



NOTICE

NOTICE IS HEREBY GIVEN THAT THE ANNUAL GENERAL MEETING OF THE MEMBERS OF THE DELHI AND DISTRICT CRICKET ASSOCIATION WILL BE HELD ON WEDNESDAY, THE 15TH DAY OF SEPTEMBER, 2021 AT 10.00 AM AT THE REGISTERED OFFICE OF THE COMPANY AT ARUN JAITLEY STADIUM, FEROSHAH KOTLA GROUND, NEW DELHI, TO TRANSACT THE FOLLOWING BUSINESSES:

ORDINARY BUSINESS:

1. To receive, consider and adopt the Financial Statements of the Company for the year ended March 31, 2020 including Audited Balance Sheet as at March 31, 2020 and the Statement of Profit and Loss for the year ended on that date together with notes thereon and the Reports of the Board of Directors and Auditors thereon.
2. To consider and if thought fit to pass with or without modification(s) the following resolution as an **Ordinary Resolution:**

“RESOLVED THAT pursuant to the provisions of section 139 and 142 and other applicable provisions, if any of the Companies Act, 2013 and the Rules made thereunder (including any statutory modification(s) or re-enactment thereof for the time being in force), M/s. S.P. Chopra & Co, Chartered Accountants (Firm Registration No. 000346N), be and are hereby re- appointed as Auditors of the Company to hold office from the conclusion of this Annual General Meeting (“AGM”) till the conclusion of the Annual General Meeting to be held for the Financial Year 2024-25 at such remuneration in addition to reimbursement of out-of-pocket expenses, as may be mutually agreed between the Board of Directors of the Company and the Auditors.”

SPECIAL BUSINESS:

- 3. Appointment of Ms. Justice Indu Malhotra, Former Judge of Supreme Court of India as the Ombudsman cum Ethics Officer of the Company.**

To consider and if thought fit to pass with or without modification(s) the following resolution as an **Ordinary Resolution:**

“Resolved that pursuant to the provisions of Article 40 and 41 of the Articles of Association of the Company, Ms. Justice Indu Malhotra, Former Judge of Supreme Court of India be and is hereby appointed as Ombudsman cum Ethics Officer of the Company at such Honorarium as agreed between her and the Apex Council (Board of Directors of the company).



4. Amendment in Articles of Association:

To consider and if thought fit to pass with or without modification(s) the following resolution as a **Special Resolution:**

“Resolved that pursuant to provisions of section 14 and other applicable provisions, if any of the Companies Act, 2013 and the Rules made thereunder (including any statutory modification(s) or re-enactment thereof for the time being in force), a new set of Articles of Association, drafted in lines with the permission given by Ld. Amicus Curie in terms of the directions issued by Hon’ble Supreme Court of India be and is hereby adopted in place of existing Articles of Association of the Company.”

By Order of the Board of Directors
The Delhi and District Cricket Association

(Vinod Tihara)
Secretary

Date:07.08.2021

Place: New Delhi

NOTES:

1. Only life Members and ordinary members of the Company are entitled to vote at the meeting.
2. The Explanatory statement pursuant to Sec 102(1) of the Companies Act 2013 in respect of the Special Business set out above is annexed hereto.
3. Relevant documents referred to in the accompanying notice, are open for inspection by the members at the registered office of the company on all working days, except Sunday, during the business hours, up to the date of the meeting.
4. Members who have not registered their e-mail ids so far are requested to register their e-mail id address for receiving all communication including annual report, notices, circulars, etc. from the company electronically.



5. The Notice of Annual General Meeting and Annual Report of the Company for the year 2019-20 being circulated to the members of the Company are available on the Company's website, viz. www.ddca.in.
6. Please note that, if required voting will be done in the Annual General Meeting.
7. Members should bring the duly filed attendance slips at the meeting to avoid any inconvenience. Members will not be allowed to attend and vote at the meeting in absence of a duly filled attendance slip.
8. The Route map of the Venue of the Annual General Meeting is attached.

EXPLANATORY STATEMENT IN RESPECT OF THE SPECIAL BUSINESS PURSUANT TO SECTION 102 (1) OF THE COMPANIES ACT, 2013:-

ITEM NO. 3

As per the provisions of clause 40 and 41 of the Articles of the Association of the company, your company is required to appoint the Ethics Officer and Ombudsman every year for the purpose of providing an independent dispute resolution mechanism.

Further, clause 41 (2) provides that the Company may appoint the Ombudsman to act as its Ethics Officer also subject to approval by the General Body.

Accordingly, the term of the Hon'ble Ombudsman expires on the conclusion of each Annual General meeting.

The Board has obtained the consent of Ms. Justice Indu Malhotra, Former Judge of the Hon'ble Supreme Court of India for appointment as Ombudsman cum Ethics Officer of the DDCA.

None of the director is interested in this resolution. Your directors recommend the passing of resolution for appointment of Ombudsman to comply with the provisions contained in the AOA of the Company.

ITEM NO. 4

The Company was required to amend its Articles of Association on 'similar lines' in terms of the judgment dated 09.08.2018 passed by the Hon'ble Supreme Court of India in Civil Appeal No. 4235 of 2014 and connected matters. The Company carried out various amendments which were duly placed before the Committee of Administrators appointed by the Hon'ble Supreme Court of India. The Articles were brought in line with the Articles of BCCI and were thereafter accepted to be fully compliant with the above judgment of the Hon'ble Supreme Court. Thereafter, Ld. Amicus Curie, duly appointed by Hon'ble Supreme Court has further



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granted permission to increase the number of elected directors from 10 (Ten) to 12 (Twelve). Hence in order to incorporate above changes it is proposed to adopt a new set of articles of association in place of existing articles of association.

None of the director is interested in this resolution. Your directors recommend passing of resolution as **Special Resolution**.

By Order of the Board of Directors
The Delhi and District Cricket Association

(Vinod Tihara)
Secretary

Date: 07.08.2021

Place: New Delhi



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ATTENDANCE SLIP

(THIS ATTENDANCE SLIP, DULY FILLED IN, IS TO BE HANDED OVER AT THE MEETING)

Name of Member
(in block letters)

Membership No.

Address of Member

.....

.....

E-mail:

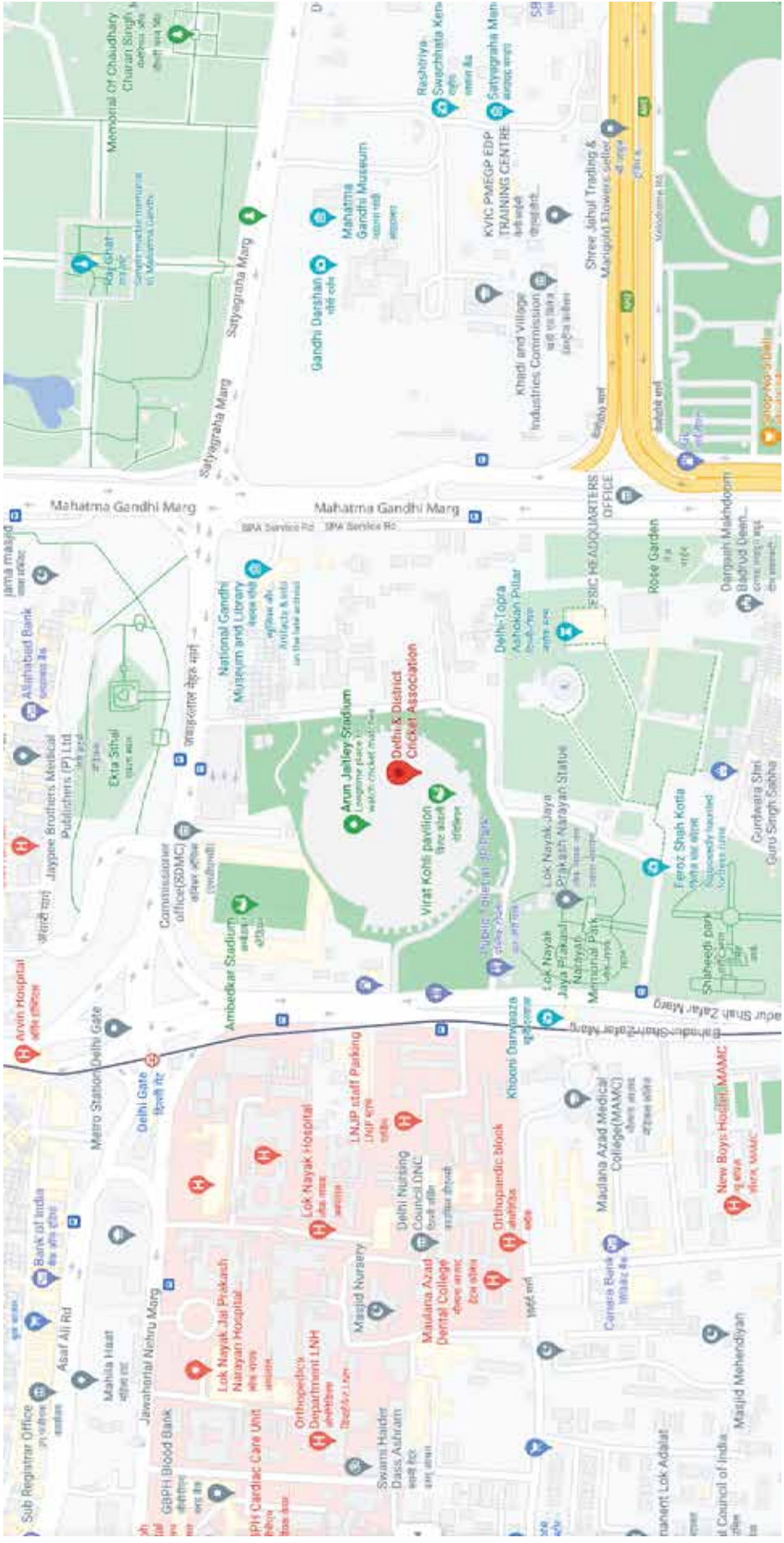
I hereby record my presence at the ANNUAL GENERAL MEETING of the Company on
..... day, the at hours, at the registered office of the Company
at Ferozshah Kotla Ground, New Delhi-110002, India.

