

**GPSV & Co.,
Chartered Accountants**

No. 48/11, 1st and 2nd Floor, 13th Cross, 8th Main,
Malleshwaram, Bengaluru – 560 003
Ph: +91 80 23561778 or 29522288
Web: www.gpsv.in, email: gpsvandco@gmail.com

AUDITOR'S REPORT

To,
The Members of
Provident Welworth City Apartment Owners Association
Doddaballapur Road, Marsandra
Bengaluru – 562 163

We have audited the attached Balance Sheet of **Provident Welworth City Apartment Owners Association**, Doddaballapur Road, Marsandra, Bengaluru – 562 163 as at 31st March 2020 and also the annexed Income and Expenditure account for the period ended on that date and report as under;

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. The Balance Sheet and the Income and Expenditure account dealt with by the report are in agreement with the books of account.
3. In our opinion and to the best of our knowledge and belief and according to the explanations given to us, the accounts present a true & fair view:
 - a. In the case of Balance Sheet of the state of affairs of the Association as at 31st March 2020, and
 - b. In the case of Income and Expenditure account the excess of Income over Expenditure for the period ended on that date.
 - c. In the case of Receipt and Payment account all the receipts and payments of the Association for the period ended on that date.

Basim
Lareshasayee
gare Abbas
Archi
Ravi

K. Charyan
Archi
Chiranjeev



Archi

Shankh

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Key Audit Matters

Key audit matters are those matters that, in our professional judgment, 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. We have determined the matters described below to be the key audit matters to be communicated in our report.

During the year 2019-20 the Association has not deducted the TDS on applicable expenses, and not complied with the provisions of Chapter VI-B of the Income Tax Act, 1961.

GPSV & Co.,
Chartered Accountants
Firm Regn. No.013175S



Handwritten signature of Patil Narahari Laxmanrao

Patil Narahari Laxmanrao
Partner
M No – 222219

Place: Bangalore

Date: 08 - Aug - 2020

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Javed Abbas
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M/s. Provident Welworthcity Apartment Owners Association
Balance Sheet as at 31-Mar-2020

(All amounts in Rs, unless otherwise stated)

| Capital and Liabilities | Sch | As at 31-Mar-20 | As at 31-Mar-19 |
|---|-----|--------------------|--------------------|
| Sources of funds | | | |
| Corpus Fund | | - | - |
| Reserves & surplus | 1 | 5,81,10,182 | 5,40,96,760 |
| Current liabilities and provisions | 2 | 71,97,063 | 53,31,816 |
| | | 6,53,07,245 | 5,94,28,575 |
| Application of funds | | | |
| Fixed assets | 3 | 24,04,066 | 7,75,629 |
| Investments | | | |
| Fixed deposit | | 75,00,000 | 50,00,000 |
| Current assets, loans and advances | | | |
| Sundry debtors | 4 | 4,78,48,754 | 4,48,15,816 |
| Cash & bank balance | 5 | 48,78,902 | 70,77,904 |
| Loans & advances | 6 | 26,75,524 | 17,59,226 |
| | | 6,53,07,245 | 5,94,28,575 |

Notes on accounts

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As per our report of even date attached

for G P S V & Co.,
 Chartered Accountants
 F R No: 013175S

for Provident Welworthcity Apartment Owners Association

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Patil Narahari Laxmanrao
 Partner M No: 222219
 UDIN: 20222219AAAADA8294

Place: Bangaluru

Date: 08-Aug-2020

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**M/s. Provident Welworthcity Apartment Owners Association
Income and Expenditure Statement for the year ended 31-Mar-2020**

(All amounts in Rs, unless otherwise stated)

| Particulars | Sch | Year ended 31-Mar-20 | Year ended 31-Mar-19 |
|--|-----|-------------------------|-------------------------|
| Income | | | |
| Maintenance charges collection | | 8,06,50,000 | 8,12,17,866 |
| Other charges receipts from flat owners | | 17,68,328 | 17,61,952 |
| Other income | 7 | 16,07,766 | 11,63,962 |
| | | 8,40,26,094 | 8,41,43,780 |
| Expenditure | | | |
| Administration expenses | 8 | 7,86,14,766 | 6,98,76,385 |
| Depreciation | 9 | 4,63,966 | 1,46,447 |
| | | 7,90,78,732 | 7,00,22,832 |
| Add: Prior period expenses | | - | 1,21,75,416 |
| | | 7,90,78,732 | 8,21,98,248 |
| Excess of income over expenditure before tax | | 49,47,362 | 19,45,532 |
| Less: | | | |
| Provision for income tax | | 5,76,900 | - |
| Earlier year income tax | | 3,57,040 | - |
| Excess of income over expenditure | | 40,13,423 | 19,45,532 |

