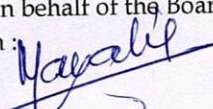
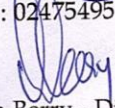
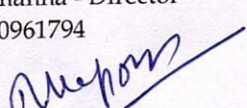
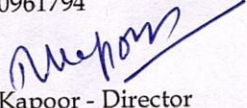
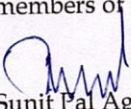
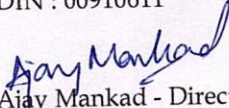
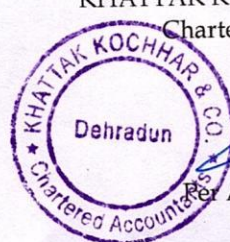


**DEHRADUN CLUB LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE) (CIN U91110UR1957NPL000040)**

**15 - NEW SURVEY ROAD, DEHRADUN**

**Balance Sheet as at March 31, 2023**

Particulars	Note No.	Amount in Lakhs	
		March 31,2023	March 31,2022
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholder's Funds :</b>			
(a) Share Capital	1	766.14	739.57
(b) Reserve & Surplus		-	-
<b>(2) Non - Current Liabilities</b>			
(a) Long -Term Borrowings		-	-
(b) Deferred Tax Liabilities (Net)	2	463.32	447.10
(c) Other Long -Term Liabilities		-	-
(d) Long -Term Provisions		-	-
<b>(3) Current Liabilities</b>			
(a) Short -Term Borrowings	3	8.27	4.27
(b) Trade Payables	4	60.50	46.41
(c) Other Current Liabilities	5	23.58	12.90
(d) Short -Term Provisions			
		<b>1321.80</b>	<b>1250.24</b>
<b>II. ASSETS</b>			
<b>(1) Non - Current Assets</b>			
(a) Property, Plant and Equipment and Intangible Assets			
(i) Property , Plant and Equipment	6a	281.35	291.72
(ii) Intangible Assets	6b	0.46	0.32
(iii) Capital Work-in-Progress		-	-
(iv) Intangible Assets under Development		-	-
(b) Non - Current Investments		-	-
(c) Deferred Tax Assets (Net)	7	3.30	3.30
(d) Long Term Loans and Advances		-	-
(e) Other Non - Current Assets		-	-
<b>(2) Current Assets</b>			
(a) Current Investments		18.48	13.88
(b) Inventories	8	20.28	28.44
(c) Trade Receivables	9	954.22	892.00
(d) Cash and Bank Balances	10	0.39	0.83
(e) Short -Term Loans and Advances	11	43.32	19.76
(f) Other Current Assets			
		<b>1321.80</b>	<b>1250.24</b>
Notes and Significant Accounting Policies forming integral part of Financial Statements.	20	-	-
For and on behalf of the Board			
Signed on : 			
Deepak Nagalia-Director			
DIN : 02475495			
			
Bipin Berry - Director			
DIN : 00181537			
			
Vijay Khanna - Director			
DIN : 00961794			
			
Rajesh Kapoor - Director			
DIN : 09600981			
This is the Balance Sheet referred to in our report of even date to the members of M/s Dehradun Club Limited.			
			
Sunit Pal Agarwal-Director			
DIN : 00910611			
			
Ajay Mankad - Director			
DIN : 09598447			
Col. Sumit Sood			
Co-opted Member-Sub Area			
Col. V.P.S Jamwal			
Co-opted Member-14 Div			
KHATTAK KOCHHAR & CO. Chartered Accountants			
			
AJAY KHATTAK			
Partner			
MRN : 076274			
FRN : 017124C			
UDIN : 2307627486VY6I3010			
Date : 26.05.23			



**DEHRADUN CLUB LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE) (CIN U91110UR1957NPL000040)**  
**15 - NEW SURVEY ROAD, DEHRADUN**

