



2023-2024
ANNUAL REPORT
& STATEMENT OF ACCOUNTS



DELHI & DISTRICT CRICKET ASSOCIATION

ARUN JAITLEY STADIUM

Ferozshah Kotla Grounds, New Delhi-110002

Tel.: 23319323, 23312721, 23313143

Webiste: www.ddca.in



**Delhi & District Cricket Association
Arun Jaitley Stadium
Feroz Shah Kotla Ground,
Delhi**

NOTICE

NOTICE IS HEREBY GIVEN THAT THE ANNUAL GENERAL MEETING OF THE MEMBERS OF THE DELHI AND DISTRICT CRICKET ASSOCIATION WILL BE HELD ON FRIDAY, THE DECEMBER 13th, 2024 AT 09:30 AM IN THE REGISTERED OFFICE OF THE COMPANY AT ARUN JAITLEY STADIUM, FERROZSHAH KOTLA GROUND, NEW DELHI, TO TRANSACT THE FOLLOWING BUSINESSES:

SPECIAL BUSINESS

1. To appoint Mr. Justice M M Kumar (Former Chief Justice of the Hon'ble Jammu and Kashmir High Court) 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 provisions of Article 40 and 41 of the Articles of Association of the Company, Mr. Justice M M Kumar, (Former Chief Justice of the Hon'ble Jammu and Kashmir High Court) as the Ombudsman cum Ethics Officer of the Company at such Honorarium as agreed between him and the Apex Council (Board of Directors of the company).

ORDINARY BUSINESS

2. To receive, consider and adopt the Audited Financial Statements of the Company for the year ended March 31st, 2024 including Audited Balance Sheet as at March 31, 2024 and the Statement of Income and Expenditure for the year ended on that date together with notes thereon and the Reports of the Board of Directors and Auditors thereon.
3. To elect the President to the Apex Council of the Company from amongst the nominations received by the Ld. Electoral Officer in terms of the Election Notice as may be issued by him.
4. To elect the Vice President to the Apex Council of the Company from amongst the nominations received by the Ld. Electoral Officer in terms of the Election Notice as may be issued by him.
5. To elect the Secretary to the Apex Council of the Company from amongst the nominations received by the Ld. Electoral Officer in terms of the Election Notice as may be issued by him.
6. To elect the Joint Secretary to the Apex Council of the Company from amongst the nominations received by the Ld. Electoral Officer in terms of the Election Notice as may be issued by him.
7. To elect the Treasurer to the Apex Council of the Company from amongst the nominations received by the Ld. Electoral Officer in terms of the Election Notice as may be issued by him.



8. To elect the seven members (directors) to the Apex Council of the Company from amongst the nominations received by the Ld. Electoral Officer in terms of the Election Notice as may be issued by him.

By Order of the Board of Directors
The Delhi and District Cricket Association
Sd/-
(Jt Secretary)

Date: 15th October 2024
Place: New Delhi



NOTES

1. Only Members of the Company are entitled to attend and vote at the meeting. Members are not entitled to appoint a proxy to attend and vote instead of himself/herself as per Article 14 (1) of the Articles of Association of the Company.
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 2023-24 being circulated to the members of the Company are available on the Company's website, viz. www.ddca.in.
6. 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.
7. The Route map of the Venue of the Annual General Meeting is attached.
8. Please note that voting shall be done in the Annual General Meeting.

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

ITEM NO. 1

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 Mr. Justice M.M.Kumar, 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.

Date: 15th October 2024

Place: New Delhi

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

Sd/-
Jt Secretary



DELHI & DISTRICT CRICKET ASSOCIATION

Arun Jaitley Stadium
Ferozeshah Kotla Grounds, New Delhi-110002

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:

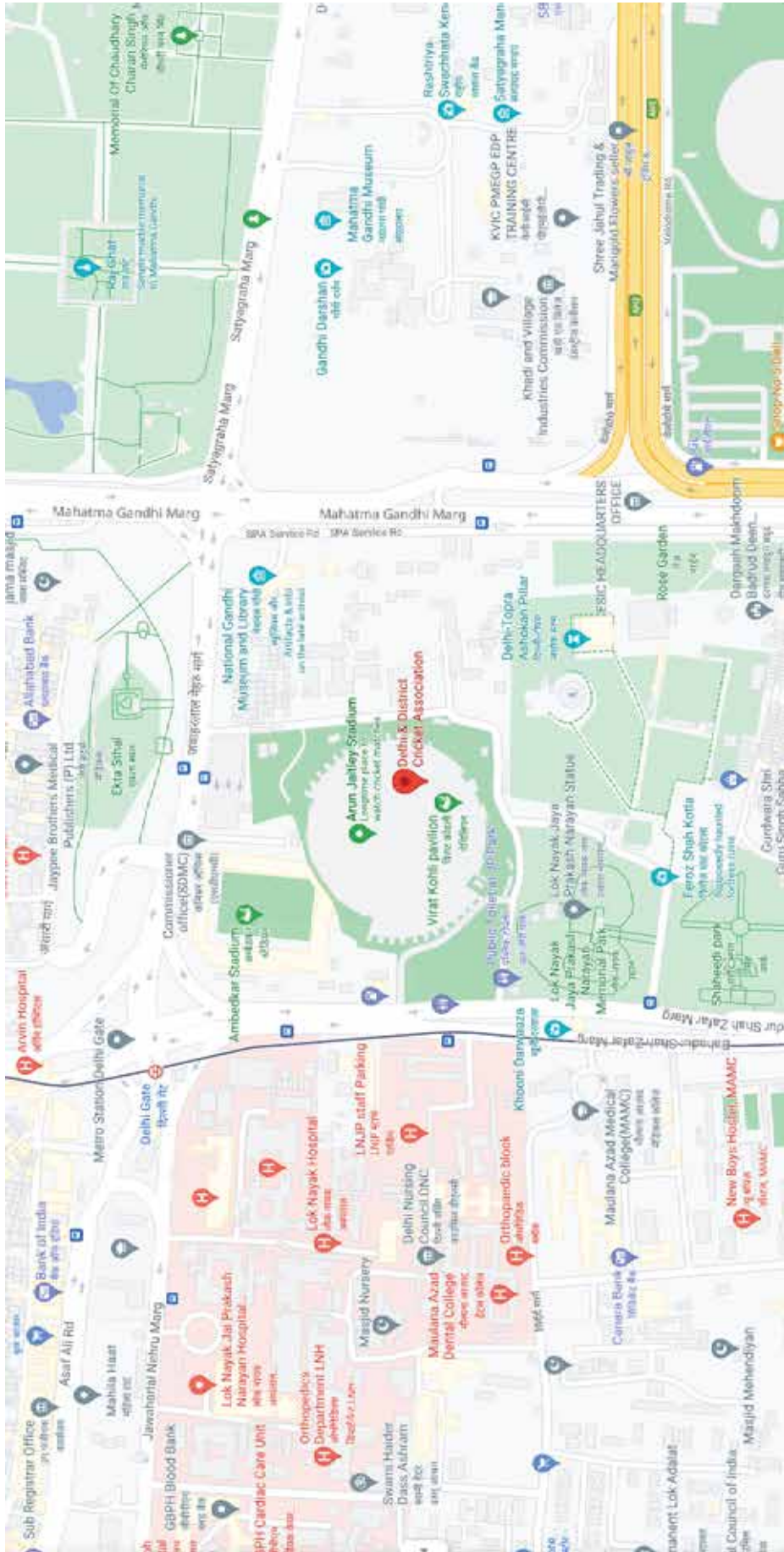
I hereby record my presence at the ANNUAL GENERAL MEETING of the Company on day, the at hours, at the registered office of the Company at Ferozshah Kotla Ground, New Delhi-110002, India.

.....

Signature of the Attending Member

NOTE:

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





PRESIDENT MESSAGE



Dear Member,

As we approach the end of another eventful year, I am pleased to extend my heartfelt gratitude to each and every member of our esteemed Association for your unwavering dedication and commitment to the sport we all cherish.

This year has been a remarkable one for our association, marked by significant achievements and milestones that reflect our collective efforts. While we witnessed the maximum number of matches in a single year, on the other front, we victoriously delivered our promise by changing the very face of the Arun Jaitley Stadium with top-notch infrastructural upgradations. I am delighted to share with you some of the notable highlights from the outgoing year:

Infrastructural Modernizations:

To elevate match-watching experience, we have replaced more than 35000 spectator seats with state-of-the-art chairs throughout the stadium, ensuring comfort and unrestricted views of the thrilling action on the field. This mammoth task is achieved in a record breaking time, and includes simultaneously done waterproofing & repainting work in the entire stadium to ensure its longevity and maintain its stunning appearance.

