

PAHUJA & CO. | Chartered Accountants

INDEPENDENT AUDITOR'S REPORT

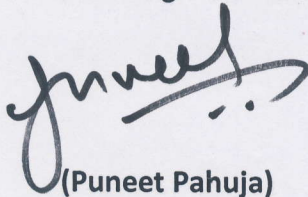
To the Members of
MES Builders Association of India (Regd.) Headquarters, New Delhi

We have audited the attached financial statements of M/s MES Builders Association of India (Regd.) Headquarters, New Delhi (hereinafter referred to as the Association), which comprise the Balance Sheet as at March 31, 2023 and the Income and Expenditure account for the year then ended. These financial statements are the responsibility of the Association's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from 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. We believe that our audit provides a reasonable basis for our opinion. We report that:

- 1) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- 2) The Income and Expenditure Account and Balance Sheet are drawn up in accordance with the books of account.
- 3) In our opinion and to the best of our information and according to the explanations given to us, the said accounts give the information as required and give a true and fair view:
 - a) In the case of Balance Sheet, of the state of affairs of the Association as at March 31, 2023
 - b) In the case of Income and Expenditure Account, of the excess of income over expenditure for the year ended on that date.

For Pahuja & Co.,
Chartered Accountants
Firm Regn. No. 020382N


(Puneet Pahuja)

Proprietor
Mem. No. 501682



Place: New Delhi
Date: July 22, 2023
UDIN: 23501682BGSJME6772

MES BUILDERS ASSOCIATION OF INDIA (REGD.) (HEADQUARTERS)
 FLAT NO.807-808 SAHYOG, 58, NEHRU PLACE, NEW DELHI-110019
 BALANCE SHEET AS AT 31st MARCH 2023

Previous Year Figures Amount (Rs.)	Liabilities	Current Year Figures Amount (Rs)	Previous Year Figures Amount (Rs.)	Assets	Current Year Figures Amount (Rs)
	A Capital			A. Fixed Assets	
	Balance brought forward	36,307,200.00		Gross Block	
	Excess of Income over Expenditure for the year	7,624,815.00		Tangible assets	3,458,434.00
		43,932,015.00		Intangible assets	12,300.00
				Accumulated Depreciation	2,394,679.00
36,307,200.00	Less: TDS & Income tax transferred for earlier years	163,827.00	43,768,188.00		
	B. Life Membership Deposit & Lump Sum Contribution for Journal Received during the year			Net Block	
		11,157,850.00		Tangible assets	1,076,055.00
11,157,850.00	Life Membership/ Patron Fee	1,977,500.00	1,127,895.00	Intangible assets	-
	Lump Sum Contribution for Journal	151,500.00	13,286,850.00	(as per Annexure-3)	
				B. Current Assets	
1,205,687.00	C. Bills payable (as per Annexure-1)		1,469,928.00	1) Amounts Receivable (as per Annexure-5)	72,834.00
				2) Income Tax and TDS	
1,026,374.00	D. Subscription/Entrance Fee received in Advance (as per Annexure-2)		1,922,870.00	TDS FY 2020-21	-
				TDS FY 2021-22	-
26,518.00	Deposit for Write Petition against EPF scheme	26,518.00	244,885.00	TDS FY 2022-23	1,157,770.00
36,804.00	Deposit for Best Member(Dhanoa Trophy)	36,804.00	296,714.00	Advance Tax	700,000.00
					1,857,770.00
141,302.00	Deposit towards Relief Purposes A/c	141,302.00	35,476.00	3) Advertisement charges outstanding dues	
51,000.00	Advertisement for Quarterly Bulletin received in advance	51,000.00	40,000.00	43rd Annual Day	29,976.00
				44th Annual Day	37,500.00
8,700.00	Subscription received in advance	6,850.00	1,470,000.00	47th Annual Day	1,077,500.00
6,210,521.00	Contribution for Special Fund at H/Q	6,170,821.00		48th Annual Day	2,283,000.00
1,787,439.00	E. Advance received (DIBEX) (as pe Annexure 4)	376,486.00			3,427,976.00
				4) Subscription/Entrance fee due from Branches (as per Annexure-6)	654,433.00
				5) Accrued interest on Vikas Cash Certificates	1,843,815.00
				6) Cash & Bank Balances	
				Cash in hand	38,576.00
				Vikas cash Certificates	52,613,265.00
				Canara Bank (Savings A/c)	2,749,963.00
				Bank of Baroda (Current A/c)	818,762.00
				Bank of Baroda (Savings A/c)	1,540,550.00
					57,761,116.00
			66,713.00	7) Balance with revenue authorities	114,228.00

