



INDEPENDENT AUDITOR'S REPORT

To
Hockey India,
B1/E14, Mohan Co-operative,
Industrial Estate,
New Delhi-110044

We have audited the attached Balance Sheet of Hockey India (Registered as Society no. S/65668/2009) having office at B1/E14, Mohan Co-operative, Industrial Estate, New Delhi-110044 as at 31st March 2023, Income & Expenditure Account and Receipt & Payment for the period ended on that date:

The preparation of financial statement is responsibility of management. Our responsibility is to express an opinion on this financial statement based on our audit. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' 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 financial control relevant in preparation of the financial statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by society, 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 on the financial statements.

We further 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. In our opinion, proper books of account as required by law have been kept by the society.
3. In our opinion and to the best of our information and according to explanations given to us, the said Balance Sheet, Income & Expenditure Account and Receipt & Payment read together with Schedules thereof, give a true and fair view in conformity with the accounting standards generally accepted in India;
 - (i) In the case of Balance Sheet, the state of affairs of the society as at 31st March 2023;
 - (ii) In the case of Income & Expenditure Account, the excess of income over expenditure for the year ended on that date; and
 - (iii) In the case of receipts & payments for the year ended on that date

For MSA & ASSOCIATES
Chartered Accountants
FRN: 009717N

CA. Sanjay Bhardwaj
Partner

M. No.: 087847

Date: 04-09-2023

Place: New Delhi

UDIN: 23087847BGYYLW2729

HOCKEY INDIA
B1/E14, GROUND FLOOR, MOHAN COOPERATIVE INDUSTRIAL ESTATE NEW DELHI - 110044

BALANCE SHEET AS ON 31.03.2023

	Schedule	AS AT 31.03.2023 (Rs.)	AS AT 31.03.2022 (Rs.)
SOURCES OF FUNDS			
Reserves & Surplus	1	25,19,41,999	22,58,05,704
Long Term Provisions	2	56,78,386	44,69,083
Current Liabilities & Provisions	3	9,61,02,043	65,93,75,998
Total		35,37,22,428	88,96,50,785
APPLICATION OF FUNDS			
Fixed Assets	4	1,34,21,211	1,44,85,396
Deferred Tax Assets		21,82,689	17,31,958
Current Assets, Loans & Advances			
Inventory	5	16,19,334	23,16,110
Sundry Debtors	6	1,11,45,285	7,19,95,586
Cash & Bank Balances	7	18,88,52,537	60,62,81,122
Loans & Advances	8	1,29,84,265	12,66,48,025
Other Current Assets	9	12,35,17,107	6,61,92,588
		33,81,18,528	87,34,33,431
Total		35,37,22,428	88,96,50,785
SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS	12		

SCHEDULES REFERRED ABOVE FORM AN INTEGRAL PART OF THE BALANCE SHEET

As per our Audit Report on Even date
For MSA & Associates
Chartered Accountants
FRN : 009717N



CA. Sanjay Bhardwaj
Partner
M No : 087847
UDIN: 23087847BG4YLW2729
Date:- 04.09.2023
Place:- New Delhi

Dilip Kumar Tirkey
(President)

Bhola Nath Singh
(Secretary General)

Sekar J Manoharan
(Treasurer)


HOCKEY INDIA
B1/E14, GROUND FLOOR, MOHAN COOPERATIVE INDUSTRIAL ESTATE NEW DELHI - 110044

INCOME & EXPENDITURE ACCOUNT AS ON 31.03.2023


	Schedule	AS AT 31.03.2023 (Rs.)	AS AT 31.03.2022 (Rs.)
INCOME			
Income	10	86,53,31,293	59,69,92,492
Closing Stock	5	16,19,334	23,16,110
TOTAL		86,69,50,627	59,93,08,602
EXPENDITURE			
Opening Stock		23,16,110	23,99,129
Tournament & Hockey Promotion		71,16,64,453	48,59,85,348
Administrative & other expenses	11	11,09,47,914	8,75,30,264
Depreciation	4	21,26,781	19,66,207
TOTAL		82,70,55,258	57,78,80,948
Excess of Income over Expenditure		3,98,95,369	2,14,27,654
Add: Provision for Deferred Tax		4,50,731	6,239
Less: Provision for Income Tax		1,42,26,217	83,80,999
Less : Excess Income Tax written off		-	-
Add : Tax Earlier Year		16,412	-
Transferred to Reserves and Surplus		2,61,36,295	1,30,52,894
SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS	12		

**SCHEDULES REFERRED ABOVE FORM AN
INTEGRAL PART OF THE INCOME & EXPENDITURE ACCOUNT**

As per our Audit Report on Even date
For MSA & Associates
Chartered Accountants
FRN : 009717N


CA. Sanjay Bhardwaj
Partner
M No : 087847
UDIN: 23087847BG44LW2729
Date:- 09.10.2023
Place:- New Delhi


Dilip Kumar Tjrkey
(President)


Bhola Nath Singh
(Secretary General)


Sekar J Manoharan
(Treasurer)

Schedule Forming parts of Balance Sheet and Income & Expenditure Account as on 31.03.2023	AS AT 31.03.2023 (Rs.)	AS AT 31.03.2022 (Rs.)
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SCHEDULE - 1
RESERVES & SURPLUS

Opening Balance	22,58,05,704	21,27,52,810
Excess of Income over Expenditure during the year	2,61,36,295	1,30,52,894
Total	25,19,41,999	22,58,05,704

