

UPKAR CO-OPERATIVE GROUP HOUSING SOCIETY LIMITED
PLOT NO. 18, MAYUR VIHAR EXTENSION, PHASE-I, DELHI-110091

Schedule- 1 Significant Accounting Policies and Notes to Accounts as of 31st March 2026

Summary of Significant Accounting Policies

Upkar Co-operative Group Housing Society Limited ("The entity") is a Micro, Small and Medium-sized Enterprise (MSME) that prepares its financial statements in accordance with applicable accounting standards issued by the Institute of Chartered Accountants of India.

1. Basis of preparation

The Financial Statements have been prepared under the historical cost convention on the accrual basis of accounting and in accordance with accepted accounting principles and applicable Accounting Standards ("AS") issued by the Institute of Chartered Accountants of India. The accounting policies, in all material respects, have been applied consistently by the Entity and are consistent with those of the previous year.

Estimates and Assumptions used in the preparation of the financial statements are based upon management's evaluation of the relevant facts and circumstances as of the date of the financial statements, which may differ from the actual results at a subsequent date. Differences between the actual and estimates are recognised in the period in which the results are known/materialized.

2. Change in accounting policies.

Change in accounting policy, which has a material effect, either in the current year or in future, is disclosed separately. Impact and adjustment arising out of material changes are disclosed in the period in which the change is made.

3. Use of Estimate

The preparation of financial statements requires the management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and disclosure of contingent liabilities at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

4. Revenue and Expenditure Recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Entity and the revenue can be reliably measured.

Costs/Expenses are recognised on an accrual basis in the financial statements of the periods to which they relate.

Receipts from Members

Amounts due from members, such as Monthly maintenance, parking charges, and project-based collections, are recognised on an accrual basis. Interest and other dues from defaulting members are charged on a realisation basis owing to the uncertainty involved. Advance maintenance charges received from the members are shown as current liabilities and adjusted against the future dues.



Interest income

Interest income is recognised on a time proportion basis, taking into account the amount outstanding and applicable interest rate.

Appropriation of interest income to the designated fund

Interest earned on Fixed Deposit Receipts (FDRs) is appropriated and transferred to the respective fund accounts through the Appropriation Account, as the Fixed Deposit Receipts represent investments made out of those specific funds.

5. Property, Plant and Equipment

Tangible Assets

Tangible assets are stated at cost less accumulated depreciation and impairment losses, if any. Cost comprises the purchase price, borrowing costs if capitalization criteria are met, and any cost attributable to bringing the assets to their working condition for their intended use, which includes taxes, freight and installation and allocated incidental expenditure during construction/acquisition and exclusive Input tax credit or other tax credit available to the Entity.

When parts of an item of tangible assets have different useful lives, they are accounted for as separate items (major components) of property, plant, and equipment.

The entity adopts the concept of a block of assets for computing depreciation as well as gain or loss on disposal of assets as per the Income Tax Act, 1961 provisions. The rates of depreciation specified under the Income Tax Act are considered for computing depreciation. Depreciation on property, plant and equipment used for less than 180 days in the year of purchase is calculated at 50% of the above rate.

6. Employee Benefits Expense

Retirement benefits to employees are charged to the income and expenditure account as an expense in the year in which they become due and payable.

7. Tax Expenses

Tax expense for the period comprises current tax, deferred tax and the Alternative Minimum tax credit (Wherever applicable).

Provision for current tax is made on the basis of estimated taxable income for the current accounting year in accordance with the Income-tax Act, 1961.

Current tax assets and current tax liabilities are offset when there is a legally enforceable right to set off the recognised amounts, and there is an intention to settle the asset and the liability on a net basis.

The deferred tax for timing differences between the book and tax profits for the year is accounted for, using the tax rates and laws that have been substantively enacted as of the reporting date.

Deferred tax charge or credit reflects the tax effects of timing differences between accounting income and taxable income for the period. The deferred tax charge or credit and the corresponding deferred tax liabilities or assets are recognised using the tax rates that have been enacted or substantively enacted by the balance sheet date. Deferred tax assets are recognised only to the extent there is reasonable certainty that the assets can be realised in future. However,



where there is unabsorbed depreciation or carry forward of losses, deferred tax assets are recognised only if there is a virtual certainty of realisation of such assets. Deferred tax assets are reviewed at each balance sheet date and are written down or written up to reflect the amount that is reasonably/virtually certain (as the case may be) to be realised.

