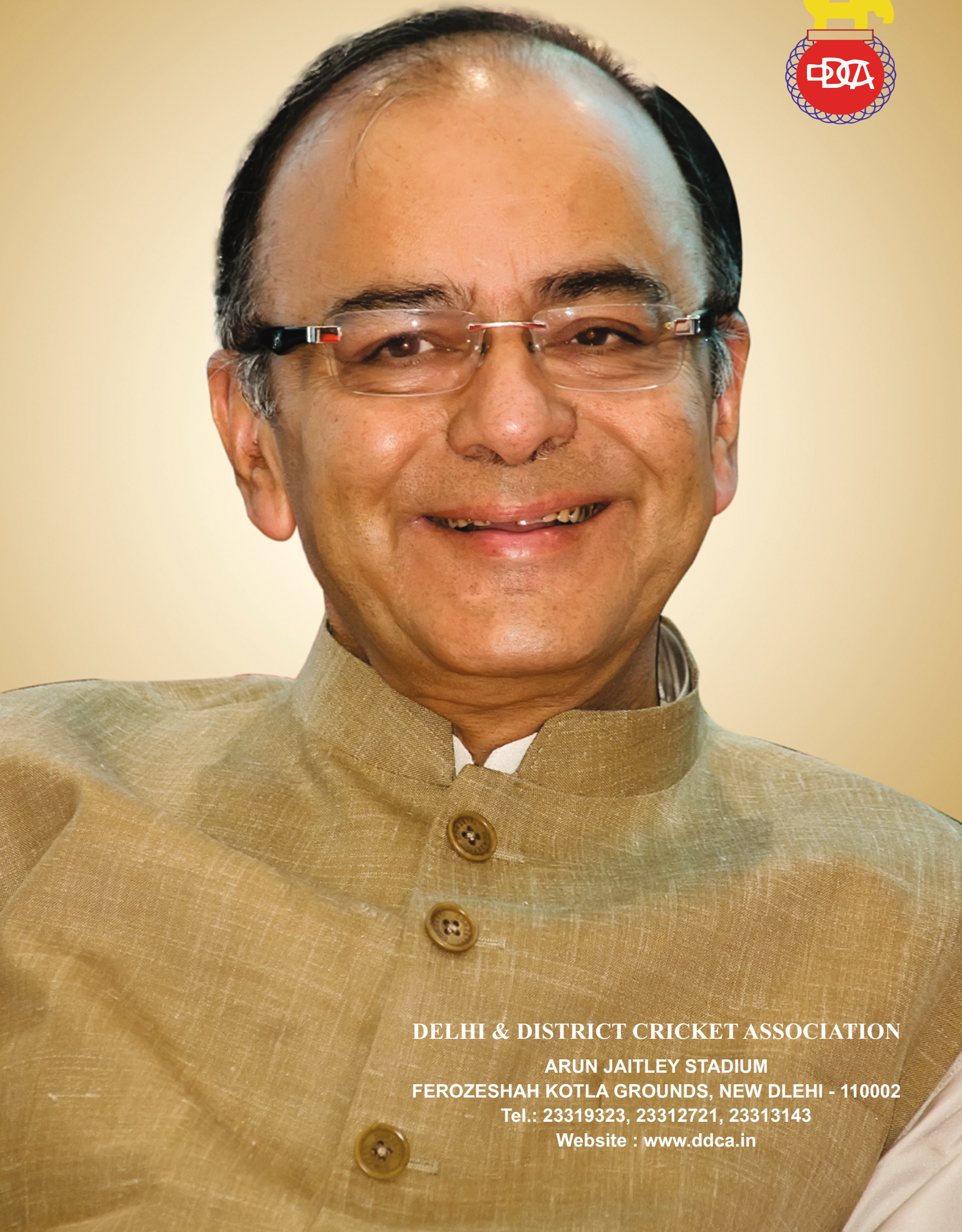




ANNUAL REPORT

& Statement of Accounts

2018-2019



DELHI & DISTRICT CRICKET ASSOCIATION

ARUN JAITLEY STADIUM

FEROZESHAH KOTLA GROUNDS, NEW DLEHI - 110002

Tel.: 23319323, 23312721, 23313143

Website : www.ddca.in



DELHI & DISTRICT CRICKET ASSOCIATION
ARUN JAITLEY STADIUM
FEROZESHAH KOTLA GROUNDS, NEW DELHI - 110002

NOTICE

Notice is hereby given that the Annual General Meeting (AGM) of the Delhi & District Cricket Association (DDCA/ Company) will be held on Sunday, the 29th. December 2019 at 10:00 A.M, at the registered office of the Company at Arun Jaitley Stadium, Ferozshah Kotla Ground, New Delhi, to transact the following businesses:

ORDINARY BUSINESS:

1. To receive, consider and adopt the Financial Statements of the Company for the year ended March 31, 2019 including Audited Balance Sheet as at March 31, 2019 and the Statement of Profit and Loss for the year ended on that date and the Reports of the Board of Directors and Auditors thereon
2. To consider and if thought fit to pass with or without modification(s) the following resolution as an Ordinary Resolution:

“RESOLVED THAT pursuant to the provisions of section 139 and 142 and other applicable provisions, if any of the Companies Act, 2013 and the Rules made thereunder (including any statutory modification(s) or re-enactment thereof for the time being in force), M/s. S.P. CHOPRA & CO, Chartered Accountants (Firm Registration No. 000346N), be and is hereby re-appointed as Auditors of the Company to hold office from the conclusion of this Annual General Meeting (“AGM”) till the conclusion of the next AGM of the Company, 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.”

3. In view of the ambiguity and conflict between the provisions of Sec 152 of the Companies Act and the existing Articles of Association of the Company, altered by the Apex Council vide Resolution dt.20.09.2019, it is deemed necessary that the Articles of Association of the Company be amended suitably.

To re-nominate and appoint the Directors who retire by rotation and being eligible for re-appointment. 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 152 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) all Directors, who retire by rotation from the Board of Directors and being eligible for re-appointment, be and are hereby re-nominated and re-appointed as Directors of the Company.”

SPECIAL BUSINESS:

4. Alteration and adoption of a New Articles of Association of the Company:

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

The Amendment in the Articles of Association of the Company, is necessitated to comply with the Hon’ble Supreme Court Judgement passed in Civil Appeal No.4235/2014 (popularly known as Justice Lodha Committee Report for Reforms in Cricket) and Judgement of the Hon’ble Delhi High Court passed in Writ Petition (C) No.7215/2011 and to comply with the applicable provisions of the Companies Act 2013 and Rules thereof including any statutory modifications or re-enactments thereof, for the time being in force.

“RESOLVED THAT pursuant to the provisions of Section 14 and other applicable provisions, if any of the Companies Act, 2013, and the rules made thereunder (including any statutory modification(s) or re-enactment thereof for the time being in force), the Articles of Association of the Company be and is hereby amended by deleting the existing Articles of the Company and substituting with the New Articles of Association of the Company.

“RESOLVED FURTHER THAT the Board of Directors, be and is hereby authorised to do all such acts, deeds and things as may be necessary to give effect to this resolution.”

5. To seek re-appoint of the present Ombudsman Hon’ble Justice Sh. B.D Ahmad (Retd.) Former Judge of the Hon’ble J& K High Court or in the alternative seek consent for the appointment of Hon’ble Justice Sh. Deepak Verma (Retd) Judge of the Supreme Court of India as the Ombudsman cum Ethics Officer of the Company for a term of 1 year and fix his remuneration.

