

ECOS ASSOCIATION OF APARTMENT OWNERS

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 2025-26

RAY & RAY

Chartered Accountants

Kolkata, Mumbai, Delhi, Bangalore, Chennai

RAY & RAY

CHARTERED ACCOUNTANTS

Webel Bhavan, Ground Floor,
Block - EP & GP, Sector V,
Salt Lake, Kolkata - 700 091
Tel. : +91-33-4064 8107 / 8108 / 8109
E-mail : raynray@raynray.net

INDEPENDENT AUDITOR'S REPORT

To,
The Members of
ECOS ASSOCIATION OF APARTMENT OWNERS

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **ECOS ASSOCIATION OF APARTMENT OWNERS**, which comprise the Income and Expenditure Account for the year and then ended and Balance Sheet as at 31st March 2026, and a summary of significant accounting policies and other explanatory information (hereinafter referred to as 'financial statements').

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements of the Association give the information in accordance with the generally accepted accounting principles and the applicable Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI) and give a true and fair view of the state of affairs of the Association as at March 31, 2026 and of its financial performance for the year then ended.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing (SAs) issued by the ICAI. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Association in accordance with the *Code of Ethics* issued by the ICAI and we have fulfilled our other ethical responsibilities in accordance with these requirements and the *Code of Ethics*. 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.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Association in accordance with the applicable accounting standards and laws. This responsibility includes maintenance of adequate accounting records for safeguarding the assets of the Association and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation, and maintenance of adequate internal control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement,



whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Association's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the Association to express an opinion on the financial statements.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the result of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

Further to our comments we report that:



- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the Association so far as it appears from our examination of those books.
- (c) The Balance Sheet, the Income and Expenditure Account dealt with the report are in agreement with the books of account.
- (d) In our opinion, the aforesaid financial statements comply with the relevant applicable accounting standards.
- (e) The Association does not have any pending litigation which would impact its financial position in its Financial Statements.
- (f) The Association does not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- (g)(i) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Association to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Association ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- (ii) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the Association from any person(s) or entity(ies), including foreign entities ("Funding



Parties”) except Members, with the understanding, whether recorded in writing or otherwise, that the Association shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (“Ultimate Beneficiaries”) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(iii) Based on such audit procedures we have considered reasonable and appropriate in the circumstances; nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.

For Ray & Ray
Chartered Accountants
FRN: 301072E

Amitava Chowdhury



(AMITAVA CHOWDHURY)
Partner

Membership No. 056060

UDIN: 26056060VPQHVL6114

Place: Kolkata

Date: 21/5/2020

Maitrayee

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BALANCE SHEET AS AT 31ST MARCH 2026[illegible]

Accompanying notes forming part of the financial statements in terms of our report attached

FOR RAY & RAY
CHARTERED ACCOUNTANTS
Firm's Registration No.: **301072E**

Amitava Chowdhury

(AMITAVA CHOWDHURY)
Partner
Membership No. 056060

Place: Kolkata
Date: 21/5/2020



For ECOS ASSOCIATION OF APARTMENT OWNERS

Maitrayee K.
President
For ECOS ASSOCIATION OF APARTMENT FOREIGNERS

For EGOS ASSOCIATION OF APARTMENT OWNERS

Treasurer

ECOS ASSOCIATION OF APARTMENT OWNERS

Income & Expenditure Account for the Financial Year ended on 31/03/2026

		As on 31/03/2026		As on 31/03/2025	
INCOME	NOTE NO	AMOUNT (Rs.)	AMOUNT (Rs.)	AMOUNT (Rs.)	AMOUNT (Rs.)
Income:					
<u>CONTRIBUTION FROM MEMBERS:</u>					
Maintenance Charges		1,36,30,608		1,01,71,151	
Banquet Hall Charges		1,37,000		1,45,000	
Admin Charges		4,08,000		54,000	
<u>OTHER COLLECTION FROM MEMBERS:</u>					
Damage Charges		2,500		6,000	
Penalty fee		1,15,705		49,621	
Delay Payment Charges (DPC)		65,000		72,000	
<u>OTHER INCOME:</u>					
Swimming Pool Repair Reimbursement (Income)		6,09,853		-	
Misc Income		10,738		7,110	
Promotion & Campaigns		1,56,152		-	
Interest on Fixed Deposit		18,25,445		5,22,044	
Interest on Recurring Deposit		43,164		1,700	
TOTAL INCOME			1,70,04,165		1,10,28,626