In order to enjoy a comfortable climate within the stadium, new, energy-efficient air conditioning systems have been installed, which includes a fully restructured Hitachi AC Plant at New Club House; and Daikin VRV system at Old Club House, which guarantees a pleasant atmosphere for all our members/guests.

The 4th Floor DDCA Lounge, which also houses a restaurant & bar, has undergone a complete transformation upgraded to provide a luxurious and exclusive experience for our VIP guests. We were honoured when the Secretary, BCCI Sh. Jay Shah inaugurated in the presence of others the upgraded players the revamped DDCA Lounge recently during the 1st ODI World Cup Match on 7th, October and appreciated our collective efforts.



In addition, Players' dressing rooms, All Corporate Boxes, Members' activity areas like card room, gym etc. are now equipped with new & improved facilities for one & all. We have also made significant improvements to our restrooms, ensuring they are now friendlier to women, specially-abled, and infant. These facilities have been designed to offer utmost convenience and accessibility.

Our stadium now features cutting edge LED linear panels to enhance visibility and create an immersive atmosphere. Complete Stadium has also been equipped with new floodlights to enhance safety and visibility. Stadium's facade has now been adorned with new lighting elements to create a striking visual impact, which we have seen trending on social media during the World Cup 2023. These works has been completed through the leading brand Phillips, which has also installed best of class DMX equipped High Mast LED Lights over the ground as well as Energy-efficient LED lighting throughout the stadium for improved visibility and sustainability. Heritage of the Arun Jaitley Stadium, Willingdon Pavilion has also undergone extensive repairs and restorations to ensure its remains a distinguished part of our stadium.

Ground Improvements:

DDCA has invested in cutting-edge equipment such as Grass Cutting Machine, Super Sooper Machine, TORO-3575 Outfield Mowers, Drinks-Cart, Cargo-Cart, Full Ground Covers, RCC Drainage Covers, to say a few, in order to maintain the ground at its best. The practice pitch facilities such as Nets and Structure have further been overhauled to meet the highest international standards. In addition to the exiting, two new pitches are constructed in the main square and also one (1) new pitch is added in each practice area.

Other Miscellaneous Upgrades:

Safety is paramount, and we have installed a new & advance fire-fighting system throughout the stadium. Our Automatic Ticketing Access Control System is modernized by another reliable name in the area, Skidata, to streamline entry for fans, making it more convenient than ever before. DDCA kitchen facilities have been upgraded to cater to the diverse culinary preferences of our guests and players. Further, Media block on the 2nd floor, Old Club House, has also been revamped to provide journalists with a comfortable and efficient workspace.

Hosted Maximum Number of Matches in a year:

In the domestic season 2023-2024, DDCA has hosted 55 domestic matches in Delhi. This includes 15 Vinoo Mankad Trophy Matches, 9 Men's Under-25 State-A Trophy matches, 21 Senior Women's One Day matches, 3 Ranji Trophy matches, 4 Col. CK Nayudu Trophy matches, and 3 Cooch Behar Trophy matches.

Our association has gained international recognition during the ICC ODI World Cup, 2023, when we successfully hosted 5 matches of the tournament, owing to its efficient administration and team-work. I commend our administrative team, our subordinate staff, coaches, selectors and all the other support staff for showcasing quality in work and for



their tireless efforts in ensuring transparency, accountability, and adherence to the highest standards of governance.

As we reflect on these accomplishments, let us also acknowledge the challenges we have faced and the lessons we have learned. The coming year holds immense promise, and with your continued support and dedication, I am confident that we will achieve even greater heights. I would also take this opportunity to give a glimpse of our upcoming plans.

Inclusive Facilities for All:

Recognizing the importance of inclusivity, we are pleased to announce the installation of Twelve (12) additional lifts in both the Member's Stand and General Stand, specifically designed to cater to the needs of our senior citizens and persons with disabilities. This initiative aims to make our cricket matches accessible and enjoyable for everyone.

State-of-the-Art Clubhouse:

Anticipating the desire for a comprehensive recreational space, we are embarking on the construction of a state-of-the-art clubhouse. This facility will boast accommodations, recreational activity areas, a swimming pool, and indoor practice pitches. We have identified a suitable area, and work is scheduled to be completed within the specified timeframe.

Canopy Over the Stadium:

To enhance the spectator experience, a canopy will be erected over the stadium, providing shade and comfort for those in the top tier. This addition is aimed at making our stadium more comfortable for fans, ensuring an enjoyable time during matches.

Green Initiatives – Solar Power System:

Embracing sustainability, we are proud to announce the adoption of a solar power system for our facilities. This eco-friendly initiative aligns with our commitment to reducing our carbon footprint and promoting responsible practices within the association.

Transformation of Willingdon Pavilion:

The historic Willingdon Pavilion is set to undergo a transformation into a heritage walk-through, showcasing the rich cricketing history of Delhi. This initiative is a tribute to our heritage and an opportunity for our members to immerse themselves in the legacy of Delhi cricket.

New Stadium in Delhi:

We are actively exploring parcels of land for the construction of a new stadium, and are in touch with concerned authorities for the same. This state-of-the-art facility will also feature multiple playing areas, creating a hub for cricket enthusiasts and players alike.

These ambitious plans signify our commitment to elevating the cricketing experience in Delhi. We look forward to your continued support and enthusiasm as we embark on this exciting journey together.



At last, I extend my warm wishes to each member of our Cricket Association for a joyful holiday season and a prosperous New Year. May the spirit of cricket continue to unite us and inspire future generations.

Thank you for your unwavering commitment to the sport we all love.

Sincerely Yours',

Sd/-
(Rohan Jaitley)
President



APEX COUNCIL



MR ROHAN JAITLEY
President



MS. SHASHI KHANNA
Vice President



MR. SIDDHARTH SAHIB SINGH
Secretary



MR. RAJAN MANCHANDA
Jt. Secretary



MR. PAWAN GULATI
Treasurer



MR. ASHOK SHARMA
Director



MR. SHYAM SUNDER SHARMA
Director



MR. HARISH SINGLA
Director



MR. NAVDEEP MALHOTRA
Director



MR. PRADEEP AGGARWAL
Director



MR. HARSH GUPTA
Director



MR. MANJEET SINGH
Director



MS. RENUKA DUA
Director



MR. RAJKUMAR SHARMA
Director



MR. MANINDER SINGH
Govt. Nominee-Director



MR. SUNIL YADAV
Govt. Nominee-Director



MR. PARVESH SHARMA
Govt. Nominee-Director



MR. RAMAN TV
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, 2024.

STATE OF THE COMPANY AFFAIRS

Financial Results: The total income for the financial year 2023-24 is Rs. 13,659.74 lakh as compared to an income of Rs. 13,320.63 lakh in the financial year 2022-23 and a surplus of Rs. 4,713.00 lakh in the financial year 2023-24 as compared to surplus of Rs. 6106.89 lakh in the financial year 2022-23.

DIRECTORS

The Apex Council was constituted in accordance with the provisions of Articles of Association of the Company. The office bearer seven other members were elected in the Annual General Meeting for the financial year 2020-21 for a period of three years and their term will expire at ensuing annual general meeting and election for new council will take place at the ensuing annual general meeting.

During the period under review, Mr. Parvesh Sharma was appointed as Nominee Director of the Company. Also, in pursuant to the provisions of Section 152 of the Companies Act, 2013 and Article 17(3) of the Article of Association Mr. Navdeep Malhotra, Mr. Manjit Singh, and Mr. Pradeep Agarwal were liable to retire by rotation and being eligible, they were reappointed as Director of the Company.

AUDITORS

The members are hereby informed that M/s. S.P Chopra & Co., Chartered Accountants (Firm Registration No. 000346N) having office at 31-F, Connaught Place, New Delhi-110001, were re-appointed as Statutory Auditors of the Company at the Annual General Meeting of the Company held on September 15th 2021, for a period of five consecutive years to hold office till the conclusion of the Annual General Meeting to be held for the Financial Year 2024-25.

REPORT ON FRAUD

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.

RESERVES

The Company has Reserves and Surplus of Rs. 23,722.23 lakh as on 31st March 2024 as compared to 19,009.22 lakh as on 31st March 2023.



INTERNAL AUDITORS

The Apex Council in its meeting held on 23rd September 2023 has appointed M/s. GSA & Associates, Chartered Accountants, to act as Internal Auditors of the Company for the Financial Year 2023-24.