SCHEDULE - 2
LONG TERM PROVISIONS

Provision for Gratuity	48,46,551	41,03,600
Provision for Leave Encashment	8,31,835	3,65,483
Total	56,78,386	44,69,083

SCHEDULE - 3
CURRENT LIABILITIES & PROVISIONS

<u>Current Liabilities</u>		
Creditors for expenses	6,01,24,823	4,46,64,195
<u>Statutory Liabilities</u>		
TDS - Payable	89,74,346	79,42,738
GST Payable	1,18,107	4,91,620
<u>Provisions</u>		
Gratuity	10,41,047	8,84,123
Leave Encashment	2,76,366	1,97,943
Provision for Income Tax	1,42,26,217	83,80,999
<u>Other Current Liabilities</u>		
Advances Received	76,72,774	59,61,42,980
Payable to Members & Others	36,68,363	6,71,400
Total	9,61,02,043	65,93,75,998

SCHEDULE - 5
INVENTORY

Consumables & Sports equipments (as certified by management)	16,19,334	23,16,110
Total	16,19,334	23,16,110



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Schedule Forming parts of Balance Sheet and Income & Expenditure Account as on 31.03.2022	AS AT 31.03.2023 (Rs.)	AS AT 31.03.2022 (Rs.)
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SCHEDULE - 6
SUNDRY DEBTORS

Debts exceeding six months	-	7,04,17,771
Other Debts	1,11,45,285	15,77,815
Total	1,11,45,285	7,19,95,586

SCHEDULE - 7
CASH & BANK BALANCES

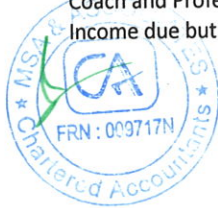
Cash in hand	17,212	10,477
Bank Balances	4,64,47,190	5,67,97,080
FDR with bank	13,56,34,173	54,12,27,913
HDFC Gratuity Fund A/c	59,15,891	50,40,668
Interest Accrued on FDR	8,38,071	32,04,984
Total	18,88,52,537	60,62,81,122

SCHEDULE - 8
LOANS & ADVANCES

Advance For Hosting World Cup 2023	-	11,51,45,940
Prepaid Expenses	6,78,940	38,81,779
Other Advances	1,23,05,325	76,20,306
Total	1,29,84,265	12,66,48,025

SCHEDULE - 9
OTHER CURRENT ASSETS
(Amounts recoverable in cash or kind)

Sport Authority of India	1,48,49,670	71,52,496
Indian Olympic Association	7,00,000	-
Security Deposit	8,58,000	8,58,000
Deposit with Government Authorities	5,36,66,061	5,81,82,092
Coach and Professional Fee Reimbursement from OSG	25,85,078	-
Income due but not Received	5,08,58,298	-
Total	12,35,17,107	6,61,92,588



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Schedule Forming parts of Balance Sheet and Income & Expenditure
Account as on 31.03.2023

AS AT
31.03.2023
(Rs.)

AS AT
31.03.2022
(Rs.)

SCHEDULE - 10
INCOME

Sponsorship	68,73,30,540	49,91,40,887
Grant Received	7,99,03,997	5,96,38,575
Other Income	9,80,96,756	3,82,13,030
Total	86,53,31,293	59,69,92,492

SCHEDULE - 11
ADMINISTRATIVE & OTHER EXPENSES

Establishment expenses	2,56,92,019	2,05,54,229
AGM and Committee expenses	14,38,505	-
Conveyance	2,08,276	2,20,691
Computer Software & Maintenance	7,51,403	1,48,038
News Paper And Periodicals	39,005	39,877
Rent	68,03,592	66,61,850
Office Maintenance	2,01,489	1,78,403
Printing, Stationery & Courier	38,86,100	43,37,049
Legal & Professional	6,96,24,456	5,33,07,330
Telephone & Internet	3,81,128	3,05,207
Electricity expenses	10,87,217	10,06,554
Audit Fees	6,07,400	6,25,400
Bank Charges & Interest	2,23,383	1,45,636
Insurance charges	3,941	-
Total	11,09,47,914	8,75,30,264



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HOCKEY INDIA
B1/E14, GROUND FLOOR, MOHAN COOPERATIVE INDUSTRIAL ESTATE NEW DELHI - 110044

Detail of Fixed Assets as on 31.03.2023

Schedule - 4

(Amt in Rs.)

PARTICULARS	RATE	W.D.V. AS ON 01.04.2022	ADDITION UPTO 03.10.2022	ADDITION AFTER 03.10.2022	SALE / ADJUSTMENT	VALUE AS ON 31.03.2023	DEPRECIATION FOR THE YEAR	NET BLOCK AS ON 31.03.2023
Computers	40%	3,36,405	5,33,357	3,33,241	-	12,03,003	4,14,553	7,88,450
Trademarks & Logo	25%	10,04,762	-	-	-	10,04,762	2,51,191	7,53,571
Sports Equipments	15%	1,63,187	-	1,43,999	-	3,07,186	35,278	2,71,908
Office Equipments	15%	24,75,086	-	51,999	-	25,27,085	3,75,163	21,51,922
Furniture & Fittings	10%	1,05,05,956	-	-	-	1,05,05,956	10,50,596	94,55,360
Total		1,44,85,396	5,33,357	5,29,239	-	1,55,47,992	21,26,781	1,34,21,211

Previous Year Figures		1,48,96,435	2,36,525	13,24,999	6,356	1,64,51,603	19,66,207	1,44,85,396
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