		As on 31/03/2026		As on 31/03/2025	
EXPENDITURE	NOTE NO	AMOUNT (Rs.)	AMOUNT (Rs.)	AMOUNT (Rs.)	AMOUNT (Rs.)
Facility Charges		18,84,205		12,24,065	
Housekeeping Charges		28,17,438		18,50,826	
Security Services		37,70,850		22,67,373	
Electricity Charges		24,00,658		13,77,080	
Building Insurance		1,41,963		49,758	
STP & WTP		2,38,641		1,69,710	
Swimming Pool Maintenance		6,40,482		1,12,627	
Annual Maintenance Charges	Note 1	8,95,525		4,16,204	
Repairs & Maintenance Charges	Note 2	16,14,488		6,99,978	
Office & Administrative Charges	Note 3	1,75,841		3,89,304	
Cultural Expenses	Note 4	-		19,098	
Depreciation	BS-8	31,796		10,621	
Audit Fees		30,000		26,000	
Interest on TDS		-		321	
Interest on GST PAYABLE		396		-	
ITC Reversal for Exempted Service		16,58,558		8,51,055	
PRIOR PERIOD EXPENSES		87,698		-	
Provision for Taxation		15,000			
TOTAL EXPENDITURE			1,64,03,537		94,64,020
Excess of Income Over Expenditure			6,00,627		15,64,606
			1,70,04,165		1,10,28,626

Accompanying notes forming part of the financial statements in terms of our report attached

FOR RAY & RAY
CHARTERED ACCOUNTANTS
Firm's Registration No.: 301072E

Amitava Chowdhury

(AMITAVA CHOWDHURY)
Partner
Membership No. 056060

Place: Kolkata
Date: 21/05/2026



For ECOS ASSOCIATION OF APARTMENT OWNERS

Maitrayee
For ECOS ASSOCIATION OF APARTMENT OWNERS President

Tanimesh Ghosh
For ECOS ASSOCIATION OF APARTMENT OWNERS Secretary

Treasurer

ECOS ASSOCIATION OF APARTMENT OWNERS

Note Forming Part Of Income & Expenditure Account for the Financial Year ended on 31/03/2026

Note 1**ANNUAL MAINTENANCE CHARGES**

	FY 25 26	FY 24 25
Particulars	Amount (Rs.)	Amount (Rs.)
LIFT AMC CHARGES	6,49,780	3,01,329
FIRE AMC CHARGES	82,000	52,000
PARKING & GATE MANAGEMENT	74,505	39,000
ERP & GATE MANAGEMENT	14,240	20,625
Intercom AMC	36,000	-
CCTV AMC CHARGES	39,000	3,250
Total	8,95,525	4,16,204

Note 2**REPAIR & MAINTENANCE CHARGES**

	FY 25 26	FY 24 25
Particulars	Amount (Rs.)	Amount (Rs.)
REPAIRS & MAINTENANCE	10,94,089	3,94,022
GARDEN EXPENSES	1,76,745	1,10,595
GARBAGE COLLECTION EXP.	79,680	37,493
FUEL EXPENSES	24,464	29,959
FREIGHT CHARGES	7,100	2,500
ELECTRICAL EXPENSES	12,058	34,475
COMMON AREA MAINTENENCE EXPENSES	1,17,552	18,434
PEST CONTROL	1,02,800	72,500
Total	16,14,488	6,99,978

Note 3**OFFICE & ADMINISTRATIVE EXPENSES**

	FY 25 26	FY 24 25
Particulars	Amount (Rs.)	Amount (Rs.)
PROFESSIONAL FEES	-	1,94,900
Professional Consultancy (Legal)	67,000	-
GENERAL EXPENSES	47,145	1,57,815
TEA & TIFFIN	16,415	3,384
TELEPHONE EXPENSES	3,691	2,437
PRINTING & STATIONERY	13,198	7,310
CONVEYANCE	5,710	2,090
BANK CHARGES	1,202	3,303
WEBSITE DEVELOPMENT EXPENSES	21,300	-
SUNDRY BALANCE (Round-off)	180	-
BOOKS & PERIODICALS	-	18,065
Total	1,75,841	3,89,304

Note 4**CULTURAL EXPENSES**

	FY 25 26	FY 24 25
Particulars	Amount (Rs.)	Amount (Rs.)
CHRISTMAS CELEBRATION	-	17,598
INDEPENDENCE DAY CELEBRATION	-	1,500
Total	-	19,098

For ECOS ASSOCIATION OF APARTMENT OWNERS



For ECOS ASSOCIATION OF APARTMENT OWNERS

Haitrayee Be
PresidentTanimesh Ghosh
Treasurer

Secretary

ECOS ASSOCIATION OF APARTMENT OWNERS
Note Forming Part Balance Sheet as at 31/03/2026