**Statement of Income and Expenditure for the year ended March 31, 2023**

Particulars	Schedule	Amount in Lakhs	
		March 31,2023	March 31,2022
<b>I. INCOME</b>			
Revenue from Operations	12	322.79	244.95
Other Income	13	73.23	56.19
<b>Total Income</b>		<b>396.02</b>	<b>301.13</b>
<b>II. EXPENDITURE</b>			
Cost of Material Consumed	14	91.03	49.73
Other Direct Expenses	15	47.13	23.86
Employee Benefit Expenses	16	167.88	154.62
Finance Cost	17	4.78	1.27
Depreciation		19.67	20.88
Other Expenses	18	49.56	32.91
<b>Total Expenses</b>		<b>380.06</b>	<b>283.28</b>
<b>III. Profit before Exceptional and Extraordinary Items and Tax</b>		<b>15.96</b>	<b>17.86</b>
IV. Exceptional Items		-	-
<b>V. Profit before Extraordinary Items and Tax</b>		<b>15.96</b>	<b>17.86</b>
VI. Extraordinary Items		-	-
<b>VII. Profit Before Tax</b>		<b>15.96</b>	<b>17.86</b>
VIII. Tax Expense :			
(1)Current Tax		10.68	12.90
(2)Deferred Tax		-	-
<b>IX. Profit / (Loss) for the period from Continuing Operations</b>		<b>5.28</b>	<b>4.96</b>
X. Tax Expense of Discontinuing Operations		-	-
<b>XI. Profit/(Loss) from Discontinuing Operations</b>		<b>5.28</b>	<b>4.96</b>
<b>XII. Profit/(Loss) for the period</b>		<b>5.28</b>	<b>4.96</b>
<b>XIII. Earnings per Equity Share:-</b>			
Basic		NA	NA
Diluted		NA	NA

Notes and Significant Accounting Policies forming integral part of Financial Statements. 20

For and on behalf of the Board  
Signed on :

This is the Income and Expenditure referred to in our report of even date to the members of M/s Dehradun Club Limited.

Deepak Nagalia-Director  
DIN : 02475495

Sunit Pal Agarwal-Director  
DIN : 00910611

Bipin Berry - Director  
DIN : 00181537

Ajay Mahkad - Director  
DIN : 09598447

Vijay Khanna - Director  
DIN : 00961794

Col. Sumit Sood  
Co-opted Member-Sub Area

Rajesh Kapoor - Director  
DIN : 09600981

Col. V.P.S Jamwal  
Co-opted Member-14 Div

KHATTAK KOCHHAR & CO.  
Chartered Accountants



AJAY KHATTAK  
Partner  
MRN : 076274  
FRN : 017124C  
UDIN : 230762748614613010  
Date : 26.05.23



DEHRADUN CLUB LIMITED  
(A COMPANY LIMITED BY GUARANTEE) (CIN U91110UR1957NPL000040)  
15 - NEW SURVEY ROAD, DEHRADUN  
Notes forming part of Financial Statements for the year ending March 31, 2023

Particulars		Amount in Lakhs				
<b>1. Reserves and Surplus</b>		<b>March 31,2023</b>	<b>March 31,2022</b>			
Opening Balance		739.57	718.69			
Add : Profit/ (Loss) during the year		5.28	4.96			
Entrance fees		23.75	12.00			
		768.60	735.64			
Less: Adjustments of Prior Years		2.46	(3.92)			
		766.14	739.57			
<b>2. Other Long Term Liabilities</b>		<b>March 31,2023</b>	<b>March 31,2022</b>			
Security Deposits-Members		205.45	208.25			
Security Deposits-New Applicants		257.87	238.85			
		463.32	447.10			
<b>3.Trade Payables</b>						
Particulars as at March 31, 2023	Not Due	Outstanding for following periods from due date of payment				
		< 1 year	1-2 years	2-3 years	> 3 Years	Total
(i) Micro Small Medium Enterprises - MSME	-	-				-
(ii) Others	-	7.61	0.10	0.56	-	8.27
(iii) Disputed - MSME	-	-	-	-	-	-
(iv) Disputed - Others	-	-	-	-	-	-
Total (i) to (iv)	-	7.61	0.10	0.56	-	8.27
Accrued Expenses	-	-				-
Total	-	7.61	0.10	0.56	-	8.27
Particulars as at March 31, 2022	Not Due	Outstanding for following periods from due date of payment				
		< 1 year	1-2 years	2-3 years	> 3 Years	Total
(i) Micro Small Medium Enterprises - MSME	-			-	-	-
(ii) Others	-	3.55	0.72	-	-	4.27
(iii) Disputed - MSME	-			-	-	-
(iv) Disputed - Others	-	-	-	-	-	-
Total (i) to (iv)	-	3.55	0.72	-	-	4.27
Accrued Expenses	-	-				-
Total	-	3.55	0.72	-	-	4.27
<b>4. Other Current Liabilities</b>		<b>March 31,2023</b>	<b>March 31,2022</b>			
Balance in Smart card Members		22.59	22.37			
Provision for Expenses		25.96	17.11			
Statutory Remittances		10.34	5.42			
Unexplained Credit		0.10	-			
Security Deposits		1.50	1.50			
		60.50	46.41			
<b>5. Short Term Provisions</b>		<b>March 31,2023</b>	<b>March 31,2022</b>			
Provision of Income Tax AY 2023-24		10.68	-			
Provision of Income Tax AY 2022-23		12.90	12.90			
		23.58	12.90			
<b>6a.Tangible Assets</b>		<b>March 31,2023</b>	<b>March 31,2022</b>			
Gross Block - Opening Balance		807.04	806.05			
Additions during the year		9.09	0.99			
		816.13	807.04			
Accumulated Depreciation		534.78	515.32			
Net Block		281.35	291.72			
<b>6b.Intangible Assets</b>		<b>March 31,2023</b>	<b>March 31,2022</b>			
Gross Block - Opening Balance		5.71	5.71			
Additions during the year		0.35	-			
		6.06	5.71			
Accumulated Depreciation		5.61	5.39			
Net Block		0.46	0.32			





