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**INDEPENDENT AUDITOR'S REPORT**

To  
The Members of  
Urbana Association of Apartment Owners'  
783, Anandapur  
Kolkata – 700 107

**Report on the Financial Statements**

We have audited the accompanying financial statements of **Urbana Association of Apartment Owners** which comprises of Balance sheet as at 31<sup>st</sup> March, 2026 and the Income and Expenditure for the year ended 31<sup>st</sup> March, 2026.

**Management's Responsibility**

The Board of Managers/Managing Committee is responsible for maintenance of proper books of account, safeguarding of assets of the Association and preparation of the financial statements giving a true and fair view of the affairs of the Association in accordance with generally accepted accounting principles and the provisions of the West Bengal Apartment Ownership Act, 1972 and Bye-laws framed thereunder.

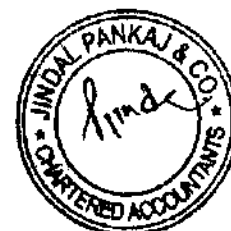
**Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with generally accepted auditing standards in India. Such audit includes examination on a test basis of evidence supporting the amounts and disclosures in the accounts.

**Opinion**

In our opinion and to the best of our information and according to the explanations given to us:

1. Proper books of account have been maintained by the Association.





2. The Balance Sheet and Income & Expenditure Account are in agreement with the books of account.

3. Subject to the notes annexed, the accounts give a true and fair view:  
\* of the state of affairs of the Association as at 31st March, 2026 and  
\* of the **deficit** for the period ended on that date.

For Jindal Pankaj & Co.  
Chartered Accountants  
FRN : 332877E

A handwritten signature in black ink, appearing to read 'Pankaj'.



(Pankaj Jindal)

Proprietor

Membership No.: 302176

Date : 14.05.2026

UDIN : 26302176TKNCWP1991

# URBANA ASSOCIATION OF APARTMENT OWNERS

NOTES FORMING PART OF FINANCIAL STATEMENTS AS AT/FOR THE YEAR ENDED  
31<sup>ST</sup> MARCH, 2026

1. The association has not taken over the maintenance of the complex. Hence there was no major activity during the year.
2. During the year a sum of Rs. 61,35,408/- was collected from the owners, which is to be either refunded or to be adjusted against future demand of sinking fund or maintenance bills. The said amount has been shown as receipts from flat owners under current liabilities head. During the year a sum of Rs. 2,40,000/- for consultancy and Rs. 69,700/- for project management has been expended for gas pipeline renovation work. The said amount has been shown as expenditure in the statement of accounts.
3. There was no income except interest on Fixed Deposits. The net deficit being Rs. 3,71,383/- for the year has been transferred to Corpus Fund.

For Jindal Pankaj & Co.

Chartered Accountants

FRN : 0332877E

*P Jindal*



(Pankaj Jindal)

Proprietor

Membership No.: 302176

Date : 14.05,2026

UDIN : 26302176TKNCWP1991

*Sanjay Hand*

President

*Kishor*

Secretary

*Harish Kethy*  
Treasurer

**URBANA ASSOCIATION OF APARTMENT OWNERS**

**783, ANANDAPUR, P.O. - MADURDAH**

**KOLKATA - 700 107**

**Income & Expenditure Account for the year ended 31st March, 2026**

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Audit Fees	2,100	By Interest on Fixed Deposits	56,797
To Bank Charges	666		
To Consultancy Charges	240,000		
To Depreciation	15,558		
To Dog Sterilisation Expenses	13,365		
To Legal Expenses	72,500		
To Miscellaneous Expenses	8,541		
To Professional Charges	5,750	" Excess of Expenditure over Income	371,383
To Project Management Charges	89,700	Transferred to Capital A/c	
	<b>428,180</b>		<b>428,180</b>

**Balance Sheet as at 31st March, 2026**

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
<b>CORPUS FUND :</b>			<b>FIXED ASSETS :</b>		
Balance B/f	(7,586)		Computer & Accessories	38,894	
Less : Deficit for the year	371,383	(378,971)	Less : Depreciation	15,558	23,336
<b>CURRENT LIABILITIES :</b>			<b>CASH &amp; BANK BALANCES :</b>		
Receipts from Flat Owners		6,135,408	Bank of Maharashtra		2,213,657
<b>DUTIES &amp; TAXES :</b>			Fixed Deposit (BOM)		2,500,000
TDS Payable U/s 194C @1%		697	Accrued Interest on Fixed Deposits		56,797
TDS Payable U/s 194J @10%		7,250	<b>CURRENT ASSETS, LOANS &amp; ADVANCES :</b>		
GST (RC) Payable		13,050	GST Input		64,741
<b>SUNDRY CREDITORS :</b>			Beri Indane	500,000	
CPK Legal		65,250	Pie Line Enterprises	495,000	995,000
Shukla Das		6,647			
Pankaj Jindal & Co.		4,200			
		<b>5,853,531</b>			<b>5,853,531</b>

For Jindal Pankaj & Co.

Chartered Accountants

Firm Registration No. 332877E

( Pankaj Jindal )

Proprietor

Membership No. 302176

DATED : 14.05.2026

UDIN : 26302176TKNCWP1991



*Sanyal*  
PRESIDENT

*Kishor*  
SECRETARY  
*Harpreet Kaur*  
TREASURER