



VSPJ & ASSOCIATES

CHARTERED ACCOUNTANTS

H.No. 24, Lane No.1, Shri Ram Colony,
Bholanath Nagar, Shahdara, Delhi-110032

CA. PRASHANT JAIN

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To
The Members of KHOSLA COMPRESSORS STAFF CGHS LTD.
Delhi-110089

Dear Sir,

We have audited the annexed Balance Sheet of KHOSLA COMPRESSORS STAFF CGHS LTD., Plot No.16, Sector-05, Dwarka New Delhi-110075, as at 31st March, 2025 and Income & Expenditure Account along with Receipt & Payment Account for the year ended on that date and we report that :-

- 1) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit.
- 2) 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 books, subject to the comments given below: -
 - a) No Comments
- 3) The Balance Sheet and the Income & Expenditure Account dealt with by this report are in agreement with the books of account of the Society.
- 4) In our opinion and to the best of our information and according to explanations given to us, the said accounts along with detailed comments in Part A,B and C forming part thereof gives the information as required by the rule 84 of the Delhi Co-op Societies Rules 1973 in the manner so required and give a true and fair view: -
 - (i) In the case of the Balance Sheet, of the State of the Affairs of the above society as at 31st March, 2025, and
 - (ii) In the case of the Income & Expenditure Account, of the Income over Expenditure for the year ending on 31st March, 2025.
 - (iii) In the case of the Receipt & Payment Account, of the Society for the year ending on 31st March, 2025.

The prescribed particulars are annexed hereto.

For V S P J & Associates
Chartered Accountants



Prashant Jain
(Partner)
M. No. 553694
FRN: 036016N

Place: Delhi

Date: 07/08/2025

UDIN: 25553694BMNPLT7465

ANNEXURE – 'A'

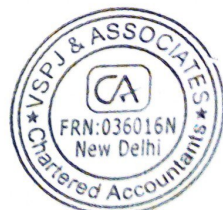
PART-A

The society has taken the corrective steps to comply with the objections/suggestions made in the previous audit

PART-B

- a) The society is functioning from the Registered Office and the members are being allowed to inspect documents of the society including audit report as per provisions of rule 84(8) of the Delhi State Cooperative Society Rules, 1973. In our opinion and to the best of our information and according to the explanation given to us all income, expenses, assets and liabilities are verified and found correct.
- b) The society reconciles its accounts periodically with the accounts of the members outside parties including Bank at the close of the Coop. Year with General Cash Book.
- c) The society has not raised any funds so as to conform to the provision of the rule 69[1] of The Delhi State Co. Operative Society Rule 1973 and the society has restricted its borrowing to the borrowing power as approved by the Registrar from time to time.
- d) The debt equity is not applicable to the society because nothing has been borrowed by the society so far except from its members and nominal members.
- e) The management committee has carried out the decision of the General Body in letter and spirit keeping in view the best interest of the member's constitutions the society in recognition of the Co-operative principles.
- f) There were no unresolved arbitration disputes of the Society.
- g) There are no claims against the members and outside parties.
- h) The management committee is exercising the financial material management and control to keep the project cost as low as possible
- i) The society has been holding meeting of various committees including General Body and proper records of proceedings has not being maintained in the minutes/proceeding Register.
- j) List of members with their ledger balances at the close of Cooperative year has been attached separately. All the rules and instructions have been duly complied with while changes on account of resignation or expulsion.
- k) There is no office bearer who suffers from the disqualifications contained in Section 31 of Delhi Co-operative Societies Act, 1972.

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- l) The society is incurring expenditure in accordance with the approved budget by the committee.
- m) The society is periodically reviewing the fixed and Non-fixed assets.
- n) A certificate from the custodian of the society records & documents and a certificate of cash in hand are enclosed.
- o) The details of bank A/Cs of the society is as under:

Canara Bank A/c :- 0158101117020

- p) TDS Rules had not been followed while making payments to Contractor's, AMC paid to Gen set, Lift and repair and maintenance service paid/ payable etc.
- q) Cash payments should not be paid/ received from members and also against expenses above to Rs.10,000/-
- r) The Association Adopts the Cash Basis of Accounting in preparation of its accounts.