Notes on accounts

A

As per our report of even date attached

for G P S V & Co.,
Chartered Accountants
F R No: 013175S

for Provident Welworthcity Apartment Owners Association

Patil Narahari Laxmanrao
Partner M No: 222219
UDIN: 20222219AAAADA8294



Place: Bengaluru

Date: 08-Aug-2020

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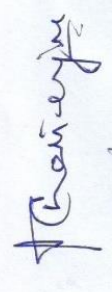
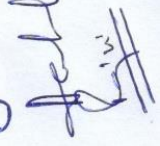

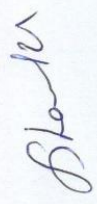

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M/s. Provident Welworthy Apartment Owners Association
 Receipt and Payment account for the year ended 31-Mar-2020

| (All amounts in Rs, unless otherwise stated) | Amount Rs. | | Payment | Amount Rs. | |
|--|------------|-------------|--|------------|-------------|
| | Cash | Bank | | Cash | Bank |
| Receipts | | | | | |
| Opening Balance | | 70,68,787 | | | |
| State Bank of India | | | | | |
| Cash | 9,117 | | | | |
| Events Booking | 47,950 | 2,99,800 | AMC Apna Complex | | 56,077 |
| Income tax refund | - | 97,010 | AMC DG Set | | 64,900 |
| Maintenance charges collection | 1,02,700 | 7,74,87,041 | AMC Garbage | | 9,67,833 |
| Maintenance Civil Exps | - | 23,246 | AMC Lift & Elevators | | 28,87,500 |
| Maintenance Plumbing | - | 5,963 | AMC My Gate App | | 81,125 |
| NA | - | - | AMC Pest Control | | 3,16,500 |
| Ownership transfer collection | 5,000 | - | AMC STP | | 19,82,400 |
| Parking Sticker Charges | 4,220 | - | AMC Swimming Pool | | 6,18,341 |
| Party Hall Charges | 10,501 | 2,40,000 | AMC Walky Talky | | 77,880 |
| Penalty charges collection | 27,320 | 510 | Annual General Meeting | 7,384 | 14,054 |
| Refundable deposit | - | 1,20,000 | Audit Fees | | 3,37,340 |
| Rent Receipt | 31,400 | 2,16,700 | Bank Charges - Others | | 13,221 |
| Shifting Charges - Gate Pass | 3,64,000 | 13,499 | Bank Charges - Swiping Machine (Card payment) | | 2,27,009 |
| Scrap Disposal | 21,200 | 1,20,000 | BESCOM | | 1,64,99,429 |
| Water Re-Connection Charges | 17,000 | - | BESCOM Deposit | | 6,55,870 |
| Work Permit | - | 9,88,919 | Board Meeting | 12,069 | 10,146 |
| Donation | 5,000 | 2,58,000 | Conveyance Exps | 40,109 | 16,250 |
| Contra | 1,65,000 | - | Courier Charges | 1,119 | - |
| | | 1,34,000 | Drinking Water Expenses | | 81,180 |
| | | 10,000 | Facility Management Services - Outsourced Labour | 1,000 | 1,99,53,053 |
| | | 1,38,700 | Fixed asset | 4,450 | 20,36,453 |
| | | | Fixed Deposit | | 25,00,000 |
| | | | Fuel charges | 2,058 | 1,592 |
| | | | House keeping | 9,427 | 5,79,024 |
| | | | Internet charges | | 2,43,585 |
| | | | Legal fees - Advocate | | 1,79,200 |
| | | | Maintenance - Cleaning | | 34,250 |
| | | | Maintenance - Common Area | | 3,500 |
| | | | Maintenance - National Festival | | 2,500 |
| | | | Maintenance - Valve Connection Charges | | 28,600 |
| C/fd | 8,10,408 | 8,71,02,175 | C/fd | 77,616 | 5,04,68,812 |