.....

Signature of the Attending Member

NOTE:

Members wishing to attend the meeting must bring the Attendance Slip duly signed to the meeting.





President's Message



Dear Members of the DDCA,

It has been an honour for me to serve as the President of the Delhi and District Cricket Association these past months, and I wish to express my sincere appreciation to all our members who have continued to support our association's mission.

The world is taken aback due to the outbreak of COVID-19 Pandemic in the past year, as a result of which the worldwide restrictions were imposed, thereby halting the normal course of life. However, in these unprecedented times, DDCA surfaced as more than ever determined to provide a cricket friendly environment for the admirers of the game and for the growth and prosperity of the cricketers in Delhi, thereby making every possible effort to bring out the best cricketing talents.

Our dedication towards the promotion of Cricket is unmatched and has set forth an example of excellence for others, thereby setting a new benchmark of quality cricket.

The Apex Council of the DDCA in its meeting dated 20.11.2020 resolved to upgrade the standard of cricket activities in the Sh. Arun Jaitley Cricket Stadium, by adopting modernizing reforms in the existing best of class facilities being provided to the Cricketers, with special emphasis to support and encourage young and budding talent in Delhi.

I am proud and delighted to inform that within this short span we have successfully managed to eventuate our vision and bring revolutionary changes within the association.

I feel this to be my duty to share with you about:-

1. L.E.D. High Mast Lights with DMX

DDCA engaged Signify (Phillips) to upgrade the High Mast Lights with latest technology (LED with DMX) to improve the LUX level of lights in order to meet the qualification criteria set up by the ICC/BCCI during the matches. The contract with agency includes 7 years



of AMC. It is also worth mentioning that having DMX at Sh. Arun Jaitley Cricket Stadium would lead to one of its kind experience for the spectators in Delhi as it is the only stadium in the country to have DMX system.

2. Upgradation & Renovation of Players/Members Gym.

DDCA engaged M/s GYMPAC (Life Fitness) for Upgradation & Renovation of Players/ Members Gym which has recently been inaugurated and is now open for our Players & Members. Life Fitness is a leading international brand as far as it concerns health fitness globally.

3. Renovation of Restaurant.

The upgraded Restaurant “Café Wellington” has been completed and inaugurated for the use of the respected members from 02.03.2021.

4. Installation of Motorised Sight Screens.

Motorised cum manual sight screens with the latest mechanism, has been installed at the Arun Jaitley Stadium.

5. Reopening of R. P. Mehra Block.

Steps are being taken for reopening of the R. P. Mehra Block in consultation with IIT Delhi. Corrective measures as propounded by the IIT, is being undertaken in supervision of experts from IIT itself.

6. Indoor Practice Pitches

Proposal has been sought for setting up Indoor Practice pitches in the stadium.

7. DDCA-DDA Centres of Excellence in Cricket

DDCA has initiated to open academies in the state, in the name & style of ‘DDCA-DDA Centres of Excellence in Cricket’ (as proposed) in collaboration with the Delhi Development Authority which shall be providing venues for running of these academies. As on date, DDA has agreed to provide two venues one in West Delhi and other in East Delhi. The same is expected to be completed in a time bound manner.

8. Installation of new spectators chairs/seats.

We are also in the process of upgrading the spectators chairs/seats of the stadium replaced. The same is likely to be completed in the next few months.



9. Digital Score Board

Installation of Digital Score Board is another immediate objective of the Apex Council and we endeavour to do it in a time bound manner.

10. Badminton Court, Tennis Court and Swimming Pool

In next few months we shall be planning to have facilities like Badminton Court, Tennis Court and Swimming Pool for the benefits of the players within the stadium.

11. Club House, Guest Rooms, BCCI Office at the Stadium

Space for constructions of Club House, Guest Rooms and an office of BCCI within the stadium have been earmarked. Further steps are being taken up for engagement of a construction agency of high repute for execution of work which shall be one of its own kind with state-of-art infrastructure & facilities.

During the second wave of Covid 19 DDCA procured and offered to Delhi Administration through Hon'ble Lieutenant Governor, 100 BPAP machines and 100 Oxygen Concentrators to meet the urgent demand of life saving equipments as its contribution towards the society. In addition to this, DDCA further procured 25 Philips Oxygen Concentrators with 5Ltrs capacity, during these unprecedented times which were and are available for its members free of cost in case of need.

It is worthwhile to mention that, without the support of the members of DDCA, it would not have been an easy task to highlight the spirit of the game of cricket in the hearts of the public in general and players in particular in such a brief period of time. It is also noteworthy to point out the sincere endeavours of the members of DDCA, which have immensely contributed towards the encouragement of Cricket not only at the local levels, but also at the state level. The path of effective and efficient progress of the game of cricket as shown by Late. Shri Arun Jaitley Ji, has set a new standard for the game, which has helped a lot in making aims of supremacy.

Best Wishes,

Rohan Jaitley

President

The Delhi and District Cricket Association



Secretary Message



Dear Esteemed Member,

I take immense pleasure in presenting this compilation of the Annual Report of the activities of Delhi & District Cricket Association (DDCA) for the financial year 2019-20.

The world is taken aback due to the outbreak of COVID-19 Pandemic in the past year, as a result of which the worldwide restrictions were imposed, thereby halting the normal course of life. However, in these unprecedented times, DDCA surfaced as more than ever determined to provide a cricket friendly environment for the admirers of the game and for the growth and prosperity of the cricketers in Delhi, thereby making every possible effort to bring out the best cricketing talents.

We feel very proud that our players from Delhi namely Virat Kohli, Shikhar Dhawan, Rishabh Pant, Navdeep Saini, Ishant Sharma, are representing the Indian Cricket team in various formats. It has always been our endeavour to promote & nurture young cricketers from a very early age and at the same time hold their hand and provide them best of the facilities so that they can deliver their best.

With the support of all members and office bearers at the association has created a world class gym facility for players and members as well as a restaurant has been opened for members.

The Apex Council is working for betterment of cricket of Delhi and will strive to take it to a new high. LED High Mast Light, Upgradation of Players and Members Gym, Renovation of restaurant, world class library etc and make you a proud member of the DDCA.

I once again assure you all that our team shall not leave any stone unturned to accomplish what we had promised to the members.

With warm personal regards.

Vinod Tihara

Secretary
The Delhi and District Cricket Association



Apex Council



MR. ROHAN JAITLEY
President



MR. RAKESH BANSAL
Vice-President



MS. SHASHI KHANNA
Treasurer



MR. VINOD TIHARA
Secretary



MR. RAJAN MANCHANDA
Joint Secretary



MR. ASHOK SHARMA
Director



MR. HARISH SINGLA
Director



MR. KARNAIL SINGH
Director



MR. DINESH SHARMA
Director



MS. RENU KHANNA
Director



MR. SANJAY BHARDWAJ
Director



MR. TILAK RAJ SHARMA
Director



MR. ANJALI SHARMA
Director



MR. SHIV NANDAN SHARMA
Director



MR. V.K. RAO
Govt. Nominee-Director



MR. MANINDER SINGH
Govt. Nominee-Director



MR. SUNIL YADAV
Govt. Nominee-Director



MS. RAJNI ABBI
Govt. Nominee-Director



Board's Report

Dear Members,

Your directors have pleasure in presenting the Annual Report together with the Audited Financial Statements of the Company for the financial year ended on 31st March, 2020.

STATE OF THE COMPANY AFFAIRS

Financial Results: The total income for the financial year 2019-20 was Rs. 29,39,76,920 as compared to an income of Rs. 36,93,81,381 in the previous year and there was a deficit of Rs. 10,56,59,366 in the financial year 2019-20 as compared to deficit of Rs. 1,72,62,841 in the previous year.

DIRECTORS

During the year under review, Mr. Rajat Sharma (DIN: 00005373) tendered his resignation from the post of President, DDCA w.e.f. November 16, 2019 which was accepted and made effective w.e.f. November 29, 2019.

Mr. Gautam Gambhir (DIN: 03563713) also resigned on w.e.f 16th September, 2019 consequent to his being elected as Member of Parliament from East Delhi constituency.

