

**ANNEXURE-C**

DY. NO. <sup>990</sup> DATE : 28.09.21  
TOTAL PAGES : 35

**CHECK LIST FOR SUBMISSION OF AUDIT REPORT**

1. Name of the C/A/Auditor : M/s R. Mediratta & Associates
2. Name of the Society : M/s Manufacturers Co-Operative Industrial Estate Limited
3. Regn. No. & Audit Period : 1841, dated 11.09.1958, 01.04.2020 – 31.03.2021
4. Zone : West Net Profit (Loss) : RS. 93,691/-
5. Education Fund Rs. : RS 2500/- Receipt No & Date:-
6. Appointment letter No. : Enclosed at Serial no. 2
7. Admission Audit fees (with fee bill)

**Audit Report on Form A, B & C along with the following enclosures:**

A	Balance Sheet	13
B	Receipt & Payment A/c	9-10
C	Income & Expenditure A/c	11-12
D	List Of Members, Addition & Deletion	30-34
E	Details of Loans from DCHFC Ltd. / DSCB Ltd.	
F	Certificates of Records from Custodian	
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I	Bank Certificate / Reconciliation Statement	22-29
J	List of Staff / Employee	20
K	Cash in Hand Certificate	21
L	Late Fee	Nil
M	Other Certificate	5,6,7,13,15,16,19,

Above Audit Report & Documents received from the Society / Auditor.

*Laal*  
25/12/21  
Signature of Dealing asst

Counter Signed

Asstt. Registrar (audit)

copy to :

- a) The society
  - b) Assistant Registrar (Audit)
- Office of the Registrar Cooperative Societies  
Govt. of NCT of Delhi  
Parliament Street, New Delhi-110001





## INDEPENDENT AUDITOR'S REPORT

### To The Members

**The Manufacturers Co-Operative Industrial Estate Limited**  
8/1 Milestone, North of Rohtak Road  
P.O. – Nangloi, Delhi- 110041

### Report on the Financial Statements

We have audited the accompanying financial statements of **The Manufacturers Co-Operative Industrial Estate Limited**, which comprise the Balance Sheet as at March 31, 2021 and the Income and Expenditure Account & Receipt and Payment Account for the year then ended a summary of significant accounting policies and other explanatory information.

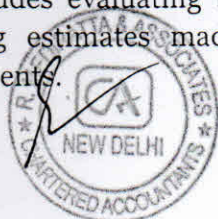
### Management's Responsibility for the Financial Statement

The Society's management is responsible with respect to the preparation of these financial statements that give a true and fair view of financial position and financial performance of the society in accordance with the accounting principles generally accepted in India, including the Accounting Standards issued by Institute of Chartered Accountants of India. The responsibility also includes maintenance of adequate accounting records for safeguarding of the assets of the Society and for preventing and detecting frauds and other irregularities ; selection and application of appropriate accounting policies making judgment and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, 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 give a true and fair view and are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our 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.

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 judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessment, the auditor considers internal control relevant to the Society's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. 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.



## Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- a. In the case of the Balance Sheet, of the state of affairs of the Society as at March 31, 2021;
- b. In the case of the Income & Expenditure Account, of the Surplus for the year ended on that date; and
- c. In the case of Receipt & Payment Account, the total Receipts & Payments for the year ended on that date;

## Report on Other Legal and Regulatory Requirements.

We report that:

- a. We have obtained all the information and explanations which, to best of our knowledge and belief, were necessary for the purpose of our audit;
- b. In our opinion proper books of account as required by law have been kept by the Society so far as appears from our examination of those books;
- c. The Balance Sheet and Income & Expenditure Account dealt with by this report are in agreement with the books of account;

Place: New Delhi  
Dated: 21.09.2021



For R. Mediratta & Associates  
Chartered Accountants  
(Firm Reg. No. 012164N)  
*Rakesh Mediratta*  
Rakesh Mediratta  
Proprietor  
(Membership No. 083797)  
UDIN:21083797AAAADF9006



5

<b>Current Liabilities</b>		
35,703.00	By Ground Rent	34,066.00
457,882.94	By GST Input	393,989.00
240,621.00	By GST Payable	163,138.00
62,500.00	By Income Tax Deposit	-
56,499.00	By TDS Deposit	41,670.00
<b>Fixed &amp; Current Assets</b>		
80,000.00	By Staff Advance	58,943.00
103,689.10	By TDS Receivable	81,160.37
24,604.00	By Air Conditioners	-
-	By Office Equipments	8,000.00
<b>Cash &amp; Bank Balance</b>		
32,986.00	By Cash in Hand	1,375.00
561,880.96	By DSCB Ltd PV	170,548.96
1,094,264.25	By State Bank of India	462,701.86
38,776.01	By Syndicate Bank	9,987.18
327,032.69	By Yes Bank	77,932.50
<b>21,277,166.11</b>		<b>19,747,474.05</b>

*R & L*  
Hony. Genl Secy.

Hony. Treasurer

*R & L*  
Chairman Hony. Genl Secy.  
Manufacturers Co-operative Industrial Estate Ltd.  
Lokpyg Nagar, Delhi-110041  
*K K K*  
Hony. Treasurer

PLACE : NEW DELHI  
DATED : 21/9/2015

"AS PER OUR REPORT OF EVEN DATE  
SEPARATELY ATTACHED."