At each reporting date, the Entity reassesses the unrecognised deferred tax assets, if any.

The Alternate Minimum Tax (AMT) paid in a year is charged to the Profit and Loss Account as current tax. The Entity recognises AMT credit available as an asset only to the extent that there is convincing evidence that the Entity will pay normal income tax during the specified period, i.e., the period for which AMT credit is allowed to be carried forward. In the year in which the Entity recognises AMT credit as an asset in accordance with the Guidance Note on Accounting for Credit Available in respect of Minimum Alternative Tax under the Income-tax Act, 1961, the said asset is created by way of credit to the Income and Expenditure Account and shown as "AMT Credit Entitlement." The Entity reviews the "AMT credit entitlement" asset at each reporting date and writes down the asset to the extent the Entity does not have convincing evidence that it will pay normal tax during the specified period.

8. Investment

Current investments are those investments which are not meant to be held for more than twelve months and are carried at the lower of cost or fair value. Other than current investments are long-term investments are carried at cost. In case of decline, other than temporary, the carrying amount is reduced to recognise the decline and resultant reduction and reversal thereof are included in the Income and Expenditure account.

9. Cash and cash equivalents

Cash and cash equivalents include cash in hand, demand deposits with banks, and other short-term, highly liquid investments with original maturities of three months or less and an Imprest account.

Notes on Account:

10. Apportionment of interest earned on fixed deposit receipts

Interest earned on Fixed Deposit Receipts has been apportioned (net of tax) among the Building Maintenance Fund, Building Replacement Fund, and Emergency Building Repair Fund in the ratio of their respective fund balances. Such interest has been treated as income of the Entity for the year but has been appropriated to the respective funds. Accordingly, the amount has been disclosed below the line in the Income & Expenditure Account, and the corresponding amounts have increased the balances of the respective funds.

11. Property, Plant and Equipment ("PPE")

Certain old and non-functional items of Property, Plant and Equipment (PPE) having a written-down value/book value of ₹19,416 have been written off during the year and charged to the Income & Expenditure Account. Accordingly, the same have been deducted from the Property, Plant and Equipment schedule/depreciation table.

12. Contingent Liabilities and Capital Commitments

There were no contingent liabilities or capital commitments outstanding as at the Balance Sheet date.



The Entity has, however, initiated legal proceedings against certain defaulting members for the recovery of outstanding dues. The details of such cases are as follows:

S. No.	Name of the defaulter member	Description and status of the case	Due Amount (Excluding Interest and late fee+ misc. charges) (Rs.)
1	Flat No. A-33 Late Seema Sharma	Recovery proceeding is pending in the Office of the RCS Office, Delhi.	4,49,439/-
2	Flat No. D-105, Manjeet Kaur	An order in favour of the Society was passed by the Delhi Tribunal on 12-05-2026, wherein certain demands raised by the Society were disallowed. The Tribunal also awarded costs of ₹10,000/- in favour of the Society. Subsequently, the Society raised demand notes dated 05-06-2026, 12-07-2026 and 08-08-2026 aggregating to ₹4,28,313/-, which includes interest and late payment charges.	2,89,845/-
3	Raj Rani Sharma through Krishna Vashist vs Gayatri Kukreja & Upkar CGHS	Proceeding pending in the Karkardooma Court in the Case No. CS3074/2016.	

13. Investments

The Entity has invested its surplus funds in Fixed Deposit Receipts (FDRs) with scheduled banks. The carrying amount of such investments comprises the principal amount of the deposits together with interest accrued thereon up to the reporting date.

14. Classification of Assets and Liabilities

All assets and liabilities have been classified as current or non-current, wherever applicable, based on the Entity's normal operating/receipt cycle and other criteria prescribed under the applicable accounting framework.

15. Current Assets, Loans and Advances

In the opinion of the Management, the current assets, loans and advances have a value on realisation in the ordinary course of business at least equal to the amounts at which they are stated in the Balance Sheet.

