



Supreme Court Bar Association
Multi-State Co-operative Group Housing Society Ltd. (Regd.)

Office: M.C. Setalvad New Lawyer's Chambers, Arbitration Room No. 17,

Bhagwan Das Road, New Delhi-110001 (INDIA)

Tel.: 011-23383351

Email: scbamscghs5@gmail.com Website: <https://www.scbahousingsociety.com>

HON'BLE JUSTICE TALWANT
SINGH (RETD.)

HONORARY OBSERVER

MR. SATISH PANDEY
CHAIRMAN

MR. AMIT SINGH
VICE-CHAIRMAN

MR. P.H. PAREKH
PATRON

MS. MANNU SINGH
SECRETARY

MR. TANVEER AHMED KHAN
TREASURER

MR. MUKESH KUMAR SINGH
JOINT SECRETARY

MR. RAJU SONKAR
JOINT TREASURER

BOARD OF DIRECTORS

MR. J.N.S. TYAGI

MRS. MRIDUL AGGARWAL

MOHD. USMAN SIDDIQUI

MR. VIBHU SHANKAR MISHRA

MR. AFTAB ALI KHAN

MR. RAJEEV KUMAR RANJAN

Dated: 26.09.2026

**AGENDA FOR GENERAL BODY MEETING (GBM)/ SPECIAL
GBM/ ANNUAL GENERAL BODY MEETING DATED
27.10.2026, TUESDAY**

With the consent of the Ld. Observer Hon'ble Justice Talwant Singh (Retd.) and in terms of resolution passed in the Board of Directors Meeting dated 31.08.2026, the GENERAL BODY MEETING (GBM)/ SPECIAL GBM/ ANNUAL GENERAL BODY MEETING of the Supreme Court Bar Association Multi-State Co-operative Group Housing Society Ltd. (Regd.) will be held on Tuesday, 27th October, 2026 at 04:00 PM at the Indian Society of International Law (ISIL) opposite Supreme Court of India.

1. To approve the financials of the Society for the year 2024-25 & 2025-26 given by the Auditor "V Sahai Tripathi & Co." (Copy of the financials for both the year is enclosed herewith.)
2. Any other agenda to be taken up with the permission of the Chair.



PREETI CHAUHAN
CEO
SCBAMSCGHS LTD.

V SAHAI TRIPATHI & CO
CHARTERED ACCOUNTANTS

8-E, Hansalaya, 15 Barakhamba Road,
Connaught Place, New Delhi - 110001
Tel. : +91-11-23319596, 23352449,
+91-11-23324045
E-Mail : vst@sahaitripathi.com

INDEPENDENT AUDITOR'S REPORT

To,
The Chairman,
SCBA Multi-State Cooperative Group Housing Society Ltd.
Supreme Court Compound, New Delhi

Report on the Audit of the Financial Statements of SCBA MSCGHS Ltd.

Opinion

We have audited the accompanying financial statements of The Supreme Court Bar Association Multi-State Cooperative Group Housing Society Ltd., New Delhi (hereinafter referred to as "SCBA MSCGHS Ltd." or "the Society"), registered under Multi-State Cooperative Societies Act, 2002 (Registration No. MSCS /CR/221/2004 dated 20th April 2005) which comprises the Balance Sheet as at 31st March 2025, the Income & Expenditure Account and Receipt & Payment Account for the year then ended and a summary of significant accounting policies and other explanatory information (herein after referred to as the "financial statements").

In our opinion and to the best of our information and according to the explanations given to us, except for the impact of the matters described in **Emphasis of Matter Paragraph**, the aforesaid financial statements give a true and fair view in conformity with the accounting principles generally accepted in India, of the state affairs of the Society as at 31st March, 2025, excess of income over expenditure and its receipts and payments for the year ended on that date.

We conducted our audit in accordance with Standards on Auditing (SAs) and other applicable authoritative pronouncement issued by the ICAI. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Society in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) and we have fulfilled our other ethical responsibilities in accordance with the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.



