

P.JAIN& COMPANY CHARTERED ACCOUNTANTS

BO : 6, NAVYUG MARKET, 1ST FLOOR, GHAZIABAD 201001

E-mail : p.jainandco@gmail.com

INDEPENDENT AUDITOR'S REPORT

To the Members of Ghaziabad Management Association

1. We have audited the accompanying financial statements of Ghaziabad Management Association (hereinafter referred to as "Society"), which comprise the Balance Sheet as at March 31, 2025, Income & Expenditure Account for the period 01.04.2024 to 31.03.2025, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the standalone financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the society as at March 31, 2025 and the deficit of income over expenditure for the period 01.04.2024 to 31.03.2025.

Basis for Opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing prescribed by Institute of Chartered Accountants of India (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements section of our report.

Societies' Responsibility for the Statement

2. The Society's management is responsible for the preparation of the aforesaid financial statements that give a true and fair view of the financial position and financial performance in accordance with the applicable financial reporting framework. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

3. (a) Our responsibility is to express an opinion on these financial statements based on our audit. We have conducted this audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement
(b) An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors judgment, 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 preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purposes of expressing an opinion on the effectiveness of the entity 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.



Contd.....

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

4. We have obtained all the information and explanations to the best of our knowledge and belief which are necessary for the purposes of the audit.
5. We have examined the balance sheet of the Society as at 31-MAR-2025 and the Income and Expenditure account or Profit and Loss account for the year ended on that date are in agreement with the books of account maintained by the society.

In our opinion, proper books of account have been maintained at the registered office of the Society.

For P. Jain & Company
Chartered Accountants
Firm's Reg. No.: 000711C



(Pankaj Jain)
Partner

M. No. 097279

UDIN: 25097279BOXWNU7202

Place : Ghaziabad
Date : 22.07.2025

GHAZIABAD MANAGEMENT ASSOCIATION
BALANCE SHEET AS AT 31ST MARCH, 2025

(In Rs.)

Particulars	Annexure	As on 31st Mar'25	As on 31st Mar'24
		Amount	Amount
LIABILITIES			
<u>Capital Fund</u>			
Corpus Fund	1	1,33,43,922	1,36,35,200
Building Fund	2	-	-
<u>Current Liabilities & Provision</u>			
Expenses Payable	3	1,88,182	1,75,809
Statutory Dues	4	10,289	7,220
Other Current Liabilities	5	17,673	9,114
Total		1,35,60,066	1,38,27,343

ASSETS

Fixed Assets

(As per depreciation chart attached)

6 81,62,817 90,35,675

Other Non- Current Assets

7 15,891 15,891

Currents Assets, Loans & Advances

Cash And Bank Balances

8 49,74,489 40,47,098

Other Current Assets

9 4,06,869 7,28,679


Total

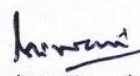
1,35,60,066 1,38,27,343

Significant Material Accounting policies and Notes

16


(Shailendra Singh)
Treasurer


(Dr. TR Pandey)
SR.Vice President


(S K Tiwari)
President

ANNEXURE TO OUR REPORT OF EVEN DATE
FOR P.JAIN & COMPANY
CHARTERED ACCOUNTANTS
(Firm Regn. No. 000711C)


(PANKAJ JAIN)
PARTNER
M.no.-097279



PLACE : GHAZIABAD
DATE : 22.07.2025

UDIN: 25097279 BOXWNU7202

GHAZIABAD MANAGEMENT ASSOCIATION
Income & Expenditure Account for the year ended 31st March, 2025

(In Rs.)