NUMBER OF BOARD MEETINGS HELD DURING THE FINANCIAL YEAR

During the year, three (03) meetings of the Board of Directors were held on 05th June 2023, 23rd September 2023 and 03rd December 2023.

AUDIT COMMITTEE

The Company has established a Finance and Purchase Committee to review all the finance and audit related matters.

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, Director's 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.

DECLARATION OF INDEPENDENT DIRECTORS

The provisions of Section 149 pertaining to the appointment of Independent Directors do not apply to your Company.

EXPLANATION OR COMMENTS ON QUALIFICATIONS, RESERVATIONS OR ADVERSE REMARKS OR DISCLAIMERS MADE BY THE AUDITORS AND THE PRACTICING COMPANY SECRETARY IN THEIR REPORTS

The Auditors' Reports for the financial year 2023-24 does 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 and the provisions relating to submission of Secretarial Audit Report is not applicable to the Company.

DIRECTORS' RESPONSIBILITY STATEMENT

Your Directors hereby confirm and declare that:

In the preparation of final accounts for the year ended March 31, 2024, the applicable accounting standards have been followed along with proper explanation relating to material departures.

The directors 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, 2024 and of the profit and loss of the company for that year;



The Directors 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;

The Directors had prepared the accounts for the year ended March 31, 2024 on a going concern basis.

The directors had laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and were operating effectively; and

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 in all material respects, adequate internal financial controls with reference to financial statements and such financial controls with reference to financial statements were operating effectively as on March 31, 2024.

SUBSIDIARIES, JOINT VENTURES OR ASSOCIATE COMPANIES

The Company does not have subsidiaries, joint ventures and associate companies during the year.

WEBLINK OF THE ANNUAL RETURN

Annual return of the Company referred under subsection (3) of section 92 has been placed on the website of the Company and the weblink in respect of the same as provided hereunder:

<https://ddca.in>

MATERIAL CHANGES AND COMMITMENTS AFFECTING THE FINANCIAL POSITION OF THE COMPANY

There are no material changes or commitments affecting the financial position of the Company which have occurred between the end of the financial year of the Company to which the financial statements relate and the date of the report.

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 2023-24 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.

STATEMENT CONCERNING DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY OF THE COMPANY

The Company does not have Risk Management Policy as the element of risk threatening the Company's existence is very minimal.

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 the Company.

DETAILS OF POLICY DEVELOPED AND IMPLEMENTED BY THE COMPANY ON ITS CORPORATE SOCIAL RESPONSIBILITY INITIATIVES

The Company has not developed and implemented any Corporate Social Responsibility initiatives as the said provisions are not applicable to 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.



DETAILS OF APPLICATION MADE OR ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016 DURING THE YEAR ALONGWITH THEIR STATUS AS AT THE END OF THE FINANCIAL YEAR.

No such application is made or no such proceedings is Pending under the Insolvency and Bankruptcy Code, 2016 During the Year 2023-24.

THE DETAILS OF DIFFERENCE BETWEEN AMOUNT OF THE VALUATION DONE AT THE TIME OF ONE TIME SETTLEMENT AND THE VALUATION DONE WHILE TAKING LOAN FROM THE BANKS OR FINANCIAL INSTITUTIONS ALONG WITH THE REASONS THEREOF.

No such transactions were made during the financial year 2023-24.

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

Date: 15th October 2024
Place: New Delhi

Sd/-
Rajan Manchanda
Jt. Secretary
DIN: 00457119
Address: 37/38 UB,
Jawahar Nagar, Malka Ganj, Delhi
110007



S.P. CHOPRA & CO.
Chartered Accountants

31-F, Connaught Place
New Delhi- 110 001
Tel: 91-11-23313495
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'

Opinion

We have audited the accompanying financial statements of **Delhi & District Cricket Association** (the "DDCA / Company"), which comprise the Balance Sheet as at March 31, 2024, 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, 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, 2024 and its Surplus and its cash flows for the year ended on that date.

Basis for Opinion

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 opinion.

Emphasis of Matters

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

- a. **Note No. 18(iv) :** Non-confirmation / reconciliation of the balances in the accounts of some parties.
- b. **Note No. 18(v) :** Non-completion of the Physical verification of the Property, Plant and Equipments and reconciliation, thereof with the financial records.



- c. **Note No.18(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 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. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- 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

1. Reporting requirements given under 'the Companies (Auditor's Report) Order, 2020 ("the Order")', issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Act are not applicable to the Company.
2. As required by Section 143(3) of the Act, we 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 Flows 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, and the Companies (Indian Accounting Standards) Rules, 2015 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, 2024 from being appointed as a director in terms of Section 164 (2) of the Act.
- f. With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate report in **Annexure-'A'**;
- 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, as amended, 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 18.i to the financial statements;
 - ii. DDCA 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.
 - iv. (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by DDCA to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of DDCA ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
 - (b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the DDCA from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the DDCA shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;



- (c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.
- v. As DDCA is a Company registered under Section 8 of the Companies Act, 2013, having no share capital and shareholders, the said clause regarding Dividend declared or paid during the year, is not applicable to it.
- vi. Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of account for the financial year ended March 31, 2024 which has a feature of recording audit trail (edit log) facility, however, the same was not operative throughout the year due to certain system limitations as described in the Note 18(xx) to the financial statements.

As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1, 2024, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of the audit trail as per the statutory requirements for record retention is not applicable for the financial year ended March 31, 2024.

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

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

Date: 15th October 2024
Place: New Delhi



ANNEXURE-'A' TO THE INDEPENDENT AUDITORS' REPORT
(Referred to in paragraph 2(f) under 'Report on Other Legal and Regulatory Requirements' section of the independent auditors' report of even date on the financial statements of 'Delhi & District Cricket Association' for the year ended March 31, 2024)

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of Delhi & District Cricket Association ("the Company") as of March 31, 2024 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Board of Directors of the Company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the "Guidance Note on Audit of Internal Financial Controls Over Financial Reporting" (the "Guidance Note") issued by the Institute of Chartered Accountants of India ("ICAI"). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the 'Guidance Note') and the Standards on Auditing, issued by the Institute of Chartered Accountants of India and deemed to be prescribed under section 143(10) of the Act to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditors' judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.



We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorisations of management and Directors of the Company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the Company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, adequate internal financial controls with reference to financial statements and such internal financial controls with reference to financial statements were operating effectively as at March 31, 2024, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

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

Date: 15th October 2024
Place: New Delhi

Sd/
(Pawan K. Gupta)
Partner
M. No. 092529



CIN No. - U92411DL1909NPL000407
BALANCE SHEET AS AT MARCH 31, 2024

(Amount Rs. in lakhs, unless stated otherwise)

Particulars	NOTES	As at March 31, 2024	As at March 31, 20223
EQUITY AND LIABILITIES			
Members' Funds			
Reserves and Surplus	2	23,722.23	19,009.22
Non-Current Liabilities			
Long-term Provisions	3	610.89	570.16
Current Liabilities			
Other Current Liabilities	4	2,246.80	2,655.40
Short-term Provisions	5	23.74	31.04
TOTAL		26,603.66	22,265.82
ASSETS			
Non-current assets			
Property, Plant and Equipment	6	11,512.84	8,462.69
Capital work-in-progress	6	31.87	605.63
Long-term Loans and Advances	7	4,233.57	2,990.57
Other non-current Assets	8	161.27	159.65
Current assets			
Stock of Consumables	9	66.96	74.50
Cash and Bank Balances	10	7,605.23	8,543.51
Short-term Loans and Advances	11	288.16	399.20
Other Current Assets	12	2,703.76	1,030.07
TOTAL		26,603.66	22,265.82
Significant Accounting Policies	1		
Other Notes	18		

Significant Accounting Policies' and 'Notes 1 to 18' form an integral part of the Financial Statements.

For and on behalf of Delhi & District Cricket Association

Sd/-
Rohan Jaitley
President
Din: 08631534

Sd/-
Siddharth Sahib Singh/ Rajan Manchanda
General Secretary/ Joint Secretary
DIN : 01347657/ 00457119

Sd/-
T.V. Raman
Nominee of Chief Controller of
Accounts, Government of NCT of Delhi
DIN : 10093812

As per our Report of even date attached
For **S. P. Chopra & Co.**
Chartered Accountants
Firm Regn. No.: 000346N

Date: 15th October 2024
Place: New Delhi

Sd/-
Pawan K. Gupta
(Partner)
Membership No. 092529



CIN No. - U92411DL1909NPL000407

STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED MARCH 31, 2024

(Amount Rs. in lakhs, unless stated otherwise)

Particulars	NOTES	Year ended March 31, 2023	Year ended March 31, 2024
Income			
Subvention Income from BCCI		9,450.00	7,000.00
Other Income	13	3,870.63	6,659.74
Total Income		13,320.63	13,659.74
Expenditure			
Increase in Stock of Consumables	14	(20.67)	(7.53)
Employee benefits expense	15	1,007.51	1,074.53
Finance expenses	16	4.36	0.41
Depreciation	6	886.69	1,442.21
Other expenses	17	5,335.85	6,422.06
Total Expenditure		7,213.74	8,946.74
Surplus for the year carried forward to the Reserves and Surplus		6,106.89	4,713.00
Significant Accounting Policies	1		
Other Notes	18		

Significant Accounting Policies' and 'Notes 1 to 18' form an integral part of the Financial Statements.