Note BS - 1

SUNDRY CREDITORS

	FY 25 26	FY 24 25
<i>Particulars</i>	<i>Amount (Rs.)</i>	<i>Amount (Rs.)</i>
Jones Lang Lasalle Building Operation Limited	-	1,65,790
SPJ Water Engineering	-	32,414
NOBROKER TECHNOLOGIES SOLUTIONS PRIVATE LIMITED	-	4,000
Parviom Technologies Pvt. Ltd.	-	17,284
Brightstone Real Estate Pvt. Ltd.	3,76,536	-
ECONOMA	1	-
ECOS Cultural A/c	60	2,250
ECOSCIENCE PEST MANAGEMENT PVT. LTD.	34,800	31,900
ESPEONEGE SECURITY SOLUTION SERVICES PVT LTD	7,58,647	-
Golden Refrigeration Co.	53,050	-
GROUP 3 SECURITIES	1	2,88,177
JAINEX SALES	51,911	-
MANIKA ORDER SUPPLIER	2,656	2,656
NARAYAN SOLUTIONS	68,443	46,400
NIKSHITHA INFOTECH PVT LTD	5,52,342	-
PRATISRUTI INFOTECH PRIVATE LIMITED	3,74,720	2,65,890
PRIME FACILITY SERVICES	3,044	1,43,575
R.S FIRE CONTROL	16,180	15,080
S.S. ELECTRIC	20	-
S4 Techmedia	3,92,102	-
SCHINDLER INDIA PVT. LTD.	1,86,043	-
SOHINI CHAKRABORTY	450	-
SUBRATA CHATTERJEE	0	-
THE REGAL ENTERPRISE	7,606	4,585
WBSedCL	1	-
Outstanding Souvenir Expenses (Cultural)	20,000	-
Total	28,98,612	10,20,000

Note BS - 2

ADVANCE TO CREDITORS

	FY 25 26	FY 24 25
<i>Particulars</i>	<i>Amount (Rs.)</i>	<i>Amount (Rs.)</i>
PARVIOM TECHNOLOGIES PVT. LTD.	5,497	-
SPJ WATER ENGINEERING	13	-
Schindler India Pvt. Ltd.	-	99,047
UDAY DEBNATH	10,200	-
Total	15,710	99,047

Note BS - 3



For ECOS ASSOCIATION OF APARTMENT OWNERS

For ECOS ASSOCIATION OF APARTMENT OWNERS
Manoj Kumar President

For ECOS ASSOCIATION OF APARTMENT OWNERS
Tanishk Ghosh Secretary

Treasurer

CURRENT LIABILITIES & PROVISIONS		FY 25 26	FY 24 25
Particulars	Amount (Rs.)	Amount (Rs.)	
SGST-RCM-Output	-	48,769	
CGST-RCM-Output	-	48,769	
Central GST	65,734	4,510	
State GST	65,735	4,510	
IGST Output	2,805	-	
TDS Payable	47,663	31,994	
Deposit for Fit-out (refundable)	-	10,000	
Advance from Customer	-	7,040	
Liability for Expenses	1,33,607	52,059	
Provision for Taxation (FY 25 26)	15,000		
Total	3,30,545	2,07,649	

Note BS - 4

DUES FROM MEMBERS

Particulars	FY 25 26 Amount (Rs.)	FY 24 25 Amount (Rs.)
BLOCK-1-1003-Mr Anirban Mukherjee	15,704	-
BLOCK-1-1101-Sukla Sarkar & Mrinal Sarkar	9,500	-
BLOCK-1-1102-Abhishek Khetan	-	6,685
BLOCK-1-1203-Dr Plaban Mukherjee , Debarpito mukherjee & Paroma Mukherjee	1	1
BLOCK-1-202-Anita poyser sadique	1	1
BLOCK-1-203-Mr Anusmit Mazumdar	1	1
BLOCK-1-301-Mr Ritesh sarkar	9,500	20,233
BLOCK-1-303-M/S. Eloquent Exim Private Limited.	1	1
BLOCK-1-403-Mr Aveek Karmakar & Pradyut Karmakar	1	0
BLOCK-1-501-Sandip Kumar Dutta	17,345	98,072
BLOCK-1-502-Anima Mishra & Praveen Mishra	1	1
BLOCK-1-503-Manju Mukherjee & Adhisha Mukherjee	37,794	-
BLOCK-1-602-Swarnadeep Nandy	-	6,215
BLOCK-1-603-Ronita Chakravarty , Ronita Chakravarty & Sukanta Chakravarty	1	1
BLOCK-1-703-Dr Sanjit Kumar Singh & Dr Chanchal Sharma	1	1
BLOCK-1-801-Md Nasim	-	10,119
BLOCK-1-802-Ms. Khyati Talwar	-	20,062
BLOCK-1-803-Mr Soumyarup Roy	1	1
BLOCK-1-903-Mrs Shawli Singha	1	1
BLOCK-2-1001-Dr Tanmoy Mondal & Tanmay Mondal	12,906	-
BLOCK-2-101-Mr.Chandra Majumdar	-	966
BLOCK-2-1101-Mr. Gulam Mostafa	57,152	33,996
BLOCK-2-1102-Rekha Jha & Mr Nasib Jha	9,494	10,046
BLOCK-2-1103-Dr Debabrata Joardar	6,287	-
BLOCK-2-1203-Dr Abhik Ray , Abhik Ray & Sneha	18,861	-
BLOCK-2-202-Dr Ajay Arya & Susmita Guha	238	-
BLOCK-2-302-Hardik Bothra , Kanak & Sharnam Bothra	1,440	-
BLOCK-2-401-Mr Sujoy Kanti Ghosh , Sujoy Ghosh & Mr Sujoy Kanti Ghosh	5,238	18,986
BLOCK-2-402-Sanjay Kumar Agarwal & Kavita Agarwal	-	33,495