Particulars	Annexure	Year ended 31st March 2025	Year ended 31st March 2024
Income			
Annual Convention Fee	10	18,36,998	12,36,024
Annual Subscription Fee	11	8,24,053	8,05,604
Programme Organize Fee	12	6,37,505	4,84,110
Interest and Other Income	13	3,41,620	2,30,039
Advertisement In Member Directory		50,000	-
Hall Renting Charges		48,700	-
Sale of My Train 18 Store Book		4,975	-
Total (A)		37,43,851	27,55,777
Less: Expenditure			
Annual Convention Expenses		7,34,861	6,15,092
Programme Organize Expenses	14	4,78,719	3,11,688
Meeting, Seminar & Programme Expenses	15	1,64,092	63,833
Office Inauguration Exp		-	59,757
Share of Subscription to AIMA		37,450	31,624
Telephone Expenses		12,509	10,022
Web designing & Maintenance		-	3,336
Salary & Benefit		12,51,000	12,11,427
Accounting Expenses		57,000	48,000
Audit Fees		25,000	25,000
Bank Charges		1,227	654
Computer Repair & Maintainance		900	300
Conveyance & Travelling		24,000	26,580
Diwali Expenses		2,959	2,600
Depreciation	6	9,33,955	8,37,732
Electricity Expenses		85,158	87,228
Building Maintenance Expenses		79,888	72,868
Interest/ Penalty on TDS		12	1,957
GMA Foundation Day exp		-	3,200
House Tax		5,400	7,919
Freight Expenses		-	10,176
Office Expenses		7,061	25,645
Society Renewle Charges		62,000	-
Office Insurance Expenses		2,232	914
Postage & Courier Expenses		500	682
Paytm Charges		-	1,000
Legal & Professional Charges		-	1,500
Printing & Stationery		18,095	13,957
Repair & Maintenance Expenses-Office		400	36,233
Repair & Maintenance Expenses-Furniture		4,130	-
Repair & Maintenance Expenses-RO		3,715	-
Ro Installation charges		-	1,357
Zoom Subscription Expenses		-	12,196
Amount written Off		23,692	(1,791)
Misc exp		2,060	450
ISO Certification Charges		15,000	-
Intrest On Late Payment		2,218	-
Short & Excess		(104)	-
Total (B)		40,35,129	35,23,136



Excess of Income over Expenses (A-B)


Less: Amount set aside for building fund


Excess of Income over Expenditure transferred to corpus fund

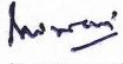
(2,91,278) (7,67,359)

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(Shailendra Singh)
Treasurer


(Dr. TR Pandey)
SR. Vice President


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President

ANNEXURE TO OUR REPORT OF EVEN DATE
FOR P.JAIN & COMPANY
CHARTERED ACCOUNTANTS
(Firm Regn. No. 000711C)


(PANKAJ JAIN)
PARTNER
M.no.-097279



PLACE : GHAZIABAD

DATE : 22.07.2025

GHAZIABAD MANAGEMENT ASSOCIATION
Annexures forming part of financials for the year ended 31st March, 2025

(In Rs.)

Particulars	As on 31st Mar'25	As on 31st Mar'24
Corpus Fund	Annexure 1	
Balance B/F	1,36,35,200	1,34,79,346
Add: Excess of expenditure over income during the year	(2,91,278)	(7,67,359)
Add: Fund Utilised Against Building Purchased	-	9,23,213
	1,33,43,922	1,36,35,200
Building Fund	Annexure 2	
Balance B/F	-	9,23,213
Less: Amount utilised From Building fund	-	9,23,213
	-	-
Expenses Payable	Annexure 3	
Audit Fees Payable	25,000	25,000
Electricity Payable	6,031	4,956
Salary Payable	1,02,500	96,000
Conveyance Exp Payable	2,000	2,000
Accounting Exp. Payable	32,400	25,920
Professional Exp Payable	-	-
Telephone Exp Payable	1,978	585
5% Share Of membership Fees Payable	15,725	18,800
House Tax Payable	2,548	2,548
	1,88,182	1,75,809
Statutory Dues	Annexure 4	
TDS Payable	10,289	7,220
	10,289	7,220
Other Current Liabilities	Annexure 5	
Vinay Kumar Imprest	-	4,578
Rahul Agarwal Imprest	5,988	-
Anand Kumar Imprest	11,685	-
Advance From Members		
APK Identification	-	556
Ghaziabad Precision Products Pvt Ltd	-	1,640
OTHER PAYABLE		
Creative Design & Prints	-	2,340
	17,673	9,114
Other Non- Current Assets	Annexure 7	
Security Deposit Flat No 406	8,154	8,154
Security Deposit Flat No 407	7,737	7,737
Total	15,891	15,891
Cash And Bank Balance	Annexure 8	
Cash In Hand	16,860	8,130
Bank of Baroda S/A	54,821	52,970
Bank of Baroda AUTO SWEEP	1,65,000	47,000
Bank of Baroda Accrued interest on Auto Sweep	2,511	549
SBI Accrued interest on Auto Sweep	4,269	2,723
Bank of Baroda C/A	-	42,949
HDFC S/A*	-	27,424
SBI S/A	-	32,575
SBI AUTO SWEEP	1,12,476	1,80,512
Bank of Baroda FDR	46,18,552	36,52,266
	49,74,489	40,47,098

