



**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 TUESDAY, THE 23RD DAY OF DECEMBER, 2025 AT 09:00 AM AT THE REGISTERED OFFICE OF THE COMPANY AT ARUN JAITLEY STADIUM, FEROZSHAH KOTLA GROUND, NEW DELHI, TO TRANSACT THE FOLLOWING BUSINESSES:

SPECIAL BUSINESS:

Agenda-1

To appoint Hon'ble Mr. Justice M M Kumar (Chief Justice retired 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, Hon'ble Mr. Justice M M Kumar (Chief Justice retired of the Hon'ble Jammu and Kashmir High Court) be and is hereby appointed as the Ombudsman cum Ethics Officer of the Company till the conclusion of the next Annual General Meeting of the Company at such Honorarium as agreed between him and the Apex Council (Board of Directors of the company)."

ORDINARY BUSINESS:

Agenda-2

To receive, consider and adopt the Audited Financial Statements of the Company for the financial year ended March 31st, 2025 including Audited Balance Sheet as at March 31st, 2025 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.

Agenda-3

Re-appointment of M/s S.P. Chopra & Co., Chartered Accountant (Firm Registration Number: 000346N), as the Statutory Auditors 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 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 Statutory 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 2029-30 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.



RESOLVED FURTHER THAT the Board of Directors be and is hereby authorized to do all acts, deeds, matters and things as may be deemed necessary and/or expedient in connection therewith or incidental thereto, to give effect to the foregoing resolution.”

Agenda-4

To take note of the directors retiring by rotation and to fill up the vacancy by appointing the retiring directors being eligible for such appointment as per the Articles of Association of the Company.

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

- 4(a) **“RESOLVED THAT** pursuant to provisions of Article 17 of the Articles of Association of the Company, the Director retiring by rotation be and is hereby reappointed as the Member of the Apex Council (Director of the Company).”
- 4(b) **“RESOLVED THAT** pursuant to provisions of Article 17 of the Articles of Association of the Company, the Director retiring by rotation be and is hereby reappointed as the Member of the Apex Council (Director of the Company).”

Agenda-5 (to be considered if Agenda No. 4(a) or 4(b) is not carried through)-

To hold the elections to the vacant post of directors.

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 17 read with Article 34 of the Articles of Association of the Company, Electoral Officer appointed by the Chairperson is requested to hold the elections to the Vacant post of Directors on or before 23rd December 2025.”

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

Date: 01st December 2025

Place: New Delhi

Sd/-
(Ashok Sharma)
Secretary

**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 with the Association 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 2024-25 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.

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 Hon'ble Mr. Justice M M Kumar (Chief Justice retired of the Hon'ble Jammu and Kashmir High Court), 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

As per the provisions of clause 17 of the Articles of the Association of the company, one third of your elected Directors (except office bearers, nominee of the Chief Controller of Accounts of the Government of NCT of Delhi and three nominees of the Government of India), shall retire



by rotation at every Annual General Meeting. As per clause 17 (3) the directors who have been longest in office since their last appointment shall retire by rotation and amongst the ones who became directors on the same date shall be determined by lot.

Further, clause 17 (3) provides that the Company may appoint the retiring director if he is eligible for such appointment as per the Articles of Association of the Company.

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

Date: 01st December 2025
Place: New Delhi

Sd/-
(Ashok Sharma)
Secretary



BOARD'S REPORT

Dear Members,

Your Directors have pleasure in presenting the Board Report together with the Audited Financial Statements of the Company for the financial year ended on 31st March, 2025.

STATE OF THE COMPANY AFFAIRS

Financial Results: The total income for the financial year 2024-25 is Rs. 20,880.83 Lacs as compared to total income of Rs. 13,659.74 Lacs in the previous financial year 2023-24 and a surplus of Rs. 5,598.84 Lacs in the financial year 2024-25 as compared to surplus of Rs. 4,713.00 Lacs in the previous financial year 2023-24.