For and on behalf of Delhi & District Cricket Association

Sd/-
Rohan Jaitley
President
Din: 08631534

Sd/-
Siddharth Sahib Singh/ Rajan Manchanda
General Secretary/ Joint Secretary
DIN : 01347657/ 00457119

Sd/-
T.V. Raman
Nominee of Chief Controller of
Accounts, Government of NCT of Delhi
DIN : 10093812

As per our Report of even date attached
For **S. P. Chopra & Co.**
Chartered Accountants
Firm Regn. No.: 000346N

Date: 15th October 2024
Place: New Delhi

Sd/-
Pawan K. Gupta
(Partner)
Membership No. 092529



CIN No. - U92411DL1909NPL000407

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31, 2024

(Amount Rs. in lakhs, unless stated otherwise)

Particulars	Year ended March 31, 2024	Year ended March 31, 2023
(A) Cash Flow from Operating Activities:		
Surplus for the Year	4,713.00	6,106.89
Adjustments for:		
Depreciation	1,442.21	886.69
Liabilities/provisions no longer required written back	-	193.08
Provision for doubtful advances and recoverable	29.82	-
Advances / recoverable written off	0.26	22.36
Interest Income	(442.57)	(325.37)
	1,029.72	776.76
Operating Surplus before working capital changes	5,742.72	6,883.65
Adjustments for working capital:		
Decrease in Other non-current Assets	(1.62)	(16.06)
(Increase) / Decrease in Other Current Assets	(1,673.69)	(401.89)
(Increase) in Short Term Loan & Advances	110.79	(101.64)
(Increase) in Long Term Loan & Advances	(1,272.78)	(1,301.24)
(Increase) in Inventory	7.53	(20.67)
Increase / (Decrease) in Other Current Liabilities	(408.64)	841.85
Increase in Long Term Provisions	40.73	171.49
Increase in Short Term Provisions	(7.29)	25.61
Cash (Outflow) from Working Capital Changes	(3,204.97)	(802.55)
Net Cash Inflow from Operating Activities - (A)	2,537.75	6,081.10
(B) Cash Flow from Investing Activities		
Purchase/Addition of Property, plant and equipments/CWIP and Capital Advances	(3,918.60)	(853.44)
Interest Income	442.57	325.37
Net Cash (Outflow) from Investing Activities - (B)	(3,476.03)	(528.07)
Net Increase in Cash & Cash Equivalents - (A + B + C)	(938.28)	5,553.03
Cash & Cash Equivalents at the beginning of the year	8,543.51	2,990.48
Cash & Cash Equivalents at the end of the year	7,605.23	8,543.51
Significant Accounting Policies	1	
Other Notes	18	
Notes to Statement of cash flows :		
i. Components of Cash and Bank balances are as under :		
Cash and Cash Equivalents:		
- Balances with Banks - Current Accounts	1,456.56	93.05
- Cash-in-Hand	2.73	1.31
Fixed Deposits, having original maturity of more than 3 months	6,145.94	8,449.15
	7,605.23	8,543.51
ii. The above Statement of cash flows has been prepared under the indirect method as set out in AS 3 - Statement of Cash Flows		

Significant Accounting Policies' and 'Notes 1 to 18' form an integral part of the Financial Statements.

For and on behalf of Delhi & District Cricket Association

Sd/-
Rohan Jaitley
 President
 Din: 08631534

Sd/-
Siddharth Sahib Singh/ Rajan Manchanda
 General Secretary/ Joint Secretary
 DIN : 01347657/ 00457119

Sd/-
T.V. Raman
 Nominee of Chief Controller of
 Accounts, Government of NCT of Delhi
 DIN : 10093812

As per our Report of even date attached
 For **S. P. Chopra & Co.**
 Chartered Accountants
 Firm Regn. No.: 000346N

Date: 15th October 2024
 Place: New Delhi

Sd/-
Pawan K. Gupta
 (Partner)
 Membership No. 092529

**NOTE – 1: SIGNIFICANT ACCOUNTING POLICIES FOR THE YEAR ENDED MARCH 31, 2024****I. 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).

II. 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 income and expenditures 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 with in 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. The Infrastructure Subsidy from BCCI, which is received as the reimbursement of part of the expenditure incurred for Infrastructure development, is recognised as Income in the year of receipt, and then appropriated / transferred to the Infrastructure Subsidy Fund under Reserve and Surplus, in terms of the Infrastructure Subsidy Rules of BCCI.
- c. Other income / revenue including the match fees etc. 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.
- d. Interest income is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable.



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 Income and Expenditure 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. Statement of Cash Flows

Cash flows are reported using the indirect method, whereby surplus / deficit is adjusted for the effects of transactions of non-cash nature. The cash flows from operating, investing and financing activities of the DDCA are segregated.

x. Cash and cash equivalents

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.



CIN No. - U92411DL1909NPL000407

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2024

(Amount Rs. in lakhs, unless stated otherwise)

Note 2 : Reserves and Surplus		As at March 31, 2024	As at March 31, 2023
Capital Reserve:			
As per last account		7,241.87	7,241.87
		7,241.87	7,241.87
Infrastructure Subsidy Fund:			
As per last account		5,521.92	5,521.92
		5,521.92	5,521.92
Welfare Fund for Under-Privileged Cricket Players:			
As per last account		25.00	-
Add: Received during the year		-	25.00
		25.00	25.00
Surplus:			
As per last account		6,220.44	113.55
Add: Surplus as per the Statement of Income and Expenditure		4,713.00	6,106.89
		10,933.44	6,220.44
Total		23,722.23	19,009.22
2.1 The nature and purpose of the Reserves / Funds is as under:			
a.	Capital Reserve:		
	Reserve created from the receipts of capital nature, which can be for used / utilised with the losses of capital nature in future.		
b.	Infrastructure Subsidy Fund:		
	Fund created from the Infrastructure Subsidy received from BCCI towards the reimbursement of part of the expenditure incurred for Infrastructure development. Also refer Note 1.II.v.b.		
c.	Welfare Fund for Under-Privileged Cricket Players:		
	Fund created from the amounts received for the welfare of Under-Privileged Under-19 and below level cricket players.		

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2024**

(Amount Rs. in lakhs, unless stated otherwise)

Note 3 : Long-term Provisions	As at March 31, 2024	As at March 31, 2023
Provision for employee benefits: (Refer note 18.x)		
- for Gratuity	433.03	412.14
- for Leave Encashment	177.86	158.02
Total	610.89	570.16

Note 4 : Other Current Liabilities	As at March 31, 2024	As at March 31, 2023
Annual Subscription Fee received in advance from Members	0.21	0.77
Statutory Liabilities	76.72	164.29
Payable towards capital expenditure / assets	-	165.50
Payable towards expenses/ Accrued expenses	2,169.87	2,324.84
Total	2,246.80	2,655.40
4.1 Refer Note 18.ii for balance outstanding to Micro, Small and Medium Enterprises.		

Note 5: Short-term Provisions	As at March 31, 2024	As at March 31, 2023
Provision for employee benefits: (Refer note 18.x)		
- for Gratuity	15.72	23.17
- for Leave Encashment	8.02	7.87
Total	23.74	31.04



CIN No. - U92411DL1909NPL000407
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2024

Note 6 : Property, Plant and Equipment and Capital work-in-progress

(Amount in Rs. lakhs.)