* Subject To Confirmation Since Amount Transferred By Bank To DEAF A/C With RBI.

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GHAZIABAD MANAGEMENT ASSOCIATION
Annexures forming part of financials for the year ended 31st March, 2025

(In Rs.)

Particulars	As on 31st Mar'25	As on 31st Mar'24
Other Current Assets		
(I) Income Receivable		
a) Annual Convention		
Sponsorship Fees Receivable	-	-
b) Annual Subscription		
20% Share of AIMA Membership Fees Receivable	51,887	41,709
c) Programme Organize		
Workshop on Supply Chain Management	-	-
Chanakya 2022-23 Receivable	-	-
Family Get Together	-	-
d) GST Receivables	2,17,277	3,81,666
e) Anand Kumar Imprest	-	7,952
Total(A)	2,69,164	4,31,327
(II) TDS Receivable		
TDS (FY 22-23)	-	99,376
TDS (FY 23-24)	-	95,923
TDS (FY 24-25)	1,34,231	-
Total(B)	1,34,231	1,95,299
(III) Prepaid Insurance	1,794.00	1,720
(iv) Prepaid AMC	1,348.00	-
Total(C)	3,142.00	1,720.00
(v) Advance To Suppliers		
Hotel Radisson	-	1,00,000
Sunrise Estate Management Services	332	333
Total(D)	332	1,00,333
Total(A+B+C+D)	4,06,869	7,28,679

12/3/25

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GHAZIABAD MANAGEMENT ASSOCIATION
Annexures forming part of financials for the year ended 31st March, 2025

Particulars	(In Rs.)	
	Year ended 31st March 2025	Year ended 31st March 2024
Annual Convention Collection-33RD	Annexure 10	
Advertisement Fees	-	5,86,024
Sponsorship Fees	-	6,50,000
A	-	12,36,024
Annual Convention Collection-34TH		
Advertisement Revenue	7,09,879	-
Sponsorship	11,27,119	-
B	18,36,998	-
TOTAL (A+B)	18,36,998	12,36,024
Annual Subscription Fee	Annexure 11	
Registration Fee New Members	19,000	34,000
Subscription- Institutional Member	1,37,500	90,000
Subscription- Corporate Member	3,68,700	3,04,100
Subscription- Individual Member	2,26,500	2,20,500
Share from AIMA A/c (20%)	72,353	64,504
Subscription- Student Member	-	92,500
	8,24,053	8,05,604
Programme Organised Fee	Annexure 12	
NMC of AIMA Convention	73,620	57,380
Family Get Together Income	57,632	60,258
Chanakya Game show	1,10,000	1,75,000
Sponsorship for Ims Start Up Conclave-2024	20,000	-
Sponsorship for Ims Start Up Conclave-2025	20,000	-
Workshop on Power of BI & Excel	9,628	-
Mdp On Emerging Trends in Production	5,000	-
Workshop on Best Practices Among Industries	85,500	-
Workshop on Digi Twin Training Programme on energy efficiency	84,060	-
Workshop On understanding Finance	15,000	-
MDP on NLP	12,042	-
MDP On Organisation Skills	31,543	-
Workshop On Self Transformation	-	16,272
8th NLC	-	64,000
9th NLC	95,000	9,000
Workshop On Negotiation	-	23,400
Workshop On Design Thinking in AI	-	14,300
Workshop On MDP For Handling Stress	-	1,000
Workshop On Empowering Insight	-	13,500
Sponsorship On MSME Conclve	-	50,000
Participation Fees on Badminton Tournament	8,480	-
Sponsorship For Tshirt in Cricket Tournament	10,000	-
	6,37,505	4,84,110
Interest and Other Income	Annexure 13	
Saving Bank Interest	3,595	5,153
Bank Interst -AUTO SWEEP-BOB	13,416	22,558
Bank Interst -AUTO SWEEP-SBI	16,258	7,862
Bank Interst -FDR	2,96,600	1,88,698
Misc. Income	-	1,530
Intrest On Income Tax Refund	11,751	4,238
GRANT from AIMA	-	-
	3,41,620	2,30,039