COMMENTS ON THE ITEMS OF BALANCE SHEET

1. LIABILITIES

a. SHARE CAPITAL

The balance under this head as on 31-03-24 was Rs. 2,39,200/- and balance as on 31-03-25 was 2,39,200/- during the year a sum of Rs.Nil /- was received from the members and Rs.Nil/- was refunded to members.

b. Call Money & Members Fund

The balance under this head as on 31-03-24 was Rs. 8,48,29,193 /- and balance as on 31-03-25 was Rs 8,48,29,193 /- during the year a sum of Rs. Nil /- was received from the members and Rs. Nil/- was refunded to members.

c. Common Goods Fund

The balance under this head as on 31-03-24 was Rs.10,66,666 /- and balance as on 31-03-25 was Rs10,66,666 /- during the year a sum of Rs. Nil /- was received from the members and Rs. Nil/- was refunded to members.

d. Member Equalisation Fund

The balance under this head as on 31-03-24 was Rs.3,00,000 /- and balance as on 31-03-25 was Rs3,00,000/- during the year a sum of Rs.Nil /- was received from the members and Rs.Nil/- was refunded to members.

e. General Reserve Fund

The balance under this head as on 31-03-24 was Rs. -9,86,428/- and balance as on 31-03-25 was Rs. -42,818/- during the year a sum of Rs.9,43,610/- was transferred to General reserve Fund.

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2. ASSETS

a. FIXED ASSETS

During the year ended 31 March 2025, As per the Annexure Attached.

b. LOAN UNSECURED

No Unsecured Loan Borrowed during the Year.

c. INVESTMENT

Share of DCHFC	5,000.00
FD with Canara Bank	45,37,903.00

CASH AND BANK BALANCE

The balances under this head as on 31-03-25 are as under:

[1] CASH IN HAND	Rs 34,746/-
[2] CASH AT BANK	
- Canara Bank	Rs 24,17,599/-

The certificate for cash in hand is being enclosed. The Bank statement is reconciled.

PART-C

During the year there were no acts of omission, commission, malfeasance, misappropriation, acts of oppression, mismanagement of funds, etc. on the part of the Managing Committee.

For V S P J & Associates
Chartered Accountants



Prashant Jain
(Partners)
M. No. 553694
FRN: 036016N
Place: Delhi

Date: 07/08/2025
UDIN: 25553694BMNPLT7465

KHOSLA COMPRESSORS STAFF CGHS LTD
Plot No:16, Sector-05,Dwarka, New Delhi-110075
BALANCE SHEET AS ON 31ST MARCH 2025

LIABILITIES		As at 31.03.2025	ASSETS	As at 31.03.2025
<u>CAPITAL ACCOUNT</u>			<u>FIXED ASSETS</u>	84520669
Share Money	239200		<u>as per Sch-1</u>	
Call Money & Members Fund	84829193		<u>INVESTMENT</u>	
Common Goods Fund	1066666		Share Of DCHFC	5000
Member Equalisation Fund	300000	86435059	FD with Canara Bank	4537903
<u>LOANS AND LIABILITIES</u>			<u>SECURITY DEPOSIT</u>	
Advance Receipt from Members			Security Deposit with BSES	2400
Balcony Extention Fund	4459905		Security wiith MTNL	1000
External Development Fund 2018	186135	4646040	Security wiith IGL	165000
<u>RESERVE & SURPLUS</u>			<u>CURRENT ASSETS</u>	
General Reserve Fund :- Opening Balances	-986428	-42818	TDS Receivable	31169
Add:- Transfer from I&E A/c	943610	115708	Cash	34746
Building Fund		29500	Balance with :-Canara Bank	2417599
Society Development Fund		115708		
Statutory Fund				
<u>CURRENT LIABILITIES</u>				
Members Account		287000		
Audit fee Payable		17700		
Harak Singh :- Accounting Charges Payable		22000		
Vidhi Ventures Power Private Limited		70333		
Education Fund Payable		19257		
Total (Rs.)		91715487	Total (Rs.)	91715487

As per our separate Report of even date attached

For V S P J & Associates
Chartered Accountants

Prashant Jain

Prashant Jain

(Partner)

M.No. 553694

FRN:036016N

Date: 07/08/2025

UDIN: 25553694BMNPLT7465

For Khosla Compressors Staff CGHS Ltd

Mr. Rasheel Kwatra
Mr. Rasheel Kwatra
President

Mr. Soam
Secretary

AG Ranganathan
Vice President



KHOSLA COMPRESSORS STAFF CGHS LTD
Plot No:16, Sector-05,Dwarka, New Delhi-110075
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2025