Sr. No	Particulars	As at April 1, 2023	Addition during the year	Disposals/ Adjustments during the year	As at March 31, 2024	As at April 1, 2023	For the year	Disposals/ Adjustments during the year	As at March 31, 2024	As at March 31, 2024	As at March 31, 2023
i	Building	15,009.97	20.50	-	15,030.48	7,922.32	610.42	-	8,532.74	6,497.73	7,087.66
ii	Fire Fighting Installations	94.69	-	-	94.69	31.49	11.89	-	43.38	51.32	63.20
iii	Electric/Electronic Goods Accs. & Installations	1,430.63	1,743.06	-	3,173.69	576.85	304.21	-	881.06	2,292.63	853.78
iv	Sports Goods, Accessories & Equipments	42.66	3.87	-	46.52	39.57	0.63	-	40.20	6.32	3.09
v	Library Books	0.53	-	-	0.53	0.50	-	-	0.51	0.02	0.03
vi	Ground Equipments	315.02	193.69	-	508.71	277.30	25.45	-	302.75	205.96	37.72
vii	Generator Set	312.69	-	2.16	310.51	162.25	29.10	-	191.35	119.17	150.43
viii	Health Club Equipments	314.60	-	-	314.60	109.18	39.62	-	148.80	165.80	205.41
ix	Kitchen Equipments	39.88	-	-	39.88	35.50	0.88	-	36.38	3.50	4.38
x	ETP Plant	14.20	32.59	-	46.80	11.64	0.51	-	12.15	34.64	2.56
xi	Water Pump	0.95	-	-	0.95	0.34	0.12	-	0.46	0.49	0.61
xii	Office Equipments										
	- Air Conditioner	129.79	1,755.59	-	1,885.39	123.24	245.47	-	368.70	1,516.67	6.56
	- Water Cooler	31.94	2.20	-	34.14	14.77	9.47	-	24.23	9.91	17.17
	- Refrigerator	6.05	-	-	6.05	5.76	0.01	-	5.77	0.28	0.29
	- Other Office Equipments	37.55	82.55	-	120.11	29.21	14.80	-	44.02	76.09	8.34
xiii	Furnitures & Fixtures	173.83	641.77	-	815.59	158.45	143.48	-	301.94	513.66	15.38
xiv	Vehicles										
	- Tractor	7.47	-	-	7.47	6.98	0.07	-	7.07	0.41	0.48
	- Scooty	1.68	-	-	1.68	0.97	0.20	-	1.18	0.51	0.71
	- Electric Rikshaw	-	9.46	-	9.46	-	1.51	-	1.51	7.95	-
xv	Others										
	- Computer equipments	58.38	9.27	-	67.65	53.49	4.35	-	57.84	9.80	4.89
	Total (i)	18,022.52	4,494.52	2.16	22,514.88	9,559.83	1,442.21	-	11,002.04	11,512.84	8,462.69
xvi	Capital work-in-progress (refer note 18.xii)	605.63	-	573.76	31.87	-	-	-	-	31.87	605.63
	Total (ii)	605.63	-	573.76	31.87	-	-	-	-	31.87	605.63
	Current year figures (i+ii)	18,628.15	4,494.53	575.92	22,546.75	9,559.83	1,442.21	-	11,002.04	11,544.70	9,068.33
	Previous year figures	17,774.70	928.74	75.29	18,628.15	8,673.13	886.69	-	9,559.82	9,068.34	9,101.57
6.1	Refer Note 18.v regarding physical verification of property, plant & equipment.										
6.2	Refer note 18.iii for accounting policy on depreciation on property, plant & equipment.										

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2024**

(Amount Rs. in lakhs, unless stated otherwise)

Note 7 : Long-term Loans & Advances	As at March 31, 2024	As at March 31, 2023
(Unsecured, considered good, unless stated otherwise)		
Capital Advances - considered doubtful	148.97	148.97
Tax deducted at source	4,233.57	2,990.57
	4,382.54	3,139.54
(Less): Provision for doubtful advances	(148.97)	(148.97)
Total	4,233.57	2,990.57

Note 8 : Other Non-Current Assets	As at March 31, 2024	As at March 31, 2023
(Unsecured, considered good)		
Security deposits	61.27	59.65
Paid to Government Authorities (Refer Note 8.1)	100.00	100.00
Total	161.27	159.65
8.1	Paid under protest as per the terms of appeal filed against the demand of entertainment tax of Rs. 2,445.96 lakhs (included in Contingent Liability under 'para - 18.i').	

Note 9 : Stock of Consumables	As at March 31, 2024	As at March 31, 2023
Liquor (Refer Note 9.2)	40.86	46.95
Cricket Balls	6.74	6.98
Playing Cards	0.05	0.04
Clothings/ Dresses	19.32	20.53
TOTAL	66.96	74.50
9.1	Refer note no. 1.II.iv for accounting policy on valuation of stock / inventory.	
9.2	Including stock of Rs. 17.95 lakhs held in Bar, which is sealed by the Excise Department.	

Note 10 : Cash & Bank Balances	As at March 31, 2024	As at March 31, 2023
Cash & Cash Equivalents:		
- Balances with Banks - Current Accounts	1,456.56	93.05
- Cash-in-Hand	2.73	1.31
Fixed Deposits, having original maturity of more than 3 months	6,145.94	8,449.15
Total	7,605.23	8,543.51



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2024

(Amount Rs. in lakhs, unless stated otherwise)

Note 11 : Short-Term Loans and Advances	As at March 31, 2024	As at March 31, 2023
Advance to staff:		
- unsecured, considered good	88.39	69.14
- unsecured, considered doubtful	12.18	3.95
Other advances (Refer Note 11.1):		
- unsecured, considered good	199.77	330.06
- unsecured, considered doubtful	83.84	62.25
	384.18	465.40
(Less): Provision for doubtful advances	(96.02)	(66.20)
Total	288.16	399.20
11.1	Comprises of advances paid to vendors, other parties etc.	

Note 12 : Other Current Assets	As at March 31, 2024	As at March 31, 2023
(Unsecured, considered good, unless stated otherwise)		
Recoverable from Government Authorities:		
- Goods and Service tax (GST)	101.20	100.38
- Entertainment tax	151.18	151.18
- Excise duty	10.50	3.25
- Provident Fund Receivable	-	0.07
Recoverable from BCCI (Refer Note 12.1)	2,003.20	676.14
Other recoverables (Refer Note 12.3):		
- considered good	170.10	79.15
- considered doubtful	36.15	36.15
Prepaid Expenses	267.59	19.89
	2,739.90	1,066.22
(Less): Provision for doubtful recoverable	(36.15)	(36.15)
Total	2,703.76	1,030.07
12.1	Towards reimbursement of the expenses etc. incurred on matches etc.	
12.2	At the scrap value as estimated by the management.	



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2024

(Amount Rs. in lakhs, unless stated otherwise)

Note 13 : Other Income	As at March 31, 2024	As at March 31, 2023
Interest Income on:		
- fixed deposits	439.13	300.93
- others	3.44	24.44
Income from cricket matches:		
- Indian Premier League - IPL	861.26	-
- League Entry Fees	2.17	0.38
- Match Fee Season	423.30	468.77
- Tournament Subsidy - Domestic Season	315.50	319.75
- Instadia Rights for Matches	-	977.00
- Match Fees from BCCI	3,321.96	550.00
- Right to sell food for matches	17.37	9.44
- Sale of Tickets International Matches	1,140.54	815.64
- Sponsorship	37.71	-
- Ground booking Income	6.79	102.50
Income/fee from members for:		
- Club Membership	4.14	6.66
- Sale of Liquor in Bar	15.57	26.63
- Membership Subscription	17.72	17.72
- Health Club	8.31	11.28
- Playing Cards	1.31	2.90
Liabilities/provisions no longer required written back	-	193.08
Sale of scrap	26.50	12.66
Other miscellaneous income	17.03	30.83
Total	6,659.74	3,870.63

Note 14 : Increase in Stock of Consumables	Opening Stock / As at March 31, 2023	Closing Stock / As at March 31, 2023	(Increase) / Decrease
- Liquor	46.95	40.86	6.09
- Cricket Balls	6.98	6.74	0.24
- Playing Cards	0.04	0.05	(0.01)
- Clothings / Dresses	20.53	19.32	1.21
Total	74.50	66.96	7.53



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2024

(Amount Rs. in lakhs, unless stated otherwise)

Note 15 : Employee Benefits Expense	As at March 31, 2024	As at March 31, 2023
Salaries, Wages, Gratuity etc.	974.11	974.11
Contribution to Provident and other funds	20.73	18.15
Staff welfare expenses	15.57	15.25
Total	1,074.53	1,007.51

Note 16 : Finance Expenses	As at March 31, 2024	As at March 31, 2023
Bank Charges	0.41	4.36
Total	0.41	4.36

