



Rina Jain & Associates

Chartered Accountant

AUDITORS' REPORT

TO THE MEMBERS OF RWA GREENWOOD CITY

We have audited the attached Balance Sheet of Rwa Green Wood City a society registered under the Haryana Registration and regulation of Societies Act 2012; having its registered office at 95, Greenwood City, Sector-45, Gurugaon, Haryana-122002 as at 31 March 2025, and the annexed Income and Expenditure account for the year ended on that date.

Managements Responsibility for the financial Statements

The management is responsible for the preparation of these financial statements in accordance with the Income Tax Act, 1961 and Haryana Registration and Regulation of Societies Act, 2012. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatements, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion of these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An Audit includes examining, on a test basis, evidence supporting the amounts of disclosures in the financial statements. An audit also includes evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

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.

We report that:

- We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- The Balance sheet and Income and Expenditure Account dealt with by the report are in agreement with the books of accounts.
- In our opinion and to the best of our information and according to the explanations given to us, the financial statement give a true and fair view in conformity with the accounting principles generally accepted in India.



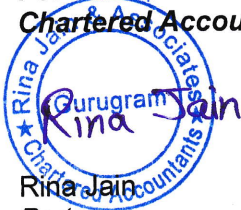
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rinajainca1@gmail.com

34, Gurunanak Market, IInd Floor, New Railway Road,
Gurgaon - 122001 (Haryana)

1. In the case of the Balance Sheet of the State of Affairs of the Society as at March 31, 2025 and
2. In the case of Income & Expenditure account of the Excess of Income over Expenditure of the Society for the year ended on that date.

For RINA JAIN & ASSOCIATES
Chartered Accountants



Rina Jain
Partner
(M No.: 060416)
UDIN- 25060416BMJGGW4054

Place: Gurgaon
Date: 21/08/2025

**RWA GREENWOOD CITY
B-95, GREENWOOD CITY
SEC-45, GURGAON**

BALANCE SHEET AS AT 31.03.2025

Particulars	Notes	March 31, 2025 (Amt in INR)	March 31, 2024 (Amt in INR)
<u>SOURCES OF FUNDS</u>			
(1) <u>Members Funds</u>			
Members Corpus	1	4,374,629	2,917,546
(2) <u>Current liabilities</u>			
Sundry Creditors	2	98,616	86,431
Expense Payable	3	172,665	251,843
Security Deposit-Refundable		200,000	100,000
TOTAL		4,845,910	3,355,820
<u>APPLICATION OF FUNDS</u>			
(1) <u>Fixed Assets</u>			
As per Annexure	4	1,817,278	1,233,163
(2) <u>Current Assets</u>			
Sundry Debtors		-	-
Cash Balance		21,792	43,466
Bank Balance	5	943,823	859,498
Fixed Deposit		2,000,000	1,150,000
TDS Receivable		18,856	10,842
Interest Accrued but not Due		44,161	46,851
Prepaid Exp		-	12,000
TOTAL		4,845,910	3,355,820

See accompanying notes forming part of the financial statements

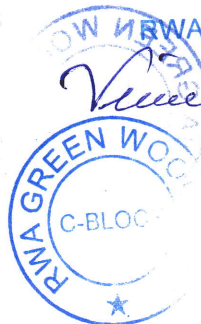
AS PER OUR REPORT OF EVEN DATE ATTACHED

FOR M/S RINA JAIN & ASSOCIATES

CHARTERED ACCOUNTANTS

FIRM REGD. NO. 026454N

Rina Jain
(RINA JAIN)
PARTNER
M.No.: 060416



For and on behalf of RWA Greenwood City

Authorised Signatory

President

Authorised Signatory

General Secretary

Authorised Signatory

Treasurer

PLACE : GURGAON

DATE: 21/08/2025

RWA GREEN WOODCITY

Authorised Signatory

RWA GREEN WOODCITY

Authorised Signatory

RWA GREEN WOODCITY

Authorised Signatory

**RWA GREENWOOD CITY
B-95, GREENWOOD CITY
SEC-45, GURGAON**

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2025

Particulars	Notes	March 31, 2025 (Amt in INR)	March 31, 2024 (Amt in INR)
I. Collection From Members	6	4,053,100	3,248,800
II Other Income	7	234,100	241,314
III. Total Revenue (I + II)		4,287,200	3,490,114
IV. <u>Expenses:</u>			
Society Maintenance Exp	8	1,732,135	2,109,340
Administrative Exp	9	1,099,621	1,216,075
Depreciation	4	213,048	177,149
Total Expenses		3,044,804	3,502,564
V. Excess of Income Over Expenditure		1,242,396	(12,450)
VI. Income Tax		-	-
VII. Excess of Income Over Expenditure After Income Tax		1,242,396	(12,450)