Choice A:

For re-appointment of the existing Ombudsman Hon’ble Justice Sh. B.D Ahmad (Retd), Former Chief Justice of Jammu & Kashmir, High Court.



Choice -B:

Appointment of Hon'ble Justice Sh. Deepak Verma (Retd), Former Judge of the Supreme Court of India.

NOTES:

1. Only Members of the Company are entitled to attend and vote in the meeting. Members are not entitled to appoint a proxy to attend and vote instead of himself/herself as per the Judgement of the Hon'ble Supreme Court.
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. Members should bring their Membership Identity Card and Adhar Card or any other identity proof to enable them to enter the AGM Hall. Members should also bring the duly filled attendance slip attached at the back of this booklet to avoid any inconvenience.
4. Please note that voting if required, shall be held by paper ballot only.
5. Members who have registered their e-mail id with the company, a copy of the Notice has also been sent electronically in addition to speed post.
6. 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 business hours, upto the date of the meeting.

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

The explanatory statements are provided below for Item No. 4, though same were not strictly required as per Section 102(1) of the Companies Act 2013:

ITEM No.4:

The Amendment in the Articles of Association of the Company, is necessitated to comply with the Hon'ble Supreme Court Judgement passed in Civil Appeal No.4235/2014 (Supreme Court approved BCCI Constitution popularly known as Justice Lodha Committee Report for Reforms) and the "special Bench Judgement" of the Hon'ble Delhi High Court passed in Writ Petition (C) No.7215/2011 and to comply with the applicable provisions of the Companies Act 2013 and Rules thereof including any statutory modifications or re-enactments thereof, for the time being in force.

A copy of the proposed New Articles of Association of the Company is circulated herewith the Notice.



A copy of the existing Memorandum and Articles of Association of the Company approved by the Apex Council resolution dt.20.09.2018 together with the proposed New Articles of Association and the Justice Lodha Committee recommendation for Cricket Reforms would be available for inspection by the members on the day of Annual General Meeting.

ITEM No. 5:

As per Supreme Court Judgement passed in Civil Appeal No. 4235/2014, popularly known as Justice Lodha Committee Report for Reforms, your Company is required to appoint Ombudsman every year towards dispute redressal mechanism. Accordingly, the term of the Hon'ble Ombudsman expires on the conclusion of each Annual General meeting.

The Board has obtained the consent of existing Ombudsman Hon'ble Justice Sh. B.D Ahmad (Retd), Former Chief Justice of Jammu & Kashmir, High Court for re-appointment and Hon'ble Justice Sh. Deepak Verma (Retd), Former Judge of the Supreme Court of India has also given his consent for appointment as Ombudsman of the DDCA.

Your Directors recommend appointment of One Ombudsman out of the choices as given above, to comply with the Supreme Court Judgement passed in Civil Appeal No. 4235/2014.

Vinod K Tihara
(Secretary)

Place: New Delhi

Date: 13.12.2019



DELHI & DISTRICT CRICKET ASSOCIATION
ARUN JAITLEY STADIUM
FEROZESHAH KOTLA GROUNDS, NEW DELHI - 110002

PRESIDENT'S MESSAGE



I welcome you all to present the Annual Report of Delhi & District Cricket Association (DDCA) for the year 2019-20.

Our motto shall always remain to promote and take cricket to a new high in Delhi. With the support of all members, clubs, staff and other office bearers at the association we have been working for the betterment of Delhi Cricket. Hopefully we can create a world class facility here and take Delhi cricket to a new high.

We are very proud and I personally want to congratulate our players from Delhi: Virat Kohli, Shikhar Dhawan, Rishabh Pant, Navdeep Saini, Ishant Sharma, who are currently representing the Indian Cricket team in various formats.

We have been working towards providing various facilities to our members and very shortly you will witness a world class restaurant cum bar, library and lounge. We shall keep on upgrading other facilities as well for the usage of the members.

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

With warm personal regards.

RAKESH KUMAR BANSAL
(Acting President)





DELHI & DISTRICT CRICKET ASSOCIATION
ARUN JAITLEY STADIUM
FEROZESHAH KOTLA GROUNDS, NEW DELHI - 110002

SECRETARY'S MESSAGE



Dear Esteemed Member,

Its a matter of immense pleasure for me to present this compilation of the Annual Report of the activities of Delhi & District Cricket Association (DDCA). Its an honour to be the Secretary of DDCA, it is a massive responsibility to be in such a position of one of the iconic Cricket organizations of the world at the very beautiful Arun Jaitley Stadium Feroz Shah Kotla Grounds.

Cricket has been and will be of prime importance and with that the development of Delhi Cricket. With the support of all members and office bearers at the association hopefully we can create a world class facility here and take Delhi cricket to a new high.

We are very proud and I personally want to congratulate our players from Delhi: Virat Kohli, Shikhar Dhawan, Rishabh Pant, Navdeep Saini, Ishant Sharma, who are currently representing the Indian Cricket team in various formats. It has always been our endeavor to promote & nurture young cricketers from a very early age and at the same time hold their hand and provide them best of the facilities so that they can deliver their best. We would also like to congratulate our Mr. Gautam Gambhir who has been elected to Lok Sabha from East Delhi constituency in May 2019.

Season has witnessed a host of activities viz. successfully hosting India Vs Australia One Day International match as well as India Vs Bangladesh T-20 International match, hosting of DDCA league matches, announcement of cricket academies, hosting of tombola for members to name a few. Historical decision to name Kotla stadium on our beloved Sh. Arun Jaitley ji was taken, he has always been a guiding force and is the architect for laying the solid foundation for development of Delhi Cricket. This is a befitting tribute to a real lover of Cricket.

There have been many ups & downs during the past year, but we as Apex Council assure you that the much needed stability will now lead to betterment of cricket of Delhi and will take it to a new high. We shall deliver on our promises which have not yet been looked into and we reassure you that within 6 months we shall construct a world Class Members



DELHI & DISTRICT CRICKET ASSOCIATION

Arun Jaitley Stadium

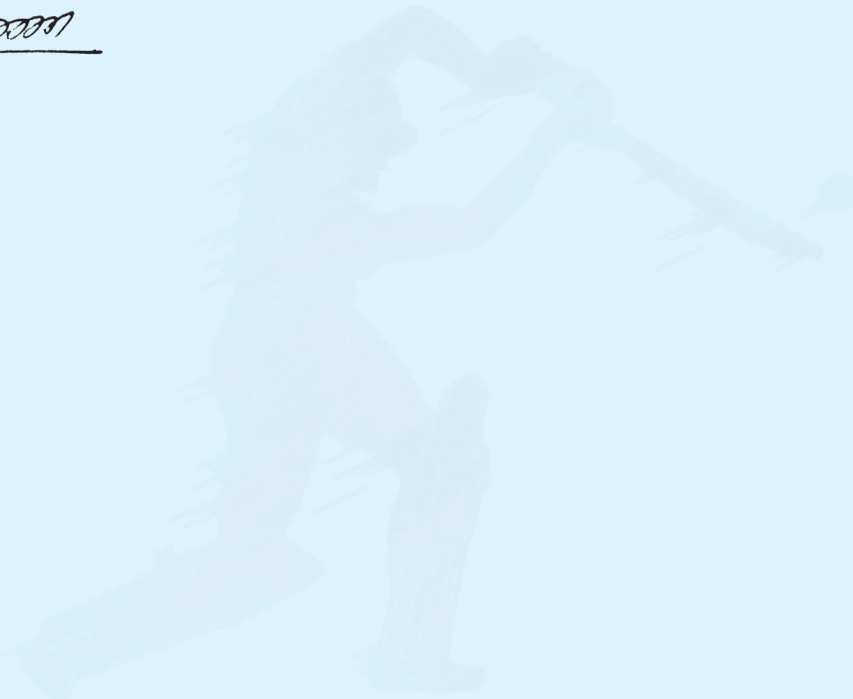
Ferozeshah Kotla Grounds, New Delhi - 110002

Lounge, Restaurant Cum Bar, world class library etc and make you a proud member of the DDCA.