Note 17 : Other Expenses	As at March 31, 2024	As at March 31, 2023
Power and Fuel	250.85	196.39
Repairs & Maintenance of building and others	945.28	69.94
Club Maintainance	55.36	59.27
Insurance	42.71	17.39
Rates and Taxes	131.09	125.24
Playing cards	0.80	1.46
Bar Expenses (including consumption of liquors)	29.74	49.85
Cricket promotion expenses	62.10	81.67
Tournament & Match Expenses:		
- League Matches	429.76	574.16
- C.K. Nayadu Trophy	186.46	398.56
- Cooch Bihar Trophy	47.28	253.43
- Indian Premier League - IPL	606.82	-
- International Matches	1,381.62	843.27
- Syed Mustaq Ali Trophy	66.63	125.88
- Ranji Trophy Matches	102.91	331.05
- U-14 Matches	1.30	78.94
- Vijay Hazare Trophy	54.53	203.72
- Vijay Merchant Trophy	86.82	204.29
- Vinoo Mankad Trophy	77.63	75.80
- Women Cricket Tournament	317.29	470.32
- Other matches/Tournaments	132.35	125.09



- Match Fees Season	423.30	468.77
Event Expenses	21.13	-
AGM/EGM/Election Expenses	23.75	12.24
Security Expenses	77.68	76.78
Donation and Charitable expenses	36.19	0.08
Legal Expenses	386.97	239.70
Retainership / Professional Expenses	328.45	143.66
Provision for doubtful advances and recoverable	29.82	-
Payments to Auditors :		
- Statutory Audit Fee	5.00	5.00
Advances / recoverable written off	0.45	22.36
Other miscellaneous expenses	0.26	81.54
Total	6,422.06	5,335.85

Significant Accounting Policies' and 'Notes 1 to 18' form an integral part of the Financial Statements.

For and on behalf of Delhi & District Cricket Association

Sd/-
Rohan Jaitley
President
Din: 08631534

Sd/-
Siddharth Sahib Singh/ Rajan Manchanda
General Secretary/ Joint Secretary
DIN : 01347657/ 00457119

Sd/-
T.V. Raman
Nominee of Chief Controller of
Accounts, Government of NCT of Delhi
DIN : 10093812

As per our Report of even date attached
For **S. P. Chopra & Co.**
Chartered Accountants
Firm Regn. No.: 000346N

Date: 15th October 2024
Place: New Delhi

Sd/-
Pawan K. Gupta
(Partner)
Membership No. 092529



NOTE 18: OTHER NOTES

i. Contingent Liabilities and Commitments:

Sr. No.	Particulars	As at March 31, 2024	As at March 31, 2023
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 (refer note 18.vii)	1,234.41	1,234.41
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)	497.16	361.26

(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. Disclosure required under Section 22 of Micro, Small and Medium Enterprise Development Act, 2006:

Particulars	As at March 31, 2024	As at March 31, 2023
i. Principal amount and interest due thereon remaining unpaid to any supplier covered under MSMED Act.	-	-
- Principal	-	-
- Interest	-	-
ii. Amount of interest paid by the Company in terms of Section 16 of the MSMED Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year.	-	-
iii. The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under MSMED Act.	-	-
iv. The amount of interest accrued and remaining unpaid	-	-
v. The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance as a deductible expenditure under Section 23 of MSMED Act, 2006	-	-
Total	-	-



The above information regarding dues to micro and small enterprises has been determined to the extent such parties have been identified on the basis of information collected with DDCA. Further, the amount payable to these parties, as informed is not overdue, hence no interest is required to be provided / accrued as at March 31, 2024 / March 31, 2023.

- 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, 2024 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 – 6), 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 year 2018-19, 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 / managed by the Board elected in the said AGM and in the subsequent AGMs / EGM held in November, 2020, October, 2021, December, 2022, July, 2023 and December, 2023

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, Directors and employees of DDCA. Some of these matters / complaints are under investigation internally as well as with the external / government authorities. and the final outcome of the same 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, no provision for Income Tax is considered necessary. 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, and the impact, thereof if any required, will be taken at the time of its final outcome.



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 150 days which is payable / en-cashable as per the policy. During the year amount of Rs. 32.01 lakhs (Previous Year: Rs. 63.43 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. 20.73 lakhs (Previous Year: Rs. 18.15 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	2023-24	2022-23
Defined Benefit Obligation at the beginning of the year	435.31	300.32
Current Service Cost	31.97	23.98
Interest Cost	32.50	21.76
Actuary (gain) / loss on Obligations	8.62	93.41
Benefits paid	(59.65)	(4.16)
Defined Benefit obligation at year end	448.75	435.31

**d.ii** Expense recognized during the year.

Particulars	2023-24	2022-23
Current Service Cost	31.97	23.98
Interest Cost	32.50	21.76
Actuarial (gain) / loss	8.62	93.41
Amount of Expense recognized in the Statement of Income & Expenditure for the year	73.09	139.15

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

Particulars/ Year	2019-20	2020-21	2021-22	2022-23	2023-24
Present Value of obligation at the end of year	268.19	286.28	300.32	435.31	448.75
Fair Value of Plan assets at the end of year	-	-	-	-	-
Net Assets / (Liability) recognised in the Balance Sheet	(268.19)	(286.28)	(300.32)	(435.31)	(448.75)
Experience Adjustment arising on					
- The Plan Liabilities / PVO	10.50	0.80	0.69	21.63	(6.23)
- The Plan Assets	Not Applicable				

d. iv Actuarial Assumptions

Particulars	2023-24	2022-23
Method Used	Project Unit Credit	
Mortality Table	IALM 2012-14	IALM 2012-14
Attrition Rate (per annum)	0.50%	0.50%
Imputed Rate of Interest (per annum)	7.15%	7.45%
Rate of escalation in salary (per annum)	9.00%	9.00%
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.



xii. Capital work-in-progress (CWIP) is as under:

a. Ageing of the CWIP is as under:

CWIP	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
As at March 31, 2024					
Projects in progress	-	-	-	-	-
Projects temporarily suspended	-	-	-	31.87	31.87
Total	-	-	-	31.87	31.87
As at March 31, 2023					
Projects in progress	545.76	-	-	-	545.76
Projects temporarily suspended	-	9.00	19.00	31.87	59.87
Total	545.76	9.00	19.00	31.87	605.63

b. Detail of temporarily suspended CWIP is as under:

CWIP	To be completed in			
	Less than 1 year	1-2 years	2-3 years	More than 3 years
Work at The Willingdon Pavilion	31.87	--	--	--
Total	31.87	--	--	--

- xiii.** As DDCA is registered under Section 8 of the Companies Act, 2013, having no share capital with main object to develop and promote the game of cricket, the financial ratios are not applicable to it.
- xiv.** DDCA does not have any Benami property, where any proceeding has been initiated or pending against it for holding any Benami property.
- xv.** DDCA does not have any transactions with struck off companies.
- xvi.** DDCA does not have any charges or satisfaction which is registered or is yet to be registered with ROC.
- xvii.** DDCA has not traded or invested in Crypto currency or Virtual Currency during the financial year.
- xviii.** DDCA has not advanced or loaned or invested any funds (either from borrowed funds or share premium or any other sources or kind of funds) to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provided any guarantee, security or the like on behalf of the Ultimate Beneficiaries. Further, it has not received any funds from any person or



entity, including foreign entity (“Funding Parties”), with the understanding, whether recorded in writing or otherwise, that the Company shall, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (“Ultimate Beneficiaries”) or provided any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

- xix.** DDCA has not done any transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961, such as, search or survey or any other relevant provisions of the Income Tax Act, 1961.
- xx.** The Ministry of Corporate Affairs (MCA) has issued a notification Companies (Accounts) Amendment Rules, 2021, which is effective from April 01, 2023, states that every Company which uses accounting software for maintaining its books of account shall use only the accounting software where there is a feature of recording audit trail of each and every transaction, and further creating an edit log of each change made to books of account along with the date when such changes were made and ensuring that the audit trail cannot be disabled. The Company has used accounting software for maintaining its books of account which though has feature of recording audit trail (edit log) facility; however, the same was not operative throughout the year due to certain system limitations. The Company is taking necessary corrective steps in this regard.
- xxi.** Figures of previous year have been re-grouped/arranged, wherever necessary to conform to current year’s classification/policy.

Significant Accounting Policies’ and ‘Notes 1 to 18’ form an integral part of the Financial Statements.

For and on behalf of Delhi & District Cricket Association

Sd/-
Rohan Jaitley
President
Din: 08631534

Sd/-
Siddharth Sahib Singh/ Rajan Manchanda
General Secretary/ Joint Secretary
DIN : 01347657/ 00457119

Sd/-
T.V. Raman
Nominee of Chief Controller of
Accounts, Government of NCT of Delhi
DIN : 10093812

As per our Report of even date attached
For **S. P. Chopra & Co.**
Chartered Accountants
Firm Regn. No.: 000346N

Date: 15th October 2024
Place: New Delhi

Sd/-
Pawan K. Gupta
(Partner)
Membership No. 092529

GLANCE OF DELHI PREMIER LEAGUE (DPL)

Firstly, a heartfelt thanks to the BCCI for granting the necessary permission to host the Delhi Premier League. Their support was instrumental in bringing this event to life and promoting cricket at the grassroots level.