DEHRA DUN CLUB LIMITED (A company limited by Guarantee)

ANNEXURE "A" to Notes

PROPERTY, PLANT & EQUIPMENT		GROSS BLOCK				
Particulars	Opening Balance	Additions	Acquisitions through Business combination	Other Adjustments	Deletion Disposals/Write-offs	At year end 31-Mar-2023
	01-Apr-2022					
TANGIBLES ASSETS						
Building, jogging track & Swimming pool	504.99	3.09	-	-	-	508.09
Filtration Plant, Gym & Library	68.21	2.38	-	-	-	70.59
Furniture & Fixtures	59.89	2.22	-	-	-	62.11
Sports, Kitchen, Electricals & Garden Equipment	150.58	0.70	-	-	-	151.28
Vehicles	0.81	-	-	-	-	0.81
Smart Cards System	11.54	-	-	-	-	11.54
Computer System	9.68	0.70	-	-	-	10.38
Library Books	0.43	-	-	-	-	0.43
Office Equipment	0.90	-	-	-	-	0.90
INTANGIBLES ASSETS						
Computer Software	5.62	0.35	-	-	-	5.97
Trade Mark	0.09	-	-	-	-	0.09
TOTAL	812.75	9.44	-	-	-	822.19
Previous Years' Figures	811.76	0.99	-	-	-	812.75

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**DEHRADUN CLUB LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE) (CIN U91110UR1957NPL000040)**  
**15 - NEW SURVEY ROAD, DEHRADUN**  
**Notes forming part of Financial Statements for the year ending March 31, 2023**

**7. Long Term Loans and Advances**

	March 31, 2023	March 31, 2022
Security Deposits	3.30	3.30
Loans and Advances to related parties	-	-
	3.30	3.30
Less : Provision for Doubtful Advances	-	-
	3.30	3.30

**8. Trade Receivables**

Particulars as at March 31, 2023	Not Due	Outstanding for following periods from due date of payment					
		< 6 months	6 mths-1 year	1-2 years	2-3 years	> 3 Years	Total
(i) Undisputed - Considered Good- Members	-	17.10	-		-	-	17.10
(i) Undisputed - Considered Good- Others				-			-
(ii) Undisputed - Credit Impaired	-						-
(iii) Disputed - Considered Good	-	-	-	-	-	-	-
(iv) Disputed - Credit Impaired	-	0.00		0.00	0.00	14.55	14.55
Total (i) to (iv)	-	17.10	-	-	-	14.55	31.65
Provision for Doubtful Debts						11.37	11.37
<b>Total</b>		17.10	-	-	-	3.18	20.28

Particulars as at March 31, 2022	Not Due	Outstanding for following periods from due date of payment					
		< 6 months	6 mths-1 year	1-2 years	2-3 years	> 3 Years	Total
(i) Undisputed - Considered Good	-	25.87					25.87
(i) Undisputed - Considered Good- Others				0.60			0.60
(ii) Undisputed - Credit Impaired	-						-
(iii) Disputed - Considered Good	-						-
(iv) Disputed - Credit Impaired	-					13.34	13.34
Total (i) to (iv)	-	25.87	-	0.60	-	13.34	39.81
Provision for Doubtful Debts						11.37	11.37
<b>Total</b>		25.87	-	0.60	-	1.97	28.44