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

With warm personal regards.

VINOD K TIHARA
(Secretary)





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, 2019.

STATE OF THE COMPANY AFFAIRS

Financial Results: The total income for the financial year 2018-19 was Rs. 249,071,660 as compared to income of Rs. 252, 798, 354 in previous year and there was a deficit of Rs. 17, 262, 841 as compared to a surplus of Rs. 114, 135,447 in previous year.

DIRECTORS AND KEY MANAGERIAL PERSONNEL

Pursuant to the exercise of powers delegated by Hon'ble High Court of Delhi vide its order dated January 30, 2017 in the matters of The Delhi and District Cricket Association, the affairs of the Association were managed by administrator Mr. Justice Vikramajit Sen, Retired Supreme Court Judge (designated as Administrator). The members of the Apex Council (Board of Directors) were elected in the Annual General Meeting held on June 30, 2018.

A meeting of elected members was held on July 02, 2018, wherein the Administrator Mr. Justice Vikramajit Sen (Retired Supreme Court Judge) welcomed the office bearer and the newly elected Directors and handed over the charge of DDCA to the elected President on behalf of elected members. The names and designation of elected office bearer/ members are numerated below:

S. No.	Names	Designation
1.	Mr. Rajat Sharma	President
2.	Mr. Rakesh Kumar Bansal	Vice-President
3.	Mr. Vinod Kumar Tihara	Secretary
4.	Mr. Rajan Manchanda	Joint Secretary
5.	Mr. O.P Sharma	Treasurer
6.	Mr. Alok Mittal	Director
7.	Mr. Apurv Jain	Director
8.	Mr. Nitin Gupta	Director
9.	Ms. Renu Khanna	Director
10.	Mr. Sanjay Bhardwaj	Director
11.	Mr. Shiv Nandan Sharma	Director
12.	Mr. Sudhir Kumar Agarwal	Director



Further, the Ministry of Housing and Urban Affairs, Land and Development Office, Govt. of India vide letter no. L&DO/ Part L- II-B-17 (32)/61 dated February 19, 2018 had conveyed the nomination of following Government representatives on the Managing Committee of DDCA for a period of two years from the date of issue of the letter.

1. Mr. Rajan Tewari
2. Mr. Gautam Gambhir
3. Mr. R.P. Singh

Since, the board of DDCA was re-constituted on July 02, 2018, therefore, the effective date of appointment of the above named directors was considered as July 02, 2018.

Further, pursuant to the order of Government of National Capital Territory of Delhi, Finance (Accounts) Department vide its letter dated November 11, 2018, nominated Mr. Rakesh Kumar, Deputy Controller of Accounts (Admn.), Principal Accounts Office, Government of NCT of Delhi as the nominee of Chief controller of Accounts of Government of NCT of Delhi in the Apex Council of DDCA.

During the year Mr. Pradeep Kumar Banerjee, ceased to be Manager of the Company with effect from December 08, 2018.

AUDITORS AND AUDITORS' REPORT

M/s. S.P Chopra & Co., Chartered Accountants (Firm Registration No. 000346N) and having address at 31-F, Connaught Place, New Delhi-110001, were appointed as Statutory Auditors of the Company at the Annual General Meeting of the Company held on June 30, 2018 .

The Apex Council, in its meeting, held on December 09, 2019 has, subject to the approval of the members, recommended the re-appointment of M/s. S.P Chopra & Co., Chartered Accountants (Firm Registration No. 000346N) as Statutory Auditors of the Company to hold office from the conclusion of this Annual General Meeting ("AGM") till the conclusion of the next AGM of the Company to be held in the year 2020 (subject to ratification of their appointment at every AGM).

The Auditors' Reports for the financial year 2018-19 do not contain any qualification or reservation or adverse remark. The Notes on Financial Statement referred to in the Auditors' Report are self-explanatory and do not call for any further comments.

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



INTERNAL AUDITORS

The Finance and Purchase Committee, in its meeting held on July 06, 2019 has appointed M/s. ASA & Associates, Chartered Accountants, to act as Internal Auditors of the Company for the Financial Year 2019-20.

NUMBER OF BOARD MEETINGS HELD DURING THE FINANCIAL YEAR

During the financial year ended on 31st March, 2019, eight (8) meetings of the Board of Directors were held on July 02, 2018, August 18, 2018, September 19, 2018, October 29, 2018, November 30, 2018, December 20, 2018, December 29, 2018 adjourned to January 07, 2019 and January 31, 2019.

AUDIT COMMITTEE

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

POLICY RELATING TO DIRECTORS APPOINTMENT AND REMUNERATION

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

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

DIRECTORS' RESPONSIBILITY STATEMENT

Your Directors hereby confirm and declare that:

1. in the preparation of final accounts for the year ended March 31, 2019, the applicable accounting standards have been followed along with proper explanation relating to material departures.
2. they had selected such accounting policies and applied them consistently and made judgments and estimates as are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the year ended March 31, 2019 and of the profit and loss of the company for that period;
3. they had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of Companies Act, 2013 for safeguarding the assets of the Foundation and for preventing and detecting fraud and other irregularities;



4. they had prepared the accounts for the year ended March 31, 2019 on a 'going concern' basis.

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

The Company has an adequate internal financial control system in place which operates effectively.

The Auditors have reported that the present systems and processes of internal controls are adequate and commensurate with the size of the Company and nature of its business.

According to the Directors of your Company, elements of risks that threaten the existence of your Foundation are very minimal. Hence, no separate risk management policy is formulated.

ALTERATION IN ARTICLES OF ASSOCIATION OF THE COMPANY

In compliance with the directions issued by the Hon'ble Supreme Court of India in its Judgement dated August 09, 2018, the Company has amended/modified its Memorandum and Articles of Association and the same have been duly registered/approved by the Registrar of Companies-NCT of Delhi.

EXTRACT OF THE ANNUAL RETURN

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

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 2018-19 with related parties as referred to under Section 188 of the Companies Act, 2013

POLICY ON PREVENTION OF SEXUAL HARASSMENT

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

ORDERS PASSED BY THE REGULATORS OR COURTS, IF ANY

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

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

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

PARTICULARS OF EMPLOYEES

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



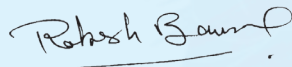
ACKNOWLEDGMENTS

Yours 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:

Place: New Delhi



Acting President

DIN: 00245712

Address:



Secretary

DIN: 01554338

Address:



Form No. MGT-9

EXTRACT OF ANNUAL RETURN

As on the financial year ended on **31st March 2019**

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

I. REGISTRATION AND OTHER DETAILS:

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

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

NA

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

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

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES -

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

0

S . NO.	NAME AND ADDRESS OF THE COMPANY	CIN/GLN	H O L D I N G / SUBSIDIARY / ASSOCIATE	% of shares held	Applicable Section
1.					