Emphasis of Matter

- (i) Attention is invited that two FDRs and one auto sweep account are wrongly in the name of "Supreme Court Lawyers Housing Co-operative Society Ltd." instead of Supreme Court Bar Association Multi State Co-operative Group Housing Society Ltd. Interest income has been recognized on the FDRs on time proportionate basis and added to the principal amount of FDRs. The details of these FDRs and sweep account are stated below:

FDR 232986 balance as at March 31,2025	Rs. 30,82,423
FDR 239339 balance as at March 31,2025	Rs. 14,34,927
*Auto Sweep Account 239322 balance as at March 31,2025	Rs. 15,75,174

** As neither the balance confirmation nor the interest certificate for the fixed deposit has been received, no interest income has been recognized in the financial statements.*

- (ii) Fixed assets register is not maintained by the Society and the same is not available for verification for the year ending March 31, 2025.
- (iii) No provisions have been made in the financial statements for the following potential liabilities that may arise from future actions by Government authorities. As a result, the opening and current year surplus may be overstated:
1. The Society has not provided for taxes, penalties, and interest charges arising from the non-filing of Income Tax Returns for previous financial years.
 2. The Society has not provided for penalties related to non-compliance of TDS provisions up to 31st March 2025.
 3. As per the TRACES portal, there is an outstanding TDS demand of ₹3,95,714 pertaining to the financial years 2009-10 to 2016-17. However, we do not have the necessary records to verify whether this amount is genuinely payable or if any corrections are required in the TDS returns filed for those years.

Our opinion is not qualified in respect of above matters.



Management's/ Board of Directors Responsibility for the Financial Statements

Management/ Board of Directors of the Society is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and receipt and payments of the Society in accordance with the provisions of Multi State Cooperative Societies Act, 2002. This responsibility includes the design, implementation and maintenance of internal controls 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.

In preparing the financial statements, management/ Board of Directors of the Society is responsible for assessing the Society ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so. Management/ Board of Directors is also responsible for overseeing the Society financial reporting process.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for



one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Society to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide management with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirement

- a. Except for the impact of the matters described in Emphasis of Matter paragraph, we have sought and obtained all the information and



explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.

- b. In our opinion, transactions have been duly recognized in the books of accounts, but documentation and process of maintaining books of account needs to be further improved, so far as it appears from our examination of those books;
- c. Except for the impact of the matters described in Emphasis of Matter paragraph, the Balance Sheet and the Income and Expenditure Account dealt with by this Report are in agreement with the books of account;
- d. Except for the impact of the matters described in Emphasis of Matter paragraph, in our opinion, the Balance Sheet as at March 31, 2025 and the Income and Expenditure Account comply with provisions of Multi State Cooperative Societies Act, 2002, Multi State Cooperative Societies Rules, 2002 and the Bye Laws of the Society.

For V Sahai Tripathi & Co
Chartered Accountants
FRN 000262N


Vishwas Tripathi
Partner
M. No. 086897



Place: New Delhi
Date: 21st August 2025
UDIN: 25086897BMDUT E2320

SUPREME COURT BAR ASSOCIATION MULTI-STATE CO-OPERATIVE GROUP HOUSING SOCIETY LIMITED
SCBA OFFICE, SUPREME COURT COMPOUND, TILAK MARG, NEW DELHI -110 001
BALANCE SHEET AS AT MARCH 31,2025

(Amount in Rs.)

LIABILITIES	31st March 2025		31st March 2024		ASSETS	31st March 2025		31st March 2024	
Capital fund	3,76,300		3,45,200		Fixed Assets	1,48,633		37,125	
Less: transferred to Income & Expenditure A/c									
Add: Addition During the year	36,100	4,12,400	31,100	3,76,300	Cost of project at Noida	4,86,60,113		4,86,60,113	
Reserve and Surplus	3,48,43,972		3,26,12,920		Current Assets:				
Reserve fund	1,75,27,687		1,66,56,182		Cash In Hand	-		4,420	
Co-operative Education fund	7,01,107		6,66,247		Bank Balance:				
Contingency Reserve fund	70,11,075	6,00,83,842	66,62,473	5,65,97,822	Uco Bank - 14577	85,42,664		83,09,738	
Contribution received from members	7,69,99,287		7,71,99,287		Uco Bank - 253855	2,85,229		2,85,229	
Advance from Members towards capital	8,300		8,500		Canara Bank - 22092	53,70,548	1,41,98,441	76,30,420	1,62,25,387
Sundry creditors					TDS Recoverable	16,51,972		16,55,213	
Other Sundry creditor	5,20,426		8,20,426		FD with UCO Bank	7,25,12,280		6,86,41,576	
Other Current Liabilities					Advance Tax	10,00,000		-	
Salary Payable	86,600		86,600						
Audit Fees Payable	59,000		1,18,000						
Expenses payable	1,584		16,899						
Provision	-		-						
Total	13,81,71,439		13,52,23,834		Total	13,81,71,439		13,52,23,834	