**9. Cash and Bank Balances**

	March 31, 2023	March 31, 2022
Balance in Fixed Deposits with Punjab and National Banks	267.10	262.70
Balance in Fixed Deposits with Canara Bank	107.71	89.01
Balance in Fixed Deposits with IDFC Bank	528.56	-
Balance in Fixed Deposits with Axis Bank	-	497.02
Balance in Saving Account # 911	1.49	29.26
Balance in Saving Account # 10117989906 with IDFC First Bank	14.39	-
Balance in Current Account # 04101131001068 with Punjab National Bank	11.06	5.30
Balance in Current Account # 1182201002899 with Canara Bank	17.06	4.28
Balance in Current Account # 4689002100002459 with Punjab National Bank	5.67	3.72
Balance in Current Account # 920020065757791 with Axis Bank	0.16	(0.11)
Cheques Issued but not yet presented	0.45	0.06
Cash in Hand	0.49	0.53
Petty Cash	0.09	0.23
	<b>954.22</b>	<b>892.00</b>

**10. Short Term Loans and Advances**

	March 31, 2023	March 31, 2022
Card Swap Account	0.14	0.58
Franklin Machine Charged	0.25	0.25
	0.39	0.83
Less : Provision for bad and doubtful loans and advances	-	-
	<b>0.39</b>	<b>0.83</b>

**11. Other Current Assets**

	March 31, 2023	March 31, 2022
Balance with Revenue Authorities	37.20	15.47
Prepaid Expenses	3.93	3.47
Assessment Fee on Beer/Wine	-	0.09
Minimum Monthly Guaranteed Duty (MMGD) on Liquor	0.02	0.01
Import Fees Liquor/Beer	-	0.01
Unclaimed Input Tax Credit	2.17	0.71
	<b>43.32</b>	<b>19.76</b>





**DEHRADUN CLUB LIMITED**  
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**15 - NEW SURVEY ROAD, DEHRADUN**  
**Notes forming part of Financial Statements for the year ending March 31, 2023**

<b>12.Revenue from Operations</b>	<b>March 31,2023</b>	<b>March 31,2022</b>
Subscription From Members	144.84	136.04
Income From Services	177.95	108.91
	<b>322.79</b>	<b>244.95</b>
<b>13.Other Income</b>	<b>March 31,2023</b>	<b>March 31,2022</b>
Interest Income	49.43	43.95
Rental Income	11.11	7.30
Sponsorship and Advertisement	10.00	1.92
Others	2.70	3.01
	<b>73.23</b>	<b>56.19</b>
<b>14. Cost of Material Consumed</b>	<b>March 31,2023</b>	<b>March 31,2022</b>
Opening Stock	13.88	12.07
Add : Purchases-Hard Beverages	81.43	43.45
Add : Purchases-Others	14.20	8.09
	109.51	63.61
Less : Closing Stock	18.48	13.88
	<b>91.03</b>	<b>49.73</b>
<b>15.Other Direct Expenses</b>	<b>March 31,2023</b>	<b>March 31,2022</b>
Utility Expenses	21.61	21.06
Entertainment Expenses	18.65	1.86
Sports Expenses	6.87	0.94
	<b>47.13</b>	<b>23.86</b>
<b>16.Employee Benefit Expenses</b>	<b>March 31,2023</b>	<b>March 31,2022</b>
Salary and Wages	130.59	117.16
Contribution to Employee Benefit Schemes	17.02	16.21
Leave Encashments	4.55	3.81
Staff Bonus	9.12	8.21
Staff Welfare	2.03	5.00
Staff Gratuity	4.58	4.23
	<b>167.88</b>	<b>154.62</b>
<b>17.Finance Cost</b>	<b>March 31,2023</b>	<b>March 31,2022</b>
Bank Charges	1.40	1.16
Premature Expenses of FDR	3.37	0.11
Interest on Income Tax and TDS	0.01	0.00
	<b>4.78</b>	<b>1.27</b>
<b>18.Other Expenses</b>	<b>March 31,2023</b>	<b>March 31,2022</b>
Administrative and General Expenses	13.28	7.71
Legal and Professional Charges	10.11	7.94
Repairs & Maintenance	15.70	5.78
Rates and Taxes	3.63	3.82
Printing and Stationery	3.16	1.08
Internet and Telephone	0.53	1.05
Insurance Expenses	0.64	0.78
Local Conveyance and Travelling	0.93	0.41
Advertisement Expenses	0.75	0.33
Prior Period Expenses	-	3.78
Donation	0.05	-
Miscellaneous Expenses	0.77	0.22
	<b>49.56</b>	<b>32.91</b>
<b>19. Contingent Liability</b>	<b>March 31,2023</b>	<b>March 31,2022</b>
Claims against the Club not acknowledged as debt	-	-
Guarantees	-	-
Other moneyfor which the club is contingently liable	-	-
Impact,if any, of pending litigations on financial position of the Club	0.25	0.25
	<b>0.25</b>	<b>0.25</b>