Further, pursuant to the Order dated February 03, 2020 passed by Hon'ble Justice Deepak Verma, Former Judge, Supreme Court of India, Ombudsman, DDCA the office of Mr. Om Prakash Sharma (DIN: 00446363) as a Treasurer of the DDCA was vacated on account of his disqualification in terms of Article 8(5)(d) of the Articles of Association of DDCA. Subsequently Mrs Shashi Khanna was elected as Hon. Treasurer of the Company.

AUDITORS AND AUDITORS' REPORT

M/s. S.P Chopra & Co., Chartered Accountants (Firm Registration No. 000346N) having address at 31-F, Connaught Place, New Delhi-110001, were appointed as Statutory Auditors of the Company at the Annual General Meeting of the Company held on December 29, 2019 to hold office from the conclusion of that Annual General Meeting ("AGM") till the conclusion of the next AGM of the Company to be held for the financial year ending on March 31, 2020.

Further, M/s. S.P Chopra & Co., Chartered Accountants (Firm Registration No. 000346N) who would be retiring as statutory Auditors of the company at the Annual General Meeting, have shown their willingness for being re-appointed as Statutory Auditor in the upcoming Annual General Meeting. Also, the Apex Council, in its meeting, held on July 02, 2021 has, subject to the approval of the members, recommended the re-appointment of M/s. S.P Chopra &



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Co., Chartered Accountants (Firm Registration No. 000346N) as Statutory Auditors of the Company to hold office for a period of five consecutive years i.e. from the conclusion of the ensuing Annual General Meeting till the conclusion of the Annual General Meeting to be held for the Financial Year 2024-25.

The Auditors' Reports for the financial year 2019-20 do not contain any qualification or reservation or adverse remark. The Notes on Financial Statement referred to in the Auditors' Report are self-explanatory and do not call for any further comments.

During the year, no incidence of fraud as defined under Section 143(12) of the Companies Act, 2013, which is required to be disclosed under Section 134(3) (ca) of the Companies Act, 2013, has been reported by the Auditors to the Board of Directors of the Company.

INTERNAL AUDITORS

The Finance and Purchase Committee, in its meeting held on July 06, 2019 has appointed M/s. ASA & Associates, Chartered Accountants, to act as Internal Auditors of the Company for the Financial Year 2019-20. Subsequently, M/s ASA & Associates has been removed and M/s GSA & Associates had been appointed by Finance committee in their meeting dated December 07, 2020.

NUMBER OF BOARD MEETINGS HELD DURING THE FINANCIAL YEAR

During the financial year ended on 31st March, 2020, eight (08) meetings of the Board of Directors were held on June 03, 2019, two (2) meetings on July 23, 2019, August 31, 2019, October 19, 2019, October 25, 2019, December 05, 2019 and December 09 2019.

AUDIT COMMITTEE

The provisions of Section 177 of the Companies Act, 2013 read with Rule 6 of the Companies (Meetings of the Board and its Powers) Rules, 2013 are not applicable to the Company.

POLICY RELATING TO DIRECTORS' APPOINTMENT AND REMUNERATION

The provisions of Section 178(1) relating to constitution of Nomination and Remuneration Committee are not applicable to the Association and hence the Company has not devised any policy relating to appointment of Directors, payment of Managerial remuneration, Directors qualifications, positive attributes, independence of Directors and other related matters as provided under Section 178(3) of the Companies Act, 2013.

None of the Directors have received any remuneration from the Association.

DIRECTORS' RESPONSIBILITY STATEMENT

Your Directors hereby confirm and declare that:



- i. In the preparation of final accounts for the year ended March 31, 2020, the applicable accounting standards have been followed along with proper explanation relating to material departures.
- ii. They had selected such accounting policies and applied them consistently and made judgments and estimates as are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the year ended March 31, 2020 and of the profit and loss of the company for that year;
- iii. They had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of Companies Act, 2013 for safeguarding the assets of the association and for preventing and detecting fraud and other irregularities;
- iv. They had prepared the accounts for the year ended March 31, 2020 on a 'going concern' basis.
- v. The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

DETAILS IN RESPECT OF ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO THE FINANCIAL STATEMENTS

The Company has an adequate internal financial control system in place which operates effectively. However, the Auditors have reported that they are "In the absence of any laid down Standard Operating Procedures/Manual, we are not able to comment, whether DDCA has, in all material respects, adequate internal financial controls with reference to financial statements and the operating effectiveness of such financial controls."

EXTRACT OF THE ANNUAL RETURN

In compliance with Section 92(3) of the Companies Act, 2013 read with Rule 12 of the Companies (Management and Administration) Rules, 2014, the extract of the Annual Return in Form MGT-9 is attached (Annexure A) as a part of this report.

ALTERATION IN ARTICLES OF ASSOCIATION OF THE COMPANY

Committee of Administrators (COA), BCCI had directed certain Corrective Amendments to be made in the Articles of Association of the DDCA, which were duly accepted, ratified and approved by the Apex Council in its Emergent Meeting held on August 31, 2019 in order that DDCA complies with the undertaking as stated in the Compliance Certificate and eventually with the Judgment dated August 09, 2018 of the Hon'ble Supreme Court of India in Civil Appeal No. 4235 of 2014 & connected matters.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS

No loans, guarantees and investments covered under the provisions of Section 186 of the



Companies Act, 2013 were given during the year under review.

MAINTENANCE OF COST RECORDS

The Company is not required to maintain cost records as specified by the Central Government under sub-section (1) of Section 148 of the Companies Act, 2013.

PUBLIC DEPOSITS

During the year under review, the Company has neither accepted nor renewed any deposits in terms of Chapter V of the Companies Act, 2013.

PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

There was no contract or arrangement made during the year 2019-20 with related parties as referred to under Section 188 of the Companies Act, 2013

POLICY ON PREVENTION OF SEXUAL HARASSMENT

As required under the Sexual Harassment of Women at Workplace (Prohibition, Prevention and Redressal) Act, 2013, the Company had a Policy on Prevention of sexual harassment of women at workplace and matters connected therewith. The Company has complied with the provisions relating to the Constitution of Internal Committee. No case of Sexual Harassment was filed or registered during the year under the Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013. Further, there is a healthy and safe environment for every women employee at the workplace.

ORDERS PASSED BY THE REGULATORS OR COURTS, IF ANY

No significant and material orders were passed by the Regulators, Courts or Tribunals impacting the going concern status and Company's operations in future.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO

Particulars of conservation of energy, technology absorption and foreign exchange earnings and outgo as required under Section 134(3) (m) of The Companies Act, 2013 read with Rule 8(3) of The Companies (Accounts) Rules, 2014 are not applicable and hence, not given.

PARTICULARS OF EMPLOYEES

The information required pursuant to Section 197 read with Rule 5 of The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is not applicable on



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the Company.

COMPLIANCE WITH SECRETARIAL STANDARDS

The Company, being a Section 8 Company, is exempted from complying with the provisions of Secretarial Standard – 1 (Secretarial Standard on meetings of Board of Directors) and Secretarial Standard – 2 (Secretarial Standard on General Meetings) issued by the Institute of Company Secretaries of India.

ACKNOWLEDGEMENTS

Your Directors would like to express their grateful appreciation for assistance and cooperation received from the Banks, Government Authorities, Customers, Vendors and Members during the year under review. Your Directors also wish to place on record their deep sense of appreciation for the committed services of the Executives, Staff and Workers of the Company at all levels.

For and on behalf of The Board of Directors
The Delhi and District Cricket Association

Sd/-

Rakesh Bansal

Vice President

DIN: 00245712

Address: A-47,
New Friends Colony,
South Delhi-110025

Sd/-

Vinod Tihara

Secretary

DIN: 01554338

Address: B-55, Antriksh
Apartment, Rohini,
Sector 14 Extn.,
New Delhi-110085

Date: 02nd July 2021

Place: New Delhi

**Form No. MGT-9****EXTRACT OF ANNUAL RETURN**As on the financial year ended on 31st March 2020

[Pursuant to section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014]

I. REGISTRATION AND OTHER DETAILS:

- i) CIN: - U92411DL1909NPL000407
- ii) Registration Date: - 09/09/1909
- iii) Name of the Company: **THE DELHI AND DISTRICT CRICKET ASSOCIATION**
- iv) Category / Sub-Category of the Company: Section 8 Company, Limited by Guarantee.
- v) Address of the Registered office and contact details: Ferozshah Kotla Ground,
New Delhi-110001
- vi) Whether listed company Yes / No: NO
- vii) Name, Address and Contact details of Registrar and Transfer Agent, if any: N/A

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

NA

All the business activities contributing 10 % or more of the total turnover of the company shall be stated:

S. No.	Name and Description of main products/ services	NIC code of the Product or Service	% to total turnover of the Company
1.	To develop and promote the game of Cricket	99965110	100

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES -

[No. of Companies for which information is being filled] -

0

S. NO.	NAME AND ADDRESS OF THE COMPANY	CIN/GLN	HOLDING/ SUBSIDIARY/ ASSOCIATE	% of shares held	Applicable Section
1.					

**IV. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)**

Since, DDCA is a Company limited by guarantee, therefore, Column IV is Not Applicable.