For ECOS ASSOCIATION OF APARTMENT OWNERS

For ECOS ASSOCIATION OF APARTMENT OWNERS
For ECOS ASSOCIATION OF APARTMENT OWNERS

Secretary
Treasurer

BLOCK-2-403-Md Abu Soiab	6,287	20,086
BLOCK-2-501-Mr Sahil Talwar & Mr. Sanjay Talwar	6,452	-
BLOCK-2-502-Mukesh Kumar Mittal	-	21,347
BLOCK-2-602-Sunil Kumar Patwari & Sonika Patwari	20,463	-
BLOCK-2-603-Nandini Mukhopadhyay & Debjani Bandopadhyay	734	1,142
BLOCK-2-701-Abhijit Dutta	6,452	34,859
BLOCK-2-702-Shantanu Bhattacharya & MrShantanu Joytiranjan Bhattachariya	9,436	10,048
BLOCK-2-802-Narendra Agarwal	9,436	20,096
BLOCK-2-803-Ashish Bajaj	6,287	11,416
BLOCK-2-901-Mrs Babita Mittal	7,371	20,617
BLOCK-3-1004-Mr Kunal Vora & Vijay Vora	-	2
BLOCK-3-1006-Mrs. Kamlesh Kaur	-	830
BLOCK-3-102-Mrs Uma Ghosh	4,295	214
BLOCK-3-104-Prakash Karira	84,822	21,726
BLOCK-3-105-Mr Satrajit Das	38,267	22,500
BLOCK-3-1101-Mrs Tanturupa Kundu Banerjee & Mr Kushal Banerjee	1	1
BLOCK-3-1102-Mrs Sohini Sasmal	-	4,346
BLOCK-3-1104-Mr Sayan Chatterjee	2	2
BLOCK-3-1105-Shreyash Shubham	-	3,544
BLOCK-3-1106-Priyanka Bhattacharya & Aparna Bhattacharya	1	1
BLOCK-3-1201-PAMPA ROY , Saudamini Sahoo & Mr Avik Roy	1	1
BLOCK-3-1202-Mr Soumysdeb Sarkar & Soumya Sarkar	4,081	-
BLOCK-3-1204-Jay Kumar Agarwal & Sourav Rameka	5,301	12,458
BLOCK-3-203-Mr Amardip Jaiswal , Amardip Jaiswal & Sudha Jaiswal	-	5,644
BLOCK-3-204-Mr Alope Bikash Chattopadhyay	2	2
BLOCK-3-205-Rajeshwar Singh	-	8,693
BLOCK-3-301-Mr Biswarup Ghosh	5,260	5,608
BLOCK-3-303-Ms Sunaina Mangal	1,02,198	25,319
BLOCK-3-304-Shraddha Mangal , Mrs Shraddha Mangal & Ankit Mangal	-	1
BLOCK-3-305-Wahida Parween & Mr. Sk. Taslim	4,082	-
BLOCK-3-306-Mr Omprakash Choubey	1,029	17,408
BLOCK-3-401-Mrs. Nilam Gupta	5,271	28,477
BLOCK-3-402-Mr. Atul Singh	4,081	4,347
BLOCK-3-404-Mr. Vikash Mangal	37,712	16,391
BLOCK-3-405-JSR Realcon PVT LTD	40,550	36,048
BLOCK-3-501-Jaiprakash Oraon & Mr Jai Prakash Oraon	2,744	2,744
BLOCK-3-502-Satabdi Goswami Bhattacharjee	-	15,376
BLOCK-3-506-Mrs. Ahana Chatterjee	5,238	-
BLOCK-3-601-Mrs Mayaitraie Chakraborty	1	1
BLOCK-3-603-Mrs. Namita Mondal & Mr. Kalipada Mondal	1	1
BLOCK-3-604-Vikash Kumar Sinha	2	2
BLOCK-3-605-Mr. Karana Kar Shaw	42,175	45,509
BLOCK-3-606-Cashmira Prmanik	1	1
BLOCK-3-701-Abhijit Das & Abhijit Das	1	5,614
BLOCK-3-704-Somrhita Kundu	1	1
BLOCK-3-705-Mr Souvik Roy	8,162	4,667
BLOCK-3-801-Avijit Saha	8,087	8,087
BLOCK-3-804-Mr Prosenjit Das & Debarati Das	2	2
BLOCK-3-805-Mr Bishnu Pada Paul	-	170
BLOCK-3-901-Dr Ananyabrata Das & Debalina Brahma (BLOCK	1	11,227