See accompanying notes forming part of the financial statements

AS PER OUR REPORT OF EVEN DATE ATTACHED

FOR M/S RINA JAIN & ASSOCIATES
CHARTERED ACCOUNTANTS

FIRM REGD. NO. 026454N

Gurugram
Rina Jain

(CA RINA JAIN)

PARTNER

M.No.: 060416

PLACE : GURGAON

DATE: 21/08/2025

RWA GREEN WOODCITY

For and on behalf of RWA Greenwood City

RWA GREEN WOODCITY

Naveed Mehta
Authorised Signatory

President

Vaibh
Authorised Signatory

General Secretary

Treasurer

RWA GREEN WOODCITY

[Signature]
Authorised Signatory

REEN W

RWA GREEN WOOD
C-BLOCK

RWA GREENWOOD CITY
B-95, GREENWOOD CITY
SEC-45, GURGAON

NOTE-1
Members Corpus

Particulars	March 31, 2025 (Amt in INR)	March 31, 2024 (Amt in INR)
Membership Fees	18,300	16,400
Fencing & Development Fund (Refer Note - e)	1,221,589	1,081,589
Power Backup Fund (Refer Note - e)	616,997	544,210
	1,856,886	1,642,199
Excess of Income Over Expenditure during the year		
Opening Balance	1,275,347	1,287,797
Add:- Current Year	1,242,396	(12,450)
	2,517,743	1,275,347
Total	4,374,629	2,917,546

Note- 2
Sundry Creditors

Particulars	March 31, 2025 (Amt in INR)	March 31, 2024 (Amt in INR)
DP singh Security Service	-	79,996
Sandeep Kumar	-	6,435
Allied Syndicate	5,016	-
Riva Power Tech	93,600	-
Total	98,616	86,431

Note-3
Expenses Payable

Particulars	March 31, 2025 (Amt in INR)	March 31, 2024 (Amt in INR)
Salary Payable	-	63,097
Accounting Charges Payable	8,000	2,000
TDS Payable	7,665	1,746
Audit Fees Payable	14,000	14,000
Payable To B Block	143,000	171,000
Total	172,665	251,843

Note-5
Bank Balances

Particulars	March 31, 2025 (Amt in INR)	March 31, 2024 (Amt in INR)
HDFC Bank	-	314,888
Axis Bank	711,397	544,610
ICICI Bank	232,426	-
Total	943,823	859,498

RWA GREEN WOODCITY

Vasanti Khosla
Authorised Signatory



RWA GREEN WOODCITY

Vasanti
Authorised Signatory



RWA GREEN WOODCITY

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Authorised Signatory

RWA GREENWOOD CITY
B-95, GREENWOOD CITY
SEC-45, GURGAON

Note-6

Collection From Owners

Particulars	March 31, 2025 (Amt in INR)	March 31, 2024 (Amt in INR)
Annual Subscription from Owners	2,987,000	2,710,000
Annual Subscription from Owners(Prior Period)	732,800	-
Collection for New Construction	238,900	350,000
Power Backup Charges Collected (Refer Note d)	94,400	188,800
Total	4,053,100	3,248,800

Note-7

Other Income

Particulars	March 31, 2025 (Amt in INR)	March 31, 2024 (Amt in INR)
Other Misc Income	98,001	89,501
Interest on FD	97,429	108,418
Interest on Savings Account	55,857	61,630
Less: Interest from Axis Bank Tfd to Power Back up Fund	17,187	18,940
Balance Interest on Savings Account	38,670	42,690
Interest on IT Refund	-	705
Total	234,100	241,314

Note-8

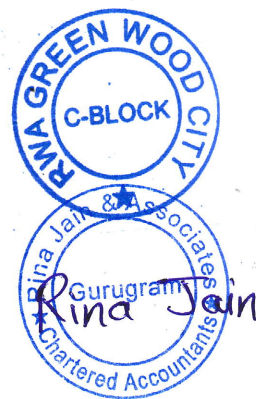
Society Maintenance Exp

Particulars	March 31, 2025 (Amt in INR)	March 31, 2024 (Amt in INR)
Horticulture Expenses	94,747	147,850
Housekeeping Expenses	13,260	14,940
Security Manpower Expenses	1,012,893	1,412,646
Repair & Maintenance Expenses	400,885	286,013
Power Backup Charges Paid	94,400	188,800
Power Backup Charges Paid for Street Lights	-	6,375
Water & Sewage Exp	47,400	52,716
Park Development Expenses	68,550	-
Total	1,732,135	2,109,340