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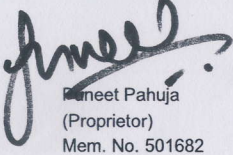
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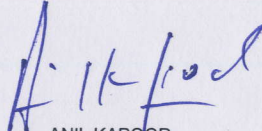
		1,666,667.00	8) Advance to Creditors	
		-	9) Dibex Security (Refundable)	449,390.00
57,959,395.00		67,257,617.00	57,959,395.00	67,257,617.00


*Branches are affiliates / member organisations

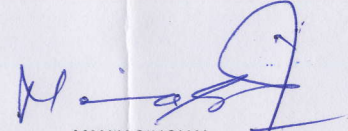
For Pahuja & Co.
Chartered Accountants
FRN No.020382N


Suneet Pahuja
(Proprietor)
Mem. No. 501682




ANIL KAPOOR
(President)


AZEEZULLA KHAN
(Hony.Gen.Secretary)


MANIK SINGHAL
(Hony.Treasurer)

Place : New Delhi

Date : 22/07/2023

MES BUILDERS ASSOCIATION OF INDIA (REGD.) (HEADQUARTERS)
FLAT NO.807-808 SAHYOG, 58, NEHRU PLACE, NEW DELHI-110019
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2023

Previous year figures Amount (Rs.)	Expenditure	Current year figures Amount (Rs.)	Previous year figures Amount (Rs.)	Income	Current year figures Amount (Rs.)
2,212,392.00	Establishment Expenses	2,282,207.00	2,483,750.00	Subscription	3,630,000.00
34,691.00	Conveyance/Travelling/Accommodation Expenses	907,433.00	280,000.00	Entrance Fee	890,000.00
14,370.00	Postage & Stamps	197,829.00		Interest	
62,451.00	Printing & Stationery	1,166,706.00		on Savings Bank	52,416.00
78,241.00	Flat Maintenance Charges	120,702.00	2,621,583.00	on Vikas Cash Certificates	2,689,741.00
3,570.00	Bank Charges	6,710.00	211,000.00	Contribution for Journal & Advertisement receipts	305,900.00
55,000.00	Quarterly Bulletin including expenses on dispatch	-	5,504,736.00	47th Annual Day Net Advertisement receipts	-
-	Incentive Expenses	31,200.00	-	48th Annual Day Net Advertisement receipts	6,476,000.00
-	Advertisement Expenses	1,601,198.00	-	Exhibition Receipts (Dibex)	22,143,794.00
5,004,451.00	47th Annual Day Expenses	-	72,008.00	Interest on Income Tax Refund	26,428.00
-	48th Annual Day Expenses	5,762,186.00	-	Contribution for I.Card	8,344.00
-	Exhibition Facility & Venue Charges (Dibex)	6,605,446.00	687.00	Misc.Income A/c	8,645.00
24,581.00	Telephone Expenses	25,024.00	-	Round Off	12.00
810,334.00	Meeting Expenses	2,183,951.00			
107,520.00	Electricity Expenses	323,785.00			
25,000.00	Audit fee	25,000.00			
2,916.00	Insurance charges	15,204.00			
31,999.00	Property Tax	30,578.00			
-	Exhibition Photography Expenses (Dibex)	73,500.00			
-	Exhibition Management Charges (Dibex)	4,107,288.00			
-	Exhibition Promotional Expenses (Dibex)	1,030,134.00			
33,135.00	Amenities to Staff	46,347.00			
81,437.00	Depreciation	79,806.00			
10,000.00	Membership Fee & Subscriptions	121,000.00			

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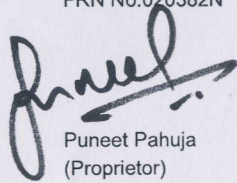
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51,400.00	Computer server/website expenses	50,714.00		
537,750.00	Legal & Professional Expenses	502,650.00		
-	Exhibition Registration Charges (Dibex)	1,286,420.00		
1,228.00	Fee & Taxes	5,547.00		
-	Freight Charges	14,900.00		
5.00	Round Off	-		
75.00	Purchase of Books	3,000.00		
1,991,218.00	Excess of Income over Expenditure	7,624,815.00		
11,173,764.00		36,231,280.00	11,173,764.00	36,231,280.00

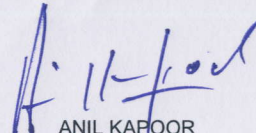
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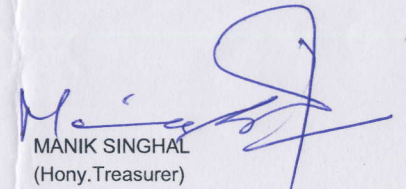

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Place : New Delhi

Date : 22/07/2023