For ECOS ASSOCIATION OF APARTMENT OWNERS

For ECOS ASSOCIATION OF APARTMENT OWNERS
 For ECOS ASSOCIATION OF APARTMENT OWNERS

President
 Secretary
 Treasurer

BLOCK-3-902-Rituparna	53,483	45,501
BLOCK-3-903-Ishika Debnath	-	65,599
BLOCK-3-905-Kishan Kumar & Sneha Suman	-	4,346
BLOCK-3-906-Riktam Bhowmick	25,511	57,339
BLOCK-4-1001-Dr. Sk Hanif	1,02,147	48,677
BLOCK-4-1002-Arpita Banerjee , Joy Goswami , Arpita Banerjee & Joy Goswami	10,152	-
BLOCK-4-1003-Mr. Subir Mukherjee	3,385	3,605
BLOCK-4-1004-Anjita Paul	17,632	-
BLOCK-4-1005-Mrs. Sudipta Ghosal	22,140	23,920
BLOCK-4-1007-Ms. Angelica Young	13,284	4,715
BLOCK-4-102-Paromita Das & Anirban Gupta	2	3,606
BLOCK-4-103-Mrs. Salini Sen Gupta & Mr. Tamoghna Gupta	2	10,814
BLOCK-4-105-Rahul Kumar & Raj Kishore	-	5,060
BLOCK-4-106-Mr. Kalo Baran Mahapatra	1	1
BLOCK-4-1102-Parthasarathi Sikdar & Sunita Sikhdar	-	18,739
BLOCK-4-1103-Mr. Sondip Deb	79,788	38,740
BLOCK-4-1106-Kaushik Pal & Anwar Ali	10,716	-
BLOCK-4-201-Mr Vivekananda Ghosh	3,540	12,930
BLOCK-4-202-Munmun Hazra & Mr Deshbandhu Hazra	-	576
BLOCK-4-206-Sovon Mahapatra	958	-
BLOCK-4-207-Sampa & Anup Sarkar	-	4,715
BLOCK-4-301-Subhadip Shaw & Debanjana Sarkar	4,408	-
BLOCK-4-302-Mr Mirza Asif Begg	182	182
BLOCK-4-303-MR. SACHCHIDANANDA SAMANTA	-	4,418
BLOCK-4-304-Ms Rumi Mitra	3,224	4,695
BLOCK-4-306-BLOCK	76,407	23,545
BLOCK-4-402-Mr. Khushbu Dutta Gupta & Mr. Suhit Dutta	-	2
BLOCK-4-403-Mr Arindam Bhattacharjee	1,024	-
BLOCK-4-404-Samik Banik & Sankar Banik	-	9,390
BLOCK-4-406-Soumitra Dasgupta	1	1
BLOCK-4-407-Mr. Pradip Kumar De	-	8,740
BLOCK-4-502-Sangeeta Deb & Gautam Deb	2	2
BLOCK-4-505-Mrs Nancy Jaiswal	-	9,430
BLOCK-4-506-Mr. Mohan Kumar Sinha & Mrs. Archana Kumari Sinha	1	1
BLOCK-4-507-MR. PARTHA GHOSH	17,712	18,860
BLOCK-4-602-Mr. Kumarjit Dutta & Mrs. Soma Sarkar	2	14,418
BLOCK-4-603-Ayana Raha , Mitra Raha & Debojoty Raha	2	2
BLOCK-4-604-Munmun Hazra	8	-
BLOCK-4-605-Pallavi Mitra & Chiranjib Das	-	9,430
BLOCK-4-606-Mr. Santanu Ghosh & Mrs. Chirashree Chakraborty	1	1
BLOCK-4-703-Mrs Sonali Sinha & Rajesh Kumar	-	1,619
BLOCK-4-704-Ajit Kumar Basak & Mr Subhajit Basak	8,816	4,695
BLOCK-4-705-Varsha Gupta	-	48,862
BLOCK-4-706-Mehebub alam	8,716	38,488
BLOCK-4-803-Sadananda Bhundari	2	2
BLOCK-4-804-Sushovan Chakraborty	-	4,122
BLOCK-4-805-Mr. Shyamankur Das & Mrs. Priyanka Das	-	9,430
BLOCK-4-806-Debasish Chatterjee , DEBASHIS CHATTERJEE & Saradia Chatterjee	1	1
BLOCK-4-807-Tanimesh Ghosh	31,285	4,620
BLOCK-4-901-Mr. Ananta Kumar Jena & Mrs. Suparna Jena	-	40,893