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Accounting Charges	20000	By Maintenance Charges	3673400
To Audit Fee	17700	By Misc Income	85140
To Bank Charges	490	By Penalty & Interest	178076
To Cleaning Expenses	11050	By Member Fee	26000
To Convayence	3100	By Interest on Saving Bank A/c	127299
To Depreciation	79943	By Interest on IT Refund	144
To Electric Expenses(BSES)	787440		
To Discount Allowed	17000		
To Electrical Expenses	166680		
To Festival Expenses	188697		
To Garden Expenses	102305		
To GBM Expenses	2576		
To Generator Expenses	54350		
To Lift Amc Charges	257264		
To Office Expenses	17234		
To Printing & Stationery	4835		
To Rain Water Harvesting Expense	21240		
To Repair & Main.(Building)	110378		
To Repair & Maintenance(Plumbing)	23569		
To Salary A/C	18000		
To Security Chages	715500		
To Staff Welfare Expenses	33691		
To Sweeper Charges	288500		
To Water Expenses	158050		
To Temple Activity	27600		
To Excess of Income over Expenditure c/f	962867		
	4090059		4090059
To Cooperative Education Fund	19257	By Excess of Income over Expenditure t/f to B/f	962867
To Excess of Income over Expenditure t/f to B/s	943610		962867
	962867		

As per our separate Report of even date attached

For V S P J & Associates
Chartered Accountants

Prashant Jain

Prashant Jain
(Partner)

M.No. 553694

FRN:036016N

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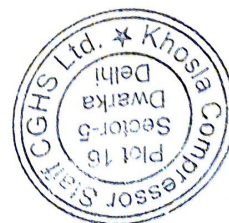


For Khosla Compressors Staff CGHS Ltd

Mr. Rasheel Kwatra
Mr. Rasheel Kwatra
President

Mr. Soam
Mr. Soam
Secretary

AG Ranganathan
AG Ranganathan
Vice President



KHOSLA COMPRESSORS STAFF CGHS LTD
Plot No:16, Sector-05,Dwarka, New Delhi-110075
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2025

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Accounting Charges	20000	By Maintenance Charges	3673400
To Audit Fee	17700	By Misc Income	85140
To Bank Charges	490	By Penalty & Interest	178076
To Cleaning Expenses	11050	By Member Fee	26000
To Convayence	3100	By Interest on Saving Bank A/c	127299
To Depreciation	79943	By Interest on IT Refund	144
To Electric Expenses(BSES)	787440		
To Discount Allowed	17000		
To Electrical Expenses	166680		
To Festival Expenses	188697		
To Garden Expenses	102305		
To GBM Expenses	2576		
To Generator Expenses	54350		
To Lift Amc Charges	257264		
To Office Expenses	17234		
To Printing & Stationery	4835		
To Rain Water Harvesting Expense	21240		
To Repair & Main.(Building)	110378		
To Repair & Maintenance(Plumbing)	23569		
To Salary A/C	18000		
To Security Chages	715500		
To Staff Welfare Expenses	33691		
To Sweeper Charges	288500		
To Water Expenses	158050		
To Temple Activity	27600		
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	4090059		4090059
To Cooperative Education Fund	19257	By Excess of Income over Expenditure t/f to B/f	962867
To Excess of Income over Expenditure t/f to B/s	943610		
	962867		962867

As per our separate Report of even date attached

For V S P J & Associates
Chartered Accountants

Prashant Jain

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(Partner)

M.No. 553694

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For Khosla Compressors Staff CGHS Ltd

Mr. Rasheel Kwatra
Mr. Rasheel Kwatra
President

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Secretary

AG Ranganathan
AG Ranganathan
Vice President



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KHOSLA COMPRESSORS STAFF CGHS LTD
Plot No:16, Sector-05,Dwarka, New Delhi-110075
RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2025

