

**Balance Sheet as at 31st March 2021**

LAIBILITIES	31.03.2021	31.03.2020	ASSETS	31.03.2021	31.03.2020
	Amount (Rs.)	Amount (Rs.)		Amount (Rs.)	Amount (Rs.)
<b>Share Capital</b>		18,010,700.00	<b>Fixed Assets (Schedule)</b>	2,567,801.00	2,605,260.00
<b>Reserve &amp; Other Funds</b>			Interest Receivable on Loan	7,737,398.00	6,725,898.00
Reserve Fund	7,217,227.00		Loan given to members	117,327,111.00	124,190,939.00
Addition during the year	540,000.00	7,217,227.00			
<b>Welfare Fund</b>			<b>Fixed Deposits with coop Bank</b>	14,000,000.00	7,000,000.00
Addition during the year	3,007,961.00	3,566,531.00	<b>Cash &amp; Bank Balances</b>		
<b>Building Fund</b>			Delhi State Co-op Bank S.B a/c	1,506,408.10	939,352.00
Addition During the year	4,728,800.00	5,556,400.00	Delhi State Co-op Bank CA a/c	1,109,409.50	2,093,988.50
<b>Risk /Bed Debts Fund</b>			Delhi State Co-op Bank S.B a/c	171,777.63	1,312,814.34
Addition During the year	5,213,195.80	5,960,553.51	Bank of Baroda S.B A/c	1,226,155.09	1,863,193.20
<b>R/o</b>	10,00000	747,357.71	Bank of Baroda Current A/c	6,418.00	6,197.00
<b>Dividend Equalisation Fund</b>			Bank of Baroda S.B A/c	4,697.63	558,499.75
Less : Payment during the year	3,645,770.57	3,933,205.57	Bank of Baroda Current A/c	220,019.20	95,347.50
Addition During the year	1,762,565.00	3,645,770.57	Bank of Baroda S.B A/c	706,505.30	299,139.00
<b>Deposits from Member's</b>			Bank of Baroda S.B A/c	268,889.00	657,207.00
Compulsory Deposits	60,946,600.00	54,157,000.00	Bank of Baroda S.B A/c	1,626,821.00	96,870.73
Fixed Deposits	11,748,100.00	22,937,600.00	Bank of Baroda S.B A/c	84,297.00	99,275.00
Recurring Deposits	1,872,855.00	1,816,730.00			
Optional Deposits	24,200,230.85	21,757,416.65			
<b>Current Liabilities &amp; Provisions</b>					
Interest Payable on FDR	3,795,404.00	4,594,208.00			
Interest Payable on RD	14,506.00	26,806.00			
Education Fund	43,056.00	45,476.00			
Provision for GBM	1,000,000.00	1,000,000.00			
Bank Suspense	127,983.25	101,100.00			
Audit Fee Payable	113,185.00	117,990.00			
Narendra Bisht & co.	21,240.00				
<b>Total</b>	<b>148,667,577.18</b>	<b>148,543,981.02</b>	<b>Total</b>	<b>148,667,617.18</b>	<b>148,543,981.02</b>

Auditor's Report  
As per our report of even date annexed  
for Rattan Singh & Associates  
Chartered Accountants

CA. Rattan Singh  
Partner

Date : 16/02/2022  
Place : Delhi



for SHREE BADRI KEDAR CO-OPERATIVE URBAN T/C SOCIETY LTD.

(Devinder Singh Khatri)  
President

(Anand Singh Mehra)  
Secretary

(Krishan K. Bhargava)  
Treasurer





**SHREE BADRI KEDAR CO-OPERATIVE URBAN T/C SOCIETY LTD.**  
**Regd. off. : 139B, 1st Floor, Nr. Bhikaji Cama Place, Mohammad pur, New Delhi**

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR 2020-2021**

EXPENDITURE	31.03.2021	31.03.2020	INCOME	31.03.2021	31.03.2020
	Amount Rs.	Amount Rs.		Amount Rs.	Amount Rs.
To Interest paid on					
Fixed Deposits	2,290,365.00	2,843,818.00	By Admission Fee	58,898.00	56,356.00
Compulsory Deposits	3,328,255.00	2,927,474.00	By Interest Received on loan	13,808,407.80	14,625,887.30
Optional Deposit	1,180,264.00	1,231,334.00	By Misc. Reciept (FC)	147,690.00	259,529.00
Recurring Deposits	77,325.00	75,977.00	By Ch. Return Charges	73,560.00	131,634.00
To Expenditure (Schedule-D)	3,153,854.09	3,327,018.06	By Bank .Int. on Saving A/c	77,051.00	79,567.00
To Provision for GBM .Exp.	1,000,000.00	1,000,000.00	By Intt. on FD with Coop Bank	969,614.00	526,424.00
To Provision for Dividend	2,000,000.00	2,000,000.00	By Arbitration cost received	35,406.00	-
To Excess of income over expenditure c/d (Schedule-E)	2,140,563.71	2,273,776.24			
<b>Total</b>	<b>15,170,626.80</b>	<b>15,679,397.30</b>	<b>Total</b>	<b>15,170,626.80</b>	<b>15,679,397.30</b>

**Schedule-E**

**INCOME & EXPENDITURE APROPRIATION A/C FOR THE YEAR 2020-2021**

PARTICULARS	31.03.2021	31.03.2020	PARTICULARS	31.03.2021	31.03.2020
To Reserve Fund	540,000.00	570,000.00	By Excess of Income over expenditure ..... b/d	2,140,563.71	2,273,776.24
To Welfare Fund	200,000.00	200,000.00			
To Building Fund	800,000.00	700,000.00			
To Education Fund	43,056.00	45,476.00			
To Dividend Equ.Fund	50,000.00	50,000.00			
To Risk/Bad Debts Fund	507,507.71	708,300.24			
<b>Total :</b>	<b>2,140,563.71</b>	<b>2,273,776.24</b>	<b>Total :</b>	<b>2,140,563.71</b>	<b>2,273,776.24</b>

Auditor's Report

As per our report of even date annexed

for Rattan Singh & Associates  
Chartered Accountants

CA. Rattan Singh  
Partner

for SHREE BADRI KEDAR CO-OPERATIVE URBAN T/C SOCIETY LTD.