The Delhi Premier League showcased an intense competitive spirit, with a total of 40 matches conducted over a brisk period of 23 days. This rapid pace kept fans engaged and excited throughout the tournament.

The league was a vibrant showcase of talent and competition, featuring six teams in the Men's Category: North Delhi Strikers, Purani Delhi – 6, East Delhi Riders, Central Delhi Kings, South Delhi Superstars, and West Delhi Lions. Each of these teams brought its own unique strengths and strategies, creating an engaging rivalry that kept fans captivated throughout the season.

In the Women's Category, four formidable teams competed: Central Delhi Queens, South Delhi Superstars, East Delhi Riders, and North Delhi Strikers. The inclusion of these teams added an additional layer of excitement, as female athletes displayed remarkable skill and determination.

This blend of men's and women's teams not only fostered fierce competition but also promoted inclusivity and diversity within the league. The varying playing styles and team dynamics ensured that no match was ever predictable. Fans were treated to nail-biting finishes, surprising upsets, and thrilling comebacks, making each game a spectacle worth watching.

As teams battled for the prestigious title, the atmosphere was electric, with supporters passionately cheering for their favorites. The league not only highlighted athletic prowess but also the spirit of sportsmanship, as players from different backgrounds came together to compete at the highest level. Ultimately, this diverse league was a celebration of talent and camaraderie, leaving a lasting impression on everyone involved.

A remarkable 165 players participated in this year's league, highlighting the talent and passion for cricket in Delhi. The participation of such a large pool underscores the league's significance as a platform for emerging talent.

The league proudly welcomed Mr. Virender Sehwag, a celebrated cricketer and former Indian international, as its brand ambassador. Sehwag's illustrious career, characterized by his explosive





batting style and numerous records, brought immense credibility and prestige to the league. His involvement not only highlighted the league's commitment to excellence but also captured the attention of cricket fans across the country and beyond. As a prominent figure in Indian cricket, Sehwag's endorsement was instrumental in elevating the league's profile, making it more appealing to a broader audience.

In addition to Sehwag, several other international stars lent their support to the league, further amplifying its reach. Players like Shikhar Dhawan, Gautam Gambhir and Rishabh Pant each a household name in the world of cricket—actively promoted the league through various platforms. Their participation and enthusiasm helped create buzz around the tournament, drawing in not only dedicated cricket fans but also newcomers intrigued by the excitement of live matches and the chance to see their favorite players in action.

The presence of these international players contributed to the league's vibrant atmosphere, enhancing the quality of play and inspiring local talent. Their involvement also facilitated partnerships and sponsorships, which helped in improving the infrastructure and organization of the league. Moreover, the players often participated in promotional events and community outreach programs, further engaging fans and fostering a sense of community around the league.

Together, the combined efforts of Sehwag and these international stars not only raised the league's profile but also set a standard for professionalism and passion in sports. This collaboration created a strong foundation for the league, ensuring it became a celebrated platform for showcasing cricketering talent and bringing fans together in support of the game.

The competition culminated in thrilling matches, with the East Delhi Riders emerging as champions in the Men's category. Meanwhile, the North Delhi Team claimed the title in the Women's category, showcasing the talent and competitiveness of both divisions.

The statistics of the Delhi Premier League provide a comprehensive overview of the tournament's performance, highlighting key metrics that reflect the excitement and competitiveness of the league. Here's an in-depth look at the various statistics that illustrate the league's impact and success:

Statistics	Players Name
Highest Partnership for any wicket in T20s (286 runs)	Ayush Badoni (SDS) & Priyansh Arya (SDS)
Most Sixes in a T20 Innings (19 sixes)	Ayush Badoni (SDS)
6 Sixes in an Over in T20	Priyansh Arya (SDS)
2nd Highest Opening Partnership in T20s (241 runs)	Anuj Rawat (EDR) and Sujal Singh (EDR)
W Adani Super Sixes of the Season	Upasana Yadav (NDS)
Adani Super Sixes of the Season	Ayush Badoni (SDS)
W Dalmia Cement Damdaar 4s of the Season	Upasana Yadav (SDS)
Dalmia Cement Damdaar 4s of the Season	Priyansh Arya (SDS)



W Shikhar catch of the season	Mayuri (CDQ)
Shikhar catch of the season	Priyansh Arya (SDS)
W Vimal Most Economical Bowler of the Season	Soni Yadav (NDS)
Vimal Most Economical Bowler of the Season	Harsh Tyagi (EDR)
W GMR Super Striker of the Season	Upasana Yadav (SDS)
GMR Super Striker of the Season	Ayush Badoni (SDS)
W Medulance Fittest Player of the Season	R Priyadarshini (SDS)
Medulance Fittest Player of the Season	Ayush Badoni (SDS)
W GMR Purple Cap	Nazma (NDR)
GMR Purple Cap	Simarjeet Singh (EDR)
W GMR Orange Cap	Upasana Yadav (SDS)
GMR Orange Cap	Priyansh Arya (SDS)
W Adani Most Valuable Player	Upasana Yadav (SDS)
Adani Most Valuable Player	Priyanash Arya (SDS)

The league benefited from robust support from major sponsors, including Adani, Dalmia Cements, JSW, and GMR. Their backing was crucial in facilitating a successful tournament and enhancing the overall experience for players and fans alike.

The successful completion of the Delhi Premier League 2024 was a testament to the unwavering dedication and hard work of the Delhi District Cricket Association (DDCA) management and staff. Their collective efforts were pivotal in orchestrating an event of this magnitude, which showcased not only the talent of local cricketers but also the rich cricketing culture of Delhi.

As we conclude this celebration of cricket, let us take a moment to appreciate the collective efforts that brought the Delhi Premier League 2024 to life. This league was not just about competition; it was a celebration of camaraderie, sportsmanship, and the love of the game.

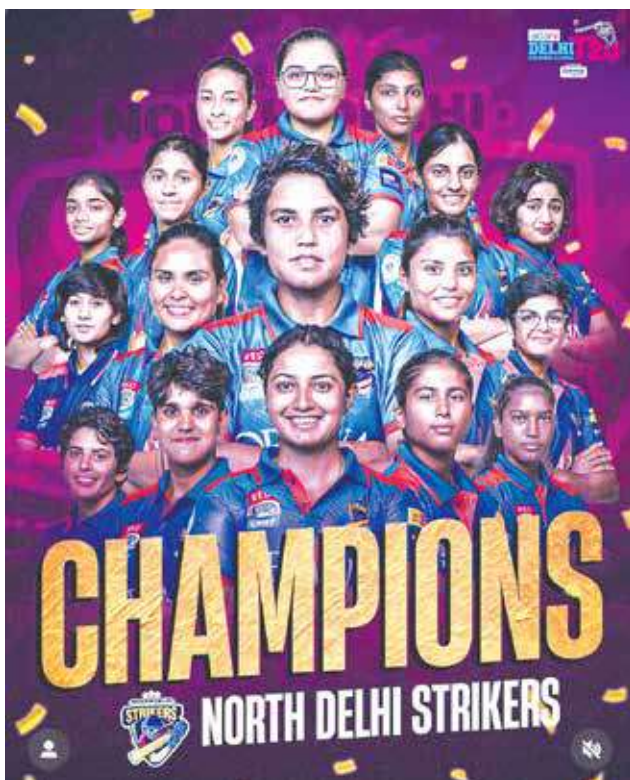
Thank you all for being a part of this incredible journey, and here's to many more successful seasons ahead!