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

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

i. Category-wise Share Holding

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



B. Public Shareholding	-				-				-
1. Institutions									
a) Mutual Funds									
b) Banks / FI									
c) Central Govt									
d) State Govt(s)									
e) Venture Capital Funds									
f) Insurance Companies									
g) FIs									
h) Foreign Venture Capital Funds									
i) Others (specify)	-				-				-
Sub-total (B)(1):-	-				-				-
2. Non-Institutions									
a) Bodies Corp.									
i) Indian									
ii) Overseas									
b) Individuals									
i) Individual shareholders holding nominal share capital upto Rs. 1 lakh									
ii) Individual shareholders holding nominal share									



capital in excess of Rs 1 lakh									-
c) Others (Joint Ventures)	-								-
Sub-total (B) (2):-	-								-
Total Public Shareholding (B)=(B)(1)+(B)(2)									
C. Shares held by Custodian for GDRs & ADRs	-	-	-	-	-	-	-	-	-
Grand Total (A+B+C)	---								---

ii. Shareholding of Promoters

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



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

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

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

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



v. Shareholding of Directors and Key Managerial Personnel:

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

V. INDEBTEDNESS

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

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



VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

A. Remuneration to Managing Director, Whole-time Directors and/or Manager

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

B. Remuneration to other directors: NIL

Sl. no.	Particulars of Remuneration	Name of other directors			Total Amount
1	1. Independent Directors <ul style="list-style-type: none"> • Fee for attending board / committee meetings • Commission • Others, please specify 	-	-	-	-
	Total (1)	-	-	-	-



2	2. Other Non-Executive Directors	-	-	-	-
	<ul style="list-style-type: none"> • Fee for attending board / committee meetings • Commission • Others, please specify 				
	Total (2)	-	-	-	-
	Total (B)=(1+2)	-	-	-	-
	Total Managerial Remuneration	-	-	-	-
	Overall Ceiling as per the Act				

C. Remuneration to Key Managerial Personnel other than MD/Manager/WTD: N/A

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



VII. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES: NIL

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

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS
The Delhi and District Cricket Association

Date:

Place: New Delhi

Acting President

DIN: 00245712

Address:

Secretary

DIN: 01554338

Address:



S.P. CHOPRA & CO.
Chartered Accountants

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

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
'DELHI & DISTRICT CRICKET ASSOCIATION'

Qualified Opinion

We have audited the accompanying financial statements of **Delhi & District Cricket Association** (the "DDCA"), which comprise the Balance Sheet as at March 31, 2019, and the Statement of Income and Expenditure, and the Statement of Cash Flows for the year then ended, and notes to the financial statements including a summary of the significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matters described in paras a, b and c, under Basis for Qualified Opinion section of our report, the aforesaid financial statements give the information required by the Companies Act, 2013 (the 'Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of DDCA as at March 31, 2019 and its Deficit and its cash flows for the year ended on that date.

Basis for Qualified Opinion

- a. Subvention amount from Board of Cricket Control of India (BCCI), is finalised / approved in the Annual General Meeting (AGM) of BCCI, however, pending approval, the amounts are received from BCCI from time to time, which are subject to final adjustment in its AGM. In the earlier year, the said income was recognized, on approval in the AGM of BCCI, however, during the current year, the said income has been recognised to the extent received from BCCI, and final adjustment / recognition thereof, if any required, as informed, will be made in the year, it is finally approved by the BCCI in its AGM. The said change in the accounting of the subvention income as compared to the earlier year has resulted in 'Income' for the year higher, 'Deficit' for the year lower, Other Current Liabilities as at the year end lower and 'Reserves and Surplus' as at year end higher by Rs. 2490.72 lakhs respectively. (Refer Note – 21.vi to the financial statements)
- b. The Building which is constructed on the leased land, till earlier year, has been depreciated at the written down value method, at the depreciation rate considering its useful life of 60 years, instead of over the lease period. During the current year, the Building has been depreciated at straight line method at the depreciation rate to ensure it is fully depreciated / amortized with in the lease period i.e. by 2035. The said change in the method and rate of depreciation has resulted in the 'Depreciation' and 'Deficit' for the year higher, and the 'Property, Plant & Equipment' and 'Reserves and Surplus' as at the year end lower by Rs. 95.84 lakhs respectively. (Refer Note – 21.x to the financial statements)





- c. Loans and advances and other receivables aggregating to Rs. 76.54 lakhs are doubtful of recovery as contained in Notes 9 and 10 to the financial statements, however, these have not been provided in the financial statements. In case these doubtful loans and advances and other receivables would have been provided, the 'Deficit' for the year would have been higher by Rs. 76.54 lakhs, and Long term Loans and Advances, Other Non-Current Assets and Reserves and Surplus as at the year end would have been lower by Rs. 73.25 lakhs, Rs. 3.29 lakhs and Rs. 76.54 lakhs respectively.
- d. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the DDCA in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Emphasis of Matter

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

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

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

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

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





This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the DDCA and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Directors is responsible for assessing the DDCA's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the DDCA or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the DDCA's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the DDCA's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the DDCA to cease to continue as a going concern.





- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, we subject to the effects of the matters described in paras a, b and c under Basis for Qualified Opinion section report that:
 - a. we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b. in our opinion, proper books of account as required by law have been kept by DDCA so far as appears from our examination of those books.
 - c. the Balance Sheet, the Statement of Income and Expenditure and the Statement of Cash Flow dealt with by this Report are in agreement with the books of account.
 - d. in our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014, as amended.
 - e. on the basis of the written representations received from the directors and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2019 from being appointed as a director in terms of Section 164 (2) of the Act.
 - f. In the absence of any laid down Standard Operating Procedures / Manual, and considering the matters described in paras a, b, c and d, under Basis for Qualified Opinion section, we are not able to comment, whether DDCA has, in all material respects, adequate internal financial controls with reference to financial statements and the operating effectiveness of such financial controls.
 - g. As no remuneration has been paid by DDCA to its Directors, the provisions of Section 197 of the Companies Act, 2013 are not applicable; and
 - h. with respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The financial statements disclose the impact of pending litigations on the financial position of DDCA – Refer Note 21.i to the financial statements;





- ii. DDAC has not entered into any long-term contracts including derivative contracts;
- iii. As DDCA is a Company registered under Section 8 of the Companies Act, 2013, having no share capital and shareholders, the said clause regarding the Investor Education and Protection Fund, is not applicable to it.

For S.P. CHOPRA & CO.

Chartered Accountants

Firm Regn. No. 000346N

(Pawan K. Gupta)

Partner

M. No. 092529

UDIN: 19092529AAAACN6756

Place: New Delhi

Dated: December 09, 2019





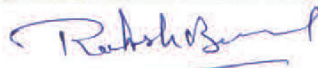
CIN No. - U92411DL1909PLC000407
BALANCE SHEET AS AT MARCH 31, 2019

(Amount in Rs.)

	NOTES	As at March 31, 2019	As at March 31, 2018
EQUITY AND LIABILITIES			
Shareholders' Funds			
Reserves and Surplus	3	1,136,245,894	1,153,508,735
Non-Current Liabilities			
Other Long-term Liabilities	4	1,184,236	1,184,236
Long term Provisions	5	25,836,988	17,148,426
Current Liabilities			
Other Current Liabilities	6	229,784,385	303,680,649
Short-term Provisions	7	2,875,353	1,098,497
TOTAL		1,395,926,856	1,476,620,543
ASSETS			
Non-current assets			
Property, Plant and Equipment	8	977,164,502	1,019,464,507
Long-term Loans and Advances	9	83,579,603	38,264,708
Other non-current Assets	10	16,380,513	19,527,485
Current assets			
Inventories	11	2,260,979	2,140,215
Cash and Bank balances	12	153,318,464	42,212,886
Short-term Loans and Advances	13	2,768,881	2,947,019
Other Current Assets	14	160,453,914	352,063,723
TOTAL		1,395,926,856	1,476,620,543

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

For and on behalf of Delhi & District Cricket Association



Rakesh Bansal

Vice President / Off. President
DIN : 00245712



Vinod Tihara

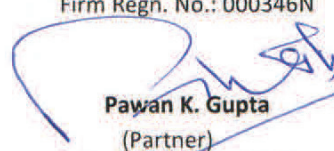
General Secretary
DIN : 01554338

As per our Report of even date attached

S. P. Chopra & Co.

Chartered Accountants

Firm Regn. No.: 000346N


Pawan K. Gupta
(Partner)

Membership No. 092529

UDIN : 19092529AAAACN6756



Place : New Delhi
Dated : 09.12.2019



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

CIN No. - U92411DL1909PLC000407

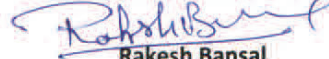
STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED MARCH 31, 2019


(Amount in Rs.)