For ECOS ASSOCIATION OF APARTMENT OWNERS

For ECOS ASSOCIATION OF APARTMENT OWNERS

For ECOS ASSOCIATION OF APARTMENT OWNERS
resident

Treasurer

Secretary

Secretary

BLOCK-4-902-Sampa Chakraborty	10,152	2
BLOCK-4-906-Jaydeep Saha	1	-
COMMON_AREA-Banquet-COMMON_AREA-Banquet	4	-
COMMON_AREA-Garden-COMMON_AREA-Garden	4	-
COMMON_AREA-Gym-Anup Pal -	4	-
COMMON_AREA-Indoor_Game-Siddhartha Senapati -	4	-
COMMON_AREA-Large_Room-Siddhartha Senapati (COMMON_AREA-Large_Room)	4	-
COMMON_AREA-Yoga_Room-Siddhartha Senapati (COMMON_AREA-Yoga_Room)	4	-
OFFICE-Facility_Office-AMIYA PATRA , Abhijit Corraya , Siddhartha Senapati & Bijoy Choudhori -	4	-
OFFICE-Marketing_Office-Aditya Roy -	4	-
OFFICE-Project_Office-Ecos Security Helpdesk -	4	-
Total	11,82,483	13,10,194

Note BS - 5

DUES TO MEMBERS

	FY 25 26	FY 24-25
Particulars	Amount (Rs.)	Amount (Rs.)
BLOCK-1-1003-Mr Anirban Mukherjee	-	1,702
BLOCK-1-101-Joyita Chaudhuri & Mr Indrajit Chaudhuri	1	1
BLOCK-1-1102-Abhishek Khetan	2	-
BLOCK-1-1201-Mr Supriya Ray & Sharmistha Roy	1	1
BLOCK-1-1202-Mrs Madhumita Basu Roy , Mr Santanu Basu Ray & Saumit Basu Roy	45	10
BLOCK-1-201-ABHINOY CH DHAR , Akash Dhar & ABHINOY CH DHAR	1	1
BLOCK-1-302-Mrs Sreyasi Roy	25,076	-
BLOCK-1-601-Manoj Buxani	1	1
BLOCK-1-702-Farhat Aman & Halima Aktari	-	22
BLOCK-1-901-Mr Soumen De	1	1
BLOCK-2-101-Mr.Chandra Majumdar	2	-
BLOCK-2-103-Suvendu Datta	3	3
BLOCK-2-1103-Dr Debabrata Joardar	-	14
BLOCK-2-201-Mr Sayan Mitra	1	1
BLOCK-2-202-Dr Ajay Arya & Susmita Guha	-	6
BLOCK-2-301-Malabika Datta & Manas Datta	46	1
BLOCK-2-302-Hardik Bothra, Kanak & Sharnam Bothra	-	3
BLOCK-2-501-Mr Sahil Talwar & Mr. Sanjay Talwar	-	1
BLOCK-2-601-Tarit Dasgupta	1	1
BLOCK-2-703-Ms Sudipa Datta	12,574	-
BLOCK-2-801-Afruja Khatoon & Afruja Khatoon	1	1
BLOCK-2-902-RAJAT MITRA , PUTOOL MITRA & Mr Rajat Mitra	6	-
BLOCK-3-1003-Tamal Das , Dr Kaberi Das , Dr Kaberi Das & Debdoot Das	2	2
BLOCK-3-1105-Shreyash Shubham	897	-
BLOCK-3-1203-Mr Manish Kumar Shaw & Anjali Upadhyay	2	2
BLOCK-3-1206-Ms Pooja Singh & Amit Kumar Singh	1	4
BLOCK-3-202-Mr Debashis Gupta	-	14
BLOCK-3-203-Mr Amardip Jaiswal , Amardip Jaiswal & Sudha Jaiswal	2	-
BLOCK-3-403-Mr Ansuman Gupta & Koyeli Gupta	2	2
BLOCK-3-406-Afruja Khatoon , SK Shanti Dwa & Afruja Khatoon	2	2



For ECOS ASSOCIATION OF APARTMENT OWNERS

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Tanimesh Ghosh
Treasurer

Maitrayee Ghosh
President

Secretary

BLOCK-3-506-Mrs. Ahana Chatterjee	-	64
BLOCK-3-703-Mr. Sudipta Paul	2	2
BLOCK-3-806-Mrs Aparna Sen	14,398	12,108
BLOCK-3-903-Ishika Debnath	994	-
BLOCK-4-1102-Parthasarathi Sikdar & Sunita Sikhdar	694	-
BLOCK-4-202-Munmun Hazra & Mr Deshbandhu Hazra	2	-
BLOCK-4-204-Mrs. Moni Raj & Mr. Vivek Raj	-	70
BLOCK-4-303-MR. SACHCHIDANANDA SAMANTA	4,534	-
BLOCK-4-604-Munmun Hazra	-	163
BLOCK-4-703-Mrs Sonali Sinha & Rajesh Kumar	668	-
BLOCK-4-705-Varsha Gupta	858	-
BLOCK-4-801-Mr. Avik Saha	-	343
BLOCK-4-901-Mr. Ananta Kumar Jena & Mrs. Suparna Jena	538	-
BLOCK-4-903-Mr Suvajit Roy	1	-
	61,359	14,546

