employee benefit expenses				
Salaries and wages	9,76,936.00			12,45,123.00
Total	9,76,936.00			12,45,123.00
Note - 12				
Power and fuel				
Electricity Recharge	2,49,95,250.65		2,42,31,585.82	
Less: Payment for electricity	-2,73,06,651.00		-2,70,63,082.00	
Less: Payment for Diesel Expenses	-47,58,920.00	70,70,320.35	-39,40,013.00	67,71,509.18
Note - 13				
Maintenance expenses	1,22,77,248.68			1,05,45,399.74
Total	1,22,77,248.68			1,05,45,399.74
Note - 14				
Insurance				
Insurance to lift & equipment	23,600.00			23,600.00
Total	23,600.00			23,600.00
Note - 15				
Rate and taxes excluding taxes on income				
Rates and taxes	2,59,570.00			33,650.00
Total	2,59,570.00			33,650.00
Note - 16				
Miscellaneous Expenses	1,05,675.65			54,555.92
Total	1,05,676			54,556

PIYUSH HEIGHTS RESIDENTS WELFARE ASSOCIATION
SECTOR-89, FARIDABAD, PIYUSH HEIGHTS, KHEDI ROAD, SECTOR - 89, FARIDABAD
Registration No.-2043 (Haryana Registration and Regulation of Societies Act, 2012)
Notes to Financial Statements for year ended 31st March 2026

Particulars	As at 31st March,2026	As at 31st March,2025
Note - 17		
Other expenses		
Security Services	1,20,26,795.00	1,03,04,591.00
House Keeping Expenses	1,31,97,781.00	1,17,18,445.00
Water Charges	16,65,307.00	15,93,591.00
Interest and late fees on Statutory fees	4,234.00	6,742.00
GST Expenses	21,10,745.11	19,13,280.89
Income Tax Expenses	1,01,335.00	2,24,296.00
Office Expense	3,15,712.00	1,96,365.00
Travelling & Conveyance	1,71,796.00	41,052.00
Website Renewal Charges	17,558.00	23,154.00
Meeting Expenses	1,11,332.00	1,20,069.00
Festival Expenses	2,08,631.00	2,23,677.26
Printing & Stationery	24,598.00	70,954.00
Postage & Telephone Expenses	1,06,208.00	54,255.00
Bank Charges	1,98,540.36	15,354.55
Audit Fees	59,000.00	59,000.00
Special Audit Fee (DR's order)	-	87,500.00
Legal and professional Expenses	4,85,113.00	94,750.00
Repair & Maintenance	57,294.00	-
Testing Expense	25,370.00	-
Total	3,08,87,349.47	2,67,47,076.70

VATSS & ASSOCIATES
CHARTERED ACCOUNTANTS

- Auditor's Remuneration

Audit Fees for FY 2025-2026 is INR 50,000 plus GST as applicable, which is payable as at 31st March 2026. It is not accounted in the FY 2025-26 books, as society is following cash system of accounting.

Note - 18

As at 31st March 2026, Balance pending with members of RWA as follows:

Common Area Electricity	69,137
Maintenance Dues	2,31,32,312
Additional Society Dues	23,93,597
	2,55,95,046

Note - 19

As the Society follows the cash basis of accounting, debtors receivable and creditors payable outstanding as at 31st March 2026 have not been recognized in the financial statements.

Had the outstanding debtors been realized and the outstanding creditors been settled as at 31st March 2026, the Cash and Cash Equivalents of the Society would have been as follows:

Total Cash & Cash Equivalents	58,79,613
Less:- Creditors payable as at 31st March 2026	4,85,014
Add:- Debtors Receivable as at 31st March 2026	1,55,422
	55,50,021

Note - 20

The association has received an order from the District Registrar of Societies, Faridabad, dated 20-10-2022, with order number DRS/FBD/2011. In accordance with this order, the association is required to conduct a special audit covering the period from 2017-18 to 2021-22. M/S Rina Jain & Associates has been appointed by the department to carry out the audit. Although the audit has been completed with the support of association, the final report, including its conclusions and observations, has not yet been submitted to the Association. As a result, any observations from the report, whether material or immaterial, have not been considered in the preparation of the financial statements for the year ending 31st March 2026.

Note - 21

The Entity maintains its member records and logs collection details in its management software, which recorded total receipts of Rs.9,00,08,284 during the year. As per the Entity's accounting policy, revenue is recognized strictly on a cash receipt basis upon credit into the bank account.

However, the Entity has not provided a line-by-line reconciliation matching the individual member receipts recorded in the management software with the corresponding actual credits in the Entity's bank account. In the absence of such a detailed reconciliation and sufficient appropriate audit evidence, we were unable to verify the completeness, accuracy, and cut-off of member receipts recognized in the financial statements, or comment on any discrepancies.

Consequently, we are unable to determine whether any adjustments to the revenue or member accounts were necessary for the year ended March 31, 2026.