	NOTES	Year ended March 31, 2019	Year ended March 31, 2018
Income			
Subvention Income from BCCI (Refer Note 21.vi)	-	249,071,660	252,798,354
Other Income	15	120,309,721	157,045,556
Total Income		369,381,381	409,843,910
Expenditure			
Purchase of Stock-in-Trade	16	20,476	19,275
Changes in Inventories	17	(120,764)	(92,775)
Employee Benefits expense	18	78,443,476	48,292,917
Finance Expenses	19	28,250	16,197
Depreciation	8	66,826,087	57,534,576
Other Expenses	20	241,446,697	189,938,273
Total Expenditure		386,644,222	295,708,463
(Deficit)/Surplus for the year		(17,262,841)	114,135,447

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

For and on behalf of Delhi & District Cricket Association


Rakesh Bansal
Vice President / Off. President
DIN : 00245712


Vinod Tihara
General Secretary
DIN : 01554338

As per our Report of even date attached

S. P. Chopra & Co.

Chartered Accountants
Firm Regn. No.: 000346N


Pawan K. Gupta
(Partner)

Membership No. 092529

UDIN : 19092529AAAACN6756

Place : New Delhi
Dated : 09.12.2019



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



CIN No. - U92411DL1909PLC000407

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31, 2019

Particulars	Year ended March 31, 2019		Year ended March 31, 2018	
	(Amount in Rs.)		(Amount in Rs.)	
(A) Cash Flow from Operating Activities:				
(Deficit) / Surplus for the Year		(17,262,841)		114,135,447
Adjustments for:				
Loss on sale of fixed assets			1,083,109	
Depreciation	66,826,087		57,534,576	
Liabilities/provisions no longer required written back	(3,265,860)		-	
Interest Income	(2,999,411)		(1,992,847)	
		60,560,816		56,624,838
Operating Surplus before working capital changes		43,297,976		170,760,285
Adjustments for working capital:				
(Increase)/ Decrease in Other Current Assets	191,609,810		(130,864,657)	
(Increase)/ Decrease Short Term Loan & Advances	178,138		6,987,428	
(Increase)/ Decrease Long Term Loan & Advances	(42,049,036)		1,451,605	
(Increase)/ Decrease in Inventory	(120,764)		(92,775)	
(Increase)/ Decrease Other non Current Assets	3,146,972		8,125	
Increase/ (Decrease) Long term Liabilities	-		1,536,640	
Increase/ (Decrease) Other Current Liabilities	(73,896,264)		(27,777,803)	
Increase/ (Decrease) Long Term Provisions	8,688,562		(1,820,906)	
Increase/ (Decrease) Short Term Provisions	1,776,856		3,366	
		89,334,274		(150,568,976)
Cash Inflow / (Outflow) from Working Capital Changes				
Net Cash Inflow / (Outflow) from Operating Activities - (A)		132,632,250		20,191,309
(B) Cash Flow from Investing Activities				
Purchase of Fixed Assets	(24,526,083)		(5,583,810)	
Proceeds from Sale/Disposal of fixed asset	-		406,211	
Interest Income	2,999,411		1,992,847	
		(21,526,672)		(3,184,752)
Net Cash (Outflow) from Investing Activities - (B)				
Net Increase in Cash & Cash Equivalents - (A + B)		111,105,578		17,006,557
Cash & Cash Equivalents at the beginning of the year		42,212,886		25,206,330
Cash & Cash Equivalents at the end of the year		153,318,464		42,212,886

Notes to Statement of cash flows :

i. Components of Cash and Cash Equivalents as under :

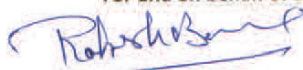
- Balances with Banks - Current Accounts	12,406,157	3,638,379
- Cash-in-Hand	305,411	326,748
- Fixed Deposits, having original maturity of more than 3 months	140,606,897	38,247,760
	<u>153,318,464</u>	<u>42,212,886</u>

ii. Figures in brackets indicate cash outflow.

iii. The above Statement of cash flows has been prepared under the indirect method set out in AS 3 - Statement of Cash Flows

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

For and on behalf of Delhi & District Cricket Association



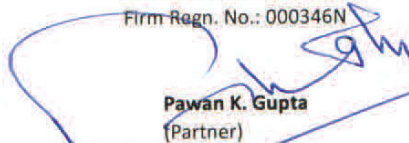
Rakesh Bansal
Vice President / Off. President
DIN : 00245712



Vinod Tihara
General Secretary
DIN : 01554338

As per our Report of even date attached

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



Pawan K. Gupta
(Partner)

Membership No. 092529

UDIN : 19092529AAAACN6756



Place : New Delhi
Dated : 09.12.2019



1. GENERAL INFORMATION

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

2. SIGNIFICANT ACCOUNTING POLICIES

i. Basis of preparation of financial statements

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

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

ii. Use of Estimates

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

iii. Property, plant and equipment

- a. Property, plant & equipment are stated at their original cost including incidental expenses related to acquisition and installation less accumulated depreciation and impairment loss, if any.
- b. Expenditure on renovation / modernisation relating to existing assets is added to the cost of such assets where it increases its performance / useful life significantly.
- c. Depreciation on property, plant & equipment (other than Building) is provided on written down value method, over the estimated useful life of the property, plant & equipment, in the manner prescribed in Schedule II of the Companies Act, 2013. Depreciation on Building, which is constructed on lease hold land is provided on straight line method, in such a manner to ensure its amortization within the lease period.
- d. Based on usage pattern and internal evaluation and assessment, the management believes that the useful lives as given below best represent the period over which the management expects to use



Rakesh Bhatnagar

[Signature]



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 operations from revenue 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, 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, and the final adjustment / recognition thereof, if any required, is made in the year, it is finally approved by the BCCI in its AGM.
- b. Other income / revenue is recognized on accrual basis, to the extent that it is probable that the economic benefit will flow to DDCA and it can be reliably measured.

vi. Retirement Benefits

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

vii. Impairment of Assets



Rakesh Bera



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

viii. Provisions and contingent liabilities

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

ix. Cash Flow Statement

Cash flows are reported using the indirect method, whereby net profit/loss before tax is adjusted for the effects of transactions of non-cash nature. The cash flows from operating, investing and financing activities of the Company 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.



