

THE ADVOCATES' MUTUALLY AIDED CO-OPERATIVE SOCIETY LIMITED
22-7-363 to 365, City Civil Courts Complex, Diwan Devdi, Hyderabad.

BALANCE SHEET AS ON 31st MARCH 2022

(Amount in Rs.)

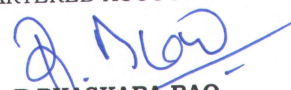
| 31 st March 2021 | LIABILITIES | SCHEDULE | 31 st March 2022 | 31 st March 2021 | ASSETS | SCHEDULE | 31 st March 2022 |
|-----------------------------|---------------------|----------|-----------------------------|-----------------------------|----------------|----------|-----------------------------|
| 2,35,07,700 | Share Capital | 1 | 2,32,42,300 | 42,30,45,112 | Fixed Assets | 4 | 42,32,30,008 |
| 101,15,40,143 | Reserves & Surplus | 2 | 110,50,63,938 | 423,85,63,771 | Current Assets | 5 | 492,32,32,246 |
| 363,90,48,720 | Current Liabilities | 3 | 424,58,69,037 | 1,24,87,680 | Closing Stock | 6 | 2,77,13,021 |
| 467,40,96,563 | | | 537,41,75,275 | 467,40,96,563 | | | 537,41,75,275 |


KASIREDDY JAGTHPAL REDDY
PRESIDENT


R.SUDHAKER
SECRETARY


K.YADAGIRI
TREASURER

For SUDHAKAR & KUMAR ASSOCIATES
CHARTERED ACCOUNTANTS


R.BHASKARA RAO
(Partner)
M.No.: 22780

Place : Hyderabad
Date : 15.06.2022



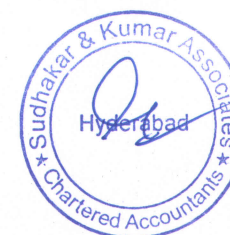
THE ADVOCATES' MUTUALLY AIDED CO-OPERATIVE SOCIETY LIMITED
22-7-363 to 365, City Civil Courts Complex, Diwan Devdi, Hyderabad.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2022

(Amount in Rs.)

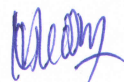
| 31 st March 2021 | EXPENDITURE | 31 st March 2022 | 31 st March 2021 | INCOME | 31 st March 2022 |
|-----------------------------|---------------------------------|-----------------------------|-----------------------------|------------------------------------|-----------------------------|
| 6,21,69,247 | To Interest on Surety Deposits | 8,83,48,685 | 23,25,04,498 | By Interest on Fixed Deposits | 25,68,54,828 |
| 1,66,03,253 | To Salaries & Other Expenses | 1,86,81,107 | 2,64,89,121 | By Gold Loan Interest Income | 2,35,63,629 |
| 1,45,740 | To Staff Welfare Expenses | 3,15,725 | 6,64,548 | By Other Income | 12,95,398 |
| 3,69,789 | To Telephone & Internet Charges | 4,01,982 | 1,04,500 | By Commission on Postal Stamps | 1,70,000 |
| 3,52,792 | To AGM Expenses | 1,80,275 | 5,07,360 | By Commission on Stamps & Labels | 12,74,280 |
| 29,900 | To Advertisement Expenses | 27,920 | 1,52,175 | By Income from Stationery | 26,72,404 |
| 50,000 | To Audit Fees | 1,02,600 | 3,534 | By Interest on NSC | 2,220 |
| 45,267 | To Meeting Expenses | 44,112 | 30,921 | By Postal Franchise Counter Income | 56,130 |
| 2,49,718 | To Printing & Stationery | 3,84,802 | 2,96,999 | By Covid Loan Interest Income | 6,29,683 |
| 2,92,125 | To Calendar Expenses | 3,64,500 | | | |
| 36,959 | To Xerox Charges | 34,823 | | | |
| 3,64,343 | To General Expenses | 3,79,835 | | | |
| 1,41,60,000 | To Mediclaim Insurance Charges | 2,64,99,024 | | | |
| 1,11,635 | To Bank Charges | 1,22,429 | | | |
| 35,125 | To Transportation Charges | 62,170 | | | |
| 1,83,995 | To Computer Maintenance | 1,96,024 | | | |
| 5,51,758 | To Doctors Consultancy Charges | 9,26,254 | | | |
| 980 | To Dispensary Expenses | 7,086 | | | |
| 4,31,244 | To Office Expenses | 3,70,323 | | | |
| 2,005 | To Postage & Courier Charges | 63,635 | | | |
| | | | | | |