VATSS & ASSOCIATES
CA
CHARTERED ACCOUNTANTS

PIYUSH HEIGHTS RESIDENTS WELFARE ASSOCIATION

..TOR-89, FARIDABAD, PIYUSH HEIGHTS, KHEDI ROAD, SECTOR - 89, FARIDABAD

Registration No.-2043 (Haryana Registration and Regulation of Societies Act, 2012)

Details of Maintenance Expenses

Particulars	Amount	Amount
Administrator Charges	-	4,77,465.00
AMC-CCTV	1,81,716.00	26,550.00
AMC - LIFTS	20,66,164.00	20,41,879.00
AMC - Meter	9,84,905.00	9,46,256.00
AMC - NOBROKER APP	60,000.00	1,88,910.00
Maintenance CCTV	4,66,200.00	35,686.00
Maintenance - Civil	17,99,553.00	3,66,223.00
Maintenance - CLUB	5,92,230.00	15,120.00
MAINTENANCE - COMPUTER	12,826.00	45,735.00
Maintenance - D.G. Set	5,12,887.00	95,923.00
Maintenance - Electrical	9,75,314.00	4,34,368.00
Maintenance Fire Equipment	3,15,302.00	92,624.74
Maintenance - Garbage	2,32,012.00	3,49,030.00
Maintenance - Garden	8,96,432.00	1,34,071.00
Maintenance - Lift	21,51,461.88	2,82,944.00
Maintenance - Motor/Pump	2,49,010.80	6,27,196.00
Maintenance - Office	-	2,81,755.00
Maintenance - Others	1,00,000.00	1,10,425.00
Maintenance-Overhead Tanks	-	39,000.00
Maintenance - Parking	-	34,650.00
Maintenance - Plumbing	1,69,201.00	1,46,129.00
Maintenance - Sewrage	2,02,165.00	1,37,300.00
Maintenance - STP	(87,495.00)	36,17,950.00
Maintenance-Tractor	58,900.00	2,200.00
Maintenance - Main Gate	38,760.00	16,010.00
Maintenance - Furniture	39,252.00	-
Maintenance-Meter	2,60,452.00	-
Total	**1,22,77,248.68**	**1,05,45,399.74**

Details of Fixed Assets Purchased

Particulars	Amount
Camera	62,420.00
Air conditioner	1,46,910.00
Office Furniture	1,08,600.00
Total	**3,17,930.00**

For and on behalf of Governing body of the society

Bijender Singh	Archana Mishra	Vishal Maheshwari
President	General Secretary	Treasurer
Date:	Date:	Date:
Place: Faridabad	Place: Faridabad	Place: Faridabad

PIYUSH HEIGHTS RESIDENTS WELFARE ASSOCIATION
SECTOR-89, FARIDABAD, PIYUSH HEIGHTS, KHEDI ROAD, SECTOR - 89, FARIDABAD
Registration No.-2043 (Haryana Registration and Regulation of Societies Act, 2012)

List of Pending Litigations

SR. NO.	CASE NO.	COURT NAME	CASE DETAILS	CASE DESCRIPTION	CASE STATUS	NEXT DATE	Advocate
1	CS/3945/2022	CIVIL COURT FARIDABAD	PBIL VS PHRWA	ONERSHIP OF SITE OFFICE	NEXT HEARING	17-Jul	
2	CS/3158/2020	CIVIL COURT FARIDABAD	ANIL KUMAR SINGH , ARVIND MUKHERJEE , SURENDER SANGWAN , PARVEEN BHARDWAJ Vs PHRWA	INSTALLATION OF NEW ELECTRICITY METERS	Waiting High Court Order	24-Jul-26	
3	CRR/283/2023	CIVIL COURT FARIDABAD	Rajesh Ranjan Vs PHRWA GB Members	ELECTRICITY	NEXT HEARING	28-Jul-26	Abhisekh Parikh
4	SCN-2023-HWRA	Water	Complaint	Under Ground Water Withdrawl	NEXT HEARING	waiting for next date	NA
5	CWP/4464/2024	High Court	PHRWA vs State vs Anurag Mohan & Surender Sangwan	Re-Audit	NEXT HEARING	03-Nov-26	Vaibhav Narang
6	RT-824-2022	HRERA	PHRWA , JKRWA,PBIL	Scrap in JK	NEXT HEARING	15-Oct-26	Bahul Bunger
7	RERA	HRERA	B-913, PHRWA	Possesion	NEXT HEARING	10-Jul-26	Vaibhav Narang
8	RERA-PKL-257-2024	HRERA	PHRWA VS PIYUSH BUILDWELL	IFMS RECOVERY & HO FROM BUILDER	NEXT HEARING	01-Oct-26	
9	CR/1089/2021	HIGH COURT CHANDIGARH	AK Singh & others vs PHRWA	INSTALLATION OF NEW ELECTRICITY METERS	NEXT HEARING	13-Jul-26	Vaibhav Narang
10	638/2024	RG	AK Singh & others vs PHRWA	Bylaws of RWA	NEXT HEARING	waiting for next date	
11	656/2024	RG	Rajesh Ranjan Vs PHRWA GB Members	Desolving RWA	Next HEARING	waiting for next date	
12	749/2025	RG	ROOP SINGH VS PHRWA	AGM-2024	Next HEARING	03-Dec-26	
13	719/2025	RG	Anurag Mohan vs PHRWA	RWA Election 2024	Next HEARING	24-Dec-2026	Vaibhav Narang
14	DRS/FBD/3693	DR	AK Singh & others vs PHRWA	Misscelionaous	NEXT HEARING	waiting for next date	
15	DRS/FBD/3160	DR	Parveen Nhardwaj vs PHRWA	Misscelionaous	NEXT HEARING	waiting for next date	

In terms of our report of even date
For Vatss & Associates
Chartered Accountants
Firm Registration No. 017573N

Suresh Arora
Partner
Membership No. 090862
Date: 24-7-2026
Place: ~~New Delhi~~ Gurugram

For and on behalf of Governing body of the society

Bijender Singh
President
Date:
Place: New Delhi

Archana Mishra
General Secretary
Date:
Place: New Delhi

Vishal Maheshwari
Treasurer
Date:
Place: New Delhi

VATSS & ASSOCIATES CHARTERED ACCOUNTANTS

PIYUSH HEIGHTS RESIDENTS WELFARE ASSOCIATION SECTOR-89, FARIDABAD