Significant Accounting Policies & Notes To Accounts Forming Part Of The Financial Statements

For V Sahai Tripathi & Co.
Chartered Accountants
Firm Reg. No. 000262N

Vishwas Tripathi
Partner

M. No. 086897

Place:

Date:

NEW DELHI
21st Aug 2025

P.H. Puri
Interim-Chairman

Vice Chairman

Treasurer/Director



SUPREME COURT BAR ASSOCIATION MULTI-STATE CO-OPERATIVE GROUP HOUSING SOCIETY LIMITED
SCBA OFFICE, SUPREME COURT COMPOUND, TILAK MARG, NEW DELHI -110 001

INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDING 31ST MARCH, 2025

(Amount in Rs.)					
EXPENDITURE	31st March 2025	31st March 2024	INCOME	31st March 2025	31st March 2024
Staff Salary	10,38,600	5,91,720	Member Application form fees	8,975	9,900
Telephone Expenses	11,555	18,390	Membership fees	3,59,000	3,96,000
Depreciation	80,613	4,206	Flat Transfer fee	24,00,000	26,00,000
Printing & Stationary	16,745	-	Annual Membership fees	4,28,700	10,76,400
Bank Charges	2,886	3,140	Bank Interest	2,32,926	1,82,204
Audit Fee	59,000	59,000	FDR Interest	43,45,209	45,44,646
Legal & Professional Fee	1,54,700	-	Misc Income	13,200	37,552
Staff Welfare expenses	52,000	72,243	Development Fee	1,58,500	-
General office expenses	14,020	7,290	Nomination Fees	-	12,25,000
Election expenses	-	8,94,964	Donation Received	3,35,222	-
Meeting Expenses	1,13,528	58,347			
Tax expense relating earlier years	32,52,065	42,396			
Excess of Income over Expenditure	34,86,020	83,20,006	Excess of Expenditure over Income	-	-
Total	82,81,732	1,00,71,702	Total	82,81,732	1,00,71,702

Significant Accounting Policies & Notes To Accounts Forming Part Of The Financial Statements

For V Sahai Tripathi & Co.
Chartered Accountants
Firm Reg. No. 000262N



Vishwas Tripathi

Vishwas Tripathi

Partner

M. No. 086897

Place: NEW DELHI

Date: 21st August 2025

P.H. Bhat

Interim-Chairman

P. Sahi

Vice Chairman

J. Khan

Treasurer/Director

SUPREME COURT BAR ASSOCIATION MULTI-STATE CO-OPERATIVE GROUP HOUSING SOCIETY LIMITED

SCBA OFFICE, SUPREME COURT COMPOUND, TILAK MARG, NEW DELHI -110 001

**RECEIPT AND PAYMENT ACCOUNT
FOR THE YEAR ENDING 31ST MARCH, 2025**

(Amount in Rs.)

RECEIPT	AMOUNT	PAYMENT	AMOUNT
Opening Balance			
Cash 4,420		Staff Salary	10,38,600
Bank 1,62,25,387	1,62,29,807	Telephone expense	12,320
Share Capital	35,900	Bank charges	2,886
Fees from Members	9,51,700	Purchase of fixed asset	1,92,121
Flat Transfer Fees	24,00,000	Legal & Professional Fee	2,72,700
Bank Interest	2,32,926	Election Expenses	14,550
Advance Received	7,600	Staff welfare expense	52,000
Income Tax Refund	25,681	General office expenses	14,020
Rent Income	9,000	Meeting Expense	1,13,528
Donation Received	3,35,222	Printing & Stationary	16,745
Misc Income 75		Creditor repayment	3,00,000
		Contribution repaid members	2,00,000
		Tax paid	38,00,000
		Closing Balance	
		Cash	-
		Bank	1,41,98,441
			1,41,98,441
Total	2,02,27,911	Total	2,02,27,911