DIRECTORS

The Apex Council of the Company was duly constituted in accordance with the provisions of the Articles of Association of the company. Pursuant to the provisions of the Articles of Association, the following directors were elected at the Annual General Meeting held on December 13, 2024, to hold office for a period of three years:

S. No.	Name of the Director	Designation
1.	Mr. Rohan Jaitley	President
2.	Ms. Shikha Kumar	Vice- President
3.	Mr. Ashok Sharma	Secretary
4.	Mr. Harish Singla	Treasurer
5.	Mr. Amit Grover	Joint Secretary
6.	Mr. Manjit Singh	Director
7.	Mr. Shyam Sunder Sharma	Director
8.	Mr. Navdeep Malhotra	Director
9.	Mr. Vikas Katyal	Director
10.	Mr. Vikram Kohli	Director
11.	Mr. Tushar Saigal	Director
12.	Mr. Anand Verma	Director

Further, pursuant to the provisions of Section 152 of the Companies Act, 2013 and Article 17(3) of the Article of Association, two directors will be liable for retire by rotation in the ensuing Annual General Meeting and being eligible offers themselves for re-appointment.

AUDITORS

M/s. S.P Chopra & Co., Chartered Accountants (Firm Registration No. 000346N) having office 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 September 15th 2021 to hold office till the conclusion of the Annual General Meeting to be held for the Financial Year 2024-25.



As, M/s. S.P Chopra & Co. who shall be retiring at the ensuing Annual General Meeting, they have expressed their willingness to be re-appointed as Statutory Auditor of the Company. In accordance with the provisions of Section 139 of the Companies Act, 2013, the Apex Council has recommended their re-appointment for a further term of five consecutive years, i.e., from the conclusion of the upcoming AGM to be held for financial year 2024-25 till the conclusion of the AGM to be held for the Financial Year 2029-30, subject to the approval of the members of the company.

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. 29,321.07 Lacs as on 31st March 2025 as compared to Rs. 23,722.23 Lacs as on 31st March 2024.

INTERNAL AUDITORS

M/s. GSA & Associates, Chartered Accountants, was re-appointed to act as an Internal Auditors of the Company for the Financial Year 2024-25.

NUMBER OF BOARD MEETINGS HELD DURING THE FINANCIAL YEAR

During the year, 4 (Four) meetings of the Board of Directors were held on 20.05.2024, 01.07.2024, 15.10.2024 and 20.12.2024 respectively

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 2024-25 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 are not applicable to the Company.

DIRECTORS' RESPONSIBILITY STATEMENT

Your Directors hereby confirm and declare that:

- i. In the preparation of final accounts for the year ended March 31, 2025, the applicable accounting standards have been followed along with proper explanation relating to material departures.
- ii. 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, 2025 and of the profit and loss of the company for that year.
- iii. 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;
- iv. The Directors had prepared the accounts for the year ended March 31, 2025 on a going concern basis.
- v. 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
- vi. 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. Such financial controls with reference to financial statements were operating effectively as on March 31, 2025.

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 not accepted or renewed any deposits from the public within the meaning of Section 73 of the Companies Act, 2013 read with the Companies (Acceptance of Deposits) Rules, 2014.

PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

There was no contract or arrangement made during the year 2024-25 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. The Company is committed to providing a safe, secure and healthy working environment for all women employees and ensures that the workplace is free from any form of harassment or discrimination.

Further details are as follows:

- | | | |
|----|--|-------|
| a. | Number of complaints of Sexual Harassment received in the Year | : Nil |
| b. | Number of Complaints disposed off during the year | : Nil |
| c. | Number of cases pending for more than ninety days | : Nil |

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 and technology absorption, foreign exchange earnings and outgo under Section 134(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 financial year 2024-25.

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 2024-25.

STATEMENT BY THE COMPANY WITH RESPECT TO THE COMPLIANCE OF THE PROVISIONS RELATING TO THE MATERNITY BENEFIT ACT 1961.

The Company affirms that it has duly complied with all provisions of the Maternity Benefit Act, 1961, and has extended all statutory benefits to eligible women employees during the year.

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/-

Ashok Sharma

Secretary

DIN: 06663505

Address: F-37/B, Gali No.-20

Mangal Bazar Road, Laxmi

Nagar, Shakar Pur, Delhi-110092

Date: 01st December 2025

Place: New Delhi



S.P. CHOPRA & CO.
Chartered Accountants

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New Delhi- 110 001
Tel: 91-11-23313495
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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, 2025**, 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, 2025 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.