i. Category-wise Share Holding

Category of Shareholders	No. of Shares held at the beginning of the year				No. of Shares held at the end of the year				% Change during the year
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
A. Promoters									
(1) Indian									
a. Individual/HUF	-				-				-
b. Central Govt									
c. State Govt (s)	-				-				-
d. Bodies Corp.									
e. Banks / FI									
f. Any Other.									
Sub-total (A) (1):-	---				---				-
(2) Foreign									
a) NRIs - Individuals									
b) Other – Individuals	-				-				-
c) Bodies Corp.									
d) Banks / FI	-				-				-
e) Any Other....									
Sub-total (A) (2):-									
Total shareholding of Promoter (A) = (A)(1)+(A)(2)									



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B. Public Shareholding	-				-				-
1. Institutions									
a) Mutual Funds									
b) Banks / FI									
c) Central Govt									
d) State Govt(s)									
e) Venture Capital Funds									
f) Insurance Companies									
g) FIs									
h) Foreign Venture Capital Funds									
i) Others (specify)									
Sub-total (B)(1):-	-				-				-
2. Non-Institutions									
a) Bodies Corp.									
i) Indian	-				-				-
ii) Overseas									
b) Individuals									
i) Individual shareholders holding nominal share capital upto Rs. 1 lakh	-				-				-
ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh	-				-				-
c) Others (Joint Ventures)									
Sub-total (B)(2):-									
Total Public Shareholding (B)=(B)(1)+(B)(2)									
C. Shares held by Custodian for GDRs & ADRs	-	-	-	-	-	-	-	-	-
Grand Total (A+B+C)	---								---

**ii. Shareholding of Promoters**

S. No	Shareholder's Name	Shareholding at the beginning of the year			Shareholding at the end of the year			% change in share holding during the year
		No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares	No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares	
1	-	-	-	-	-	-	-	-
2	-	-	-	-	-	-	-	-
	Total	-	-	-	-	-	-	-

iii. Change in Promoters' Shareholding (please specify, if there is no change)- Not Applicable

Sl. No.	Shareholding at the beginning of the year		Shareholding at the end of the year		Date	Increase/Decrease	Reason	Cumulative Shareholding during the year	
	No. of shares	% of total shares of the company	No. of shares	% of total shares of the company				No. of shares	% of total shares of the company
1.	-	-	-	-	-	-	-	-	-

iv. Shareholding Pattern of top ten Shareholders (other than Directors, Promoters and Holders of GDRs and ADRs):

Sl. No.	For each of the Top 10 share holders	Shareholding at the beginning of the year		Shareholding at the end of the year		Date	Increase/Decrease	Reason	Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company				No. of shares	% of total shares of the company
1	-	-	-	-	-	-	-	-	-	-

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v. Shareholding of Directors and Key Managerial Personnel:

Sl. No.	For Each of the Directors and KMP	Shareholding at the beginning of the year		Shareholding at the end of the year		Date	Increase/Decrease	Reason	Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company				No. of shares	% of total shares of the company
1	-	-	-	-	-	-	-	-	-	-
2	-	-	-	-	-	-	-	-	-	-

V. INDEBTEDNESS

Indebtedness of the Company including interest outstanding/accrued but not due for payment

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year				
i) Principal Amount				
ii) Interest due but not paid				
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	-	-	-	-
Change in Indebtedness during the financial year				
• Addition	-	-		
• Reduction	-	-		
Net Change	-	-	-	-
Indebtedness at the end of the financial year				
i) Principal Amount				
ii) Interest due but not paid				
iii) Interest accrued but not due				
Total (i+ii+iii)	-	-	-	-

**VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL****A. Remuneration to Managing Director, Whole-time Directors and/or Manager**

Sl. no.	Particulars of Remuneration	Name of MD/WTD/ Manager				Total Amount
1	Gross salary (a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961 (b) Value of perquisites u/s 17(2) Income-tax Act, 1961 (c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961	-	-	-	-	-
2	Stock Option	-	-	-	-	-
3	Sweat Equity	-	-	-	-	-
4	Commission -As % of profit - Others, specify...	-	-	-	-	-
5	Others, please specify	-	-	-	-	-
	Total (A)					
	Ceiling as per the Act	N/A	N/A			N/A

B. Remuneration to other directors: NIL

Sl. no.	Particulars of Remuneration	Name of other directors			Total Amount
1	1. Independent Directors • Fee for attending board / committee meetings • Commission • Others, please specify	-	-	-	-
	Total (1)	-	-	-	-
2	2. Other Non-Executive Directors • Fee for attending board / committee meetings • Commission • Others, please specify	-	-	-	-
	Total (2)	-	-	-	-
	Total (B)=(1+2)	-	-	-	-
	Total Managerial Remuneration	-	-	-	-
	Overall Ceiling as per the Act				

**DELHI & DISTRICT CRICKET ASSOCIATION**Arun Jaitley Stadium
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C. Remuneration to Key Managerial Personnel other than MD/Manager/WTD: N/A

Sl. no.	Particulars of Remuneration	Key Managerial Personnel			
		CEO	Company Secretary	CFO	Total
1	Gross salary (a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961 (b) Value of perquisites u/s 17(2) Income-tax Act, 1961 (c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961	-	-	-	-
2	Stock Option	-	-	-	-
3	Sweat Equity	-	-	-	-
4	Commission - As % of profit -others specify...	-	-	-	-
5	Others, please specify	-	-	-	-
	Total	-	-	-	-

**DELHI & DISTRICT CRICKET ASSOCIATION**Arun Jaitley Stadium
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VII. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES: NIL

Type	Section of the Companies Act	Brief Description	Details of Penalty / Punishment/ Compounding fees imposed Authority	[RD/ NCLT / COURT]	Appeal made, if any (give Details)
A. COMPANY					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-
B. DIRECTORS					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-
C. OTHER OFFICERS IN DEFAULT					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-

For and on behalf of The Board of Directors
The Delhi and District Cricket Association

Sd/-

Rakesh Bansal

Vice President

DIN: 00245712Address: A-47,
New Friends Colony,
South Delhi-110025**Sd/-**

Vinod Tihara

Secretary

DIN: 01554338Address: B-55, Antriksh
Apartment, Rohini,
Sector 14 Extn.,
New Delhi-110085Date: 02nd July 2021

Place: New Delhi



DELHI & DISTRICT CRICKET ASSOCIATION

Arun Jaitley Stadium
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S.P. CHOPRA & CO.
Chartered Accountants

31-F, Connaught Place
New Delhi- 110 001
Tel: 91-11-23313495-6-7
Fax: 91-11-23713516
ICAI Regn.No. 000346N
Website : www.spchopra.in
E-mail: spc1949@spchopra.in

Independent Auditor's Report to The Members of 'Delhi & District Cricket Association'

Qualified Opinion

We have audited the accompanying financial statements of Delhi & District Cricket Association (the "DDCA"), which comprise the Balance Sheet as at March 31, 2020, and the Statement of Income and Expenditure, and the Statement of Cash Flows for the year then ended, and notes to the financial statements including a summary of the significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, the aforesaid financial statements give the information required by the Companies Act, 2013 (the 'Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of DDCA as at March 31, 2020 and its Deficit and its cash flows for the year ended on that date.

Basis for Qualified Opinion

- Loans and advances and other receivables aggregating to Rs. 186.56 lakhs are doubtful of recovery as contained in 'Note 10: Other Non Current Assets', 'Note 13: Short Term Loans and Advances' and 'Note 14: Other Current Assets', to the financial statements, however, these have not been provided in the financial statements. In case these doubtful loans and advances and other receivables would have been provided, the 'Deficit' for the year would have been Rs. 1243.15 lakhs (as against the reported figure of Rs. 1056.59 lakhs), and Other Non Current Assets, Short Term Loans and Advances, Other Current Assets and Reserves and Surplus as at the year end would have been Rs. 100.00 lakhs, Rs. 229.69 lakhs, Rs. 677.79 lakhs and Rs. 10119.31 lakhs respectively (as against the reported figures of Rs. 207.37 lakhs, Rs. 302.94 lakhs, Rs. 683.73 lakhs and Rs. 10305.87 lakhs respectively).



- b. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. 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 DDCA in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the 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 Matters

We draw attention to the following notes to the financial statements:

- a. Note No. 21(ii): Non payment / provision of interest on the overdues of the parties covered under MSMED Act, and non-disclosures thereof, due to the reasons as stated in the said Note.
- b. Note No. 21(iv): Non-confirmation / reconciliation of the balances in the accounts of some parties.
- c. Note No. 21(v): Non-completion of the Physical verification of the Property, Plant and Equipments and reconciliation, thereof with the financial records.
- d. Note No.21(vi): Outcome, if any, of the complaints of mismanagement and misappropriation in running of the state of affairs of DDCA, filed against the present as well as the earlier members of the Board.

Our qualified opinion is not qualified in respect of the above matters.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The DDCA's Board of Directors is responsible for the matters stated in Section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of DDCA in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014, as amended.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the DDCA and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting



policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, 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, the Board of Directors is responsible for assessing the DDCA's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the DDCA or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the DDCA's financial reporting process.