----- End -----







NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2019

	(Amount in Rs.)	
	As at March 31, 2019	As at March 31, 2018
Note 3 : Reserves and Surplus		
Capital Reserve		
As per last account	1,214,186,902	1,214,186,902
	1,214,186,902	1,214,186,902
Surplus		
As per last account	(60,678,167)	(174,813,614)
(Deficit)/Surplus for the year	(17,262,841)	114,135,447
	(77,941,008)	(60,678,167)
Total	1,136,245,894	1,153,508,735

	(Amount in Rs.)	
	As at March 31, 2019	As at March 31, 2018
Note 4 : Other Long-term Liabilities		
Payables to Vendors	1,184,236	1,184,236
Total	1,184,236	1,184,236

	(Amount in Rs.)	
	As at March 31, 2019	As at March 31, 2018
Note 5 : Long-term Provisions		
Provision for employee benefits:		
- for Gratuity	20,070,861	14,143,562
- for Leave Encashment	5,766,127	3,004,864
Total	25,836,988	17,148,426

	(Amount in Rs.)	
	As at March 31, 2019	As at March 31, 2018
Note 6 : Other Current Liabilities		
Advance Annual Subscription Fee		
- For the year 2018-19	-	23,407
- For the year 2019-20	37,862	83
- For the year 2020-21	3,920	-
Subvention Income in advance from BCCI (Refer Note 21.vi)	-	151,108,177
Other Payables		
- Statutory Liabilities	14,744,614	5,463,593
- Accrued expenses and payables	214,997,990	147,085,389
Total	229,784,385	303,680,649

	(Amount in Rs.)	
	As at March 31, 2019	As at March 31, 2018
Note 7 : Short-term Provisions		
Provision for employee benefits		
- for Gratuity	2,353,784	819,236
- for Leave Encashment	521,569	279,261
Total	2,875,353	1,098,497



Robal Singh



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2019

Note 8 : Property, Plant and Equipment

Sr. No	Particulars	Gross Block			Depreciation			Net Block		
		As at April 1, 2018	Addition during the year	Disposals/ Adjustments during the year	As at March 31, 2019	As at April 1, 2018	For the year	Deduction / Adjustments during the year	As at March 31, 2019	As at March 31, 2018
i	Building	1,493,468,879	-	-	1,493,468,879	499,724,271	58,455,566	-	558,179,836	993,744,609
ii	Plant and Equipments	3,150,534	-	-	3,150,534	2,967,238	5,477	-	2,972,715	183,296
iii	Fire Fighting Installations	18,152,592	12,225,276	-	30,377,868	14,041,779	1,008,012	-	15,049,791	4,110,813
iv	Electric/Electronic Goods Accs. & Installations	4,265,690	-	-	4,265,690	3,387,196	166,394	-	3,553,589	878,495
v	Sports Goods, Accessories & Equipments	52,821	-	-	52,821	44,824	1,690	-	46,504	7,997
vi	Library Books	31,153,027	-	-	31,153,027	20,788,825	2,033,951	-	22,822,776	8,330,251
vii	Ground Equipments	17,221,105	-	-	17,221,105	13,119,232	843,146	-	13,962,378	3,258,727
viii	Generator Set	6,390,941	1,920,853	-	8,311,794	5,200,884	541,893	-	5,742,777	1,190,057
ix	Health Club Equipments	3,988,310	-	-	3,988,310	2,645,484	269,631	-	2,915,115	1,342,826
x	Kitchen Equipments	1,420,247	-	-	1,420,247	673,294	143,919	-	817,213	746,953
xi	ETP Plant	34,650	-	-	34,650	16,426	3,511	-	19,938	18,224
xii	Water Pump	4,476,390	8,179,163	-	12,655,553	4,324,694	2,250,798	-	6,575,492	151,696
xiii	Office Equipments	626,944	-	-	626,944	503,641	59,775	-	563,416	123,303
	- Air Conditioner	567,845	-	-	567,845	542,442	542,442	-	542,442	25,403
	- Water Cooler	1,259,171	103,000	-	1,362,171	1,219,676	24,427	-	1,244,102	118,068
	- Refrigerator	13,982,301	1,348,170	-	15,330,471	11,829,211	858,507	-	12,687,718	2,642,753
xiv	Other Office Equipments	746,570	-	-	746,570	634,747	17,374	-	652,121	94,449
	Furnitures & Fixtures	76,365	-	-	76,365	-	2,546	-	2,546	73,819
xv	Vehicles	4,172,856	673,256	-	4,846,112	4,002,503	139,483	-	4,141,986	704,126
	- Tractor	-	-	-	-	-	-	-	-	-
	- Scooty	-	-	-	-	-	-	-	-	-
	- Others	-	-	-	-	-	-	-	-	-
xvi	Computer equipments	1,605,130,874	24,526,083	-	1,629,656,957	585,666,367	66,826,087	-	652,492,455	977,164,502
	- Computer equipments	1,604,714,283	2,564,068	2,147,477	1,605,130,874	528,789,948	57,534,576	658,157	585,666,367	1,019,464,507
	Current year figures									1,019,464,507
	Previous year figures									1,019,464,507



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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2019

	(Amount in Rs.)	
	As at March 31, 2019	As at March 31, 2018
Note 9 : Long-term Loans & Advances		
Security deposits (Refer Note - 9.1)	5,962,228	4,959,004
Advance to staff		
- unsecured, considered good	793,822	189,956
- unsecured, considered doubtful	395,220	395,220
Tax deducted at source (Refer Note - 9.1)	66,420,211	21,875,125
Other advances (Refer Note - 9.2)		
- unsecured, considered good	3,078,803	3,916,083
- unsecured, considered doubtful	6,929,320	6,929,320
Total	83,579,603	38,264,708

9.1 Unsecured, considered good.

9.2 Comprises of advances paid to vendors, other parties etc.

	(Amount in Rs.)	
	As at March 31, 2019	As at March 31, 2018
Note 10 : Other Non-Current Assets		
Capital Advances (Refer Note - 10.1)		3,019,742
Other advances (Refer Note 10.2)		
- unsecured, considered good	6,051,251	6,051,251
- unsecured, considered doubtful	329,262	456,492
Paid to Government Authorities (Refer Note 10.1 and 10.3)	10,000,000	10,000,000
Total	16,380,513	19,527,485

10.1 Unsecured, considered good.

10.2 Comprises of advances paid to vendors, other parties etc.

10.3 Towards the contingent liability of Entertainment Tax under 'para A.1.i.b' of Note 21.i.

	(Amount in Rs.)	
	As at March 31, 2019	As at March 31, 2018
Note 11 : Inventories		
Liquor (Refer Note 11.2)	1,795,210	1,795,210
Cricket Balls	135,540	208,833
Playing Cards	114	1,677
Clothings	330,115	134,495
TOTAL	2,260,979	2,140,215

11.1 Refer note 2.iv for accounting policy on valuation of inventory.

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

	(Amount in Rs.)	
	As at March 31, 2019	As at March 31, 2018
Note 12 : Cash & Bank Balances		
Cash & Cash Equivalents		
- Balances with Banks - Current Accounts	12,406,157	3,638,379
- Cash-in-Hand	305,411	326,748
- Fixed Deposits, having original maturity of more than 3 months	140,606,897	38,247,760
Total	153,318,464	42,212,886



Rakesh Bani



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2019

Note 13 : Short-term Loans & Advances	(Amount in Rs.)	
	As at March 31, 2019	As at March 31, 2018
Advance to staff	1,743,302	2,130,249
Other advances (Refer Note 13.1)	1,025,579	816,770
Total	2,768,881	2,947,019

13.1 Comprises of advances paid to vendors etc.

Note 14 : Other Current Assets	(Amount in Rs.)	
	As at March 31, 2019	As at March 31, 2018
(Unsecured, considered good)		
Recoverable from Government Authorities		
- Goods and sales tax (GST)	-	3,293,585
- Service tax and cess	5,823,845	29,033,130
- Entertainment tax	15,117,624	15,117,624
- Excise duty	284,719	284,719
Subvention Income receivable from BCCI (Refer Note 21.vi)	-	252,798,354
Recoverable from BCCI (Refer Note 14.1)	128,436,482	42,964,214
Recoverable from other parties	10,596,605	7,809,076
Prepaid Expenses	194,639	763,022
Total	160,453,914	352,063,723