GHAZIABAD MANAGEMENT ASSOCIATION
Annexures forming part of financials for the year ended 31st March, 2025

Particulars	(In Rs.)	
	Year ended 31st March 2025	Year ended 31st March 2024
<u>Programme Organised Expenses</u>	Annexure 14	
Family GET Together	1,37,763	1,08,873
2nd Runner up prize for start UP conclave IMS-2024	20,000	-
2nd Runner up prize for start UP conclave IMS-2025	20,000	-
Delegates Fees for AIMA 50th convention	-	50,000
Delegates Fees for AIMA 51st convention	41,247	-
Chanakya Game show	75,840	3,250
Workshop on Best Practices Among Industries	9,876	-
Workshop on Digi Twin Training Programme on energy efficiency	84,101	-
Workshop On E waste Awareness & Management	450	-
Participation fees to AIMA for 8Th NLC	-	46,760
Participation fees to AIMA for 9Th NLC	21,800	40,000
Workshop On Negotiation Skills	-	3,365
Workshop On Design Thinking in AI	-	5,587
Sponsorship On MSME Conclve	-	42,156
Workshop On Empowering Insight	-	2,497
Workshop On Self Transformation	-	9,200
Expenses on Cricket Match	20,465	-
MDP on NLP	5,852	-
Workshop On understanding Finance	2,215	-
MDP On Organisatition Skills	840	-
Workshop on Power of BI & Excel	430	-
EXP ON WOMEN DAY CELEBRATION	12,458	-
Workshop On Cyber Security & Ethical hacker	620	-
Expenses on Badminton Tournament	5,767	-
Sponsorship for Green Hydrogen Gen	15,000	-
Program On Technohac-2024	1,705	-
Program on Financial literacy	640	-
Program on Efficiency of PPP Model	250	-
Exp On Budget Conclave	1,400	-
	4,78,719	3,11,688
<u>Other Meeting, Seminar & Programme Expense</u>	Annexure 15	
AGM Meeting	1,51,300	26,349
Stugma Competition	3,000	470
Yoga Mahostav	-	8,000
Momento Exp	4,060	7,949
Banner & Flex Exp	-	1,905
Other Meeting Exp	5,732	19,160
	1,64,092	63,833

GHAZIABAD MANAGEMENT ASSOCIATION
Details of Fixed Assets for the Year Ended 31st March 2025

Annexure 6
(In Rs.)

	Opening Balance as on 01.04.2024	Additions 180 Days and above	Additions less than 180 Days	Sale/Adj.	Total	Rate	Depreciation for the year	WDV as on 31.03.2025
Building*	64,25,433	-	-	-	64,25,433	10%	6,42,543	57,82,890
Furniture & Fixture	17,16,529	-	-	-	17,16,529	10%	1,71,653	15,44,876
Office Equipment	31,629	-	-	-	31,629	15%	4,744	26,885
Inverter & Battery	4,725	-	23,600	5,469	22,856	15%	1,714.00	21,142
CCTV Camera	18,500	-	-	-	18,500	15%	2,775	15,725
Camera	4,649	-	-	-	4,649	15%	697	3,952
Computer	242	-	-	-	242	40%	97	145
AC	2,05,534	-	-	-	2,05,534	15%	30,830	1,74,704
FAN	26,131.00	-	-	-	26,131	10%	2,613	23,518
LED TV	1,72,550	-	-	-	1,72,550	15%	25,883	1,46,667
REFRIGRATOR	23,051	-	-	-	23,051	15%	3,458	19,593
SOUND SYSTEM	39,618	-	-	-	39,618	15%	5,943	33,675
ELECTRIC FITTING	3,67,084	42,966	-	-	4,10,050	10%	41,005	3,69,045
Total	90,35,675	42,966	23,600	5,469	90,96,772		9,33,955	81,62,817