Auditor's Responsibilities 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 auditor's 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, but not for the purpose of expressing an opinion on the effectiveness of the DDCA's internal control.
- 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 DDCA'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 auditor's report. However, future events or conditions may cause the DDCA 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 those charged with governance 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 those charged with governance 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 Requirements

As required by Section 143(3) of the Act, we subject to the effects of the matters described in 'para – a' under Basis for Qualified Opinion section report that:

- a. we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b. in our opinion, proper books of account as required by law have been kept by DDCA so far as appears from our examination of those books.
- c. the Balance Sheet, the Statement of Income and Expenditure and the Statement of Cash Flow dealt with by this Report are in agreement with the books of account.
- d. in our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014, as amended.
- e. on the basis of the written representations received from the directors and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2020 from being appointed as a director in terms of Section 164 (2) of the Act.
- f. In the absence of any laid down Standard Operating Procedures / Manual, we are not able to comment, whether DDCA has, in all material respects, adequate internal financial controls with reference to financial statements and the operating effectiveness of such financial controls.



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- g. As no remuneration has been paid by DDCA to its Directors, the provisions of Section 197 of the Companies Act, 2013 are not applicable; and
- h. with respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. The financial statements disclose the impact of pending litigations on the financial position of DDCA – Refer Note 21.i to the financial statements;
 - ii. DDAC has not entered into any long-term contracts including derivative contracts;
 - iii. As DDCA is a Company registered under Section 8 of the Companies Act, 2013, having no share capital and shareholders, the said clause regarding the Investor Education and Protection Fund, is not applicable to it.

For S. P. Chopra & Co.
Chartered Accountants
Firm Regn. No. 000346N

Sd/-
(Pawan K. Gupta)
Partner
M. No. 092529
UDIN: 21092529AAAAAO6014

Place: New Delhi

Dated: March 28, 2021

**DELHI & DISTRICT CRICKET ASSOCIATION**Arun Jaitley Stadium
Ferozeshah Kotla Grounds, New Delhi-110002**2019-20**

CIN No. - U92411DL1909NPL000407

BALANCE SHEET AS AT MARCH 31, 2020

	NOTES	As at March 31, 2020 (Rs.)	As at March 31, 2019 (Rs.)
EQUITY AND LIABILITIES			
Shareholders' Funds			
Reserves and Surplus	3	1,03,05,86,528	1,13,62,45,894
Non-Current Liabilities			
Other Long-term Liabilities	4	11,84,236	11,84,236
Long term Provisions	5	3,38,87,183	2,58,36,988
Current Liabilities			
Other Current Liabilities	6	19,69,61,335	22,97,84,385
Short-term Provisions	7	6,99,926	28,75,353
TOTAL		1,26,33,19,208	1,39,59,26,856
ASSETS			
Non-current assets			
Property, Plant and Equipment	8	90,91,17,446	97,71,64,502
Capital work-in-progress	8	76,01,352	-
Long-term Loans and Advances	9	9,66,45,197	7,23,82,439
Other non-current Assets	10	2,07,37,116	1,00,00,000
Current assets			
Inventories	11	41,42,859	22,60,979
Cash and Bank Balances	12	12,64,07,375	15,33,18,464
Short-term Loans and Advances	13	3,02,94,441	1,89,66,046
Other Current Assets	14	6,83,73,422	16,18,34,426
TOTAL		1,26,33,19,208	1,39,59,26,856

Significant Accounting Policies' and 'Notes 1 to 21' form an integral part of the Financial Statements.

For and on behalf of Delhi & District Cricket Association

Sd/-

Rakesh Bansal
Vice President
DIN : 00245712

Sd/-

Vinod Tihara
Secretary
DIN : 01554338

As per our Report of even date attached

S. P. Chopra & Co.
Chartered Accountants
Firm Regn. No.: 000346N

Sd/-

Pawan K. Gupta
(Partner)
Membership No. 092529Place : New Delhi
Dated : 28th March, 2021

**DELHI & DISTRICT CRICKET ASSOCIATION**Arun Jaitley Stadium
Ferozeshah Kotla Grounds, New Delhi-110002**2019-20**

CIN No. - U92411DL1909NPL000407

STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED MARCH 31, 2020

	NOTES	Year ended March 31, 2020 (Rs.)	Year ended March 31, 2019 (Rs.)
Income			
Subvention Income from BCCI	-	17,43,88,146	24,90,71,660
Other Income	15	11,95,88,774	12,03,09,721
Total Income		29,39,76,920	36,93,81,381
Expenditure			
Purchase of Stock-in-Trade	16	43,485	20,476
Increase in Inventories	17	(18,81,880)	(1,20,764)
Employee Benefits expense	18	7,65,28,756	7,84,43,476
Finance Expenses	19	14,062	28,250
Depreciation	8	6,94,71,603	6,68,26,087
Other Expenses	20	25,54,60,260	24,14,46,697
Total Expenditure		39,96,36,286	38,66,44,222
Deficit for the year carried forward to the Reserves and Surplus		10,56,59,366	1,72,62,841

Significant Accounting Policies' and 'Notes 1 to 21' form an integral part of the Financial Statements.

For and on behalf of Delhi & District Cricket Association

Sd/-

Rakesh Bansal
Vice President
DIN : 00245712

Sd/-

Vinod Tihara
Secretary
DIN : 01554338

As per our Report of even date attached

S. P. Chopra & Co.
Chartered Accountants
Firm Regn. No.: 000346N

Sd/-

Pawan K. Gupta
(Partner)
Membership No. 092529

Place : New Delhi

Dated : 28th March 2021

**DELHI & DISTRICT CRICKET ASSOCIATION**Arun Jaitley Stadium
Ferozeshah Kotla Grounds, New Delhi-110002**2019-20****CIN No. - U92411DL1909NPL000407****STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31, 2020**

Particulars	Year ended March 31, 2020 (Amount in Rs.)	Year ended March 31, 2019 (Amount in Rs.)
(A) Cash Flow from Operating Activities:		
Deficit for the Year	(10,56,59,366)	(1,72,62,841)
Adjustments for:		
Depreciation	6,94,71,603	6,68,26,087
Liabilities/provisions no longer required written back	-	(32,65,860)
Interest Income	(1,14,96,276)	(29,99,411)
	5,79,75,327	6,05,60,816
Operating (Deficit)/Surplus before working capital changes	(4,76,84,039)	4,32,97,976
Adjustments for working capital:		
Decrease in Other Current Assets	9,34,61,003	19,16,09,810
(Increase)/ Decrease in Short Term Loan & Advances	(1,13,28,395)	1,78,138
(Increase) in Long Term Loan & Advances	(2,42,62,758)	(4,20,49,036)
(Increase) in Inventory	(18,81,880)	(1,20,764)
(Increase)/ Decrease in Other non Current Assets	-	31,46,972
(Decrease) in Other Current Liabilities	(3,28,23,050)	(7,38,96,264)
Increase in Long Term Provisions	80,50,195	86,88,562
(Decrease) / Increase in Short Term Provisions	(21,75,427)	17,76,856
Cash Inflow from Working Capital Changes	2,90,39,688	8,93,34,274
Net Cash Inflow / (Outflow) from Operating Activities - (A)	(1,86,44,351)	13,26,32,250
(B) Cash Flow from Investing Activities		
Purchase/Addition of Property, plant and equipments/CWIP and Capital Advances	(1,97,63,014)	(2,45,26,083)
Interest Income	1,14,96,276	29,99,411
Net Cash (Outflow) from Investing Activities - (B)	(82,66,738)	(2,15,26,672)
Net (Decrease) / Increase in Cash & Cash Equivalents - (A + B)	(2,69,11,089)	11,11,05,578
Cash & Cash Equivalents at the beginning of the year	15,33,18,464	4,22,12,886
Cash & Cash Equivalents at the end of the year	12,64,07,375	15,33,18,464
Notes to Statement of cash flows :		
i. Components of Cash and Cash Equivalents are as under :		
- Balances with Banks - Current Accounts	62,23,039	1,24,06,157
- Cash-in-Hand	1,82,401	3,05,411
- Fixed Deposits, having original maturity of more than 3 months	12,00,01,935	14,06,06,897
	12,64,07,375	15,33,18,464
ii. The above Statement of cash flows has been prepared under the indirect method set out in AS 3 - Statement of Cash Flows Significant Accounting Policies' and 'Notes 1 to 21' form an integral part of the Financial Statements.		

Significant Accounting Policies' and 'Notes 1 to 21' form an integral part of the Financial Statements.

For and on behalf of Delhi & District Cricket Association

Sd/-**Rakesh Bansal**
Vice President
DIN : 00245712**Sd/-****Vinod Tihara**
Secretary
DIN : 01554338

As per our Report of even date attached

S. P. Chopra & Co.
Chartered Accountants
Firm Regn. No.: 000346N**Sd/-****Pawan K. Gupta**
(Partner)
Membership No. 092529Place : New Delhi
Dated : 28th March 2021



1. GENERAL INFORMATION

The Delhi & District Cricket Association (the 'DDCA') has been registered with Registrar of Companies, Delhi having no share capital with main object to develop and promote the game of cricket under Section 8 of the Companies Act, 2013 (earlier Section 25 of the Companies Act, 1956).