14.1 Towards reimbursement of the expenses incurred on matches etc.



Rakesh Baniya



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2019

Note 15 : Other Income	(Amount in Rs.)	
	Year ended March 31, 2019	Year ended March 31, 2018
Studio Rent	-	800,000
Interest Income on:		
- fixed deposits	2,761,601	1,425,407
- income tax refund	-	365,825
- others	237,810	201,615
Income from cricket matches:		
- Indian Premier League - IPL (Net of Expenses)	33,144,140	27,378,060
- League Entry Fees	214,505	214,501
- Ground Booking Charges	317,796	634,132
- Stadium Usage	831,306	1,109,953
- Instadia Rights	30,100,000	43,000,000
- Test matches	-	8,684,608
- ICC T-20	-	29,141,289
- ODI matches	30,654,909	-
- Match fees from BCCI	15,000,000	40,000,000
Income/fee from members for:		
- Club Membership	63,818	66,377
- Membership Subscription	1,836,900	1,836,900
- Health Club	639,320	565,664
- Playing Cards	46,286	20,608
Liabilities/provisions no longer required written back	3,265,860	-
Other miscellaneous income	1,195,470	1,600,617
Total	120,309,721	157,045,556

Note 16 : Purchases	(Amount in Rs.)	
	Year ended March 31, 2019	Year ended March 31, 2018
Playing Cards	20,476	19,275
Total	20,476	19,275

Note 17 : Changes in Inventories	(Amount in Rs.)		
	Year ended March 31, 2018	Year ended March 31, 2019	Increase/ (Decrease)
Inventories at the end of the year			
- Liquor	1,795,210	1,795,210	-
- Cricket Balls	208,833	135,540	(73,293)
- Playing Cards	1,677	114	(1,563)
- Clothing	134,495	330,115	195,620
Total	2,140,215	2,260,979	120,764



Rubish Bani

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2019

Note 18 : Employee Benefits Expense	(Amount in Rs.)	
	Year ended	Year ended
	March 31, 2019	March 31, 2018
Salaries, Wages, Gratuity etc.	75,892,863	44,927,415
Contribution to Provident and other funds	2,156,697	3,223,841
Staff welfare expenses	393,916	141,661
Total	78,443,476	48,292,917

Note 19 : Finance Expenses	(Amount in Rs.)	
	Year ended	Year ended
	March 31, 2019	March 31, 2018
Bank Charges	28,250	16,197
Total	28,250	16,197



Rohit Bhatnagar

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2019

	(Amount in Rs.)	
	-	-
Note 20 : Other Expenses		
Power and Fuel	16,280,032	9,226,988
Repairs & Maintenance		
- Building and others	10,493,979	4,531,333
- Club	3,110,972	3,106,623
Insurance	210,581	226,696
Rates and Taxes	19,438,673	2,464,385
Cricket promotion expenses	13,511,652	14,867,242
Tournament & Match Expenses (net of subsidy):		
- League Matches	6,733,307	6,755,645
- C.K. Nayadu Trophy	15,322,067	7,162,325
- Cooch Bihar Trophy	11,559,522	7,751,382
- Gold Cup Tournament	-	176,495
- NCA faculty and coaches course	-	1,402,872
- Inter college Tournament	-	1,199,229
- Deodhar Trophy	827,371	-
- Delhi Police Martyr Fund	-	500,000
- T-20 Matches	131,028	18,738,376
- ODI Matches	27,606,524	-
- Test Matches	-	26,282,857
- Syed Mustaq Ali Trophy	2,704,338	1,796,370
- Ranji Trophy Matches	26,932,599	20,813,549
- U-14 Matches	3,648,793	2,076,188
- Vijay Hazare Trophy	5,475,318	2,182,109
- Vijay Merchant Trophy	6,530,278	4,382,297
- Vinoo Mankad Trophy	611,861	1,214,984
- Women Cricket Tournament	20,462,038	16,341,507
- Other matches	455,900	1,052,647
AGM/EGM Expenses	2,223,788	1,741,408
Security Expenses	3,918,537	3,972,668
Legal & Professional Expenses	37,047,603	22,686,136
Payment to Auditor as Audit Fees	300,000	300,000
Prior Period Expenses	2,051,619	2,831,649
Loss on sale of Property, Plant and Equipment	-	1,083,109
Other miscellaneous expenses	3,858,317	3,071,204
Total	241,446,697	189,938,273



Robesh Kumar

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NOTE 21 : OTHER NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2019

i. Contingent Liabilities and Commitments:

Sr. No.	Particulars	As at 31st March, 2019 (Rs. in Lakhs)	As at 31st March, 2018 (Rs. in Lakhs)
A.	Contingent Liabilities (refer (a) below)		
i.	Claims against DDCA not acknowledged as debts : Disputed liabilities not adjusted as expenses in the Accounts for various years being in appeals towards :		
a.	- Income tax	341.20	341.20
b.	- Entertainment Tax	2,445.96	2,445.96
ii.	There are various labour and other miscellaneous cases pending against DDCA in various courts. It is impracticable to disclose the details of such cases and further, the amount of these cases is either not quantifiable or cannot be reliably estimated.		
B.	Commitments		
i.	Estimated amount of contracts remaining to be executed on Capital Account and not provided for (net of advances)	-	25.46
	TOTAL	2,787.16	2,812.62

- (a) DDCA is contesting these demands and the management including its advisers are of the view that these demands may not be sustainable at the appellate level. The management believes that the ultimate outcome of these proceedings will not have any material adverse effect on the DDCA's financial position and results of operations. DDCA does not expect any reimbursement in respect of these contingent liabilities, and it is not practicable to estimate the timing of cash outflows, if any, in respect of these matters, pending resolution of the appellant proceedings.
- ii. The information regarding dues to Micro, Small and Medium Enterprises has been determined to the extent such parties have been identified on the basis of information collected with DDCA. As per the information amount of Rs. 15.04 lakhs is due as principal amount to the parties covered under MSMED Act. As the management is of the view that no interest will required to be paid on such outstanding, therefore, no provision and disclosures in this regard has been considered necessary.
- 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, 2019 have been duly provided / accounted for in these Accounts.



Rakesh Bhatnagar

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- 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 indexation / tagging of the Property, Plant and Equipments (as detailed in Note – 8) has been completed during the year, and the physical verification, 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. Subvention amount from Board of Cricket Control of India (BCCI), is finalised / approved in the Annual General Meeting (AGM) of BCCI, however, pending approval, the amounts are received from BCCI from time to time, which are subject to final adjustment in its AGM. In the earlier year, the said income was recognized, on approval in the AGM of BCCI, however, during the current year, the said income has been recognised to the extent received from BCCI, and final adjustment / recognition thereof, if any required, will be made in the year, it is finally approved by the BCCI in its AGM. The said change in the accounting of the subvention income has resulted in 'Income' for the year higher, 'Deficit' for the year lower, Other Current Liabilities as at the year end lower and 'Reserves and Surplus' as at year end higher by Rs. 2490.72 lakhs respectively.
- vii. 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. During the current year, the Annual General Meeting (AGM) of DDCA was held on June 30, 2018, under the supervision of the Administrator, wherein the new Board of DDCA has been elected and accordingly the control of DDCA has been handed over by the Administrator to the newly elected Board w.e.f. July 02, 2018, and since then DDCA is being run by the said elected Board.