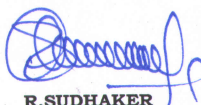
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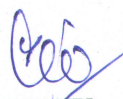


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(Amount in `)

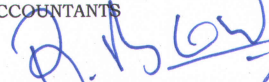
| 31 st March 2021 | EXPENDITURE | 31 st March 2022 | 31 st March 2021 | INCOME | 31 st March 2022 |
|-----------------------------|---|-----------------------------|-----------------------------|--------|-----------------------------|
| 85,205 | To Pooja Expenses | 1,35,808 | | | |
| | To Seminar, Sports & Cultural Meet Expenses | 69,809 | | | |
| 3,963 | To Election Expenses | 47,742 | | | |
| 2,18,520 | To AMC Charges | 3,93,720 | | | |
| 23,161 | To Water Charges | 99,380 | | | |
| 2,90,827 | To Repairs & Renovation Expenses | 9,89,205 | | | |
| 8,17,988 | To Accident Insurance Charges | 10,12,572 | | | |
| 9,80,000 | To Members Funeral Expenses | 18,10,000 | | | |
| | - To Medical Camp Expenses | 18,471 | | | |
| | - To Income Tax Appeal Fees | 1,000 | | | |
| | - To Gold Loan auction Expenses | 1,797 | | | |
| | - To Covid Camp Expenses | 2,87,687 | | | |
| 1,46,00,000 | To Members Death Benefit Expenses | 2,90,00,000 | | | |
| 1,71,900 | To Professional Charges | 3,81,280 | | | |
| | - To Donations | 1,00,000 | | | |
| 2,000 | To Rates & Taxes | - | | | |
| 4,34,888 | To Business Development Expenses | 10,92,925 | | | |
| 15,000 | To Land Development Expenses | 43,528 | | | |
| 46,357 | To Electricity Charges | 82,565 | | | |
| 5,92,380 | To Depreciation | 5,10,781 | | | |
| 2,21,680 | To Conveyance Expenses | 2,95,206 | | | |
| 1,90,037 | To Insurance Expenses | 1,90,037 | | | |
| 14,58,73,875 | To Net Profit before Income Tax | 11,24,41,748 | | | |
| 1,00,49,628 | To Provision for Income Tax | 1,77,46,206 | | | |
| 13,58,24,247 | To Net Profit after Income Tax | 9,46,95,542 | | | |
| 26,07,53,656 | | 28,65,18,572 | 26,07,53,656 | | 28,65,18,572 |

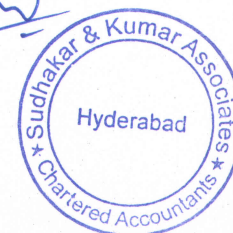

KASIREDDY JAGTHPAL REDDY
PRESIDENT


R. SUDHAKER
SECRETARY


K. YADAGIRI
TREASURER

As per Audit Report of even Date Attached
For **SUDHAKAR & KUMAR ASSOC**
CHARTERED ACCOUNTANTS


R. BHASKARA RAO
(Partner)
M.No.: 22780



Place : Hyderabad
Date : 15.06.2022

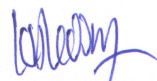
THE ADVOCATES' MUTUALLY AIDED CO-OPERATIVE SOCIETY LIMITED
22-7-363 to 365, City Civil Courts Complex, Diwan Devdi, Hyderabad.

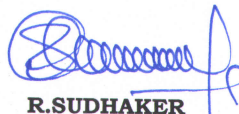
SCHEDULE - 2

RESERVES AND SURPLUS

(Amount in Rs.)