2. SIGNIFICANT ACCOUNTING POLICIES

i. Basis of preparation of financial statements

The financial statements have been prepared in accordance with Generally Accepted Accounting Principles ("GAAP") in India, on a going concern basis, under the historical cost convention on accrual basis and are in accordance with the applicable accounting standards issued by the Institute of Chartered Accountants of India (ICAI) and specified under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014, as amended.

All the assets and liabilities have been classified as current or non-current as per the DDCA's normal operating cycle (i.e. 12 Months) and other criteria set out in Schedule III to the Companies Act, 2013.

ii. Use of Estimates

The preparation of financial statements in conformity with GAAP in India requires the management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent liabilities at the date of financial statements, and the reported amount of revenues and expenses during the reporting period. Actual results could differ from these estimates. On an ongoing basis, estimates are evaluated based on historical experience and on various other assumptions that are believed to be reasonable, the results of which forms the basis for making judgments about the carrying value of assets and liabilities. Actual results could differ from those estimates. Any revision to estimates or difference between the actual result and estimates are recognized in the period in which the results are known/ materialized.

iii. Property, plant and equipment

- a. Property, plant & equipment are stated at their original cost including incidental expenses related to acquisition and installation less accumulated depreciation and impairment loss, if any.
- b. Expenditure on renovation / modernisation relating to existing assets is added to the cost of such assets where it increases its performance / useful life significantly.



- c. Depreciation on property, plant & equipment (other than Building) is provided on written down value method, over the estimated useful life of the property, plant & equipment, in the manner prescribed in Schedule II of the Companies Act, 2013. Depreciation on Building, which is constructed on lease hold land is provided on straight line method, in such a manner to ensure its amortization within the lease period.
- d. Based on usage pattern and internal evaluation and assessment, the management believes that the useful lives as given below best represent the period over which the management expects to use these property, plant & equipment. Hence the useful lives of these property, plant & equipment is different from the lives as prescribed in Schedule II of the Companies Act, 2013.

Asset	Useful life as per Schedule II of the Companies Act, 2013 (No. of Years)	Useful life as assessed/ estimated by DDCA (No. of Years)
Vehicle - Tractors	8	15
Electrical goods, Accessories and Installation	10	15

- e. Depreciation on addition or on sale / discard of a property, plant & equipment is calculated pro- rata from / up to the date of such addition or sale / discard.

iv. Inventories

Inventories are valued at lower of cost and net realisable value, cost being determined on first in first out basis.

v. Revenue Recognition

- a. The revenue from operations are mainly from subvention income from Board of Cricket Control of India (BCCI). The subvention income is released from time to time by BCCI in the form of advance or payment of expenses on behalf of DDCA, and is subject to adjustment with the final amount to be approved by BCCI, in its Annual General Meeting (AGM). The amount received towards the subvention income, is recognized as income in the year the advance is received or the payment is made by BCCI on behalf of DDCA, and the final adjustment / recognition thereof, if any required, is made in the year, it is finally approved by the BCCI in its AGM.
- b. Other income / revenue is recognized on accrual basis, to the extent that it is probable that the economic benefit will flow to DDCA and it can be reliably measured.



vi. Retirement Benefits

- a. Liability towards Gratuity is considered as the Defined Benefit Scheme and is recognized on the basis of actuarial valuation on projected unit credit method at balance sheet date.
- b. Earned Leave which is encashable is considered as Long Term Benefit and is provided on the basis of actuarial valuation on projected unit credit method at balance sheet date.
- c. The benefits in the form of contributions to Provident Fund and Employees State Insurance are considered as the Defined Contribution Schemes and are recognized on the basis of the amount paid or payable for the period during which services are rendered by the employees.

vii. Impairment of Assets

An asset is treated as impaired when the carrying cost of asset exceeds its recoverable value. An impairment loss is charged to the Statement of Profit and Loss in the year in which an asset is identified as impaired. The impaired loss of prior accounting period is increased / reversed where there has been change in the estimate of recoverable amount. The recoverable value is the higher of the asset's net selling price and value in use.

viii. Provisions and contingent liabilities

- a. DDCA creates a provision when there is a present obligation arising as result of past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of obligation. Provisions are measured at the best estimate of the expenditure required to settle the present obligation, at the balance sheet date and are not discounted to its present value.
- b. A disclosure for a contingent liability is made when there is a present obligation arising as a result of past event that probably will not require an outflow of resources or where a reliable estimate of the obligation cannot be made.

ix. Cash and cash equivalents

- a. Cash and cash equivalents include cash in hand, cheques, draft on hand/remittance in transit, bank balances and deposits with original maturities of three months or less and that are readily convertible to known amount of cash and cash equivalent and which are subject to an insignificant risk of changes in value.

----- End -----

**DELHI & DISTRICT CRICKET ASSOCIATION**Arun Jaitley Stadium
Ferozeshah Kotla Grounds, New Delhi-110002

2019-20

CIN No. - U92411DL1909NPL000407

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2020

(Amount in Rs.)

Note 3 : Reserves and Surplus	As at March 31, 2020	As at March 31, 2019
Capital Reserve:		
As per last account	1,21,41,86,902	1,21,41,86,902
	1,21,41,86,902	1,21,41,86,902
Deficit:		
As per last account	(7,79,41,008)	(6,06,78,167)
Add: Deficit as per the Statement of Income and Expenditure	(10,56,59,366)	(1,72,62,841)
	(18,36,00,374)	(7,79,41,008)
Total	1,03,05,86,528	1,13,62,45,894
Note 4 : Other Long-term Liabilities	As at March 31, 2020	As at March 31, 2019
Payables to Vendors	11,84,236	11,84,236
Total	11,84,236	11,84,236
Note 5 : Long-term Provisions	As at March 31, 2020	As at March 31, 2019
Provision for employee benefits:		
- for Gratuity	2,63,94,529	2,00,70,861
- for Leave Encashment	74,92,654	57,66,127
Total	3,38,87,183	2,58,36,988
Note 6 : Other Current Liabilities	As at March 31, 2020	As at March 31, 2019
Advance Annual Subscription Fee		
- For the year 2019-20	-	37,862
- For the year 2020-21	24,044	3,920
- For the year 2021-22	942	-
Other Payables		
- Statutory Liabilities	1,74,09,322	1,47,44,614
- Accrued expenses and payables	17,95,27,027	21,49,97,990
Total	19,69,61,335	22,97,84,385
Note 7 : Short-term Provisions	As at March 31, 2020	As at March 31, 2019
Provision for employee benefits		
- for Gratuity	4,24,191	23,53,784
- for Leave Encashment	2,75,735	5,21,569
Total	6,99,926	28,75,353



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2020

Note 8 : Property, Plant and Equipment and Capital work-in-progress

Sr. No	Particulars	Gross Block			Depreciation			Net Block			
		As at April 1, 2019	Addition during the year	Disposals/ Adjustments during the year	As at March 31, 2020	As at April 1, 2019	For the year	Deduction / Adjustments during the year	As at March 31, 2020	As at March 31, 2019	
i	Building	1,49,34,68,879	-	-	1,49,34,68,879	55,81,79,836	5,84,55,565	-	61,66,35,402	87,68,33,477	93,52,89,043
ii	Plant and Equipments										
iii	Fire Fighting Installations	31,50,534	-	-	31,50,534	29,72,715	5,317	-	29,78,032	1,72,502	1,77,819
iv	Electric/Electronic Goods Accs. & Installations	3,03,77,868	-	-	3,03,77,868	1,50,49,791	29,56,399	-	1,80,06,191	1,23,71,678	1,53,28,077
v	Sports Goods, Accessories & Equipments	42,65,690	-	-	42,65,690	35,53,589	1,34,681	-	36,88,271	5,77,419	7,12,101
vi	Library Books	52,821	-	-	52,821	46,504	1,297	-	47,801	5,020	6,317
vii	Ground Equipments	3,11,53,027	27,203	-	3,11,80,230	2,28,22,776	16,32,116	-	2,44,54,892	67,25,338	83,30,251
viii	Generator Set	1,72,21,105	-	-	1,72,21,105	1,39,62,378	6,67,006	-	1,46,29,384	25,91,721	32,58,727
ix	Health Club Equipments	83,11,794	-	-	83,11,794	57,42,777	4,93,437	-	62,36,214	20,75,580	25,69,017
x	Kitchen Equipments	39,88,310	-	-	39,88,310	29,15,115	2,15,495	-	31,30,610	8,57,700	10,73,195
xi	ETP Plant	14,20,247	-	-	14,20,247	8,17,213	1,16,218	-	9,33,431	4,86,816	6,03,034
xii	Water Pump	34,650	-	-	34,650	19,938	2,835	-	22,773	11,877	14,712
xiii	Office Equipments										
	- Air Conditioner	1,26,55,553	1,22,575	-	1,27,78,128	65,75,492	32,54,246	-	98,29,739	29,48,389	60,80,061
	- Water Cooler	6,26,944	-	-	6,26,944	5,63,416	26,687	-	5,90,103	36,841	63,528
	- Refrigerator	5,67,845	28,728	-	5,96,573	5,42,442	11,884	-	5,54,326	42,247	25,403
	- Other Office Equipments	13,62,171	-	-	13,62,171	12,44,102	46,137	-	12,90,239	71,931	1,18,068
xiv	Furnitures & Fixtures	1,53,30,471	6,91,885	-	1,60,22,356	1,26,87,718	8,78,070	-	1,35,65,788	24,56,568	26,42,753
xv	Vehicles										
	- Tractor	7,46,570	-	-	7,46,570	6,52,121	14,671	-	6,66,793	79,777	94,449
	- Scooty	76,365	-	-	76,365	2,546	20,959	-	23,505	52,860	73,819
xvi	Others										
	-Computer equipments	48,46,112	5,54,155	-	54,00,267	41,41,986	5,38,579	-	46,80,564	7,19,703	7,04,126
	Total (i)	1,62,96,56,957	14,24,546	-	1,63,10,81,503	65,24,92,455	6,94,71,603	-	72,19,64,057	90,91,17,446	97,71,64,502
xvii	Capital work-in-progress	-	76,01,352	-	76,01,352	-	-	-	-	76,01,352	-
	Total (ii)	-	76,01,352	-	76,01,352	-	-	-	-	76,01,352	-
	Current year figures (i+ii)	1,62,96,56,957	90,25,898	-	1,63,86,82,855	65,24,92,455	6,94,71,603	-	72,19,64,057	91,67,18,798	97,71,64,502
	Previous year figures	1,60,51,30,874	2,45,26,083	-	1,62,96,56,957	58,56,66,367	6,68,26,087	-	65,24,92,455	97,71,64,502	-
8.1	Refer Note 21.v regarding physical verification of property, plant & equipment.										
8.2	Refer note 2.iii for accounting policy on depreciation on property, plant & equipment.										