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

- viii. 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 2007-08 and for the assessment years 2008-09 onwards, the assessment is under process, the impact thereof, if any, will be taken in the year in which the assessment is completed.

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

- ix. 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.





- x. The Building which is constructed on the leased land, till earlier year, has been depreciated at the written down method, at the depreciation rate considering its useful life of 60 years, instead of over the lease period. During the current year, the Building has been depreciated at straight line method at the depreciation rate to ensure it is fully depreciated / amortized within the lease period i.e. by 2035. The said change in the method and rate of depreciation has resulted in the 'Depreciation' and 'Deficit' for the year higher, and the 'Property, Plant & Equipment' and 'Reserves and Surplus' as at the year end lower by Rs. 95.84 lakhs respectively.
- xi. 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.
- xii. Employee Benefits :
- a. Defined Benefit Scheme
Liability towards Gratuity, which is payable on separation as per the Employees Gratuity Act, @ 15 days pay for each completed year of service to eligible employees who render continuous service of 5 years or more, is considered as the 'Defined Benefit Scheme'.
- b. Other Long term Benefits
Employees are entitled to accumulate their earned / privilege leave up to a maximum of 90 days which is payable / en-cashable as per the policy. During the year amount of Rs. 32.23 lakhs (Previous Year: Rs. 0.81 lakhs) has been charged to the Statement of Income and Expenditure towards the said benefit.
- c. Defined Contribution Scheme
Employees are covered by Provident Fund to which DDCA makes a defined contribution measured as a fixed percentage of salary. During the year amount of Rs. 21.57 lakhs (Previous Year: Rs. 32.24 lakhs) has been charged to the Statement of Profit & Loss towards contribution to the said benefit.
- 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	2018-19 (Rs.)	2017-18 (Rs.)
Defined Benefit Obligation at the beginning of the year	14962798	16520719
Current Service Cost	1135959	1018610
Interest Cost	1166269	1229920
Actuary (gain)/loss on Obligations	5949796	(1269411)
Benefits paid	(790177)	(2537040)



Rakesh B...

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Defined Benefit obligation at year end	22424645	14962798
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d.ii Expense recognized during the year.

Particulars	2018-19 (Rs.)	2017-18 (Rs.)
Current Service Cost	1135959	1018610
Interest Cost	1166269	1229920
Expected return on plan assets	NA	NA
Actuarial (gain)/loss	5949796	(1269411)
Amount of (Income) / Expense to be recognized in the Income & Expenditure Account for the year	8252024	979119
Amount of Expense / (Income) recognized in the Income & Expenditure Account	8252024	979119

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

Particulars/ Year	2014-15 (Rs.)	2015-16 (Rs.)	2016-17 (Rs.)	2017-18 (Rs.)	2018-19 (Rs.)
Present Value of obligation at the end of year	16233506	18239672	16520719	14962798	22424645
Fair Value of Plan assets at the end of year	-	-	-	-	-
Net Assets / (Liability) recognised in the Balance Sheet	(16233506)	(18239672)	(16520719)	(14962798)	(22424645)
Experience Adjustment arising on					
- The Plan Liabilities / PVO	353825	169946	122916	(759897)	1768068



Robish B...

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- the Plan Assets	Not Applicable
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d.iv Actuarial Assumption

Particulars	2018-19	2017-18
Method Used	Project Unit Credit	
Mortality Table	IALM 2006-08	
Attrition Rate (per annum)	0.50%	0.50%
Imputed Rate of Interest (per annum)	7.70%	7.80%
Rate of escalation in salary (per annum)	7.00%	5.00%
Return on Plan Assets (per annum)	NA	NA

xiii. Related Party Disclosures (AS-18):

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

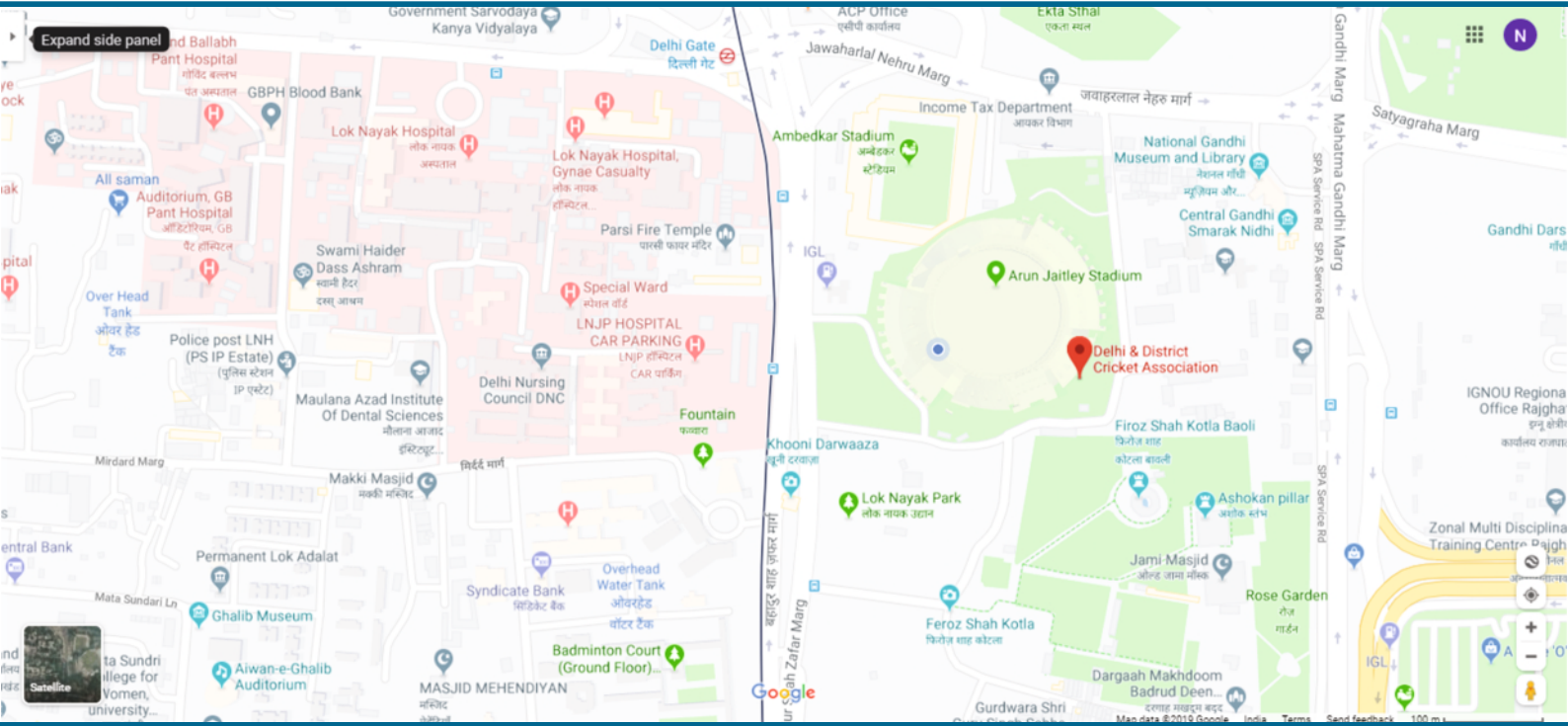
xiv. Figures of previous year have been re-grouped/arranged, wherever necessary to conform to current year's classification/policy.



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DELHI & DISTRICT CRICKET ASSOCIATION

ARUN JAITLEY STADIUM

FEROZESHAH KOTLA GROUNDS, NEW DELHI - 110002

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