

TO THE MEMBERS OF
GRAHA CO-OPERATIVE HOUSING SOCIETY LIMITED

Sub: Audit Report on the accounts of the Society for the year ended March 31, 2026

1. I have audited the annexed Balance Sheet of the Graha Co-operative Housing Society Limited (Registration No. MSCS/CR/636/2012), having Registered office at No. H 2, Central Avenue Road, Korattur, Chennai – 600 080 as on March 31, 2026 and also the annexed Profit and Loss Account for the year ended on March 31, 2026. These financial statements are the responsibility of the Society's management. My responsibility is to express my opinion on these financial statements based on my audit.
2. I conducted my audit in accordance with the auditing standards generally accepted in India. These standards required that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.
3. The Balance sheet and the Profit and Loss Account have been drawn up in accordance with the provisions of the Multi - State Co-operative Societies Act, 2002 and the Rules made there under.
4. Further to my comments given in Paras 1 to 3 above, I have obtained all the information and explanations, which to the best of my knowledge and belief, were necessary for the purpose of my audit and have found them to be satisfactory.
5. In my opinion proper books of account have been kept by the Society so far as appears from my examination of those books;
6. a) In my opinion the transactions, which are represented by mere book entries, are not prejudicial to the interest of the Society or its members.

b) During the course of my examination of the books of account, I have not come across any personal expenses of employees or Directors, which have been charged to revenue account other than those payable under contractual obligations or in accordance with generally accepted business practice.




7. In my opinion and according to the explanations given and on the basis of verification of the books of account, in respect of shares which have been allotted by the Society during the year, and in respect of shares allotted not for cash, the same has been properly stated in the books of the Society and the same is not misleading.
8. The Balance Sheet and the Profit and Loss Account dealt with by this report generally comply with the Accounting Standards prescribed by the Institute of Chartered Accountants of India.
9. The attached Balance Sheet and the Profit and Loss Account are in agreement with the books of account produced above and give a true and fair view:
 - i) in the case of the Balance Sheet on the state of affairs of the Society as at March 31, 2026; and
 - ii) In the case of the Profit and Loss Account of the Excess of Expenditure over the Income of the Society for the year ended on that date.

Notes on Accounts for the Year Ended March 31, 2026

ACCOUNTING POLICIES

10. Accounts are prepared on a Receipt and accrual basis and under the historical cost convention. The significant accounting policies followed by the Society are stated as follows:
 - a. There are 20 numbers of employees in the Society presently and hence no provision for retirement benefit to employees is made in the accounts.
11. The profit of Rs.75,35,201/- incurred during the year to be transferred to Reserves Fund of the Society as provided in the Multi-State Co-operative Societies Act, 2002 and the Rules made thereunder.

For THR Krishna & Co,

Chartered Accountants

FRN: 020854S

HARI RAMA KRISHNA ECA,

Proprietor

M.No: 243052

Place: Chennai

Date: 29.09.2026



GRAHA COOPERATIVE HOUSING SOCIETY LTD

(Regd No. MSCS / CR/636 /2012)

No.H 2, CENTRAL AVENUE ROAD, KORATTUR, CHENNAI - 600 080.

BALANCE SHEET AS ON 31ST March 2026

LIABILITIES	AMOUNT	ASSETS	AMOUNT	AMOUNT
	Rs.		Rs.	Rs.
Members Share Capital	8,56,27,780	Fixed Assets	59158610	
Reserve Fund	1,45,91,458	Less: Depreciation	6959564	5,21,99,046
Coop Education Fund	2,041	Property		5,00,00,000
Cooperative Movement Fund	64,776	Members Loan outstanding		13,06,43,086
Deposits	14,07,50,160	Interest Receivable		61,02,012
Interest Payable	25,000	Balance at COSMOS Bank		22,827
Audit Fee Due	7,500	Balance at UCO Bank		17,991
		South Indian Bank Bal		12,65,295
		Cash on Hand		8,18,458
TOTAL	24,10,68,715	TOTAL		24,10,68,715

Harish


For GRAHA CO-OPERATIVE HOUSING SOCIETY LTD.

20/8/26
Director / Chairman

GRAHA COOPERATIVE HOUSING SOCIETY LTD. (No MSCS/CR/636/2012)

No.H 2, CENTRAL AVENUE ROAD, KORATTUR, CHENNAI - 600 080.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2026

EXPENDITURE	Rs.	INCOME	Rs.
Interest paid	60,31,250	Interest Received	2,52,91,590
Establishment Charge	30,06,000	Misc Income	2,89,372
Office Expenses	2,97,685		
Marketing Expenses	25,760		
Legal & Professional Fees	75,000		
Printing & Stationery	56,786		
Rent	9,08,750		
Depreciation	69,59,564		
Power & Fuel	4,72,480		
General Expenses	2,12,486		
Excess of Income over Expenditure	75,35,201		
Total	2,55,80,962	Total	2,55,80,962
		Opeing Balance b/d	70,56,257
Balance of Profit c/d in BS	1,45,91,458	Net Profit for the year b/d	75,35,201
Total	1,45,91,458	Total	1,45,91,458



For GRAHA CO-OPERATIVE HOUSING SOCIETY LTD.


Director / Chairman

GRAHA COOPERATIVE HOUSING SOCIETY LTD (No MSCS/CR/636/2012)

No.H 2, CENTRAL AVENUE ROAD, KORATTUR, CHENNAI - 600 080.

RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR ENDED MARCH 31,2026

RECEIPTS	Rs.	PAYMENTS	Rs.
Opening Cash Balance	2,22,673	Establishment Charge	30,06,000
COSMOS Bank Balance	22,827	Office Expenses	2,97,685
UCO Bank Balance	17,991	Marketing Expenses	25,760
Interest Received	2,26,72,737	Legal & Professional Fees	75,000
Deposits from Members	8,75,76,510	Printing & Stationery	56,786
Loans Collected	16,89,372	Rent	9,08,750
Members share Capital	4,97,04,250	Power & Fuel	4,72,480
Misc Income	2,89,372	General Expenses	2,12,486
		Loans Issued	5,98,18,266
		Fixed Asset Purchased	3,91,66,848
		Interest paid	60,31,100
		Property Advance	5,00,00,000
		Cosmos bank Balance	22,827
		UCO Bank	17,991
		South Indian Bank	12,65,295
		Cash Balance	8,18,458
Total	16,21,95,732	Total	16,21,95,732



For GRAHA CO-OPERATIVE HOUSING SOCIETY LTD.



Director / Chairman