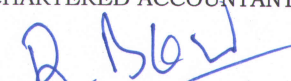
| SL. No. | PARTICULARS | Rate | Opening Balance as on 1st April 2021 | Appropriation for the year 2021-2022 | Total | Utilisation for the year | Closing Balance as on 31st March 2022 |
|---------|------------------------------------|------|--------------------------------------|--------------------------------------|----------------------|--------------------------|---------------------------------------|
| 1 | Interest to Members Reserve Fund | | 1,18,98,533 | 12,08,600 | 1,31,07,133 | 11,71,746 | 1,19,35,387 |
| 2 | Members Welfare Reserve Fund | 25% | 22,71,27,207 | 2,33,71,736 | 25,04,98,943 | - | 25,04,98,943 |
| 3 | Deficit / Bad debts Reserve Fund | 10% | 10,81,36,447 | 93,48,694 | 11,74,85,141 | - | 11,74,85,141 |
| 4 | General Reserve Fund | 35% | 36,24,18,952 | 3,27,20,430 | 39,51,39,382 | - | 39,51,39,382 |
| 5 | Members Death Relief Reserve Fund | 5% | 4,07,21,627 | 46,74,347 | 4,53,95,974 | - | 4,53,95,973 |
| 6 | Land & Building Reserve Fund | 20% | 21,70,77,020 | 1,86,97,388 | 23,57,74,408 | - | 23,57,74,408 |
| 7 | Community Development Reserve Fund | 5% | 4,41,60,357 | 46,74,347 | 4,88,34,704 | - | 4,88,34,704 |
| | | | 101,15,40,143 | 9,46,95,542 | 110,62,35,685 | 11,71,746 | 110,50,63,938 |


KASIREDDY JAGTHPAL REDDY
PRESIDENT

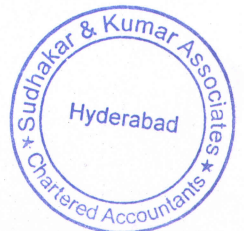

R.SUDHAKER
SECRETARY


K.YADAGIRI
TREASURER

For SUDHAKAR & KUMAR ASS
CHARTERED ACCOUNTANTS


R.BHASKARA RAO
(Partner)
M.No.: 22780

Place : Hyderabad
Date : 15.06.2022



THE ADVOCATES' MUTUALLY AIDED CO-OPERATIVE SOCIETY LIMITED
22-7-363 T 55, City Civil Courts Complex, Diwan Devdi, Hyderabad.

SCHEDULE - 1

(Amount in Rs.)

| SHARE CAPITAL | 2022 | 2021 |
|--------------------------|--------------|--------------|
| Authorized Share Capital | 75,00,00,000 | 75,00,00,000 |
| Opening Balance | 2,35,07,700 | 2,26,48,100 |
| Add: Additions | - | 12,50,000 |
| Less: Deletions | 2,65,400 | 3,90,400 |
| Closing Balance | 2,32,42,300 | 2,35,07,700 |
| | 2,32,42,300 | 2,35,07,700 |

SCHEDULE - 3

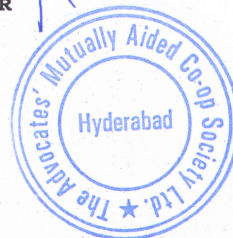
(Amount in Rs.)

| CURRENT LIABILITIES | 2022 | 2021 |
|--------------------------------------|---------------|---------------|
| Surety Deposits Accepted | 368,42,02,772 | 316,43,65,035 |
| Staff Deposits | 7,85,695 | 8,02,708 |
| Appraiser Deposit | 1,91,734 | 1,87,622 |
| Associate Membership Deposit | 55,82,100 | 56,42,000 |
| Interest payable on Deposits | 51,33,81,157 | 43,40,98,716 |
| Provision for Income Tax | 1,77,46,206 | 98,68,151 |
| Interest Payable to Members | 15,76,912 | 19,66,840 |
| Children Education Fund | 50,000 | 50,000 |
| Audit Fees Payable | 75,600 | 1,94,400 |
| Members Helpage Fund | 6,926 | 6,926 |
| Associate Members Application Amount | 1,90,08,823 | 1,82,49,500 |
| Amount Payable To Members | 1,43,400 | 1,43,400 |
| Salaries Payable | 16,152 | - |
| TDS Payable | 29,478 | 27,883 |
| ESI Payable | 31,497 | 40,464 |
| Internal Audit Fees Payable | 89,640 | - |
| Consultancy Charges Payable | 6,000 | - |
| Sundry Creditors | 27,49,350 | 32,08,737 |
| PF Payable | 1,85,595 | 1,96,338 |
| Xerox deposit | 10,000 | - |
| | 424,58,69,037 | 363,90,48,720 |