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, 2025 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, 2025 which has a feature of recording audit trail (edit log) facility, however, the same was not operative during the year due to system limitations as described in the Note 18.xx to the financial statements. Further, due to non-operation of the audit trail feature, whether the same is tampered with or not and has been preserved by the Company as per the statutory requirements for record retention, could not be commented. As also described in the aforesaid note the necessary corrective steps in this regard have since been taken by the Company.

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

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

Date: 01st December 2025
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, 2025)

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 with reference to financial statements of **'Delhi & District Cricket Association'** ("the Company") as of March 31, 2025 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 with reference to financial statements 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 with reference to financial statements 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 with reference to financial statements and their operating effectiveness. Our audit of internal financial controls with reference to financial statements included obtaining an understanding of internal financial controls with reference to financial statements, 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 with reference to financial statements.

Meaning of Internal Financial Controls with reference to financial statements

A company's internal financial control with reference to financial statements 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 with reference to financial statements 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 with reference to financial statements

Because of the inherent limitations of internal financial controls with reference to financial statements, 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 with reference to financial statements to future periods are subject to the risk that the internal financial control with reference to financial statements 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, 2025, 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

Sd/-
(Pawan K. Gupta)
Partner

M. No. 092529
UDIN:

Date: 01st December 2025
Place: New Delhi



CIN No. - U92411DL1909NPL000407
BALANCE SHEET AS AT MARCH 31, 2025

(Amount Rs. in lakhs, unless stated otherwise)

Particulars	NOTES	As at March 31, 2025	As at March 31, 2024
EQUITY AND LIABILITIES			
Members' Funds			
Reserves and Surplus	2	29,321.07	23,722.23
Non-Current Liabilities			
Long-term Provisions	3	748.36	610.89
Current Liabilities			
Other Current Liabilities	4	4,758.12	2,246.80
Short-term Provisions	5	49.01	23.74
TOTAL		34,876.56	26,603.66
ASSETS			
Non-current assets			
Property, Plant and Equipment	6	9,261.61	11,512.84
Capital work-in-progress	6	1,229.22	31.87
Long-term Loans and Advances	7	6,027.15	4,233.57
Other non-current Assets	8	3,249.37	2,361.27
Current assets			
Stock of Consumables	9	94.87	66.96
Cash and Bank Balances	10	12,337.14	4,959.29
Short-term Loans and Advances	11	430.17	288.16
Other Current Assets	12	2,247.03	3,149.70
TOTAL		34,876.56	26,603.66
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/-
Ashok Sharma
Secretary
DIN : 06663505

Sd/-
Harish Singla
Treasurer
DIN : 00267512

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

Date: 01st December 2025
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, 2025

(Amount Rs. in lakhs, unless stated otherwise)

Particulars	NOTES	Year ended March 31, 2025	Year ended March 31, 2024
Income			
Subvention Income from BCCI		11,500.00	7,000.00
Other Income	13	9,380.83	6,659.74
Total Income		20,880.83	13,659.74
Expenditure			
Increase in Stock of Consumables	14	(27.90)	7.53
Employee benefits expense	15	1,403.19	1,074.53
Finance expenses	16	0.39	0.41
Depreciation	6	2,307.82	1,442.21
Other expenses	17	11,598.49	6,422.06
Total Expenditure		15,281.99	8,946.74
Surplus for the year carried forward to the Reserves and Surplus		5,598.84	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/-
Ashok Sharma
Secretary
DIN : 06663505

Sd/-
Harish Singla
Treasurer
DIN : 00267512

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

Date: 01st December 2025
Place: New Delhi

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



CIN No. - U92411DL1909NPL000407

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31, 2025

(Amount Rs. in lakhs, unless stated otherwise)