16. Current Liabilities

In the opinion of the Management, all current liabilities have been properly recorded and stated in the financial statements. There are no known liabilities, contingent or otherwise, required to be disclosed, other than those disclosed in these financial statements.

17. Unidentified Receipts

Certain receipts aggregating ₹10,338, received from members and/or other parties in the earlier years, could not be identified or reconciled despite reasonable efforts. Accordingly, the said



amount has been recognised as income during the year and disclosed under the Income & Expenditure Account.

18. Events Occurring After the Reporting Period

No material events have occurred between the Balance Sheet date and the date of signing of these financial statements that require adjustment to, or disclosure in, the financial statements.

19. Depreciation

Depreciation on Property, Plant and Equipment (PPE) has been provided on the Written Down Value (WDV) method at the rates prescribed under the Income-tax Act, 1961. Consistent with the past accounting practice of the Entity, no depreciation has been provided on the Building.

20. Going Concern

The Entity has been incurring operational deficits over the past several years, resulting in excess expenditure over income and the complete erosion of its accumulated fund/net worth, which has become negative. During the year, the Entity incurred an excess of expenditure over income of ₹53,400 (before extraordinary items). Consequently, the cumulative deficit (including the current year's deficit) amounted to ₹65,88,801 as at the Balance Sheet date.

The Management is of the opinion that the Entity will continue to meet its financial obligations as they fall due and progressively improve its financial position through enhanced recovery of maintenance charges and other dues, rationalisation of expenditure, and revision of member contributions, wherever necessary, subject to the approval of the members in the General Body Meeting.

Accordingly, the accompanying financial statements have been prepared on a going concern basis, as the Management believes that there is no intention or necessity to discontinue the operations of the Entity in the foreseeable future.

21. The Micro, Small and Medium Enterprises have been identified by the Entity from the available information, the disclosures to the Micro, Small and Medium Enterprises Development (MSMED) Act, 2006 are as follows:

S. No	Particular	Figures as at the end of the current financial year 31.03.2026	Figures as at the end of the current financial year 31.03.2025
1	The principal amount and interest due thereon remaining unpaid to any supplier as at the end of each accounting year. - Principal amount - Interest thereon	Nil Nil	Nil Nil
2	The amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006 along with the amount of payment made to supplier beyond the appointed day during each accounting year.	NIL	Nil



3	The amount of interest due and payable for the year of delay in making payment (which have been paid but beyond the Appointed day during the year) but without Adding the interest specified under Micro, Small and Medium Enterprises Development Act, 2006	NIL	NIL
4	The amount of interest accrued and remaining Unpaid at end of each accounting year; and	NIL	NIL
5	The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise for the Purpose of disallowances as a deductible Expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006	NIL	NIL
	Total	NIL	NIL

22. The financial statements are prepared in accordance with the Guidance Note on Financial Statements of Non-Corporate Entities issued by the Institute of Chartered Accountants of India.

23. Previous years' figures have been regrouped/rearranged wherever required.

24. The Financial Statements have been prepared in Rs. (INR).

In terms of our report of the even date attached.

For Rohit Aggarwal & Co
Chartered Accountants
FRN: 028666N

(CA Rohit Aggarwal)
M. No. 535470



For Upkar Co-operative Group Housing Society Limited

(Dr Kiran Bala)
President

(Rajeev Sood) (Vijay Kumar)
Secretary Treasurer

Place: New Delhi

Date: 17-08-2026

UDIN: 265354700RTBOT9856

UPKAR COOPERATIVE GROUP HOUSING SOCIETY LTD.
Plot No. 18, Phase-I Extension, Mayur Vihar, Delhi-110091
Notes forming part of the financial statements for the year ended 31st March 2026

(Amount in Rs.)