Significant Accounting Policies & Notes To Accounts Forming Part Of The Financial Statements

For V Sahai Tripathi & Co.
Chartered Accountants
Firm Reg. No. 000262N



V Sahai Tripathi

Vishwas Tripathi
Partner

M. No. 086897

Place: NEW DELHI

Date: 21st Aug 2025

P. Prakash

Interim-Chairman

[Signature]

Vice Chairman

[Signature]

Treasurer/Director

SUPREME COURT BAR ASSOCIATION MULTI-STATE CO-OPERATIVE GROUP HOUSING SOCIETY LIMITED

SCBA OFFICE, SUPREME COURT COMPOUND, TILAK MARG, NEW DELHI -110 001

SCHEDULE OF DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2025

(Amount in Rs.)

Asset	WDV as on 01-04-2024	Additions	Deletions	Net Amount	Rate of Depreciation	Current Year Depreciation	WDV as on 31-03-2025
Furniture & Fixtures	2,735	-	-	2,735	10%	274	2,462
Computers & Laptop	83	1,66,898	-	1,66,981	40%	66,792	1,00,188
Software	-	25,223	-	25,223	40%	10,089	15,134
Inkjet Printer	542	-	-	542	15%	81	461
Almirah	10,073	-	-	10,073	10%	1,007	9,065
Air Conditioner	23,693	-	-	23,693	10%	2,369	21,323
Total	37,125	1,92,121	-	2,29,246		80,613	1,48,633

P. H. Patel

Beef

Jalaram



**SUPREME COURT BAR ASSOCIATION MULTI-STATE CO-OPERATIVE GROUP
HOUSING SOCIETY LTD.**

**SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS FORMING PART OF THE FINANCIAL
STATEMENTS FOR THE YEAR ENDING 31st MARCH 2025**

A. SIGNIFICANT ACCOUNTING POLICIES

1. Accounting Convention

The Financial statements are prepared under the historical cost conventions and on the basis of going concern.

2. Revenue Recognition

Revenue is recognized on receipt basis except interest income from banks which is recognized on accrual basis.

3. Fixed Assets

Fixed Assets are stated at cost less accumulated depreciation. Cost comprises of acquisition, cost of improvements and any attributable cost of bringing the assets to its working condition for intended use. All the cost directly related to the project have been transferred to the cost of the project.

4. Deprecation

Depreciation is provided on 'Diminishing Balance Method' in accordance with the provision of the Income Tax Act, 1961.

5. No amount is payable to Micro, Small and Medium Enterprise as defined under Micro Small and Medium Enterprises Development Act, 2006, as on 31st March 2025, on the basis of information available with the Society.

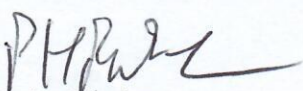
6. It has been observed that two FDRs and one auto sweep account are wrongly in the name of "Supreme Court Lawyers Housing Co-operative Society Ltd." instead of Supreme Court Bar Association Multi State Co-operative Group Housing Society Ltd.

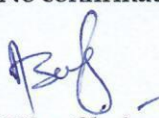
Name	Amount as on 31-03-2025	Initiated on
FDR 232986	Rs. 30,82,423	21/07/2012
FDR 239339	Rs. 14,34,927	14/09/2015
Auto Sweep Account 239322	Rs. 15,75,174	Auto Sweep

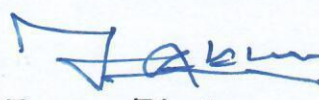
7. Contingent Liabilities:

The society has outstanding TDS demand from TRACES portal of Rs. 3,95,714 related to FY 2009-10 to 2016-17.

8. The board has resolved to consider the impact in the financial statements of the year ended on 31-03-2023, vide its meeting dated November 12, 2024 to capitalize advances and current assets amounting to Rs. 1,68,56,099 with the cost of the building for the Noida project, including Rs. 53,35,200 paid to IGL. Additionally, a confirmation letter has been sent to IGL to verify whether this security deposit is refundable. If confirmed as refundable, the amount will be adjusted in the future accordingly. However, No confirmation is received from the IGL till 31st march 2025.