Particulars	Year ended March 31, 2025	Year ended March 31, 2024
(A) Cash Flow from Operating Activities:		
Surplus for the Year	5,598.84	4,713.00
Adjustments for:		
Depreciation	2,307.82	1,442.21
Liabilities/provisions no longer required written back	11.44	-
Provision for doubtful advances and recoverable	-	29.82
Advances / recoverable written off	1.05	0.26
Interest Income	(713.20)	(442.57)
	1,607.11	1,029.72
Operating Surplus before working capital changes	7,205.95	5,742.72
Adjustments for working capital:		
Decrease in Other non-current Assets	(888.10)	(2,201.62)
(Increase) / Decrease in Other Current Assets	891.23	(2,119.63)
(Increase) in Short Term Loan & Advances	(143.06)	110.79
(Increase) in Long Term Loan & Advances	(1,793.58)	(1,272.80)
(Increase) in Inventory	(27.90)	7.53
Increase / (Decrease) in Other Current Liabilities	2,511.32	(408.60)
Increase in Long Term Provisions	137.46	40.72
Increase in Short Term Provisions	25.29	(7.29)
Cash (Outflow) from Working Capital Changes	712.66	(5,850.90)
Net Cash Inflow from Operating Activities - (A)	7,918.61	(108.18)
(B) Cash Flow from Investing Activities		
Purchase/Addition of Property, plant and equipments/CWIP and Capital Advances	(1,253.96)	(3,918.60)
Interest Income	713.20	442.57
Net Cash (Outflow) from Investing Activities - (B)	(540.76)	(3,476.03)
Net Increase / (Decrease) in Cash & Cash Equivalents -(A +B)	7,377.85	(3,584.21)
Cash & Cash Equivalents at the beginning of the year	4,959.29	8,543.50
Cash & Cash Equivalents at the end of the year	12,337.14	4,959.29
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	2,546.32	1,456.56
- Cash-in-Hand	20.12	2.73
Fixed Deposits, having original maturity of more than 3 months	9,770.70	3,500.00
	12,337.14	4,959.29
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	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/-
Ashok Sharma
Secretary
DIN : 06663505

Sd/-
Harish Singla
Treasurer
DIN : 00267512

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

Date: 01st December 2025
Place: New Delhi

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

**NOTE – 1: SIGNIFICANT ACCOUNTING POLICIES FOR THE YEAR ENDED MARCH 31, 2025****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 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. 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, 2025

(Amount Rs. in lakhs, unless stated otherwise)

Note 2 : Reserves and Surplus		As at March 31, 2025	As at March 31, 2024
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	25.00
		25.00	25.00
Surplus:			
As per last account		10,933.44	6,220.44
Add: Surplus as per the Statement of Income and Expenditure		5,598.84	4,713.00
		16,532.28	10,933.44
Total		29,321.07	23,722.23
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, 2025**

(Amount Rs. in lakhs, unless stated otherwise)

Note 3 : Long-term Provisions	As at March 31, 2025	As at March 31, 2024
Provision for employee benefits: (Refer note 18.x)		
- for Gratuity	542.18	433.03
- for Leave Encashment	206.18	177.86
Total	748.36	610.89

Note 4 : Other Current Liabilities	As at March 31, 2025	As at March 31, 2024
Annual Subscription Fee received in advance from Members	0.20	0.21
Statutory Liabilities	236.47	76.72
Advance received from Franchises	1,405.50	-
Payable towards expenses / Accrued Expenses	3,115.95	2,169.87
Total	4,758.12	2,246.80
4.1 Refer Note 18.ii for balance outstanding to Micro, Small and Medium Enterprises.		

Note 5: Short-term Provisions	As at March 31, 2025	As at March 31, 2024
Provision for employee benefits: (Refer note 18.x)		
- for Gratuity	31.98	15.72
- for Leave Encashment	17.03	8.02
Total	49.01	23.74



CIN No. - U92411DL1909NPL000407
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2025

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

(Amount in Rs. lakhs.)