| | | | | | |
|------|----------|-------------|---|----------|-------------|
| B/fd | 8,10,408 | 8,71,02,175 | B/fd | 77,616 | 5,04,68,812 |
| | | | Maintenance Borewell | 6,288 | 6,16,777 |
| | | | Maintenance CCTV | - | 5,098 |
| | | | Maintenance Civil | 4,820 | 7,14,741 |
| | | | Maintenance cleaning | 2,000 | 4,25,684 |
| | | | Maintenance Club house | 1,174 | 32,610 |
| | | | Maintenance common area | 16,525 | 4,23,460 |
| | | | Maintenance- Election | 500 | - |
| | | | Maintenance Electricals Equipments | 20,434 | 10,43,753 |
| | | | Maintenance Garbage | 500 | 1,01,906 |
| | | | Maintenance Garden Area | 50,046 | 33,219 |
| | | | Maintenance Genset (DG) | 350 | 5,62,424 |
| | | | Maintenance Lift & Elevators | 300 | 8,24,434 |
| | | | Maintenance National Festival | 49,699 | 1,03,171 |
| | | | Maintenance organic Waste Converter | 840 | 42,905 |
| | | | Maintenance Painting | - | 5,77,591 |
| | | | Maintenance Pit Cleaning | 9,540 | 11,500 |
| | | | Maintenance Play Area | 3,093 | 1,61,070 |
| | | | Maintenance Plumbing | 18,892 | 4,87,088 |
| | | | Maintenance Seepage Work | - | 3,18,667 |
| | | | Maintenance STP | 6,564 | 5,87,728 |
| | | | Maintenance Swimming Pool | 144 | 11,582 |
| | | | Maintenance WTP | 182 | 1,38,594 |
| | | | National Festival | - | 1,18,998 |
| | | | Office Expenses - Other Exps | 1,81,025 | 55,562 |
| | | | Portable Switch, Inverter & Vehicle Lockers | 6,961 | 29,879 |
| | | | Postage and Telegram | 1,909 | - |
| | | | Power & Electricity - DG Diesel Expenses | - | 18,23,642 |
| | | | Printing & stationery | 29,010 | 1,66,666 |
| | | | Professional fees - Advocate | - | 3,30,000 |
| | | | Refundable Deposit | - | 24,000 |
| | | | Salary to Association Staff | - | 4,41,052 |
| | | | Security Outsourced Labour | - | 1,53,71,358 |
| | | | Shifting Charges - Gate Pass | 1,000 | - |
| | | | Software | - | 30,992 |
| | | | Licence fees | 4,070 | 3,47,760 |
| | | | Tally Solution | - | 12,744 |
| C/fd | 8,10,408 | 8,71,02,175 | C/fd | 4,93,482 | 7,64,45,468 |



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| | | | | | |
|-----|----------|-------------|-------------------------------|----------|-------------|
| B/d | 8,10,408 | 8,71,02,175 | | 4,93,482 | 7,04,45,468 |
| | | | Telephone and Mobile Expenses | 9,546 | - |
| | | | Transportation expenses | 40,457 | 32,950 |
| | | | Valve Connection Charges | 12,100 | - |
| | | | Welfare expenses | 1,16,040 | - |
| | | | Tanker water expenses | - | 48,51,375 |
| | | | Income Tax | - | 3,88,564 |
| | | | Advance Income Tax | 1,38,700 | 3,40,000 |
| | | | Contra | - | 1,65,000 |
| | | | Closing Balance | - | 48,78,819 |
| | | | State Bank of India | 83 | - |
| | | | Cash | 3,07,380 | 1,06,56,707 |
| | 8,10,408 | 8,71,02,175 | | | |

Notes on accounts

As per our report of even date attached



for G P S V & Co.,
Chartered Accountants
F R No: 0131755

H. S. Patil

Patil Narahari Laxmanrao
Partner M No: 222219

Place: Bangalore

Date: 08-Aug-2020

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for Provident Welworthcity Apartment Owners Association

Chennayya
Lalleshwarye
Samed Habbay
Habbay
Kajji

Chennayya

Habbay

Chennayya

Chennayya



M/s. Provident Welworthcity Apartment Owners Association
Schedules forming part of the financial statements