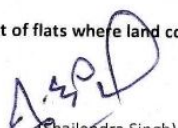
Addition Details


INVERTER & BATTERY	25.01.25	23,600
ELECTRIC FITTING	20.05.24	42,966
		<u>66,566</u>

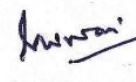
Sales Details

INVERTER & BATTERY	25.01.25	5,469.00
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NOTE: * Building Include cost of flats where land cost is not separately bifurcable.


 (Shailendra Singh)
 Treasurer


 (Dr. TR Pandey)
 SR.Vice President


 (S K Tiwari)
 President

ANNEXURE TO OUR REPORT OF EVEN DATE
 FOR P.JAIN & COMPANY
 CHARTERED ACCOUNTANTS
 (Firm Regn. No. 000711C)

PLACE : GHAZIABAD
 DATE : 22.07.2025


 (PANKAJ JAIN)
 PARTNER
 M.no.-097279



GHAZIABAD MANAGEMENT ASSOCIATION
Receipt & Payment Account for the year ended 31st March, 2025

Receipts	Amount in (Rs.)	Payments	Amount in (Rs.)
Opening Balance		Annual Convention Expenses	7,34,861
Cash in Hand	8,130	Programme Organize Expenses	4,78,719
Cash at Bank		Meeting, Seminar & Programme Expenses	64,092
Bank of Baroda S/A	52,970	Share of Subscription to AIMA	40,525
Bank of Baroda AUTO SWEEP	47,000	Telephone Expenses	11,116
Bank of Baroda C/A	42,949	Salary & Benefit	12,44,500
HDFC S/A	27,424	Accounting Expenses	50,520
SBI S/A	32,575	Audit Fees	25,000
SBI AUTO SWEEP	1,80,512	Bank Charges	1,227
FDR with BOB	36,52,266	Computer Repair & Maintainance	900
		Conveyance & Travelling	24,000
Annual Convention Fee	18,36,998	Diwali Expenses	2,959
Annual Subscription Fee	8,13,875	Electricity Expenses	84,083
Programme Organize Fee	6,35,309	Building Maintenance Expenses	79,887
Interest and Other Income	3,38,112	Interest/ Penalty on TDS	12
Advertisement in Member Directory	50,000	House Tax	5,400
Hall Renting Charges	48,700	Office Expenses	7,061
Sale of My Train 18 Store Book	4,975	Society Renewle Charges	62,000
		Office Insurance Expenses	2,306
GST Receivables (Input)-Op Bal	3,81,666	Postage & Courier Expenses	500
TDS Payable- CI Bal.	10,289	Printing & Stationery	18,095
Anand kumar Imprest	19,637	Repair & Maintenance Expenses-Office	400
Rahul Agarwal Imprest	5,988	Repair & Maintenance Expenses-Furniture	4,130
TDS Refund Received	1,95,299	Repair & Maintenance Expenses-RO	5,063
		Amount written Off	23,692
		Misc exp	2,060
		ISO Certification Charges	15,000
		Intrest On Late Payment	2,218
		Short & Excess	(104)
		TDS Payable- Op Bal.	7,220
		Vinay Kumar Imprest-Op Bal	4,578
		TDS Receivable (Deducted)-CI Bal	1,34,231
		GST Receivables (Input)-CI Bal	2,17,277
		Creative Design & Prints	2,340
		Fixed assets	61,097
		Closing Balance	
		Cash in Hand	16,860
		Cash at Bank	
		Bank of Baroda S/A	54,821
		Bank of Baroda AUTO SWEEP	1,65,000
		Bank of Baroda C/A	-
		HDFC S/A	-
		SBI S/A	-
		SBI AUTO SWEEP	1,12,476
		FDR with BOB	46,18,552
	83,84,674		83,84,674