S. No.	Particulars	Figures as at the end of 31.03.2026	Figures as at the end of 31.03.2025
2	Members' Capital Account		
	Opening balance	14,600	14,600
	Add: during the year	300	1,700
	Less: transfer during the year	300	1,700
	Total	14,600	14,600
3	Reserves, surplus and Funds		
	Surplus/(Deficit) in the Income and Expenditure Account		
	Balance at the beginning of the year	(63,46,146)	(60,17,648)
	Add: Excess of income over expenditure	(2,42,655)	(3,28,498)
	Total	(65,88,801)	(63,46,146)
4	Members Contribution		
	Borewell & RWH Project Fund	17,52,000	17,52,000
	Building Fund	5,58,39,742	5,58,39,742
	Building Maintenance Fund	6,19,630	5,84,000
	Building Replacement Fund	19,92,785	18,80,796
	Common Good Fund	59,700	57,900
	Emergency Fund	83,918	83,918
	Equalisation Fund	12,58,905	12,58,905
	Land Money	14,60,000	14,60,000
	Reserve Fund	13,176	13,176
	Road Fund	8,84,000	8,84,000
	Special Project Fund	4,38,000	4,38,000
	Water Pipeline Project Fund	25,26,654	25,26,654
	Basement Repair Fund		
	Welfare Fund	8,32,000	8,32,000
	Total	6,77,60,510	6,76,11,091
4	Deferred tax liabilities/(asset) (Net)		
	Deferred tax asset		
	Expenses provided but allowable in Income Tax on payment basis		
	Provision for doubtful debts		
	Difference between book depreciation & tax depreciation		
	Others (please specify)		
	Gross deferred tax asset (A)		
	Deferred tax liability		
	Difference between book depreciation & tax depreciation		
	Others (please specify)		
	Gross deferred tax liability (B)		
	Net deferred tax liability/(asset) (B-A)		
5	Other long-term liabilities		
	Interest free security deposit from owner(s)/member(s)	5,60,000	5,60,000
	Total	5,60,000	5,60,000

Sanjay Bala *Rajendra*

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UPKAR COOPERATIVE GROUP HOUSING SOCIETY LTD.
Plot No. 18, Phase-I Extension, Mayur Vihar, Delhi-110091

Notes forming part of the financial statements for the year ended 31st March 2026

6	Trade payables		
(a)	Total outstanding dues of micro, small and medium enterprises	-	-
(b)	Total outstanding dues of creditors other than micro, small and medium enterprises	57,050	77,595
	Total Trade payables	57,050	77,595
	Disclosure relating to suppliers registered under MSMED Act based on the information available with the entity Company:		
	Particulars		
	(a) Amount remaining unpaid to any supplier at the end of each accounting year:		
	Principal		
	Interest		
	Total		
	(b) The amount of interest paid by the buyer in terms of section 16 of the MSMED Act, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year.		
	(c) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act.		
	(d) The amount of interest accrued and remaining unpaid at the end of each accounting year.		
	(e) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the MSMED Act.		
7	Other current liabilities		
(a)	TDS payable	10,612	17,053
(b)	Expenses payables	3,19,035	2,73,367
(c)	Advance from members/occupants	39,600	59,236
(d)	Security Deposit	94,000	91,000
(e)	Collection for Bhandara in the Society	36,752	-
(f)	Emergency Building Repair Fund	13,55,266	-
	Total	18,55,265	4,40,656
8	Short term provisions		
	Provision for taxation	-	19,253
	Total	-	19,253

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UPKAR COOPERATIVE GROUP HOUSING SOCIETY LTD.

Plot No. 18, Phase-I Extension, Mayur Vihar, Delhi-110091

Notes forming part of the Financial Statements for the year ended 31st March, 2026

9 Property, Plant and Equipment		(Amount in Rs.)					
		TANGIBLE ASSETS					
	Particulars /Assets	Freehold land and Buildings	Society Internal Road	Plant and Equipment	Furniture & Fixtures	Computers	Total
1	Gross Block						
a	Gross Block						
	At 1 April 2025	5,45,37,756	10,52,105	71,87,840	1,36,741	1,14,466	6,30,28,908
	Additions	-	-	1,74,912	-	-	1,74,912
	Deductions/Adjustments**	-	-	19,416	-	-	19,416
	At 31 March 2026	5,45,37,756	10,52,105	73,43,336	1,36,741	1,14,466	6,31,84,404
b	At 1 April 2024	5,45,37,756	10,52,105	71,87,840	1,36,741	1,14,466	6,30,28,908
	Additions	-	-	-	-	-	-
	Deductions/Adjustments	-	-	-	-	-	-
	At 31 March 2025	5,45,37,756	10,52,105	71,87,840	1,36,741	1,14,466	6,30,28,908
	Depreciation/Adjustments						
a	At 1 April 2025	-	8,76,644	58,38,840	72,096	97,585	68,85,165
	Additions	-	17,546	2,15,030	6,464	9,912	2,48,953
	Deductions/Adjustments	-	-	-	-	-	-
	At 31 March 2026	-	8,94,190	60,53,874	78,561	1,07,498	71,34,119
b	At 1 April 2024	-	8,57,148	56,00,781	64,914	86,331	66,09,174
	Additions	-	19,496	2,38,059	7,183	11,255	2,75,992
	Deductions/Adjustments	-	-	-	-	-	-
	At 31 March 2025	-	8,76,644	58,38,840	72,096	97,585	68,85,165
	Net Block						
a	At 31 March 2025	5,45,37,756	1,75,461	13,49,000	64,645	16,881	5,61,43,742
b	At 31 March 2026	5,45,37,756	1,57,915	12,89,462	58,180	6,968	5,60,50,281