Sr. No	Particulars	As at April 1, 2024	Addition during the year	Disposals/ Adjustments during the year	As at March 31, 2025	As at April 1, 2024	For the year	Disposals/ Adjustments during the year	As at March 31, 2025	As at March 31, 2024
i	Building	15,030.47	-	-	15,030.48	8,532.74	603.79	-	9,136.52	6,497.73
ii	Fire Fighting Installations	94.69	-	-	94.69	43.38	9.59	-	52.97	41.71
iii	Electric/Electronic Goods Accs. & Installations	3,173.69	14.74	-	3,188.43	881.06	444.52	-	1,325.57	1,862.85
iv	Sports Goods, Accessories & Equipments	46.52	-	-	46.52	40.20	0.88	-	41.08	5.44
v	Library Books	0.53	-	-	0.53	0.50	-	-	0.51	0.02
vi	Ground Equipments	508.71	19.31	-	528.02	302.75	39.33	-	342.07	185.94
vii	Generator Set	310.52	-	-	310.51	191.35	22.68	-	214.04	96.49
viii	Health Club Equipments	314.60	4.35	-	318.95	148.80	32.31	-	181.11	137.84
ix	Kitchen Equipments	39.88	-	-	39.88	36.38	0.70	-	37.08	2.80
x	ETP Plant	46.80	-	-	46.80	12.15	6.67	-	18.83	27.97
xi	Water Pump	0.95	1.51	-	2.46	0.46	0.14	-	0.60	1.86
xii	Office Equipments									
	- Air Conditioner	1,885.39	-	-	1,885.39	368.70	811.98	-	1,180.69	704.70
	- Water Cooler	34.14	-	-	34.14	24.24	5.23	-	29.46	4.68
	- Refrigerator	6.05	-	-	6.05	5.77	0.00	-	5.77	0.27
	- Other Office Equipments	120.10	3.40	-	123.51	44.01	41.52	-	85.54	37.97
xiii	Furnitures & Fixtures	815.59	0.42	-	816.01	301.94	275.16	-	577.10	238.91
xiv	Vehicles									
	- Tractor	7.47	-	-	7.47	7.06	0.03	-	7.10	0.37
	- Scooty	1.68	-	-	1.68	1.18	0.14	-	1.32	0.36
	- Electric Rikshaw	9.46	-	-	9.46	1.51	2.80	-	4.32	5.14
xv	Others									
	- Computer equipments	67.65	12.88	-	80.53	57.84	10.33	-	68.17	12.36
	Total (i)	22,514.89	56.61	-	22,571.50	11,002.03	2,307.82	-	13,309.84	9,261.61
xvi	Capital work-in-progress (refer note 18.ii)	31.87	1,212.09	14.74	1,229.22	-	-	-	-	1,229.22
	Total (ii)	31.87	1,212.09	14.74	1,229.22	-	-	-	-	1,229.22
	Current year figures (i+ii)	22,546.76	1,268.71	14.74	23,800.72	11,002.03	2,307.82	-	13,309.84	10,490.83
	Previous year figures	18,628.15	4,494.53	575.92	22,546.75	9,559.83	1,442.21	-	11,002.04	11,544.70
6.1	Refer Note 18.v regarding physical verification of property, plant & equipment									
6.2	Refer note 1.iii.iii for accounting policy on depreciation on property, plant & equipment.									

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2025**

(Amount Rs. in lakhs, unless stated otherwise)

Note 7 : Long-term Loans & Advances	As at March 31, 2025	As at March 31, 2024
(Unsecured, considered good, unless stated otherwise)		
Capital Advances - considered doubtful	148.97	148.97
Tax deducted at source	6,027.15	4,233.57
	6,176.12	4,382.54
(Less): Provision for doubtful advances	(148.97)	(148.97)
Total	6,027.15	4,233.57

Note 8 : Other Non-Current Assets	As at March 31, 2025	As at March 31, 2024
(Unsecured, considered good)		
Security deposits	79.54	61.27
Paid to Government Authorities (Refer Note 8.1)	100.00	100.00
Months	3,069.83	2,200.00
Total	3,249.37	2,361.27
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, 2025	As at March 31, 2024
Liquor (Refer Note 9.2)	33.74	40.86
Cricket Balls	39.50	6.74
Playing Cards	0.01	0.05
Clothings/ Dresses	21.62	19.32
TOTAL	94.87	66.96
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, 2025	As at March 31, 2024
Cash & Cash Equivalents:		
- Balances with Banks - Current Accounts	2,546.32	1,456.56
- Cash-in-Hand	20.12	2.73
Fixed Deposits, having original maturity of more than 3 months	9,770.70	3,500.00
Total	12,337.14	4,959.29



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2025

(Amount Rs. in lakhs, unless stated otherwise)