Interim-Chairman


Vice Chairman


Treasurer/Director



V SAHAI TRIPATHI & CO
CHARTERED ACCOUNTANTS

8-E, Hansalaya, 15 Barakhamba Road,
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INDEPENDENT AUDITOR'S REPORT

To,
The Chairman,
SCBA Multi-State Cooperative Group Housing Society Ltd.
Supreme Court Compound, New Delhi

Report on the Audit of the Financial Statements of SCBA MSCGHS Ltd.

Opinion

We have audited the accompanying financial statements of The Supreme Court Bar Association Multi-State Cooperative Group Housing Society Ltd., New Delhi (hereinafter referred to as "SCBA MSCGHS Ltd." or "the Society"), registered under Multi-State Cooperative Societies Act, 2002 (Registration No. MSCS /CR/221/2004 dated 20th April 2005) which comprises the Balance Sheet as at 31st March 2026, the Income & Expenditure Account and Receipt & Payment Account for the year then ended and a summary of significant accounting policies and other explanatory information (herein after referred to as the "financial statements").

In our opinion and to the best of our information and according to the explanations given to us, except for the impact of the matters described in **Emphasis of Matter Paragraph**, the aforesaid financial statements give a true and fair view in conformity with the accounting principles generally-accepted in India, of the state affairs of the Society as at 31st March, 2026, excess of income over expenditure and its receipts and payments for the year ended on that date.

We conducted our audit in accordance with Standards on Auditing (SAs) and other applicable authoritative pronouncement issued by the ICAI. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Society in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) and we have fulfilled our other ethical responsibilities in accordance with the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.



Emphasis of Matter

- (i) Attention is invited that two FDRs and one auto sweep account are wrongly in the name of "Supreme Court Lawyers Housing Co-operative Society Ltd."

instead of Supreme Court Bar Association Multi State Co-operative Group Housing Society Ltd. Further, the interest income on such fixed deposits has been recognized net of TDS in the financial statements, due to the uncertainty relating to the recoverability of the corresponding TDS amount as the amount is not reflected in Form-26AS. The details of these FDRs are stated below:

FDR 232986 balance as at March 31,2026	Rs. 32,41,856
FDR 239339 balance as at March 31,2026	Rs. 15,09,361
Auto Sweep Account 239322 balance as at March 31,2026	Rs. 17,10,892

- (ii) Fixed assets register is not maintained by the Society and the same is not available for verification for the year ending March 31, 2026.
- (iii) The Society has not maintained a physical member register and the same was not made available for verification. Further, the member list maintained by the management appears to be inflated and not accurate, as members who had transferred their membership or ceased to be members were removed from the list only after the voting process conducted for the year ended March 31, 2026.
- (iv) The Society had undertaken two projects during the year, namely the Siddharth Vihar Project and the Mandola Vihar Project. In respect of the Siddharth Vihar Project, total receipts received from the members amounted to Rs. 3,18,00,000. However, since the said project could not be successfully executed, an amount of Rs. 2,05,00,000 has been refunded to the members and a balance amount of Rs. 1,00,00,000 remains payable to members as at the 31st March, 2026. Further, in respect of the Mandola Vihar Project, the Company received fresh advances from members amounting to Rs. 11,00,000 during the year. Additionally, an amount of Rs. 13,00,000 was transferred from the Siddharth Vihar Project to the Mandola Vihar Project. Consequently, the total advance from members outstanding in respect of the Mandola Vihar Project aggregates to Rs. 24,00,000 as at the reporting date.
- (v) Contingent liabilities
- The Society has not recognized penalty and interest charges as per Income Tax Act, 1961 for not filing Income Tax Returns till 31st march 2023. To that extent, retained earnings are overstated and net profit of the current financial year and provisions are understated.
 - The Society has not recognized penalty and interest charges as per Income Tax Act, 1961 for non-deduction of TDS up to 31st march 2026. To that extent, retained earnings are overstated and net profit of the current financial year and provisions are understated.



- The Society has outstanding TDS demand from Traces portal of Rs. 3,95,714 related to FY 2009-10 to 2016-17 and No provision is made against the same which result in understated of provisions in Financials.

Our opinion is not qualified in respect of above matters.