**Note: Certain old non functional PPE have been written off and charged off to the income and expenditure account.

UPKAR COOPERATIVE GROUP HOUSING SOCIETY LTD.
Plot No. 18, Phase-I Extension, Mayur Vihar, Delhi-110091
Notes forming part of the financial statements for the year ended 31st March 2026

(Amount in Rs.)

S. No.	Particulars	Figures as at the end of 31.03.2026	Figures as at the end of 31.03.2025
10	Non-current investments		
	Fixed deposit receipts with scheduled Bank (including interest accrued)	41,43,268	39,09,813
	Security Deposits with BYPL	7,500	3,000
	Total Investments	41,50,768	39,12,813
11	Cash and bank balances		
A	Cash and cash equivalents		
(a)	On saving bank accounts	1,93,570	11,94,421
(b)	Fixed Deposits		
	Deposits with original maturity of less than three months		
(d)	Cheques, drafts on hand		
(b)	Cash on hand including Impress	21,883	11
	Other Bank Balances:		
	Bank deposits with original maturity for more than 3 months but less than 12 months from the reporting date.	21,82,360	-
	Total	23,97,813	11,94,432
12	Other current assets		
(a)	Advance to Vendor	-	694
(b)	Tax deducted at source	32,188	43,319
(c)	Dues from members/Occupants	1,75,740	3,34,655
(d)	Advance to staff	3,000	17,894
(e)	Dues from defaulter members/occupants	8,44,584	7,13,484
(f)	Prepaid Expense	4,250	8,250
(g)	Advance Education Fund	-	7,766
		10,59,762	11,26,062

Kiran Bala *Signature* *Kumari*



UPKAR COOPERATIVE GROUP HOUSING SOCIETY LTD.
Plot No. 18, Phase-I Extension, Mayur Vihar, Delhi-110091
Notes forming part of the financial statements for the year ended 31st March 2026

(Amount in Rs.)

S. No.	Particulars	Figures as at the end of 31.03.2026	Figures as at the end of 31.03.2025
13	Revenue from operations		
(a)	Maintenance Charges	32,47,400	28,13,000
(b)	Parking Charges	1,83,600	1,96,700
	Total	34,31,000	30,09,700
14	Other Income		
(a)	Interest income	3,43,267	2,90,851
(b)	Other non-operating income	2,16,242	1,37,676
	Total	5,59,509	4,28,527
15	Employee benefits expense		
(a)	Salaries, wages, bonus and other allowances	11,67,633	9,79,238
(b)	Staff welfare expenses	63,735	13,719
	Total	12,31,368	9,92,957
16	Depreciation and amortization expense		
	on tangible assets (Refer note 8)	2,48,953	2,75,992
	Total	2,48,953	2,75,992
17	Other expenses		
	Accounting Charges	1,00,280	1,08,000
	Electricity Expenses	4,25,356	5,16,905
	Repair and Maintenance:		
	Repairs and maintenance - Buildings	6,15,962	4,43,360
	Repairs and maintenance -(Electricals)	65,220	78,433
	Repairs and maintenance -(CC TV & Intercom)	42,461	58,847
	Repairs and maintenance -(Miscellaneous)	46,278	1,19,206
	Insurance	59,866	53,594
	Waste disposal and treatment expenses	56,280	4,690
	Conveyance expenses	8,003	3,530
	Auditor's remuneration	12,980	12,980
	Printing and stationery	16,446	12,899
	Meeting Expenses	33,668	30,700

Kiran Bala

Rajendra

Amrinder



UPKAR COOPERATIVE GROUP HOUSING SOCIETY LTD.
Plot No. 18, Phase-I Extension, Mayur Vihar, Delhi-110091
Notes forming part of the financial statements for the year ended 31st March 2026

(Amount in Rs.)