Note 11 : Short-Term Loans and Advances	As at March 31, 2025	As at March 31, 2024
Advance to staff:		
- unsecured, considered good	46.78	88.39
- unsecured, considered doubtful	12.18	12.18
Other advances (Refer Note 11.1):		
- unsecured, considered good	383.39	199.77
- unsecured, considered doubtful	82.79	83.84
	525.15	384.18
(Less): Provision for doubtful advances	(94.97)	(96.02)
Total	430.17	288.16
11.1	Comprises of advances paid to vendors, other parties etc.	
Note 12 : Other Current Assets	As at March 31, 2025	As at March 31, 2024
(Unsecured, considered good, unless stated otherwise)		
Recoverable from Government Authorities:		
- Goods and Service tax (GST)	-	101.20
- Entertainment tax	151.18	151.18
- Excise duty	10.65	10.50
- Provident Fund Receivable	750.46	445.94
Recoverable from BCCI (Refer Note 12.1)	938.21	2,003.20
Other recoverables (Refer Note 12.3):		
- considered good	161.98	170.10
- considered doubtful	36.15	36.15
Prepaid Expenses	234.55	267.59
	2,283.18	3,185.86
(Less): Provision for doubtful recoverable	(36.15)	(36.15)
Total	2,247.03	3,149.70
12.1	Towards reimbursement of the expenses etc. incurred on matches etc.	
12.2	Comprises of advances paid to vendors, other parties etc.	



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2025

(Amount Rs. in lakhs, unless stated otherwise)

Note 13 : Other Income	As at March 31, 2025	As at March 31, 2024
Interest Income on:		
- fixed deposits	709.51	439.13
- others	3.69	3.44
Income from Delhi Premier League:		
- Franchisee Fees	4,965.00	-
- Brand Endorsement Fee	970.75	-
- Sale of Tickets	59.24	5,994.99
Income from cricket matches:		
- Indian Premier League - IPL	750.00	861.26
- Woman Premier League - WPL	-	550.00
- League Entry Fees	2.14	2.17
- Match Fee Season	728.46	423.30
- Tournament Subsidy - Domestic Season	266.50	315.50
- Instadia Rights for Matches	303.00	-
- Match Fees from BCCI - International Matches and World Cup	150.00	2,771.96
- Right to sell food for matches	2.50	17.37
- Sale of Tickets International Matches	350.94	1,140.54
- Sponsorship	-	37.71
- Ground booking Income	40.00	6.79
Income/fee from members for:		
- Club Membership	3.27	4.14
- Sale of Liquor in Bar	19.27	15.57
- Membership Subscription	17.60	17.72
- Health Club	9.86	8.31
- Playing Cards	1.77	1.31
Liabilities/provisions no longer required written back	11.44	-
Sale of scrap	-	26.50
Other miscellaneous income	15.89	17.03
Total	9,380.83	6,659.74

Note 14 : Increase in Stock of Consumables	Opening Stock / As at March 31, 2024	Closing Stock / As at March 31, 2025	(Increase) / Decrease
- Liquor	40.86	33.74	7.12
- Cricket Balls	6.74	39.50	(32.76)
- Playing Cards	0.05	0.01	0.04
- Clothings / Dresses	19.32	21.62	(2.30)
Total	66.97	94.87	(27.90)



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2025

(Amount Rs. in lakhs, unless stated otherwise)

Note 15 : Employee Benefits Expense	As at March 31, 2025	As at March 31, 2024
Salaries, Wages, Gratuity etc.	1,352.42	1,038.23
Contribution to Provident and other funds	23.36	20.74
Staff welfare expenses	27.41	15.58
Total	1,403.19	1,074.53

Note 16 : Finance Expenses	As at March 31, 2025	As at March 31, 2024
Bank Charges	0.39	0.41
Total	0.39	0.41

Note 17 : Other Expenses	As at March 31, 2025	As at March 31, 2024
Power and Fuel	272.65	250.85
Repairs & Maintenance of building and others	200.93	945.28
Club Maintainance	58.64	55.36
Insurance	19.37	42.71
Rates and Taxes	131.09	131.09
Playing cards	0.89	0.80
Bar Expenses (including consumption of liquors)	7.59	29.74
Cricket promotion expenses	38.65	62.10
Pension/Honorarium	52.00	-
Expenses on Delhi Premier League - DPL	5,457.51	-
Tournament & Match Expenses:		
- League Matches	421.19	429.76
- C.K. Nayadu Trophy and Under-25 One Day Trophy	327.66	186.46
- Cooch Bihar Trophy	302.18	47.28
- Indian Premier League - IPL	200.80	492.59
- Woman Premier League - WPL	15.23	114.23
- International Matches	301.77	1,381.62
- Syed Mustaq Ali Trophy	267.73	66.63
- Ranji Trophy Matches	319.99	102.91
- U-14 Matches	-	1.30
- Vijay Hazare Trophy	235.33	54.53
- Vijay Merchant Trophy	242.30	86.82
- Vinoo Mankad Trophy	240.89	77.63