(All amounts in Rs, unless otherwise stated)

| Sch | Particulars | As at 31-Mar-20 | As at 31-Mar-19 |
|-----|---|--------------------|--------------------|
| 1 | Reserves & surplus | | |
| | Excess of income over expenditure | | |
| | Opening balance | 5,40,96,760 | 5,21,51,228 |
| | Add: Current year excess of income over expenditure | 40,13,423 | 19,45,532 |
| | | 5,81,10,182 | 5,40,96,760 |
| 2 | Current liabilities and provisions | | |
| | Current liabilities | | |
| | Creditors for expenses | 64,25,473 | 47,81,816 |
| | Refundable deposit | 6,20,000 | 5,50,000 |
| | Provisions | | |
| | Provision for Income Tax | 1,51,590 | - |
| | | 71,97,063 | 53,31,816 |
| 3 | Fixed assets | 24,04,066 | 7,75,629 |
| | | 24,04,066 | 7,75,629 |
| 4 | Sundry debtors | | |
| | Maintenance charges receivable | 4,83,76,979 | 4,53,60,683 |
| | Receipts not identifiable | (5,28,225) | (5,44,867) |
| | | 4,78,48,754 | 4,48,15,816 |
| 5 | Cash and bank balances | | |
| | Cash on hand | 83 | 9,117 |
| | Bank balances | | |
| | State Bank of India - Current account | 48,78,819 | 70,68,787 |
| | | 48,78,902 | 70,77,904 |
| 6 | Loans and advances | | |
| | Rent receivable | 1,53,124 | 35,000 |
| | BESCOME deposit | 6,55,870 | - |
| | Interest receivable | 4,36,809 | 29,224 |
| | Bank payments unidentifiable | 14,29,721 | 14,89,579 |
| | Advance to creditors for expenses | - | 1,39,937 |
| | TDS | - | 65,486 |
| | | 26,75,524 | 17,59,226 |

Chandrayan

*Lalleshwari
Javed Abbas*

*Ashw
Ravi*

Pravir Kulkarni

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Pravir*

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| M/s. Provident Welworthcity Apartment Owners Association Schedules forming part of the financial statements | | | |
|--|---|-------------------------|-------------------------|
| (All amounts in Rs, unless otherwise stated) | | | |
| Sch | Particulars | Year ended 31-Mar-20 | Year ended 31-Mar-19 |
| 7 | Other income | | |
| | Interest income | 4,52,873 | 32,472 |
| | Rental income | 11,54,893 | 11,31,490 |
| | | 16,07,766 | 11,63,962 |
| 8 | Administrative expenses | | |
| | AMC charges | 74,19,117 | 63,27,126 |
| | Bank charges | 2,40,231 | 1,58,182 |
| | Communication expenses | 2,95,987 | 1,42,210 |
| | Conference expenses | 43,653 | 25,629 |
| | Conveyance | 56,359 | 43,309 |
| | Facility Management service - outsourced labour | 2,03,61,789 | 1,69,62,600 |
| | Security Outsource Labour | 1,56,84,340 | 1,48,23,156 |
| | House keeping | 6,52,982 | 9,31,408 |
| | Repairs & Maintenance charges | 78,17,629 | 1,00,73,077 |
| | Office expenses | 2,63,050 | 2,31,933 |
| | Power and fuel expense | 1,82,69,343 | 1,78,38,496 |
| | Printing & stationery | 1,94,835 | 1,17,976 |
| | Professional fees - Audit | 4,61,240 | 1,69,920 |
| | Legal fees - Advocate | 4,98,950 | 2,13,140 |
| | Salary to Association staff | 4,98,352 | 3,76,102 |
| | Computer maintenance | 43,736 | 84,584 |
| | Licence & fees | 3,51,825 | 7,21,415 |
| | Tanker water expenses | 50,35,875 | 3,26,250 |
| | Transportation expenses | 73,407 | 68,391 |
| | Miscellaneous expenses | 3,52,066 | 2,41,482 |
| | | 7,86,14,766 | 6,98,76,385 |
| 9 | Depreciation | | |
| | Depreciation | 4,63,966 | 1,46,447 |
| | | 4,63,966 | 1,46,447 |