Management's/ Board of Directors Responsibility for the Financial Statements

Management/ Board of Directors of the Society is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and receipt and payments of the Society in accordance with the provisions of Multi State Cooperative Societies Act, 2002. This responsibility includes the design, implementation and maintenance of internal controls 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.

In preparing the financial statements, management/ Board of Directors of the Society is responsible for assessing the Society ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so. Management/ Board of Directors is also responsible for overseeing the Society financial reporting process.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve



collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Society to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide management with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirement

- a. Except for the impact of the matters described in Emphasis of Matter paragraph, we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- b. In our opinion, transactions have been duly recognized in the books of accounts, but documentation and process of maintaining books of account needs to be further improved, so far as it appears from our examination of those books;

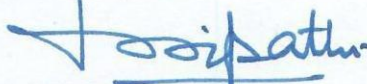


- c. Except for the impact of the matters described in Emphasis of Matter paragraph, the Balance Sheet and the Income and Expenditure Account dealt with by this Report are in agreement with the books of account.;
- d. Except for the impact of the matters described in Emphasis of Matter paragraph, in our opinion, the Balance Sheet as at March 31, 2026 and the Income and Expenditure Account comply with provisions of Multi State Cooperative Societies Act, 2002, Multi State Cooperative Societies Rules, 2002 and the Bye Laws of the Society.

For V Sahai Tripathi & Co

Chartered Accountants

FRN 000262N



Vishwas Tripathi

Partner

M. No. 086897



Place: New Delhi

Date: 12th August 2026

UDIN: 26086897WPT5WV8942

SUPREME COURT BAR ASSOCIATION MULTI-STATE CO-OPERATIVE GROUP HOUSING SOCIETY LIMITED
SCBA OFFICE, SUPREME COURT COMPOUND, TILAK MARG, NEW DELHI -110 001
BALANCE SHEET AS AT MARCH 31, 2026

(Amount in Rs.)

LIABILITIES	31st March 2026	31st March 2025	ASSETS	31st March 2026	31st March 2025
Capital fund:	4,12,400	3,76,300	Fixed Assets	99,150	1,48,633
Less: transferred to Income & Expenditure A/c	-	-			
Add: Addition During the year	30,900	36,100	Cost of project at Noida	4,86,60,113	4,86,60,113
Reserve and Surplus	3,77,06,315	3,48,43,972	Current Assets:		
Reserve fund	1,86,45,790	1,75,27,687	Cash In Hand	-	-
Co-operative Education fund	7,45,831	7,01,107	Bank Balance:		
Contingency Reserve fund	74,58,316	70,11,075	Uco Bank - 14577	87,61,607	85,42,664
Contribution received from members	7,69,99,287	7,69,99,287	Uco Bank - 253855	2,87,089	2,85,229
Advance from Members towards capital	14,000	8,300	Canara Bank - 22092	60,43,716	53,70,548
Non Current Liabilities:			Bank of Maharashtra	1,23,98,845	2,74,91,257
Advance from Members for Mandola Vihar Project*	24,00,000	-			-
Sundry creditors:					
Other Sundry creditor	-	5,20,426	TDS Recoverable	4,41,239	4,17,651
Other Current Liabilities:			FD with UCO Bank (including interest accrued thereon)	7,68,32,495	7,25,12,280
Salary Payable	96,000	86,600	Advance Tax	-	10,00,000
Audit Fees Payable	88,500	59,000	Balance with Tax Authorities	10,59,272	12,34,321
Expenses payable	6,187	1,584			
Provision	-	-			
Payable to Members of Siddharath Vihar Project**	1,00,00,000	-			
Total	15,46,03,526	13,81,71,439	Total	15,46,03,526	13,81,71,439

Significant Accounting Policies & Notes To Accounts Forming Part Of The Financial Statements

For V Sahai Tripathi & Co.
Chartered Accountants
Firm Reg. No. 000262N

Vishwas Tripathi
Vishwas Tripathi
Partner

M. No. 086897

Place: New Delhi
Date: 12th Aug 2026

UDIN - 26086897WPRYSWV89842

Atishyandey
Chairman

Asl
Vice Chairman

J. K. Kumar
Treasurer/Director



SUPREME COURT BAR ASSOCIATION MULTI-STATE CO-OPERATIVE GROUP HOUSING SOCIETY LIMITED
SCBA OFFICE, SUPREME COURT COMPOUND, TILAK MARG, NEW DELHI -110 001

INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDING 31ST MARCH, 2026

(Amount in Rs.)