AUDITORS REPORT

FOR R. MEDIRATTA & ASSOCIATES  
CHARTERED ACCOUNTANTS  
NEW DELHI  
CA (R. RAKESH MEDIRATTA)  
PROP. FRN NOB12164N





**MANUFACTURERS CO-OPERATIVE INDUSTRIAL ESTATE LTD**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31-03-2021**

L.Y.F.		EXPENDITURE		C.Y.F.		L.Y.F.		INCOME		C.Y.F.	
8,100.00	To Advertisement Exp.	7,950.00		705,425.00	By Interest From Co-Op Bank	635,223.00					
13,660.00	To Audit Fees	11,204.00		1,367,163.72	By Interest From Other Bank	1,214,794.17					
2,296.10	To Bank Charges	503.61		111,904.00	By Interest on Late Payment	35,368.00					
93,075.00	To Bonus & Exgretia	88,980.00		378,466.34	By Misc Receipts (G.Rent)	441,737.40					
32,413.00	To Conveyance	40,250.00			By Scrap Sales	4,177.96					
24,210.00	To Co-op Education Fund.	16,540.00		3,075,608.50	By Security Charges Receipt	2,764,436.64					
64,593.00	To Depreciation	65,793.00		546,567.80	By Voluntary Contribution	111,016.98					
9,893.00	To Discount Allowed	8,570.00									
317,300.00	To Election Exp.	4,225.00									
	To Electricity Exp.	296,970.00									
1,009,800.00	To Establishment Exp.	1,131,894.00									
310,036.00	To Festival & Function Exp.	23,530.00									
88,985.00	To Horticulture Exp.	149,139.00									
30,823.00	To Leave Encashment	31,088.00									
73,700.00	To Legal Exp.	16,500.00									
16,808.00	To Members Meeting Exp.	13,819.00									
146,064.00	To Office Maint. Exp.	169,917.00									
3,470.00	To Postage & Courier	5,611.00									
34,209.00	To Printing & Stationery	26,577.00									



267,468.28	To Repair & Maintaince	134,604.00
5,644.86	To Rounded Off	(14.02)
2,211,722.00	To Security Agency Charges.	2,390,831.00
120,451.00	To Security Services Exp.	25,461.00
-	To Software Exp.	2,700.00
10,240.00	To Staff Welfare Exp.	10,151.00
382,458.00	To Supervision Charges	397,591.00
33,977.00	To Telephone Exp.	22,661.88
20,548.00	To Water Exp.	20,016.00
853,191.12	To Excess of Income over Expenditure	93,691.68

6,185,135.36

5,206,754.15

6,185,135.36

5,206,754.15

*Rajh*  
Hony. Genl Secy.

Hony. Treasurer

PLACE: NEW DELHI

DATED: 21/9/21

AUDITORS REPORT

"AS PER OUR REPORT OF EVEN DATE  
SEPARATELY ATTACHED."

*Rajh*

Chairman Hony. Genl Secy.

Manufacturers Co-operative Industrial Estate Ltd.

*Kuldeep*  
Hony. Treasurer



FOR R. MEDIRATTA & ASSOCIATES  
CHARTERED ACCOUNTANTS  
C.A. RAKESH MEDIRATTA  
PROP. FRN NO-012164N

Udyog Nagar, Delhi-110021



**MANUFACTURERS CO-OPERATIVE INDUSTRIAL ESTATE LTD**  
**BALANCE SHEET AS ON 31-03-2021**

L.Y.F.	LIABILITIES	C.Y.F.	L.Y.F.	ASSETS	C.Y.F.
277,000.00	<b>SHARE CAPITAL</b>	277,000.00	12,954,762.71	<b>FIXED ASSETS</b>	12,896,969.71
41,407,221.72	<b>RESERVE FUND</b>	41,500,913.40		<b>CURRENT ASSETS</b>	
	<b>CURRENT LIABILITIES</b>				
6,434.00	TDS (Payable)	4,929.00	32,986.00	Cash in Hand	1,375.00
73,060.00	Ground Rent Payable	68,646.00	38,776.01	Canara Bank A/C- 4206	9,987.18
46,038.00	GST Payable	42,247.00	1,094,264.25	State Bank of India A/C-2758	462,701.86
118,137.00	Security Deposit		561,880.96	DSCB Paschim Vihar A/C-0038	170,548.96
			327,032.69	Yes Bank	77,932.50

**INVESTMENTS**

252,662.00	FDR with DSCB Janpath	252,662.00
16,100,000.00	FDR with Yes Bank	16,600,000.00
160,716.60	Accrued Interest on FDR	120,714.37
10,200,000.00	FDR with DSCB P.V	11,000,000.00

**ADVANCES**

53,000.00	Staff Advance	58,000.00
17,150.00	Security Dep. (Electricity)	17,150.00
134,659.50	TDS Receivable (A.Y.-2020-21)	225,693.82

41,927,890.72

41,893,735.40

41,927,890.72

41,893,735.40

Hony. Genl Secy.

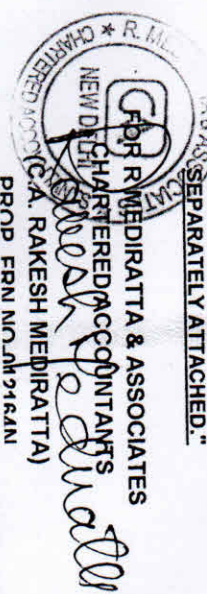
Hony. Treasurer

PLACE: NEW DELHI  
 DATED: 21/9/2021

Chairman Hony. Genl. Secy Hony. Treasurer  
 Manufacturers Co-operative Industrial Estate Ltd.  
 Udyog Nagar, Delhi-110041

**AUDITORS REPORT**

"AS PER OUR REPORT OF EVEN DATE  
 WAS SEPARATELY ATTACHED."



PROP FRN NO. 087164N