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance		By Bank Charges	490
Cash in Hand	63810	By CCTV Expense	13500
Canara Bank	4224841	By Cleaning Expenses	11050
FD With Canara Bank	4266380	By Convayence	3100
		By Education Fund Payable	2566
To Temple Activity	3000	By Electric Expenses(BRPL)	787440
To Interest on Saving AC	127299	By Electrical Expenses	43335
To Member Fee	2000	By Festival Expenses	96198
To Miscellaneous Income	80640	By Garden Expenses	13805
To Penalty & Interest	164345	By GBM Expenses	2576
To Income Tax Refund	29596	By Generator Expense	27450
To Interest on IT Refund	144	By Office Expenses	17234
To Sundry Debtors	5441555	By Printing & Stationery	4835
To Interest on FD	301692	By Repair & Main.(Building)	100728
To Advance From Members	57103	By Repair & Maintenance(Plumbing)	23569
		By Staff Welfare Expenses	33691
		By Sundry Creditors	6527422
		By TDS Receivable	30169
		By Temple Activity	33000
		By Closing Balance	34746
		- Cash in Hand	2417595
		-Canara Bank	4537903
		-FD with Canara Bank	1476240
	14762405		

As per our separate Report of even date attached

For V S P J & Associates
Chartered Accountants

Prashant Jain

Prashant Jain
(Partner)
M.No. 553694
FRN:036016N
Date: 07/08/2025
UDIN: 25553694BMNP LT 7465

For Khosla Compressors Staff CGHS Ltd

Mr. Rasheel Kwatra
Mr. Rasheel Kwatra
President

Mr. Soam
Mr. Soam
Secretary

AG Ranganatha
AG Ranganatha
Vice President



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KHOSLA COMPRESSORS STAFF CGHS LTD
Plot No:16, Sector-05,Dwarka, New Delhi-110075

FIXED ASSETS

SCHEDULE '1'

NAME OF ASSETS	RATE OF DEPRECIATION	OPENING BALANCE AS ON 01.04.2024	ADDITIONS		TOTAL	DEPRECIATION FOR THE YEAR	BALANCE AS ON 31.03.2025
			BEFORE 30.09.2024	AFTER 30.09.2024			
BUILDING		6,92,88,430	-	-	6,92,88,430	-	6,92,88,430
CCTV	15%	6,948	18,500	1,44,090	1,69,538	14,624	1,54,914
CHAIRS	10%	25,113	-	-	25,113	2,511	22,601
Exide Battery	15%	6,630	-	-	6,630	995	5,636
FURNITURE & FITTINGS	10%	35,564	-	-	35,564	3,556	32,007
GENERATOR SET	15%	51,610	-	-	51,610	7,742	43,869
INTERCOMM	15%	31,629	-	9,000	40,629	5,419	35,209
WATER MOTER (Pump)	15%	9,862	-	-	9,862	1,479	8,382
LAND		1,43,91,675	-	-	1,43,91,675	-	1,43,91,675
Solar Panel	15%	-	-	5,81,563	5,81,563	43,617	5,37,946
TOTAL		8,38,47,459	18,500	7,34,653	8,46,00,612	79,943	8,45,20,669