KASIREDDY JAGTHPAL REDDY
PRESIDENT

R.SUDHAKER
SECRETARY

Place : Hyderabad
Date : 15.06.2022



SCHEDULE - 5

(Amount in Rs.)

| CURRENT ASSETS | 2022 | 2021 |
|---------------------------------------|---------------|---------------|
| Balances with Banks | 15,28,021 | 94,92,351 |
| Cash Balance | 9,68,931 | 20,73,470 |
| Fixed Deposits with Banks | 439,14,40,338 | 374,60,24,644 |
| Interest receivable on Fixed Deposits | 12,56,37,871 | 9,33,96,399 |
| National Saving Certificate | 40,000 | 45,000 |
| Telephone Deposits | - | 15,644 |
| Gold Loans | 27,23,19,215 | 26,56,64,754 |
| Share Loans | - | 7,061 |
| Income Tax Refund Receivable | 12,06,44,125 | 10,72,89,382 |
| Income Tax Paid Under Protest | 41,00,000 | 41,00,000 |
| Covid-19 Loans To Members | 35,87,071 | 89,38,485 |
| Covid-19 Loans Interest Receivable | 4,48,384 | 2,85,201 |
| Electricity Deposit | - | 22,050 |
| Sundry Advances | 1,00,000 | 2,00,000 |
| Staff Advances | 6,06,985 | 5,75,740 |
| Sundry Receivables | 18,11,305 | 4,33,590 |
| | 492,32,32,246 | 423,85,63,771 |

SCHEDULE - 6

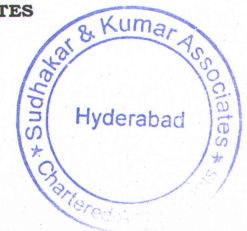
(Amount in Rs.)

| CLOSING STOCK | 2022 | 2021 |
|--------------------------------|-------------|-------------|
| Closing Stock of Stamps | 2,49,70,853 | 96,89,802 |
| Closing Stock of Stationery | 22,57,316 | 16,81,572 |
| Closing Stock of Postal Stamps | 4,84,852 | 11,16,306 |
| | 2,77,13,021 | 1,24,87,680 |

K.YADAGIRI
TREASURER

For SUDHAKAR & KUMAR ASSOCIATES
CHARTERED ACCOUNTANTS

R.BHASKARA RAO
(Partner)
M.No.: 22780



THE ADVOCATES' MUTUALLY AIDED CO-OPERATIVE SOCIETY LIMITED
22-7-363 to 365, City Civil Courts Complex, Diwan Devdi, Hyderabad.

SCHEDULE - 4

DEPRECIATION AS PER BOOKS

(Amount in Rs.)

