TOTAL PAGES

### 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.

7. Admission Audit fees (with fee bill)

: Enclosed at Serial no. 2

MAKE WEBSITE OF SOCIETY AND UPLOAD

ALL DOCUMENTS (INCLINITING ALL DOCUMENTS) ALL DOCUMENTS (INCLUDING AUDIT REPORT)

Audit Report on Form A, B & C along with the following energy of PON OF HON'S AS PER REMINDER DATED 09.09.201

A	Balance Sheet	OF HON' BLE
В	Receipt & Payment A/c	AFTONS OF HOW BLE DOZ
C	Income & Expenditure A/c	9-10
D	List Of Members, Addition & Deletion	11-12
E	Details of Loans from DCHEC Ltd. / DCCP L	to 30034
F	Details of Loans from DCHFC Ltd. / DSCB Ltd. Certificates of Records from Custodian	prejudice to kein
G	List of Managing Committee Members  Separately und	er DCS Act-2003.
1	Brief Summary of the Society in Annexure 'A'	18
[	Bank Certificate / Reconciliation Statement	3-4
	List of Staff / Employee	22-29
	Cash in Hand Certificate	20
	Late Fee	21
[ ]	Other Certificate	Nil
	• ٧.	5,6,7,13,15,16,19

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

Signature of Dealing asst

Counter Signed

Asstt. Registrar (audie copy to:

Assistant Registrar (Audit)

a) The society of the Registrar Cooperative Societies
b) Assistant Registrar Govt. of New Delhi-110001 Parkament 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.

### 9

### 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;
- 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

Rakesh Mediratta

**Proprietor** 

(Membership No. 083797) UDIN:21083797AAAADF9006

For R.Mediratta & Associates

Chartered Accountants (Firm Reg. No. 012164N)

# M/S MANUFACTURERS CO-OPERATIVE INDUSTRIAL ESTATE LTD RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDING 31-03-2021

LY.F.	RECEIPTS	AMOUNT	L.Y.F.	PAYMENTS	AMOUNT
	Cash & Bank Balance			Investments	
24,318.00	To Cash in Hand	32,986.00	13,000,000.00	By FDR with Bank	12,900,000.00
142,395.08	To DSCB Ltd PV	561,880.96			
91,084.25	To State Bank Of India	1,094,264.25		Indirect Expenses	
657,775.59	To Syndicate Bank	38,776.01	8,100.00	By Advertisment Exp.	7,950.00
351,762.50	To Yes Bank	327,032.69	13,660.00	By Audit Fees	11,204.00
30	Current Liabilities		2,296.10	By Bank Charges	502.30
717,636.64	To GST Output	605,749.02	93,075.00	By Bonus/Ex-Gratia Paid	88,980.00
33,820,50	To Ground Rent Recd.	29,652.00	32,413.00	By Conveyance	40,250.00
•	To Horticulture Grant	129,231.00	24,210.00	By Co-op Education Fund.	16,540.00
44,000.00	To Staff Advance Rec.	53,943.00	9,893.00	By Discount Allowed	8,570.00
57,017.00	To TDS Deducted	37,078.00		By Election Exp.	4,225.00
			317,300.00	By Electricity Exp.	296,970.00
			1,009,800.00	By Establishment Exp.	1,131,894.00
	Indirect Income		310,036.00	By Festival & Function Exp.	23,530.00
r			88,985.00	By Horticulture Exp.	135,303.00
111,422.00	To Interest on Late Payment	35,368.00		By Horticulture Grant.	143,067.00
705,425.00	To Intrest From Co-op Bank	635,223.00	30,823.00	By Leave Encashment	31,088.00
1,575,067.24	To Intrest From Other Bank	1,083,141.17	73,700.00	By Legal Exp.	16,500.00
263,559.56	To Misc Income Received	441,737.40	16,808.00	By Meeting & Conference Exp.	13,819.00
	To Scrap Sales	4,177.96	146,064.00	By Office Exp	169,917.00
3,078,218.50	To Security Charges Receipt	2,764,436.64	3,470.00	By Postage & Courier	5,611.00
546,567.80	To Voluntary Contribution	111,016.98	34,209.00	By Printing & Stationery	26,577.00
			267,468.28	By Repair & Maintaince	134,604.00
	Investments		(6.22)	_	(15.00)
277,096.45	To Accured Interest Received	161,779.97	2,110,749.00	By Security Agency Charges.	2,558,295.00
12,600,000.00	To FDR In Cashed	11,600,000.00	120,451.00	By Security Services Exp.	25,461.00
				By Software Exp.	2,700.00
			10,240.00	By Staff Welfare Exp.	10,151.00
			382,458.00	_	397,591.00
		) /	33,977.00	By Telephone Exp.	22,661.88
	187		20.88.00	By Water Exp.	20,016.00





RALE Hony, Genl Secy.

21,277,166.11

19,747,474.05

21,277,166.11

19,747,474.05

1,094,264.25

By State Bank of India

462,701.86

77,932.50

9,987.18

170,548.96

1,375.00

561,880.96

32,986.00

By Cash in Hand

Cash & Bank Balance

By DSCB Ltd PV

327,032.69

By Syndicate Bank By Yes Bank

38,776.01

Secy. Kony. Treasurer

Chairman Hony, Gent. Secy. Mony, Treasure Manufacturers Co-operative Industrial Estate Ltd.