J. Ramalinga
 Lalleshwary
 Mohamed Abbas
 Ashu
 Ravi
 Srinivas Kumar

K. Chayyappa
 David



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M/s. Provident Welworthcity Apartment Owners Association
Sub-Schedules forming part of the financial statements (Balance Sheet)

| Particulars | As at 31-Mar-20 | As at 31-Mar-19 |
|--|--------------------|--------------------|
| Creditors for expenses | | |
| GPSV & Co | 1,23,900 | - |
| Facility Management Services - Outsourced Labour | 19,54,236 | 15,46,500 |
| AMC - Garbage | 1,80,000 | 80,000 |
| AMC - Lifts & Elevators | 3,20,833 | - |
| AMC - Pest Control | 48,500 | - |
| AMC - STP | 1,65,200 | 1,65,200 |
| AMC - Swimming Pool | 40,258 | 28,500 |
| Communication Exps - Internet Charges | 39,828 | - |
| Drinking Water Expenses | 96,966 | - |
| Durable Utilities | 73,278 | - |
| House Keeping Materials | 66,640 | - |
| Maintenance - Civil | 46,448 | - |
| Maintenance - Garden Area | 1,400 | 2,832 |
| Maintenance - Lift/Elevators | 39,648 | - |
| Maintenance - Pest Control | 3,740 | 23,500 |
| Maintenance - Plumbing | 11,426 | 7,670 |
| Maintenance - Security Outsource Labour | 14,01,580 | 12,42,038 |
| Maintenance Borewells | 18,757 | - |
| Power & Electricity - DG Diesel Expenses | 52,328 | - |
| Power & Electricity - Electricity Common Area | 14,73,207 | 15,82,918 |
| Professional Charges - Legal Fees | 25,500 | 35,750 |
| Salary to Association Staff - Salary | 57,300 | - |
| Tanker Water Expenses | 1,84,500 | - |
| Sundry creditors | - | 63,958 |
| Maintenance Printing & stationery | - | 2,950 |
| | 64,25,473 | 47,81,816 |
| Refundable deposit | | |
| Universal Food World (17-12-17) | 2,00,000 | 2,00,000 |
| Atria Convergies Technologies (17-05-18) | 2,00,000 | 2,00,000 |
| Optonet Internet Solutions (14-07-18) | 50,000 | 50,000 |
| ISS IT Solutions (BSNL) (19-11-19) | 40,000 | - |
| TV Cable - Tarun Enterprises (11-11-18) | 1,00,000 | 1,00,000 |
| Freshlicions (20-08-19) | 30,000 | - |
| | 6,20,000 | 5,50,000 |

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| M/s. Provident Welworthcity Apartment Owners Association Sub-Schedules forming part of the financial statements (Income and Expenditure Account) | | |
|---|-------------------------|-------------------------|
| Particulars | Year ended 31-Mar-20 | Year ended 31-Mar-19 |
| Other charges receipts from flat owners | | |
| Cheque Return Charges | 7,400 | 14,200 |
| Donation | 5,000 | - |
| Events Booking | 3,73,750 | 3,84,500 |
| Other Incomes | - | 7,902 |
| Ownership Transfer | 2,50,000 | 1,70,000 |
| Parking Sticker Charges | 4,730 | 1,400 |
| Party Hall Charges | 2,27,201 | 1,81,000 |
| Penalty Charges Collected | 40,547 | 2,25,450 |
| Scrap Disposal | 72,700 | 4,500 |
| Shifting Charges - Gate Pass | 6,21,000 | 5,56,000 |
| Water Re-Connection Charges | 1,56,000 | 2,02,000 |
| Work Permit | 10,000 | 15,000 |
| | 17,68,328 | 17,61,952 |
| AMC charges | | |
| Garbage | 10,94,433 | 9,30,000 |
| Lifts & Elevators | 32,08,333 | 34,03,750 |
| My Gate App | 88,500 | 2,21,250 |
| Pest Control | 3,46,000 | 2,28,000 |
| STP | 19,82,400 | 10,65,806 |
| Swimming Pool | 5,00,594 | 4,50,000 |
| DG | 64,900 | - |
| Apna Complex | 56,077 | - |
| Walky Talky | 77,880 | - |
| WTP | - | 28,320 |
| | 74,19,117 | 63,27,126 |
| Bank Charges | | |
| Bank Charges - DD Comm | 756 | 18,142 |
| Bank Charges - Others | 12,466 | 17,973 |
| Bank Charges - Swiping Machine | 2,27,009 | 1,22,067 |
| | 2,40,231 | 1,58,182 |
| Communication expenses | | |
| Courier Charges | 1,119 | 3,023 |
| Postage and Telegram | 1,909 | 2,712 |
| Telephone and Mobile Expenses | 9,546 | 47,258 |
| Internet charges | 2,83,413 | 89,217 |
| | 2,95,987 | 1,42,210 |
| Conference expenses | | |
| Board Meeting | 22,215 | 9,506 |
| Annual General Meeting | 21,438 | 16,123 |
| | 43,653 | 25,629 |