Note-9

Administrative Expenses

Particulars	March 31, 2025 (Amt in INR)	March 31, 2024 (Amt in INR)
Assets Written off	-	30,376
Accounting Charges	24,000	24,000
Bank Charges	732	118
Meeting Expenses	20,025	9,450
Audit Fees (Previous Year figure reflects fees paid for last year and prov for FY 2023-24)	14,000	28,000
Festival Expenses	137,999	29,120
Salary Expenses	754,895	1,007,171
Legal & Professional Exp	21,100	21,196
Printing & Stationery	4,771	1,611
Late TDS Penalty	51	17,619
Fogging Expenses	10,176	9,103
Misc. Expenses	19,741	10,661
Stray Dog Vaccination	-	27,650
Federation Membership Fees	14,000	-
Staff Welfare Expenses	78,131	-
Total	1,099,621	1,216,075



RWA GREEN WOODCITY

Vandana Khurana
Authorised Signatory

RWA GREEN WOODCITY

Vandana
Authorised Signatory

RWA GREEN WOODCITY

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Authorised Signatory

RWA GREENWOOD CITY
LIST OF FIXED ASSETS AS ON 31/03/2025

Note: 4

S.NO	PARTICULARS	DATE OF PURCHASE/PUT TO USE	RATE OF DEPRECIATION	AMOUNT	ADDITION BEFORE 30/09/2024	ADDITION AFETR 30/09/2024	DELETION DURING THE YEAR	TOTAL	DEPRECIATION FOR THE YEAR	WDV AS ON 31/03/2025
1	AIR COOLER	15/05/2024	15%	-	4,748			4,748	712.00	4,036
2	BUDHA STATUE	18/07/2018	15%	12,604				12,604	1,891.00	10,713
3	COMPUTER	26/07/2018	40%	2,246				2,246	898.00	1,348
4	CYCLE	04/10/2018	15%	3,543				3,543	531.00	3,012
5	CYCLE RICKSHAW	06/06/2018	15%	12,181				12,181	1,827.00	10,354
6	FOGGING MACHINE	30/05/2024	15%	-	33040			33,040	4,956.00	28,084
7	OFFICE CONTAINER	15/02/2018	10%	159,432				159,432	15,943.00	143,489
8	PA SYSTEM	07/08/2018	15%	5,238				5,238	786.00	4,452
9	PLASTIC CHAIR	07/07/2018	10%	19,000		20,250		39,250	2,913.00	36,337
10	STABILIZER	07/07/2018	15%	584				584	88.00	496
11	STORE ROOM	12/01/2019	10%	63,389				63,389	6,339.00	57,050
12	FENCING	01/04/2017	10%	475,303			88,570	386,733	47,530.00	339,203
13	DELEX SLIDE	31/08/2018	15%	9,563				9,563	1,434.00	8,129
14	DOUBLE SWING	31/08/2018	15%	8,384				8,384	1,258.00	7,126
15	KIDS NERRY GO ROUND	31/08/2018	15%	10,925				10,925	1,639.00	9,286
16	SINGLE SEE SAW	31/08/2018	15%	4,034				4,034	605.00	3,429
17	SPORTS EQUIPMENTS	26/10/2024	10%	-	-	7,918		7,918	396.00	7,522
18	ELEPHANT STATUE	23/10/2024	15%	-	-	59,860		59,860	4,490.00	55,370
19	BOOM BARRIER	13/04/2021	15%	318,178		-		318,178	47,727.00	270,451
20	CCTV Project		15%	128,559	20,862	374,980		524,401	50,537.00	473,864
21	WATER COOLER	16/05/2024	15%	-	6,949			6,949	1,042.00	5,907
22	SPEED BREAKER	11/02/2025	10%	-		99,120		99,120	4,956.00	94,164
23	GRASS CUTTING MACHINE	26/08/2024	15%	-	16,500			16,500	2,475.00	14,025
24	GAZEBO	31/10/2024	10%			217,788		217,788	10,889.00	206,899
	TABLES	16/10/2024	10%			23,718		23,718	1,186.00	22,532
	TOTAL			1,233,163	82,099	803,634	88,570	2,030,326	213,048	1,817,278
Last Year Figures				1,084,296	337,916	37,000	48,900	1,410,312	177,149	1,233,163