(Shailendra Singh)
Treasurer

(Dr. TR Pandey)
SR.Vice President

(S K Tiwari)
President

ANNEXURE TO OUR REPORT OF EVEN DATE
FOR P.JAIN & COMPANY
CHARTERED ACCOUNTANTS
(Firm Regn. No. 000711C)

(PANKAJ JAIN)
PARTNER
M.no.-097279



PLACE : GHAZIABAD
DATE : 22.07.2025

GHAZIABAD MANAGEMENT ASSOCIATION
NOTES FORMING PART OF FINANCIALS FOR THE YEAR ENDED 31ST MARCH, 2025

ANNEXURE 16 FORMING PART OF FINANCIALS:

I. MATERIAL ACCOUNTING POLICIES

1. ACCOUNTING CONVENTION

- i) The financial statements are drawn under the historical cost convention on an accrual basis and on the principles of its going concern, unless stated otherwise.
- ii) Accounting policies are consistent and in accordance with generally accepted accounting principles and as per applicable accounting standards issued by the Institute of Chartered Accountants of India.

2. REVENUE RECOGNITION

All revenue receipts are accounted for on accrual basis except for Income from Membership fee from members and convention fee which is accounted for on cash basis.

3. ALLOCATION/TRANSFER TO CORPUS AND EARMARKED FUND

Contributions/Grants received from specific purpose are recorded as income as and when received except for funds received on capital account towards Corpus and Building Fund which are directly transferred to respective Funds/Reserves.

4. FIXED ASSETS/DEPRECIATION

- i) Fixed assets are stated at historical cost less depreciation.
- ii) Depreciation is provided on the Written Down Value as per the provision & rates applicable as per the provisions of the Income Tax Act.

5. INVESTMENTS

Investments are stated at cost. A provision for diminution in value is made to recognize a decline, other than temporary, in the value of long term investments.

II. MATERIAL NOTES TO ACCOUNTS

- 1. The association is registered under section 12 of the Income Tax Act.
- 2. There are not contingent liabilities as on the balance sheet date- Nil(P.Y. – Nil)
- 3. Capital commitments as on the balance sheet date - Nil (P.Y. Nil)
- 4. Provisions of Provident Fund and E.S.I. are not applicable to the association at present.

5. Auditor's remuneration is Rs. 25000/- (P.Y. Rs. 25,000)
6. The Association has complied with the Accounting Standards issued by the Institute of Chartered Accountants of India, wherever applicable. No disclosure are required in respect of AS-15 (Accounting for Retirement Benefits), AS-17 (Segment Reporting), AS-18 (Related Party Transactions) as either the provisions of the same are not applicable to the Associations or there are no transactions related thereto.
7. No disclosure under AS-22 (Accounting for Taxes on Income) is required as there is no Deferred Tax and there is no tax effect on account of timing differences.
8. Previous year's figures have been regrouped /recast wherever considered necessary to make them comparable with current year's figures.
9. The balance of SBI Auto Sweep account could not be reconciled as the account statement for sweep account was not provided by SBI.
10. Balances in parties account, advances and sundry payables are subject to confirmation, reconciliation and consequential adjustment that may arises on reconciliation if any.



(Shailendra Singh)
Treasurer



(Dr. T. R. Pandey)
Sr. Vice President



(SK Tiwari)
President

ANNEXURE TO OUR REPORT OF EVEN DATE
FOR P.JAIN & COMPANY
CHARTERED ACCOUNTANTS
(Firm Regn. No. 000711C)



(PANKAJ JAIN)
PARTNER

M.no.-097279

UDIN: 25097279 80XWNU7202



PLACE : GHAZIABAD

DATE : 22.07.2025