J. Hanayya
 Late Shashayee
 Javed Abbas
 Ashu
 Ravi
 Princy K.

C. Chakraborty
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|---|--------------------|--------------------|
| Repairs & Maintenance charges | | |
| Borewells | 7,63,032 | - |
| CCTV | 5,098 | - |
| Civil | 8,16,041 | 4,95,544 |
| Cleaning | 4,55,184 | 3,61,649 |
| Club House | 38,264 | 3,11,037 |
| Common Area | 4,29,485 | 4,79,091 |
| Maintenance- Election | 500 | 36,227 |
| Electricals repairs | 10,77,137 | 12,59,164 |
| Fire Equipments | - | 2,15,746 |
| Garden Area | 1,02,505 | 1,75,929 |
| Genset (DG) | 5,62,774 | 82,810 |
| Gym | - | 1,55,415 |
| Lift/Elevators | 8,64,382 | 7,07,643 |
| National Festival | 2,74,168 | 29,966 |
| Painting | 5,72,601 | 1,89,500 |
| Maintenance Pest Control | 3,740 | - |
| Play Area | 52,803 | 72,245 |
| Plumbing | 4,59,730 | 4,10,354 |
| Organic Waste Converter | 1,15,051 | - |
| STP | 5,92,692 | 28,53,881 |
| Swimming Pool | 1,41,231 | 57,201 |
| Valve Connection Charges | 40,700 | 34,200 |
| Seepage Work Expenses | 3,18,667 | - |
| WTP (Colonial Water Circulation) | 1,31,844 | 21,45,475 |
| | 78,17,629 | 1,00,73,077 |
| Power & fuel charges | | |
| Fuel charges | 10,350 | 6,024 |
| Labour charges | - | 2,400 |
| Power & Electricity - DG Diesel Expenses | 18,69,270 | 15,88,051 |
| Power & Electricity - Electricity Common Area | 1,63,89,723 | 1,62,42,021 |
| | 1,82,69,343 | 1,78,38,496 |
| Professional fees | | |
| Professional fees audit fees - FY 17-18 | - | 1,69,920 |
| Professional fees audit fees - FY 18-19 | 2,19,340 | - |
| Professional fees audit fees - FY 19-20 | 2,41,900 | - |
| | 4,61,240 | 1,69,920 |
| Miscellaneous expenses | | |
| Portable Switch, Inverter & Vehicle Lockers | 36,840 | 8,169 |
| Pit Cleaning (Blockage Removal Charges) | 21,040 | 49,500 |
| Welfare expenses | 2,94,186 | 1,83,813 |
| | 3,52,066 | 2,41,482 |