RWA GREEN WOODCITY

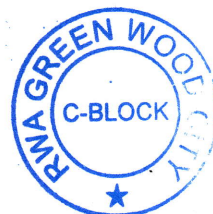
Manish Khanna
Authorised Signatory

RWA GREEN WOODCITY

Vaibh
Authorised Signatory

RWA GREEN WOODCITY

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Authorised Signatory



Note- d

POWER BACKUP CHARGES RECEIVED

PARTICULARS	March 31, 2025 (Amt in INR)	March 31, 2024 (Amt in INR)
B-61 3F		75,000
B-63		75,000
B-61 2F		75,000
C-62 1F		75,000
C-82 5F	75,000	
C-82 4F	75,000	
	150,000	300,000
Less Transferred to Power Back up fund @ Rs 27800 (Previous year @ Rs 27800)	55,600	111,200
Total Shown in Income & Expenditure Account	94,400	188,800

Note- e

POWER BACKUP FUND

PARTICULARS	March 31, 2025 (Amt in INR)	March 31, 2024 (Amt in INR)
Opening Balance	544,210	594,900
Add:		
Power Back up fund collected during the year	55,600	111,200
Power Back up Upgrade fund received	-	25,000
Interest Earned on Axis Bank Savings Account	17,187	18,940
Total	616,997	750,040
Less:		
Transferred to B Block being there share @ 10291.50 for 20 members	-	205,830
Power Backup fund-Balance sheet	616,997	544,210

Corpus/Fencing Fund

PARTICULARS	March 31, 2025 (Amt in INR)	March 31, 2024 (Amt in INR)
Opening Balance	1,081,589	1,951,000
Add:		
Fencing fund collected during the year	140,000	-
Total	1,221,589	1,951,000
Less:		
Payable for Assets retained by C Block	-	127,829
Transferred to B Block being there share @ 18127.50 for 43 members less Rs 37,900/- collection in arrear	-	741,583
Corpus/Fencing Fund-Balance sheet	1,221,589	1,081,589

RWA GREEN WOODCITY

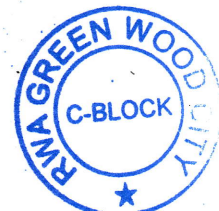
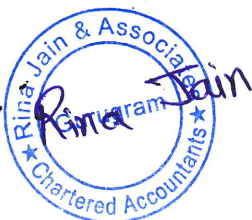
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RWA GREENWOOD CITY

B-95, GREENWOOD CITY

SEC-45, GURGAON

ACCOUNTING POLICIES AND NOTES TO ACCOUNTS FORMING PART OF THE BALANCE SHEET AS AT MARCH 31, 2025 AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON MARCH 31, 2025

BASIC OF PREPARATION OF FINANCIAL STATEMENTS

- a) The Financial Statements have been prepared under the historical cost convention, in accordance with the generally accepted accounting principles and are in line with the currently applicable laws and the Guidelines prescribed by the Institute of Chartered Accountants of India.
- b) **Fixed Assets & Depreciation**
- Fixed assets are stated at the historical cost of acquisition inclusive of any incidental and direct expenses related to acquisition.
 - Depreciation on assets is provided during the year as per the rates prescribed in the income tax act
- c) **Revenue Recognition :**
- Membership fees received from new members are shown as capital receipts
 - The Association collected non refundable amount from residents undertaking new construction which has been recognised as revenue receipts in the books
 - The annual subscription received from members & other incomes is recognised as revenue receipts as and when they are received.
- d) - The Association has collected Rs 75,000/- from every person against power back up during the year out of which the surplus amount of Rs 27,800/- on each power back connection charges has been recognised as capital receipts and balance as revenue receipts. Further the interest earned on Axis bank Savings account specifically maintained for power back up fund has been transferred to the Power Back up fund.
- e) Bank, Cash and other balances have been taken at their book value subject to confirmation and reconciliation.
- f) Since the information regarding applicability of MSMED Act, 2006 to the various suppliers/parties is not available with the Assessee, hence information as required vide clause 22 of Chapter V of MSMED Act, 2006 is not being given.
- g) In the opinion of the management, the Current Assets had a realizable value at least equal to the value at which they are stated.
- h) That no property or fund of the society was applied for any object or purpose other than the objects or purpose of the society
- i) Previous year figures has been regrouped and rearranged wherever considered necessary.

FOR M/S RINA JAIN & ASSOCIATES

CHARTERED ACCOUNTANTS

FIRM REGD. NO. 026454N



PARTNER

M.NO. 060416

PLACE : GURGAON

DATED : 21/08/2025

RWA GREEN WOODCITY

Vinod K. Dhole
Authorised Signatory
President

For and on behalf of RWA Greenwood City

RWA GREEN WOODCITY

Vinod K. Dhole
Authorised Signatory
General Secretary Treasurer

RWA GREEN WOODCITY

[Signature]
Authorised Signatory