S. No.	Particulars	Figures as at the end of 31.03.2026	Figures as at the end of 31.03.2025
	Legal and professional charges	10,000	-
	-Professional Charges	-	-
	Bank Charges	3,222	2,578
	Election expenses	-	60,917
	Festival expenses	1,64,491	71,019
	Fixed Assets written off	19,416	-
	Garden expenses	38,969	40,154
	General expenses	59,472	71,711
	Income tax paid	12,885	-
	GST EXP	-	-
	Misc expenses	-	-
	MyGate Subscription	11,800	14,160
	Pest Control expenses	5,500	-
	Rebate to Members on Annual one time payment	14,000	-
	Remuneration to Administrator/Returning officer	-	71,810
	Security expense	7,01,671	7,10,508
	Tally Software Subscription	25,370	-
	Communication Expenses	3,226	4,240
	Website Charges	10,620	-
	Total	25,63,442	24,90,241







UPKAR COOPERATIVE GROUP HOUSING SOCIETY LTD.

Plot No. 18, Phase-I Extension, Mayur Vihar, Delhi-110091

Details of Members dues/ advances for the year ended 31st March 2026

(Amount in Rs.)

S. No.	Particulars	Figures as at the end of 31.03.2026	Figures as at the end of 31.03.2025
Dues from defaulter members/occupants			
1	A-33 Late Seema Sharma	4,49,439	4,18,439
2	D-103 Late R C Dubey	1,05,300	-
3	D-105 Manjeet Kaur	2,89,845	2,95,045
	TOTAL	8,44,584	7,13,484
Dues from members/occupants			
1	A-05 Aruna Bhatnagar	2,600	2,600
2	A-08 Ashutosh Singh	2,500	1,782
3	A-09 Ajay Jain & Amit Jain	-	5,200
4	A-23 Rajan Pratap Singh	-	5,300
5	A-25 Ms. Kavita Singh	-	11,200
6	A-26 Udit Saxena	10,000	2,600
7	A-27 Amit Pawan	-	5,200
8	A-29 Ashok Vaid	20,100	19,100
9	A-37 Ms Sunita Pathak	295	-
10	B-40 Neeraj Kataria	-	4,500
11	B-47 Paras Nath Pathak	42,600	8,450
12	B-51 Ms Deepshikha Chatterjee	295	295
13	B-52 Ms. Amrit Kaur Mew	-	5,200
14	B-54 Dr. Gaurav Kumar & Ms Anju Verma	-	5,000
15	B-55 Rishi Pradhan	5,250	4,000
16	C-56 M Narayanan Kutty	-	7,500
17	C-58 R.K.Kapoor	-	1,000
18	C-60 Ms. Geeta Dass	-	5,200
19	C-61 Pradeep Kr Sachdeva	-	5,200
20	C-63 Madan Mohan Sharma	5,000	7,800
21	C-65 Kamlesh kumari Vig	5,000	5,000
22	C-68 Omkar Nath jha & Minn jha	2,000	2,000
23	C-72 Ashok Kumar Gupta	6,600	6,600
24	C-75 Poonam Singh	9,000	5,200
25	C-76 Ms Ramesh Bala Ralli	-	295
26	C-79 Nitin Goyal & Ms Madhavi Aggarwal	-	882
27	C-81 Anupam Dwivedi	-	2,000
28	C-82 Mohd Kabil	-	10,200
29	C-83 Madhu Chaturvedi	10,000	4,500
30	C-84 Ms Nirmala Aggarwal	11,200	13,895
31	C-90 Dheeraj Tyagi & Ms Reena Tyagi	-	5,500
32	C-92 Mithilesh Kumar Jha	-	8,330
33	D-100 Prashant M Theodore	-	5,000
34	D-102 Amitansu Satpathy	-	3,600
35	D-103 R.C.Dubey (Late)	-	74,300
36	D-104 Supratim Chatterjee/ Sangmitra Jana Chater	1,500	5,426
37	D-107 Seema Latifi	-	5,200
38	D-112 Sharad Sharma	-	5,200

Kiran Ball *Rajendra*

Unpaid



UPKAR COOPERATIVE GROUP HOUSING SOCIETY LTD.