Note BS - 6

INVESTMENT

Particulars	FY 25 26	FY 24 25
	Amount (Rs.)	Amount (Rs.)
FIXED DEPOSIT A/C. 8950	30,00,000	30,00,000
FIXED DEPOSIT A/C. 9644	30,00,000	30,00,000
FIXED DEPOSIT A/C. 0296	35,00,000	35,00,000
FIXED DEPOSIT A/C.4421	5,00,000	5,00,000
FIXED DEPOSIT A/C. 7732	54,00,000	54,00,000
FIXED DEPOSIT A/C. 7551	50,00,000	50,00,000
FIXED DEPOSIT A/c. 9345	33,00,000	-
FIXED DEPOSIT A/c. 6249	7,00,000	-
FIXED DEPOSIT A/C-7579	8,00,000	-
FIXED DEPOSIT A/C- 4311	7,00,000	-
RECURRING DEPOSIT	-	2,00,000
SWEEP FD A/C	12,86,000	-
Total	2,71,86,000	2,06,00,000

Note BS - 7

PREPAID EXPENSES

Particulars	FY 25 26	FY 24 25
	Amount (Rs.)	Amount (Rs.)
PREPAID BUILDING INSURANCE	86,698	97,897
PREPAID LIFT AMC	2,97,328	93,081
Prepaid ERP & Gate Management	2,946	-
Total	3,86,972	1,90,978

Note BS - 9



For ECOS ASSOCIATION OF APARTMENT OWNERS

For ECOS ASSOCIATION OF APARTMENT OWNERS

Tanimesh Ghosh
Treasurer

Secretary

OTHER SUNDRY DEBTORS	FY 25 26	FY 24 25
<i>Particulars</i>	<i>Amount (Rs.)</i>	<i>Amount (Rs.)</i>
AMIT REALTY DEVELOPMENT LLP	7,19,625	-

Note BS - 10

ADVANCE FROM DEBTORS	FY 25 26	FY 24 25
<i>Particulars</i>	<i>Amount (Rs.)</i>	<i>Amount (Rs.)</i>
ADONMO PRIVATE LIMITED	7,040	-



For ECOS ASSOCIATION OF APARTMENT OWNERS

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Secretary

For ECOS ASSOCIATION OF APARTMENT OWNERS

President

Note: BS- 8

ECOS ASSOCIATION OF APARTMENT OWNERS

Description of Assets/ Block of Asset	Opening	Sales realisation during the year	Additions during the year		Actual Cost/Net Written down Value	Rate	Depreciation during the year					
	Written down value		More Than 180 Days (Rs.)	Less Than 180 Days (Rs.)			On opening	On addition	On additions	Additional	Total	Written
	01.04.2024	Written down Value			More than 180 days		Less Than 180 days	Depreciation	Depreciation	down Value		
	(Rs.)	(Rs.)			(Rs.)		(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)
FURNITURE AND FITTINGS:												
Furniture	3,870	-	-	11,900	15,770	10%	387	-	595	-	982	14,788
Electrical Fittings	19,546	-	-	-	19,546	15%	2,932	-	-	-	2,932	16,614
GRASS CUTTING MACHINE	-	-	14,515	-	14,515	15%	-	2,177	-	-	2,177	12,338
CCTV CAMERA	9,995		74,596	-	84,591	15%	1,499	11,189	-	-	12,689	71,902
COMPUTERS												
REDIO WALKY TALKY	-	-	-	40,000	40,000	15%		-	3,000	-	3,000	37,000
PUMP	-	-	-	7,000	7,000	15%	-	-	525	-	525	6,475
Computer/Laptop	23,729	-	-	-	23,729	40%	9,492	-	-	-	9,492	14,237
TOTAL	57,140	-	89,111	58,900	2,05,150		14,310	13,367	4,121	-	31,796	1,73,354



For ECOS ASSOCIATION OF APARTMENT OWNERS

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ECOS ASSOCIATION OF APARTMENT OWNERS

Significant Accounting Policies of Accounts for the Financial Year ended on 31/03/2026

1. Basis of preparation of financial statements:

These financial statements have been prepared in accordance with the generally accepted accounting principles (GAAP) under the historical cost convention on accrual basis unless otherwise stated. These financial statements have been prepared in all material aspects in accordance with the accounting standards issued by Institute of Chartered Accountants of India (ICAI).

The Accounting policies adopted in the preparation of these financial statements are generally consistent with those applied in previous year.