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2020

Note 9 : Long-term Loans & Advances	As at March 31, 2020	As at March 31, 2019
(Unsecured, considered good)		
Security deposits	50,95,827	59,62,228
Tax deducted at source	9,15,49,370	6,64,20,211
Total	9,66,45,197	7,23,82,439

Note 10 : Other Non-Current Assets	As at March 31, 2020	As at March 31, 2019
(Unsecured, considered good, unless stated otherwise)		
Capital Advances - considered doubtful	1,07,37,116	-
Paid to Government Authorities (Refer Note 10.1)	1,00,00,000	1,00,00,000
Total	2,07,37,116	1,00,00,000

10.1 Includes Rs. 100 lakhs (Previous year : Rs. 100 lakhs) paid under protest as per the terms of appeal filed against the demand of entertainment tax of Rs. 2445.96 lakhs (shown as Contingent Liability under 'para - 21.i').

Note 11 : Inventories	As at March 31, 2020	As at March 31, 2019
Liquor (Refer Note 11.2)	17,95,210	17,95,210
Cricket Balls	1,32,710	1,35,540
Playing Cards	1,479	114
Clothings/ Dresses	22,13,460	3,30,115
TOTAL	41,42,859	22,60,979

11.1 Refer accounting policy no. 2.iv on valuation of inventory.

11.2 Stock held in the Bar, which is sealed by the Excise Department.

Note 12 : Cash & Bank Balances	As at March 31, 2020	As at March 31, 2019
Cash & Cash Equivalents:		
- Balances with Banks - Current Accounts	62,23,039	1,24,06,157
- Cash-in-Hand	1,82,401	3,05,411
- Fixed Deposits, having original maturity of more than 3 months	12,00,01,935	14,06,06,897
Total	12,64,07,375	15,33,18,464

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Ferozeshah Kotla Grounds, New Delhi-110002**2019-20****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2020**

Note 13 : Short-term Loans & Advances	As at March 31, 2020	As at March 31, 2019
Advance to staff:		
- unsecured, considered good	77,83,320	25,37,124
- unsecured, considered doubtful	3,95,220	3,95,220
Other advances (Refer Note 13.1):		
- unsecured, considered good	1,51,86,581	91,04,382
- unsecured, considered doubtful	69,29,320	69,29,320
Total	3,02,94,441	1,89,66,046
13.1 Comprises of advances paid to vendors, other parties etc.		
Note 14 : Other Current Assets	As at March 31, 2020	As at March 31, 2019
(Unsecured, considered good, unless stated otherwise)		
Recoverable from Government Authorities:		
- Goods and Service tax (GST)	1,00,87,517	-
- Service tax and cess	58,23,845	58,23,845
- Entertainment tax	1,51,17,624	1,51,17,624
- Excise duty	2,84,719	2,84,719
Recoverable from BCCI (Refer Note 14.1)	2,65,78,156	12,84,36,482
Other recoverables (Refer Note 14.2):		
- considered good	94,15,937	1,16,47,855
- considered doubtful	5,94,242	3,29,262
Prepaid Expenses	4,71,382	1,94,639
Total	6,83,73,422	16,18,34,426
14.1 Towards reimbursement of the expenses etc. incurred on matches etc.		
14.2 Comprises of advances paid to vendors, other parties etc.		

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2020

Note 15 : Other Income	Year ended March 31, 2020	Year ended March 31, 2019
Sponsorship Income	1,50,00,000	-
Interest Income on:		
- fixed deposits	1,10,30,980	27,61,601
- others	4,65,296	2,37,810
Income from cricket matches:		
- Indian Premier League - IPL	2,40,00,000	3,31,44,140
- League Entry Fees	1,92,500	2,14,505
- Ground Booking Charges	2,05,000	3,17,796
- Stadium Usage	5,46,820	8,31,306
- Instadia Rights	3,01,00,000	3,01,00,000
- T20 matches	2,01,93,337	3,06,54,909
- Match fees from BCCI	1,50,00,000	1,50,00,000
Income/fee from members for:		
- Club Membership	42,961	63,818
- Membership Subscription	18,36,900	18,36,900
- Health Club	7,49,244	6,39,320
- Playing Cards	64,397	46,286
Liabilities/provisions no longer required written back	-	32,65,860
Other miscellaneous income	1,61,339	11,95,470
Total	11,95,88,774	12,03,09,721
Note 16 : Purchases	Year ended March 31, 2020	Year ended March 31, 2019
Playing Cards	43,485	20,476
Total	43,485	20,476

**DELHI & DISTRICT CRICKET ASSOCIATION**Arun Jaitley Stadium
Ferozeshah Kotla Grounds, New Delhi-110002**2019-20****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2020**

Note 17 : Changes in Inventories	Opening Inventory / As at March 31, 2019	Closing Inventory / As at March 31, 2020	(Increase) / Decrease
Inventories at the end of the year			
- Liquor	17,95,210	17,95,210	-
- Cricket Balls	1,35,540	1,32,710	2,830
- Playing Cards	114	1,479	(1,365)
- Clothings / Dresses	3,30,115	22,13,460	(18,83,345)
Total	22,60,979	41,42,859	(18,81,880)
Note 18 : Employee Benefits Expense			
		Year ended March 31, 2020	Year ended March 31, 2019
Salaries, Wages, Gratuity etc.		7,37,84,850	7,58,92,863
Contribution to Provident and other funds		22,58,309	21,56,697
Staff welfare expenses		4,85,597	3,93,916
Total		7,65,28,756	7,84,43,476
Note 19 : Finance Expenses			
		Year ended March 31, 2020	Year ended March 31, 2019
Bank Charges		14,062	28,250
Total		14,062	28,250

**DELHI & DISTRICT CRICKET ASSOCIATION**Arun Jaitley Stadium
Ferozeshah Kotla Grounds, New Delhi-110002

2019-20

Note 20 : Other Expenses	Year ended March 31, 2020	Year ended March 31, 2019
Power and Fuel	1,27,22,760	1,62,80,032
Repairs & Maintenance		
- Building and others	30,37,737	1,04,93,979
- Club	33,69,252	31,10,972
Insurance	1,58,506	2,10,581
Rates and Taxes	1,07,44,529	1,94,38,673
Cricket promotion expenses	77,66,135	1,35,11,652
Tournament & Match Expenses (net of subsidy):		
- League Matches	83,69,063	67,33,307
- C.K. Nayadu Trophy	1,49,70,272	1,53,22,067
- Cooch Bihar Trophy	93,49,179	1,15,59,522
- Indian Premier League - IPL	44,93,710	-
- Deodhar Trophy	9,034	8,27,371
- T20 Matches	2,24,28,235	2,77,37,552
- Syed Mustaq Ali Trophy	93,43,853	27,04,338
- Ranji Trophy Matches	1,51,14,078	2,69,32,599
- U-14 Matches	-	36,48,793
- Vijay Hazare Trophy	93,29,753	54,75,318
- Vijay Merchant Trophy	60,93,299	65,30,278
- Vinoo Mankad Trophy	48,72,796	6,11,861
- Women Cricket Tournament	2,45,07,409	2,04,62,038
- Other matches	4,68,770	4,55,900
DDCA Annual Honours Event - 2019	1,41,07,097	-
AGM/EGM Expenses	23,80,105	22,23,788
Security Expenses	54,49,717	39,18,537
Donation	50,00,000	-
Legal & Professional Expenses	5,67,37,875	3,70,47,603
Payments to Auditors :		
- Statutory Audit Fee	3,00,000	3,00,000
- GST Audit Fee	45,000	-
Other miscellaneous expenses	42,92,096	59,09,936
Total	25,54,60,260	24,14,46,697