Devinder Singh Khatri  
President

Anand Singh Mehra  
Secretary

Krishan Kr. Bhargava  
Treasurer

Date : 16/12/2022  
Place : Delhi





Schedule

**SHREE BADRI KEDAR CO-OPERATIVE URBAN T/C SOCIETY LTD.**  
Regd. off. : Ch. Satvir House, 139B, 1st floor, Mohammad pur, New Delhi-110066

**SCHEDULE- A**

**FIXED ASSETS**

Description	W.D.V.as on 1.04.2020	Addition/ Sale during yr	Total as on 31.03.2021	Depreciation During the year	W.D.V. As on 31.03.2021
Airconditioner	13,674.00		13,674.00	2,051.00	11,623.00
Booster	16,298.00		16,298.00	6,519.00	9,779.00
Computer	12,207.00		12,207.00	4,883.00	7,324.00
Furniture & Fixture	75,748.00		75,748.00	7,575.00	68,173.00
Investment in Land	2,400,000.00		2,400,000.00	-	2,400,000.00
Locker -Ozone	4,730.00		4,730.00	710.00	4,020.00
Office Equipments	23,895.00		23,895.00	3,585.00	20,310.00
Printer	3,314.00		3,314.00	1,326.00	1,988.00
Water Dispensers	5,374.00		5,374.00	806.00	4,568.00
Scooty	50,020.00		50,020.00	10,004.00	40,016.00
<b>Total</b>	<b>2,605,260.00</b>		<b>2,605,260.00</b>	<b>37,459.00</b>	<b>2,567,801.00</b>

**SCHEDULE- D**

**Detail of Expenditure for the year 2020-2021**

Particulars	31.03.2021	31.03.2020
To Accounting Charges	18,000.00	57,000.00
To Arbitration Exp.	33,868.00	39,044.00
To Audit Fee	112,255.00	111,697.00
To Bank Charges	46,080.09	62,324.06
To Bank Intt. On O.D. A/c	22,611.00	735.00
To Bonus	85,100.00	78,900.00
To Computer Maintenance	7,000.00	6,143.00
To Conveyance	138,697.00	113,765.00
To Depreciation	37,459.00	37,326.00
To Deepawali Exp.	8,216.00	17,570.00
To Electricity exp.	40,540.00	52,710.00
To Legal Exp.	1,805.00	3,500.00
To GBM Exp. (over & above provision made)	125,706.00	135,596.00
To Insurance	4,602.00	
To Income Tax Paid	280.00	30,610.00
To M.C.M. Expenses	49,060.00	82,190.00
To Branch off. Maintenance	12,000.00	12,000.00
To Office Expenses	38,105.00	30,804.00
To Office Maintenance exp.	33,100.00	31,238.00
To Postage Expenses	16,827.00	59,706.00
To Printing and Stationery	46,047.00	89,986.00
To Rent	180,000.00	180,000.00
To Salary & Honorarium	2,038,705.00	2,021,668.00
To Software AMC	12,000.00	19,000.00
To Staff welfare Exp.	26,092.00	38,969.00
To Telephone Expenses	12,899.00	11,337.00
To Website Maintnce.	4,400.00	-
To Water Exp.	2,400.00	3,200.00
<b>Total</b>	<b>3,153,854.09</b>	<b>3,327,018.06</b>



For Shree Badri Kedar Co-op Urban  
(T/C) Society Ltd.

(President) (Secretary) (Treasurer)



## INDEPENDENT AUDITOR'S REPORT

The Members  
Shree Badri Kedar Co-Op. Urban T/C Society Ltd.  
New Delhi

### Report on the Financial Statements

We have audited the accompanying financial statements Shree Badri Kedar Co-Op. Urban T/C Society Ltd. (the "Society") which comprise the Balance Sheet as at March 31, 2021, the Income and Expenditure account and Receipts & Payment Account for the year ended on that date and a summary of significant accounting policies and other explanatory information.

### 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 Society in accordance with the Accounting Standards, to the extent applicable, issued by the Institute of Chartered Accountants of India. 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

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 assessments, the auditor considers internal control relevant to the Society in 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. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements 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 and Expenditure Account, of the excess of Income over Expenditure the year ended on that date; and
- (c) in the case of the Receipts and Payment Account, of the Receipts and Payment for the year ended on that date.



### **Emphasis of Matter**

According to the management relevant accounting standards prescribed by the Institute of Chartered Accountants of India are not mandatory and hence not applicable for the reasons stated in the said note. The consequential impact thereof on these financial statements has not been identified. Our opinion is not qualified in respect of this matter.

Place:- New Delhi

Date:- 16-02-2022

For Rattan Singh & Associates  
Chartered Accountants