K. Srinivas

*Lakshminarayana
gandhi*

*H. Srinivas
Ravi*

Srinivas

*Le-Chayen
Srinivas*



S. Srinivas



| M/s. Provident Welworthcity Apartment Owners Association Schedules forming part of the financial statements | | | | |
|--|------------|------------------|--------------------|--------------------|
| Additions to Fixed Assets | | | | |
| Particulars | Date | Amount Rs. | More than 180 days | Less than 180 days |
| Computer & Software | | | | |
| Computer | 10-08-2019 | 1,91,717 | 1,91,717 | - |
| Computer | 21-08-2019 | 4,450 | 4,450 | - |
| | | 1,96,167 | 1,96,167 | - |
| GYM Equipment | | | | |
| GYM Equipment | 29-09-2019 | 8,09,008 | 8,09,008 | - |
| | | 8,09,008 | 8,09,008 | - |
| Office Equipments | | | | |
| Office Equipments - Aluminium Partion 2nd Floor | 06-06-2019 | 36,910 | 36,910 | - |
| Office Equipments - Aluminium Partion Complaint Cabin | 10-06-2019 | 31,374 | 31,374 | - |
| Office Equipments - Cement Chairs Common Area - 10 No's | 03-07-2019 | 42,660 | 42,660 | - |
| Office Equipments - Almira & Cup Board | 21-07-2019 | 48,176 | 48,176 | - |
| Office Equipments - Table Chairs | 16-08-2019 | 89,562 | 89,562 | - |
| Office Equipments - TAB - 6 No's | 05-09-2019 | 71,994 | 71,994 | - |
| Office Equipments - Tables 6 No's | 24-09-2019 | 1,07,852 | 1,07,852 | - |
| Office Equipments - Cement Chairs Common Area - 10 No's | 20-10-2019 | 42,480 | - | 42,480 |
| Office Equipments - GYM Room 6 MM Mirror | 03-11-2019 | 46,997 | - | 46,997 |
| Office Equipments - Show case in club house | 28-02-2020 | 9,440 | - | 9,440 |
| Office Equipments - Fire Buckets - 75 No's | 28-02-2020 | 39,383 | - | 39,383 |
| Office Equipments - Sign Board (Common Area) | 31-08-2020 | 1,88,800 | 1,88,800 | - |
| Office Equipments - Sign Board (Main Gate) | 09-03-2020 | 3,00,000 | - | 3,00,000 |
| Office Equipments - Sign Board (Main Gate) | 09-03-2020 | 31,600 | - | 31,600 |
| | | 10,87,228 | 6,17,328 | 4,69,900 |

Tharney

*Lataleshasaya
Jain & Assys*

*Ashish
Bw*

Prinzig.kh

*Le Charanap
Dhruv*

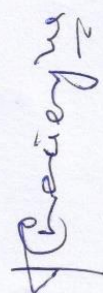
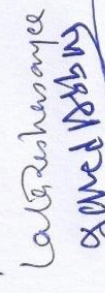
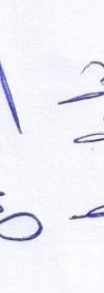

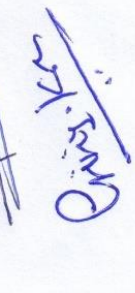
Ashish

Shakti



M/s. Provident Welworthy Apartment Owners Association
Schedules forming part of the financial statements

| Particulars | WDV as on 01/04/2019 | Additions | | Deletions | Total as on 31/03/2020 | Depreciation | WDV as on 31/03/2020 |
|---------------------|----------------------|--------------------|--------------------|-----------|------------------------|-----------------|----------------------|
| | | More than 180 Days | Less than 180 Days | | | | |
| | | Office Equipments | 6,95,780 | | | | |
| GYM Equipment | - | 8,09,008 | - | - | 8,09,008 | 1,21,351 | 6,87,657 |
| Computer & Software | 79,849 | 1,96,167 | - | - | 2,76,016 | 1,10,406 | 1,65,610 |
| | 7,75,629 | 16,22,503 | 4,69,900 | - | 28,68,032 | 4,63,966 | 24,04,066 |



M/s. Provident Welworthcity Apartment Owners Association
Schedules forming part of the financial statements

A: Notes on accounts

| Sl No | Particulars |
|-------|--|
| a | Accounts are maintained on Mercantile System of Accounting. |
| b | Fixed Assets are stated at cost less accumulated depreciation. The cost of an asset comprises its purchase price and any directly attributable cost of bringing the asset to its present condition for intended use. |
| c | Depreciation have been provided on written down value basis at the rates applicable under the Income Tax Act, 1961. |
| d | Revenue: Maintenance charges collection & Other charges receipts from flat owners are recognised on accrual basis. Other income are recognized on accrual basis. |

for G P S V & Co.,
 Chartered Accountants
 F R No: 013175S

Hahli
Patil Narahari Laxmanrao
 Partner M No: 222219
 UDIN: 20222219AAAADA8294



for Provident Welworthcity Apartment Owners Association

Place: Bangaluru
 Date: *08-Aug-2020*

Prakash
ledareshansayee
Javed Hobbay

C. Chykan
Dev

Shanku

Hahli
Gini

Sh



Pravinkumar