S.NO	NAME	MEMBERSHIP NO	FLAT NO.	AMOUNT	No. of Shares	SHARE VALUE
90	Vijay Kumar Pandit	32	111	920000	26	2600
88	Mr. Sanjay Nautiyal/ Mr. K M Nautiyal	293	112	920000	26	2600
44	Not Available	21	113	926124	26	2600
75	Dalip Sawhney	224	114	926124	26	2600
36	Vipul Arvind	295	121	916127	26	2600
32	A K Sikka	204	122	910000	26	2600
76	Vijay Kumar Gupta	225	123	910474	26	2600
15	Not Available	246	124	920000	26	2600
43	O.P Sharma	157	131	924358	26	2600
64	Mandira Verma Basil	NA	132	920000	26	2600
74	Manpreet Singh/ S Bhupinder Singh	136	133	909964	26	2600
50	Sanjay Singhal	303	134	920000	26	2600
7	Not Available	280	141	920000	26	2600
54	Rasheel Khawtra	86	142	939111	26	2600
73	Santosh Kaul	306	143	920000	26	2600
49	Not Available	289	144	920000	26	2600
91	Abhay Jha	271	201	940000	26	2600
81	Kusum Malhotra	285	202	920000	26	2600
86	Not Available	272	203	920000	26	2600
72	Not Available	178	204	920784	26	2600
3	Anup Singh	250	205	920000	26	2600
9	Not Available	297	206	920000	26	2600
68	Col S.P. Singh	298	211	920000	26	2600
45	Rakesh Gupta/ Ritu Garg	31	212	921124	26	2600
10	P.C Sirswal/ M R Sirswal	305	213	920000	26	2600
63	Anisha Raina	267	214	920000	26	2600
21	Harjinder Singh	301	215	920000	26	2600
30	Not Available	104	216	920000	26	2600
48	Poonam Rawal	223	221	920000	26	2600
2	Amita Verma	243	222	920000	26	2600
55	K Soam	135	223	919564	26	2600
67	Sushma Khera	30	224	920000	26	2600
39	A G Ranganathan/ Sudha Ranganathan	233	225	895000	26	2600
12	V Satish	219	226	943319	26	2600
56	Jaspreet Kaur/ Amit Bawa	170	231	920000	26	2600
35	Not Available	261	232	940000	26	2600
46	G P Srivastava/ Pratibha Srivastava	221	233	940000	26	2600
26	Reena Soam	278	234	920000	26	2600
24	Inder Mohan Sethi	256	235	920000	26	2600
58	Not Available	197	236	851124	26	2600
29	Sumit Sethi	304	241	920000	26	2600
85	Vijay Prakash Verma	201	242	926457	26	2600
5	Anoop Kumar	277	243	920001	26	2600
27	Kanta Bhatia	281	244	940000	26	2600
34	Saroj Bala Yadav/ S S Yadav	252	252	920000	26	2600
84	P Verma	287	253	925521	26	2600
28	Lokesh Singh	255	311	920000	26	2600
8	Sarla Goyal	288	312	920000	26	2600
42	Not Available	209	313	924533	26	2600
1	Not Available	82	314	926124	26	2600
65	H Chawla	302	321	905405	26	2600
6	S.K Vaid/ A K Vaid	257	322	940000	26	2600
83	Anuj Aggarwal	290	323	920000	26	2600
47	Anand B S Rawat/ Savitri Rawat	194	324	920000	26	2600
13	Bhawna Kumari	270	331	920000	26	2600
87	Ajay Kumar Sharma	NA	332	920000	26	2600
78	Santosh Gupta	268	333	910725	26	2600
57	Not Available	242	334	920000	26	2600
31	Mohan Arora	217	341	910389	26	2600
61	Ravi Prakash Goel	276	342	937694	26	2600
16	Dinesh Dang	220	343	923130	26	2600
41	V K Goel	291	344	940000	26	2600
92	Rajinder Kaur	307	401	940000	26	2600
25	Dapinder Kaur	125	402	920000	26	2600
4	Alok Dhama	248	403	920000	26	2600
70	Indu Dhingra	75	404	920090	26	2600
66	Sushma Khera	195	405	900000	26	2600
51	Arun Dhama	249	406	920000	26	2600
17	Jayasri Smbhaji Padwal	235	411	920000	26	2600
14	Vikrant Singh/ Vibha Singh	294	412	920000	26	2600
37	Manju Rani	299	413	920000	26	2600
53	Preeti Monga	234	414	920000	26	2600
82	Gigi Joy	292	415	920000	26	2600
22	Joginder Khanna	199	416	919208	26	2600
11	Anjana Gupta	300	421	920000	26	2600
18	Dharambeer Bhatia	286	422	920000	26	2600
33	Mangat Ram Bajaj	205	423	946124	26	2600
80	Not Available	282	424	920000	26	2600
71	Utsav Vaid/ S K Vaid	118	425	920124	26	2600
60	Y C Pant	214	426	920124	26	2600
89	Not Available	283	431	920000	26	2600
40	Neera Chopra	264	432	940000	26	2600
23	Amar Nath & Promila Rani	273	433	923580	26	2600
79	Sartaj Ali	274	434	920000	26	2600
20	Harjeet Singh Nanda	265	435	940000	26	2600
38	Mrs Veena Rani Marwaha	229	436	913105	26	2600
59	Not Available	230	441	910000	26	2600
69	Not Available	237	442	1011414	26	2600
19	Harsh Chaudhary	207	443	926124	26	2600
52	R M Malik	253	444	935000	26	2600
77	B K Yadav	251	452	881124	26	2600
62	Not Available	269	453	920000	26	2600
Total				84829193	2392	239200



KHOSLA COMPRESSORS STAFF CGHS LTD
Plot No:16, Sector-05,Dwarka, New Delhi-110075
List of Members Enrolled during the Financial year 2024-25

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Y. M. M.



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