| Sl.No. | Particulars | Rate | Opening Balance as on 1st April 2021 | Additions During the year | Gross Block as on 31st March 2022 | Depreciation for the Year | Net Block as on 31st March 2022 |
|--------|----------------------|--------|--------------------------------------|---------------------------|-----------------------------------|---------------------------|---------------------------------|
| 1 | Land | - | 42,06,59,946 | - | 42,06,59,946 | - | 42,06,59,946 |
| 2 | Air Conditioner | 18.10% | 56,626 | - | 56,626 | 10,249 | 46,377 |
| 3 | Air Cooler | 18.10% | 22,694 | - | 22,694 | 4,108 | 18,586 |
| 4 | Bio Metric Machine | 18.10% | 64,710 | - | 64,710 | 11,713 | 52,997 |
| 5 | CCTV Cameras | 18.10% | 97,050 | 1,01,670 | 1,98,720 | 23,771 | 1,74,949 |
| 6 | Cell Phone | 18.10% | 10,139 | - | 10,139 | 1,835 | 8,304 |
| 7 | Computers | 40.00% | 97,061 | 64,200 | 1,61,261 | 45,860 | 1,15,401 |
| 8 | Counting Machine | 18.10% | 1,68,974 | - | 1,68,974 | 30,584 | 1,38,390 |
| 9 | Digital Camera | 18.10% | 5,826 | - | 5,826 | 1,055 | 4,771 |
| 10 | Electrical Fittings | 13.91% | 30,088 | 70,854 | 1,00,942 | 4,946 | 95,996 |
| 11 | E.C.G. Machine | 13.91% | 50,996.00 | - | 50,996 | 7,094 | 43,902 |
| 12 | Fire Extinguishers | 18.10% | 4,117 | - | 4,117 | 745 | 3,372 |
| 13 | Furniture & Fixtures | 18.10% | 7,93,443 | 41,980 | 8,35,423 | 1,46,678 | 6,88,745 |
| 14 | Gold Loan Locker | 18.10% | 1,80,903 | - | 1,80,903 | 32,743 | 1,48,160 |
| 15 | Safety Locker | 18.10% | 43,757 | 27,073 | 70,830 | 8,605 | 62,225 |
| 16 | Inverter | 18.10% | 1,09,176 | - | 1,09,176 | 19,761 | 89,415 |
| 17 | Mike System | 18.10% | 6,621 | - | 6,621 | 1,198 | 5,423 |
| 18 | Printer | 40.00% | 73,802 | 13,400 | 87,202 | 30,505 | 56,697 |
| 19 | Scanner & Web Camera | 18.10% | 3,055 | - | 3,055 | 553 | 2,502 |
| 20 | Server | 18.10% | 50,023 | - | 50,023 | 9,054 | 40,969 |
| 21 | Software | 18.10% | 5,29,138 | 1,50,000 | 6,79,138 | 88,332 | 5,90,806 |
| 22 | Telephones | 13.91% | 14,745 | - | 14,745 | 2,051 | 12,694 |
| 23 | U.P.S. | 13.91% | 87,572 | - | 87,572 | 12,181 | 75,391 |
| 24 | Water Cooler | 18.10% | 69,263 | - | 69,263 | 12,537 | 56,726 |
| 25 | Weighing Machine | 18.10% | 15,387 | - | 15,387 | 2,785 | 12,602 |
| 26 | Xerox Machine | 18.10% | 0 | 26,500 | 26,500 | 1,838 | 24,662 |
| | | | 42,32,45,112 | 4,95,677 | 42,37,40,789 | 5,10,781 | 42,32,30,008 |

KASIREDDY JAGTHPAL REDDY
PRESIDENT

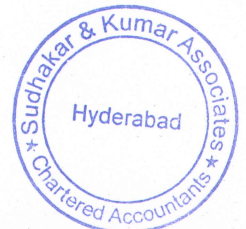
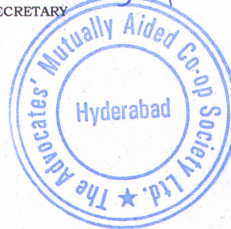
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For SUDHAKAR & KUMAR ASSOCIATES
CHARTERED ACCOUNTANTS

R.BHASKARA RAO
(Partner)
M.No.: 22780

Place : Hyderabad
Date : 15.06.2022



THE ADVOCATES MUTUALLY AIDED CO-OPERATIVE SOCIETY LIMITED

PRE AUDITED TRADING ACCOUNT FOR THE PERIOD ENDED 31.03.2022

STAMPS

| PARTICULARS | AMOUNT | PARTICULARS | AMOUNT |
|----------------------------|--------------------|---------------------------|--------------------|
| To Opening Stock -- Stamps | 96,89,802 | By Sale of Stamps | 2,77,67,749 |
| To Purchase - Stamps | 4,30,48,800 | By Closing Stock - Stamps | 2,49,70,853 |
| | | | |
| | | | |
| | 5,27,38,602 | | 5,27,38,602 |

STATIONERY

| PARTICULARS | AMOUNT | PARTICULARS | AMOUNT |
|-------------------------------|------------------|-------------------------------|------------------|
| To Opening Stock --Stationery | 16,81,572 | By Sale of Stationery | 56,09,892 |
| To Purchase - Stationery | 35,13,232 | By Closing Stock - Stationery | 22,57,316 |
| To Net Profit | 26,72,404 | | |
| | | | |
| | | | |
| | 78,67,208 | | 78,67,208 |

POSTAL STAMPS

| PARTICULARS | AMOUNT | PARTICULARS | AMOUNT |
|------------------|------------------|------------------|------------------|
| To Opening Stock | 11,16,306 | By Sale | 40,31,454 |
| To Purchase | 34,00,000 | By Closing Stock | 4,84,852 |
| | | | |
| | 45,16,306 | | 45,16,306 |