**NOTE 21 : OTHER NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED
MARCH 31, 2020.****i. Contingent Liabilities and Commitments:**

Sr. No.	Particulars	As at 31st March, 2020 (Rs. in Lakhs)	As at 31st March, 2019 (Rs. in Lakhs)
A.	Contingent Liabilities {refer (a) below}		
i.	Claims against DDCA not acknowledged as debts : Disputed liabilities not adjusted as expenses in the Accounts for various years being in appeals towards :		
a.	- Income tax	341.20	341.20
b.	- Entertainment Tax	2,445.96	2,445.96
ii.	There are various labour and other miscellaneous cases pending against DDCA in various courts. It is impracticable to disclose the details of such cases and further, the amount of these cases is either not quantifiable or cannot be reliably estimated.		
B.	Commitments		
i.	Estimated amount of contracts remaining to be executed on Capital Account and not provided for (net of advances)	465.34	-

(a) DDCA is contesting these demands and cases and the management including its advisers are of the view that these demands may not be sustainable at the appellate level. The management believes that the ultimate outcome of these proceedings will not have any material adverse effect on the DDCA's financial position and results of operations. DDCA does not expect any reimbursement in respect of these contingent liabilities, and it is not practicable to estimate the timing of cash outflows, if any, in respect of these matters, pending resolution of the appellant proceedings.

- ii. The DDCA has not received any intimation from the vendors / suppliers / other parties regarding their status under the Micro, Small and Medium Enterprises Development Act, 2006 and hence disclosures, if any, relating to amounts unpaid at the yearend together with interest paid/payable as required under the said Act have not been given.
- iii. In the opinion of the management, the value of assets other than Property, Plant & Equipment, on realization in the ordinary course of business, will not be less than the value at which these are stated in the Balance Sheet and that all the known and ascertained liabilities and all the accrued income and expenses relating to the year ended March 31, 2020 have been duly provided / accounted for in these Accounts.



- iv. Balances in the accounts of some parties are subject to confirmation/reconciliation. The impact, if any, subsequent to the reconciliation will be taken in the year the confirmation/reconciliation is carried out, which in the view of the management will not be material.
- v. The physical verification of the Property, Plant and Equipment (as detailed in Note – 8), and reconciliation of the same with the financial records is in process. The impact thereof, if any, will be taken in the year it is completed, which in view of the management will not be material.
- vi. During the year 2016-17, the Hon'ble Delhi High Court had appointed Justice Vikramajit Sen as an Administrator to run the affairs of DDCA including its day-to-day functioning and to ensure that cricket matches are conducted smoothly till such time the directions given in this judgment are implemented and charge is handed over to the newly elected executive committee (the 'Board'), of DDCA, and therefore the erstwhile Board of Directors of DDCA was suspended in conformity to above orders of Hon'ble Delhi High Court. In the earlier year on June 30, 2018, the Annual General Meeting (AGM) of DDCA was held under the supervision of the Administrator, wherein the new Board of DDCA was elected and accordingly the control of DDCA was handed over by the Administrator to the elected Board w.e.f. July 02, 2018, and since then DDCA is being run by the Board elected in the said AGM and also in the subsequent AGM held on December 29, 2019 and Elections of the Board held on November 10, 2020.

There are instances where the members and Directors of the DDCA, prior to the appointment of the Administrator, during the tenure of the Administrator and also after the election of the Board, have filed complaints of mismanagement and misappropriation in the running of the state of affairs of DDCA, against the present as well as the earlier members of the Board. Some of these matters / complaints are under investigation internally as well as with the external / government authorities. The final outcome of some of these matters is pending, however, in view of the management as these matters / complaints are not having any financial implications on DDCA, there will be no impact thereof on these financial statements.

- vii. As the income of DDCA is exempt under Section 12A(b) of the Income Tax Act, 1961, and also as there are losses during the current year, no provision for Income Tax is considered necessary for the current financial year. The Income Tax assessment of DDCA has been completed up to the assessment year 2014- 15 and for the assessment



years 2015-16 onwards, the assessment is under process, the impact thereof, if any, will be taken in the year in which the assessment is completed.

Further, the recording / disclosures pertaining to deferred tax assets / liabilities on account of timing differences as stipulated in Accounting Standard-22 on 'Accounting for Taxes on Income' are not considered necessary in view of facts as detailed above.

viii. DDCA has complied with the applicable mandatory Accounting Standards issued by the Institute of Chartered Accountants of India to the extent applicable, keeping in view the materiality of the transactions.

ix. There are adequate systems of internal controls in place to ensure completeness, accuracy and reliability of accounting records and adherence to the applicable rules/regulations and to carry out the activities of DDCA in an orderly and efficient manner. Accordingly the need to lay down Standard Operating Procedures / Manual has not been considered necessary for the time being.

x. Employee Benefits:

a. Defined Benefit Scheme

Liability towards Gratuity, which is payable on separation as per the Employees Gratuity Act, @ 15 days pay for each completed year of service to eligible employees who render continuous service of 5 years or more, is considered as the 'Defined Benefit Scheme'.

b. Other Long term Benefits

Employees are entitled to accumulate their earned / privilege leave up to a maximum of 90 days which is payable / en-cashable as per the policy. During the year amount of Rs. 18.96 lakhs (Previous Year: Rs. 32.23 lakhs) has been charged to the Statement of Income and Expenditure towards the said benefit.

c. Defined Contribution Schemes

Employees are covered by Provident Fund and State Insurance Scheme to which DDCA makes defined contributions measured as a fixed percentage of salary. During the year amount of Rs. 22.58 lakhs (Previous Year: Rs. 21.57 lakhs) has been charged to the Statement of Income and Expenditure towards contributions to these benefits.

d. The disclosures as required under AS-15 (Revised 2005) on "Employee Benefits" in respect of Defined Benefit Scheme are as under:

**d.i** Reconciliation of opening and closing balances of Defined Benefit obligation.

Particulars	2019-20 (Rs.)	2018-19 (Rs.)
Defined Benefit Obligation at the beginning of the year	22424645	14962798
Current Service Cost	1693029	1135959
Interest Cost	1730376	1166269
Actuary loss on Obligations	3530821	5949796
Benefits paid	(2560151)	(790177)
Defined Benefit obligation at year end	26818720	22424645

d.ii Expense recognized during the year.

Particulars	2019-20 (Rs.)	2018-19 (Rs.)
Current Service Cost	1693029	1135959
Interest Cost	1730376	1166269
Actuarial loss	3530821	5949796
Amount of Expense to be recognized in the Income & Expenditure Account for the year	6954226	8252024
Amount of Expense recognized in the Income & Expenditure Account	6954226	8252024

d.iii Disclosure of the current year and for the previous four years as required by paragraph 120(n)

Particulars/ Year	2015-16 (Rs.)	2016-17 (Rs.)	2017-18 (Rs.)	2018-19 (Rs.)	2019-20 (Rs.)
Present Value of obligation at the end of year	18239672	16520719	14962798	22424645	26818720
Fair Value of Plan assets at the end of year	-	-	-	-	-
Net Assets / (Liability) recognised in the Balance Sheet	(18239672)	(16520719)	(14962798)	(22424645)	(26818720)
Experience Adjustment arising on					
- The Plan Liabilities / PVO	169946	122916	(759897)	1768068	1050954
- the Plan Assets	Not Applicable				



DELHI & DISTRICT CRICKET ASSOCIATION

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d.iv Actuarial Assumption

Particulars	2019-20	2018-19
Method Used	Project Unit Credit	
Mortality Table	IALM 2012-14	IALM 2006-08
Attrition Rate (per annum)	0.50%	0.50%
Imputed Rate of Interest (per annum)	6.80%	7.70%
Rate of escalation in salary (per annum)	7.00%	7.00%
Return on Plan Assets (per annum)	NA	NA

xi. Related Party Disclosures (AS-18):

DDCA is managed by the elected Directors, who are not paid any remuneration, except the reimbursement of the expenses incurred by them in connection with the official work of DDCA. Further, though the payments have been made to some of the life / ordinary members of DDCA for the services provided by them in their professional / individual capacity as selectors, coaches and match officials etc., however, these members are not the related parties in terms of AS 18 – Related Party Disclosure. As such, related party disclosures as required by Accounting Standard-18 is not applicable to DDCA.

xiv. Figures of previous year have been re-grouped/arranged, wherever necessary to conform to current year's classification/policy.

For and on behalf of Delhi & District Cricket Association

Sd/-

Rakesh Bansal
Vice President
DIN : 00245712

Sd/-

Vinod Tihara
Secretary
DIN : 01554338

As per our Report of even date attached

S. P. Chopra & Co.
Chartered Accountants
Firm Regn. No.: 000346N

Sd/-

Pawan K. Gupta
(Partner)
Membership No. 092529

Place : New Delhi

Dated :28th March 2021