EXPENDITURE	31st March 2026	31st March 2025	INCOME	31st March 2026	31st March 2025
Staff Salary	11,04,400	10,38,600	Member Application form fees	9,100	8,975
Telephone Expenses	19,612	11,555	Membership fees	3,66,000	3,59,000
Depreciation	49,483	80,613	Flat Transfer fee	24,00,000	24,00,000
Printing & Stationary	55,936	16,745	Annual Membership fees	3,87,200	4,28,700
Bank Charges	10,328	2,886	Bank Interest	2,18,429	2,32,926
Audit Fee	88,500	59,000	FDR Interest	47,81,968	43,45,209
Legal & Professional Fee	4,98,900	1,54,700	Misc Income	11,767	13,200
Staff Welfare expenses	52,000	52,000	Development Fee	1,84,000	1,58,500
General office expenses	30,080	14,020	Nomination Fees	-	-
Repair and Maintenance	44,100	-	Donation Received	-	3,35,222
Election expenses	-	-	Amount Written back	20,426	-
Meeting Expenses	-	1,13,528			
Tax expense relating earlier years	19,53,140	32,52,065			
Excess of Income over Expenditure	44,72,411	34,86,020	Excess of Expenditure over Income		-
Total	83,78,890	82,81,732	Total	83,78,890	82,81,732

Significant Accounting Policies & Notes To Accounts Forming Part Of The Financial Statements

For V Sahai Tripathi & Co.
Chartered Accountants
Firm Reg. No. 000262N

Vishwas Tripathi
Vishwas Tripathi
Partner
M. No. 086897
Place: *New Delhi*
Date: *12th Aug 2026*



Jatish Pandey

Chairman

AB

Vice Chairman

Jal Kumar

Treasurer/Director



SUPREME COURT BAR ASSOCIATION MULTI-STATE CO-OPERATIVE GROUP HOUSING SOCIETY LIMITED

SCBA OFFICE, SUPREME COURT COMPOUND, TILAK MARG, NEW DELHI -110 001

RECEIPT AND PAYMENT ACCOUNT

FOR THE YEAR ENDING 31ST MARCH, 2026

(Amount in Rs.)

RECEIPT	AMOUNT	PAYMENT	AMOUNT
Opening Balance			
Cash	-	Staff Salary	10,95,000.00
Bank	1,41,98,440.56	Telephone expense	17,013.00
Share Capital	36,600.00	Bank charges	10,328.00
Fees from Members	9,49,067.00	Purchase of fixed asset	-
Flat Transfer Fees	24,00,000.00	Legal & Professional Fee	5,57,900.00
Bank Interest	2,18,943.00	Election Expenses	-
Advance Received	-	Staff welfare expense	52,000.00
Income Tax Refund	-	General office expenses	25,080.00
Rent Income	9,000.00	Meeting Expense	-
Donation Received	-	Printing & Stationary	55,933.00
Misc Income	-	Creditor repayment	5,00,000.00
Project - Siddharath Vihar	3,18,00,000.00	Contribution repaid members	-
Project - Mandola Vihar	11,00,000.00	Tax paid	3,60,440.00
		Refund of Project - Siddharath Vihar	2,05,00,000.00
		Repair and Maintenance	44,100.00
		Other Expenses	3,000.00
		Closing Balance	
		Cash	-
		Bank	2,74,91,256.56
Total	5,07,12,050.56	Total	5,07,12,050.56

Significant Accounting Policies & Notes To Accounts Forming Part Of The Financial Statements

For V Sahai Tripathi & Co.
Chartered Accountants
Firm Reg. No. 000262N

Vishwas Tripathi
Vishwas Tripathi
Partner
M. No. 086897
Place: New Delhi
Date: 12th Aug 2026

Fatish Pandey
Chairman

Vice Chairman

J. K. Singh
Treasurer/Director



SUPREME COURT BAR ASSOCIATION MULTI-STATE CO-OPERATIVE GROUP HOUSING SOCIETY LIMITED

SCBA OFFICE, SUPREME COURT COMPOUND, TILAK MARG, NEW DELHI -110 001

SCHEDULE OF DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2026

(Amount in Rs.)