Sincerely Yours',

Sd/-

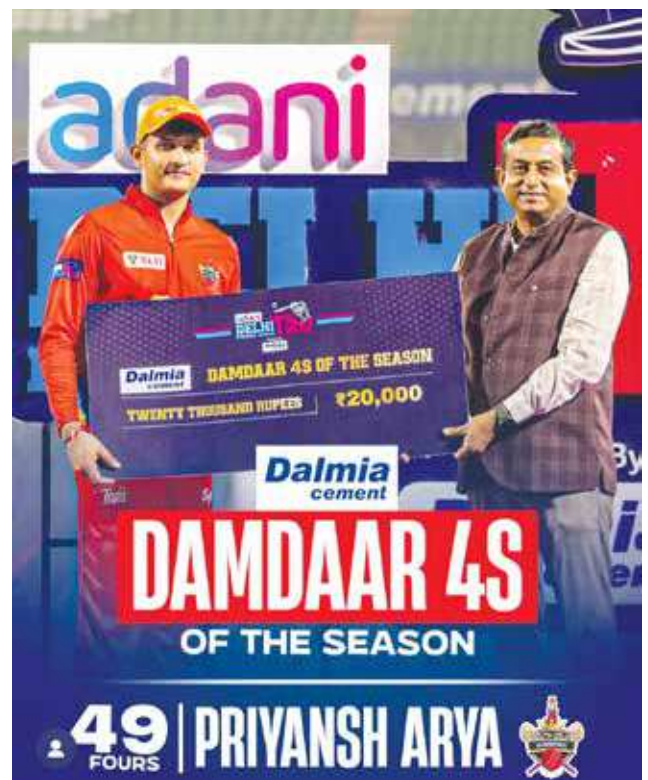
(Rohan Jaitley)

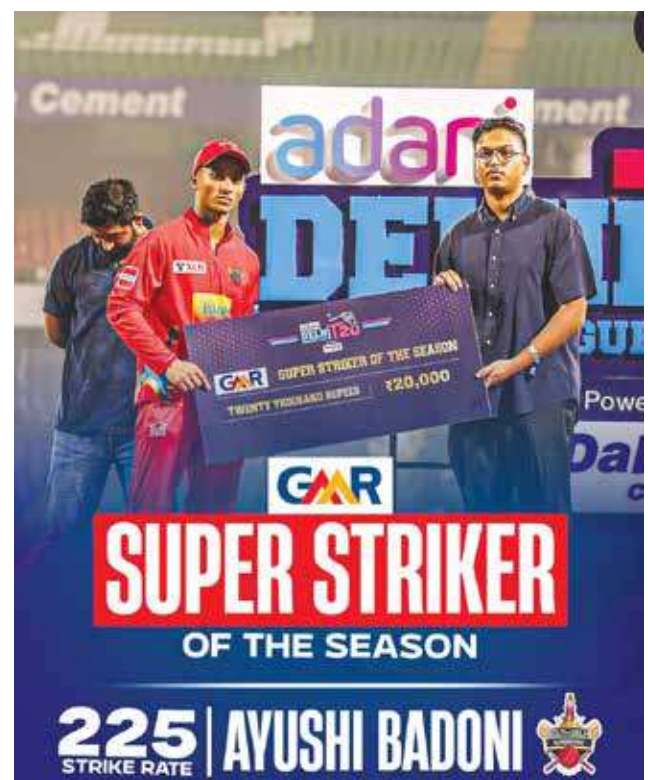
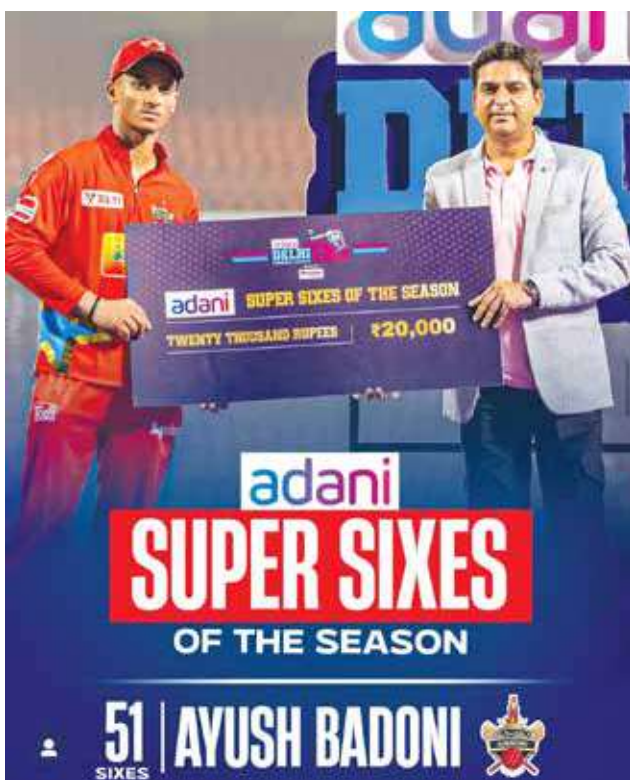
President















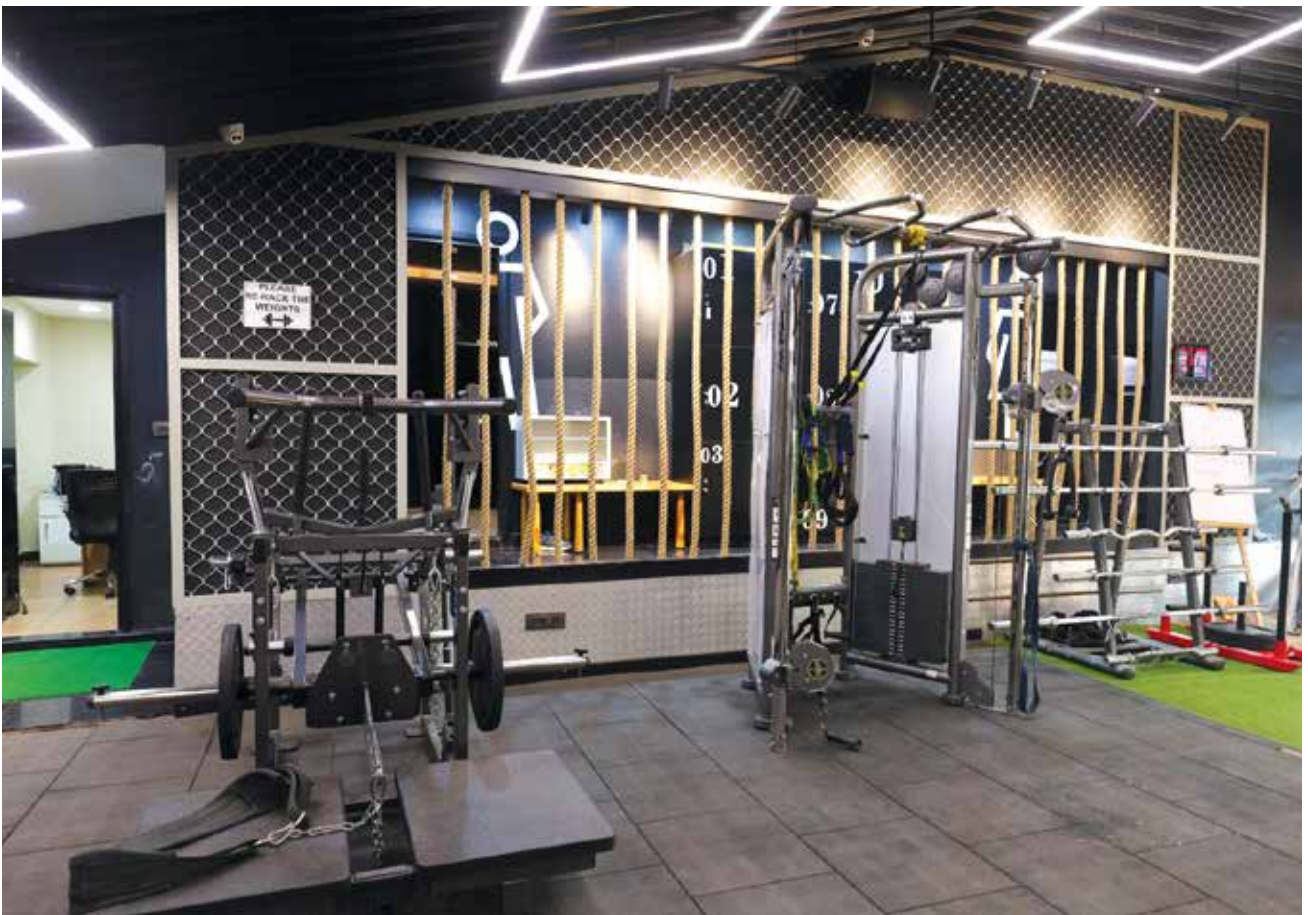


































DELHI & DISTRICT CRICKET ASSOCIATION

ARUN JAITLEY STADIUM

Ferozshah Kotla Grounds, New Delhi-110002

Tel.: 23319323, 23312721, 23313143

Webiste: www.ddca.in



SHRI ARUN JAITLEY

28-12-1952 - 24-08-2019





DELHI & DISTRICT CRICKET ASSOCIATION

ARUN JAITLEY STADIUM

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