- Women Cricket Tournament	532.36	317.29
- Other matches/Tournaments	60.02	132.35
- Match Fees Season	583.64	423.30
Advertisement Expenses	-	21.13
AGM/EGM/Election Expenses	84.01	23.75
Security Expenses	82.54	77.68
Donation and Charitable expenses	0.53	36.19
Legal Expenses	740.26	386.97
Retainership / Professional Expenses	322.58	328.45
Provision for doubtful advances and recoverable	-	29.82
Payments to Auditors :		
- Statutory Audit Fee	5.00	5.00
- Out of pocket expenses	0.98	0.45
Advances / recoverable written off	1.05	0.26
Other miscellaneous expenses	71.14	79.74
Total	11,598.49	6,422.06



NOTE 18: OTHER NOTES

i. Contingent Liabilities and Commitments:

Sr. No.	Particulars	As at March 31, 2025	As at March 31, 2024
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
c.	GST	18.02	-
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)	517.09	497.16

(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:

	As at March 31, 2025	As at March 31, 2024
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	30.46	157.86



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, 2025 / March 31, 2024.

- 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, 2025 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 thereafter.

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 during assessments of some of these years, the taxation authorities did not accept the contention of DDCA regarding availability of the exemption and has raised the demands for these years and withheld the tax refunds for the subsequent year/s. As in view of the DDCA, the income assessed / tax demanded under these assessments are not sustainable, the same are being contested by DDCA by filing the appeals with the appellate and judiciary authorities. As the matter is sub-judice, no



provision has been made towards these demands in the accounts, and the impact thereof, if any required, will be taken in the year 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. 42.88 lakhs (Previous Year: Rs. 32.01 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. 23.36 lakhs (Previous Year: Rs. 20.74 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	2024-25	2023-24
Defined Benefit Obligation at the beginning of the year	448.75	435.31
Current Service Cost	43.77	31.97
Interest Cost	32.06	32.50
Actuary loss on Obligations	63.68	8.62
Benefits paid	(14.10)	(59.65)
Defined Benefit obligation at year end	574.16	448.75

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

Particulars	2024-25	2023-24
Current Service Cost	43.77	31.97
Interest Cost	32.06	32.50
Actuarial loss	63.68	8.62
Amount of Expense recognized in the Statement of Income & Expenditure for the year	139.51	73.09

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

Particulars/ Year	2020-21	2021-22	2022-23	2023-24	2024-25
Present Value of obligation at the end of year	286.28	300.32	435.31	448.75	574.16
Fair Value of Plan assets at the end of year	-	-	-	-	-
Net Assets / (Liability) recognised in the Balance Sheet	(286.28)	(300.32)	(435.31)	(448.75)	(574.16)
Experience Adjustment arising on					
- The Plan Liabilities / PVO	0.80	0.69	21.63	(6.23)	38.58
- The Plan Assets	Not Applicable				

d. iv Actuarial Assumptions

Particulars	2024-25	2023-24
Method Used	Project Unit Credit	
Mortality Table	100% of IALM 2012-14	
Attrition Rate (per annum)	0.50%	0.50%
Imputed Rate of Interest (per annum)	6.75%	7.15%
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, 2025					
Projects in progress	1197.35	-	-	-	1197.35
Projects temporarily suspended	-	-	-	31.87	31.87
Total	1197.35	-	-	31.87	1229.22
As at March 31, 2024					
Projects in progress	-	-	-	-	-
Projects temporarily suspended	-	-	-	31.87	31.87
Total	-	-	-	31.87	31.87

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 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 during the year due to certain system limitations. The necessary corrective steps in this regard have since been taken and currently the same is operative for all relevant transactions recorded in the accounting software with the audit trail thereof which is being preserved as per the statutory requirements for record retention.
- 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/-
Ashok Sharma
Secretary
DIN : 06663505

Sd/-
Harish Singla
Treasurer
DIN : 00267512

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

Date: 01st December 2025
Place: New Delhi

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