Asset	WDV as on 01-04-2025	Additions	Deletions	Net Amount	Rate of Depreciation	Current Year Depreciation	WDV as on 31-03-2026
Furniture & Fixtures	2,462	-	-	2,462	10%	246	2,215
Computers & Laptop	1,00,188	-	-	1,00,188	40%	40,075	60,113
Software	15,134	-	-	15,134	40%	6,054	9,080
Inkjet Printer	461	-	-	461	15%	69	392
Almirah	9,065	-	-	9,065	10%	907	8,159
Air Conditioner	21,323	-	-	21,323	10%	2,132	19,191
Total	1,48,633	-	-	1,48,633		49,483	99,150

Handwritten signature: Satish Pandey

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**'SUPREME COURT BAR ASSOCIATION MULTI-STATE CO-OPERATIVE
GROUP HOUSING SOCIETY LTD.**

**SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS FORMING PART OF
THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 31st MARCH 2026**

A. SIGNIFICANT ACCOUNTING POLICIES

1. Accounting Convention

The Financial statements are prepared under the historical cost conventions and on the basis of going concern.

2. Revenue Recognition

Revenue is recognized on receipt basis except interest income from banks which is recognized on accrual basis.

3. Fixed Assets

Fixed Assets are stated at cost less accumulated depreciation. Cost comprises of acquisition, cost of improvements and any attributable cost of bringing the assets to its working condition for intended use.

4. Depreciation

Depreciation is provided on 'Diminishing Balance Method' in accordance with the provision of the Income Tax Act, 1961.

5. No amount is payable to Micro, Small and Medium Enterprise as defined under Micro Small and Medium Enterprises Development Act, 2006, as on 31st March 2026, on the basis of information available with the Society.

6. It has been observed that two FDRs and one auto sweep account are wrongly in the name of "Supreme Court Lawyers Housing Co-operative Society Ltd." instead of Supreme Court Bar Association Multi State Co-operative Group Housing Society Ltd.

Name	Amount as on 31-03-2026	Initiated on
FDR 232986	Rs. 32,41,856	21/07/2012
FDR 239339	Rs. 15,09,361	14/09/2015
Auto Sweep Account 239322	Rs. 17,10,892	Auto Sweep

7. Contingent Liabilities:

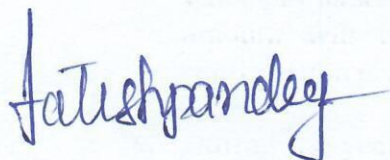
The society has outstanding TDS demand from TRACES portal of Rs. 3,95,714 related to FY 2009-10 to 2016-17.

8. The board has resolved to consider the impact in the financial statements of the year ended on 31-03-2023, vide its meeting dated November 12, 2024



to capitalize advances and current assets amounting to Rs. 1,68,56,099 with the cost of the building for the Noida project, including Rs. 53,35,200 paid to IGL. Additionally, a confirmation letter has been sent to IGL to verify whether this security deposit is refundable. If confirmed as refundable, the amount will be adjusted in the future accordingly. However, no confirmation is received from the IGL till 31st march 2026.

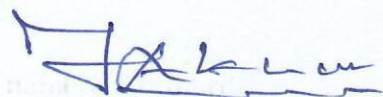
9. During the year, the Society undertook two projects, namely Siddharth Vihar Project and Mandola Vihar Project. In respect of the Siddharth Vihar Project, the Society received advances from members aggregating to ₹3,18,00,000. As the project could not be implemented, the Society refunded ₹2,05,00,000 to the members. Consequently, an amount of ₹1,00,00,000 remains payable to members as at 31 March 2026. In respect of the Mandola Vihar Project, the Society received fresh advances from members amounting to ₹11,00,000 during the year. Further, an amount of ₹13,00,000 was transferred from the Siddharth Vihar Project to the Mandola Vihar Project at the request of the concerned members. Accordingly, advances from members outstanding in respect of the Mandola Vihar Project amounted to ₹24,00,000 as at 31 March 2026.



Chairman



Vice Chairman



Treasurer/Director