Leyog Nagar, Delhi-110041

PLACE : NEW DELHI

Hony. Treasurer

### **AUDITORS REPORT**

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

FOR R. MEDIRATTA & ASSOCIATES

HARTERED ACCOUNTANTS

OF THE CANOCAN PER MEDIRATTA)

PROP. FRN NO012164N

6

457,882.94 240,621.00

BY GST Input

Current Liabilities
By Ground Rent

By GST Payable

393,989.00

34,066.00

41,670.00

35,703.00

62,500.00 56,499.00

By TDS Deposit

By Income Tax Deposit

103,689.10

80,000.00

By Staff Advance

Fixed & Current Assets

By TDS Receivable

81,160.37

8,000.00

58,943.00

24,604.00

By Air Conditioners By Office Equipments

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

34,209.00	146,064.00 3,470.00	73,700.00 16,808.00	88,985.00 30,823.00	1,009,800.00 310,036.00	317,300.00	64,593.00 9,893.00	32,413.00 24,210.00	2,296.10 93,075.00	8,100.00 13,660.00	LYE
To Printing & Stationery	To Office Maintt. Exp. To Postage & Courier	To Legal Exp. To Members Meeting Exp.	To Horticulture Exp. To Leave Encashment	To Establishment Exp. To Festival & Function Exp.	To Election Exp. To Electricity Exp.	To Depreciation To Discount Allowed	To Conveyance To Co-op Education Fund.	To Bank Charges To Bonus & Exgretia	To Advertisment Exp. To Audit Fees	EXPENDITURE
						2 * 1		· · · · · · · · · · · · · · · · · · ·		
26,577.00	169,917.00 5,611.00	16,500.00 13,819.00	149,139.00 31,088.00	1,131,894.00 23,530.00	4,225.00 296,970.00	65,793.00 8,570.00	40,250.00 16,540.00	503.61 88,980.00	7,950.00 11,204.00	C.Y.F.
							•			
nul3	courers					546,567.80	3,075,608.50	111,904.00 378,466.34	705,425.00 1,367,163.72	LY.F.
	Wero.					By Voluntary Contribution	By Scrap Sales By Security Charges Receipt	By Intrest on Late Payment By Misc Receipts (G.Rent)	By Interest From Co-Op Bank By Intrest From Other Bank	N
		SE NEW DELHI	RMED			ntribution	irges Receipt	te Payment (G.Rent)	n Co-Op Bank Other Bank	INCOME
						111,016.98	4,177.96 2,764,436.64	35,368.00 441,737.40	635,223.00 1,214,794.17	C.Y.F.



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

6,185,135.36

Hony. Geni Secy.

PLACE: NEW DELHI DATED: 21/9/21

Manufacturers Co-opresitive Industrial Estate Ltd. Chairman Hony, Gent. Secy.

Udyog Nagar, Dethi-1100/11

Hony. Treasurer

5,206,754.15

6,185,135.36

5,206,754.15

AUDITORS REPORT

TO ACCOUNT PROP. FRN NO-012164N TAÉORA MEDIRATTA & ASSOCIATES "AS PER OUR REPORT OF EVEN DATE HARTERED ACCOUNTANTS

CAULUA COUNTANTS

(C.A. RAKESH MEDIRATTA) SEPARATELY ATTACHED."

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

					118,137.00 Security Deposit	46,038.00 GST Payable	6,434.00 TDS (Payable) 73,060.00 Ground Rent Payable	CURRENT LIABLITIES	41,407,221.72 RESERVE FUND	277,000.00 SHARE CAPITAL	LY.F. LIABILITIES
				•		42,247.00	4,929.00 68,646.00		41,500,913.40	277,000.00	C.I.a.
1 027 000 73	134,659.50 TDS Receivable (A.Y2020-21)	ADVANCES 53,000.00 Staff Advance 17,150.00 Security Dep. (Electricity)	160,716.60 Accrued Interest on FDR 10,200,000.00 FDR with DSCB P.V	INVESTMENTS  252,662.00 FDR with DSCB Janpath 16,100,000.00 FDR with Yes Bank	327,032.69 Yes Bank	561,880.96 DSCB Paschim Vihar A/C-0038	1 094 264 25 State Bank of India A/c-2758	32,986.00 Cash in Hand	CURRENT ASSETS	12,954,762.71 <b>FIXED ASSETS</b>	
41.893.735.40	225,693.82	58,000.00 17,150.00	120,714.37 11,000,000.00	252,662.00 16,600,000.00	77,932.50	170,548.96	462,701.86	1,375.00 9,987.18		12,896,969.71	

Hony. Genl Secy.

Hony. Treasurer

PLACE: NEW DELHI 201

Manufacturers Co-opreative Industrial Estate Ltd. Chairman Hony Gent. Secy. Udyog Nagar, Delhi-110041

"AS PER OUR REPORT OF EVEN DATE

HARTEREDACCOUNTAINTS (C.A. RAKESH MEDIRATTA) DROD FRN NO MOTEN

**AUDITORS REPORT**