2. Use of estimates:

The preparation of financial statement in conformity with the Indian Generally Accepted Accounting Practices ("GAAP") requires the management to make judgements, estimates and assumptions on a reasonable and prudent basis taking into account all available information that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities as on the date of the financial statements and the amount of revenue and expenses during the reported period. Although these estimates are based on the management's best knowledge of current events and action, uncertainty about these assumptions and estimates could result in an outcome that may require a material adjustment to the carrying amount of assets or liabilities in future periods.

3. Fixed Assets:

Fixed assets are recorded at their Written Down Values, i.e., cost less depreciation thereon. Subsequent expenditure related to an item of Fixed Assets is added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance.

4. Depreciation:

Depreciation on Fixed Asset is provided on the written down value method as per Income Tax Act, 1961. Depreciation is provided on pro-rata basis for addition / disposal of assets.

5. Investment:

Investments are stated at Cost.

6. Revenue Recognition:

The financial Statement cover the financial year 2025-26. Revenue primarily consists of common area maintenance charges, banquet hall booking, administrative surcharge, etc. These revenues along with other receipts, have been appropriately recognized and recorded. Revenue is recognized on an accrual basis.



For ECOS ASSOCIATION OF APARTMENT OWNERS
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Secretary
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Tanimush Ghosh
Treasurer

7. **Provisions & Contingencies:**

Provisions: Provisions are recognised when there is a present legal or a statutory or constructive obligation as a result of past events and it is probable that there will be an outflow of resources to settle the obligation and a reliable estimate of the amount of the obligation can be made.

Contingencies: Contingent liabilities are recognised only when there is a possible obligation arising from past events due to occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Association where a reliable estimate of the obligation cannot be made.

Contingent assets are not recognised in the financial statements.



For ECOS ASSOCIATION OF APARTMENT OWNERS

Secretary
For ECOS ASSOCIATION OF APARTMENT OWNERS

For ECOS ASSOCIATION OF APARTMENT OWNERS

Tanishk Ghosh
Treasurer

ECOS ASSOCIATION OF APARTMENT OWNERS

Note Forming Part of Accounts for the Financial Year ended on 31/03/2026

1. Background

ECOS Association of Apartment Owners (ECOSAAO) is a housing society located at the ECOS, 238-240, Jatragachi, Newtown, Rajarhat, Kolkata – 700161. The Association was registered on 30/01/2024 by the competent authority under the West Bengal Apartments Ownership Act, 1972. The AIN Number of the association is 012185231000102.

2. Account Maintenance

The audit encompasses the current Financial Year during which all relevant books of account have been duly maintained.

3. Going Concern

The financial statements have been prepared on a going concern basis.

4. Capital Fund

The Capital Fund consists of a Corpus Fund of Rs. 2,58,26,266.20 collected from Developer, Opening Capital Fund is Rs 15,74,604, Cultural Capital Fund is Rs 27,397 and surplus of income over expenditure is Rs 6,00,627.

5. Meetings

The association regularly holds Board Meetings as required by its "Bye Laws" as on the following dates:

- a. 13th April, 2025
- b. 20th April, 2025
- c. 18th May, 2025
- d. 1st June, 2025
- e. 16th June, 2025
- f. 06th July, 2025
- g. 3rd August, 2025
- h. 21st September, 2025
- i. 30th October, 2025
- j. 23rd November, 2025
- k. 7th December, 2025
- l. 21st December, 2025
- m. 17th January, 2026
- n. 22nd February, 2026
- o. 29th March, 2026



For ECOS ASSOCIATION OF APARTMENT OWNERS

Secretary
For ECOS ASSOCIATION OF APARTMENT OWNERS
Maitrayee Ghosh
President
Tanimesh Ghosh
Treasurer

6. **Current Liabilities**

Current Liabilities include amounts due to various vendors. Advance Cam Charges of Rs 61,359 received from various residents.

7. **Current Assets**

Current Assets include CAM charges receivable from residents totalling Rs. 11,82,483 along with Advance given to creditors worth Rs. 15,710, and other Sundry Debtors worth Rs.7,19,625.

8. **Cash and Bank Balance**

Cash Balances as on 31st March 2025 amounting to Rs.22,985 has been certified by the management and a Bank Balance of - Rs. 24,925 as per the Books has been certified by Management as per the Bank Reconciliation Statement of Management and Bank Balance Confirmation given by the Bank

9. **Contingent Liabilities**

There are no contingent liabilities of the Association.

10. **Others**

The Audited accounts of the Association as mentioned for the year 2025-26 includes the audited accounts of ECOS Cultural Fund for the year 2025-26.



For ECOS ASSOCIATION OF APARTMENT OWNERS

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For ECOS ASSOCIATION OF APARTMENT OWNERS

Manoj Kumar
Tanimish
President
Treasurer