Plot No. 18, Phase-I Extension, Mayur Vihar, Delhi-110091

Details of Members dues/ advances for the year ended 31st March 2026

(Amount in Rs.)

S. No.	Particulars	Figures as at the end of 31.03.2026	Figures as at the end of 31.03.2025
39	D-115 Ms. Namrata Kohli	15,200	5,200
40	D-116 Ms. Kanta Jain	1,100	1,100
41	D-122 Anees Puri	-	5,200
42	D-125 Rakesh Rawat	-	5,200
43	D-126 Govin Kumar	5,250	-
44	D-129 Varun Anand & Shakuntala Devi	14,000	14,000
45	D-130 Sajjan Bhardwaj & Ishwara Bhardwaj	250	-
46	D-134 Ms. Sarita Patnaik	-	1,000
47	D-136 Nitin Singla	-	1,200
48	D-137 Rajesh Bakshi	-	9,700
49	D-141 Dr. Amit Jain	-	5,200
50	D-142 Mr. Amitava Sanyal	-	4,600
51	D-144 Ms. Pushpa Lata	6,000	12,000
	TOTAL	1,75,740	3,34,655
Advance from Members/Occupants			
1	A-03 Sajjan Bhardwaj	4,750	10,000
2	A-07 Indu Bala Kaura	-	2,000
3	A-24 Saroj Chaudhary	-	718
4	A-27 Amit Pawan	5,250	-
5	A-36 Ms Jyoti Chand	-	4,500
6	A-39 Ms.Arati Sharma	-	718
7	B-41 Ms Suman Satya	4,500	4,500
8	B-44 R K Vasan	20,000	-
9	B-49 Rakesh Mishra & Manisha Malviya Mishra	-	718
10	C-57 DR. Somendra Kumar Singh	-	500
11	C-64 Syad Suhail Jafari (Late)	4,600	-
12	C-58 R K Kapoor	500	-
13	C-93 Dr. Kiran Bala	-	14,800
14	D-106 Ms Sanghmamitra Jana	-	574
15	D-108 Prateek Aggarwal	-	574
16	D-117 R.S. Dua	-	2,000
17	D-121 Rajiv Gupta	-	574
18	D-127 Promila Bedi	-	4,500
19	D-130 Sajjan Bharadwaj & Ishwara Bhardwaj	-	500
20	D-138 Ms Neha Sharma	-	574
21	D-140 Raja Gopalan Venkatesh	-	574
22	D-146 Rakesh Kumar Soni	-	574
23	Unidentified-3476	-	2,000
24	Unidentified.-4415	-	8,338
	TOTAL	39,600	59,236

Kiran Bala Rajendra



UPKAR CO-OPERATIVE GROUP HOUSING SOCIETY LIMITED

18, MAYUR VIHAR, PHASE-1, EXTENSION, DELHI-110 091

LIST OF BOOKS & DOCUMENTS as on 31st March 2026

S.NO	PARTICULARS
1	CASH/BANK BOOK
2	PERSONAL LEDGER
3	MEMBER REGISTER
4	PROCEEDING BOOK (MINUTES BOOK)
5	SHARE CERTIFICATE
6	SHARE ALLOTMENT REGISTER
7	BANK STATEMENT FILE
8	BANK CHEQUE BOOK
9	VOUCHER FILE
10	AUDIT FILE
11	CIRCULAR FILE
12	REGISTRATION FILE

CERTIFICATE

Certified that all the records are in our possession and are in safe custody. We shall provide those records before any authority on behalf of the Registrar of the Co-operative Society, New Delhi as and when required and demanded.

CUSTODIAN OF RECORDS

For Upkar Co-operative Group Housing Society Ltd.



Dr Kiran Bala
(President)



Rajiv Sood
(Secretary)



Vijay Kumar
(Treasurer)



Place: Delhi

Date: 17-08-2026