## 20. Significant Accounting Policies

### (a) General -

- (i) The Financial Statements have been prepared in accordance with the generally accepted accounting principles in India under the historical cost convention on accrual basis. The entity follows the mercantile system of accounting and recognizes income and expenditure on an accrual basis except in case of significant uncertainties.
- (ii) Revenue/Income and Cost/Expenditure are generally accounted for on accrual basis as they are earned or incurred, except in case of significant uncertainties.
- (iii) The financial statements have been prepared in accordance with the guidelines issued by the Institute of Chartered Accountants of India.
- (iv) Previous year's figures have been regrouped/reclassified wherever necessary to correspond with the current year's classification/ disclosure.

### (b) Significant Accounting Policies -

- (i) Going Concern - The accounts have been prepared on the historical cost basis and on the principles of going concern.
- (ii) All income & expenses including capital expenditure have been accounted for on accrual basis except Gratuity payable to employees.
- (iii) The financial statements have been prepared in accordance with the guidelines issued by the Institute of Chartered Accountants of India except AS-15 pertaining to Employee Benefits, where to no amount has been provided for gratuity payable to employees ascertained on an actuarial valuation.

### (c) Tangible Assets and Depreciation -

- (i) Register has not been maintained by the Club for Plant, Property and Equipment.
- (ii) Property, Plant and Equipment have been valued at their cost of acquisition and include all direct expenses attributable to its acquisition till the asset is put to use, less depreciation accumulated thereon. Assets have been valued net of CENVAT claimed. Depreciation has been provided for on the written down value of the fixed assets as per Schedule II of the Companies Act, 2013. However, Physical verification has been done but the records not incorporated in the books as per Law.

### (d) Impairment of Assets

The Club assesses at each Balance Sheet date whether there is any indication that an asset may be impaired. If any such indication exists, the Club estimates the recoverable amount of the asset. If such recoverable amount of the asset is less than its carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognised in the Profit and Loss Account.

### (e) Loans & Advances receivable in cash or kind

In the opinion of the management, current assets, loans & advances will have value on realisation in the ordinary course of business at least equal to the amount at which they are stated.

### (f) Trade Payables and Dues to Micro, Small & Medium Enterprises

The information as required under Micro, Small and Medium Enterprises Development Act, 2006 has not been determined since such parties have not been identified by the Company.

### (g) Disclosure of Related Party Transactions

There are no related party transactions during the year.

### (h) Carrying Cost of Inventory

The Carrying Cost of the Inventory shown in balance sheet has been calculated as per the exclusive method of inventory valuation following FIFO basis.

### (i) Employee's Remuneration

The company has no employee drawing remuneration in excess of the limits specified u/s 217(2A) of the Companies

### (j) ICDS - Inventory Valuation

The Carrying Cost of the Inventory has been calculated as per the exclusive method of inventory valuation following FIFO basis.

### (k) Auditors Remuneration:

	31-Mar-23	31-Mar-22
Statutory Audit	1.00	1.00
Taxation Matters	0.31	0.31
Other Matters	-	-

### (l) Events subsequent to balance sheet date

There are no such events held subsequent to balancesheet date.

### (m) Other Matters -

- (i) Tax Deducted at Source - Since the due date of TDS Return has not arrived as yet therefore we are unable to reconcile the TDS Receivable with Form
- (ii) In the absence of balance confirmations wherever required and not available, entries in the books of accounts have been relied upon.
- (iii) Other requirement of Schedule III of the Companies Act, 2013 are not applicable to the Company.

### (n) Additional Regulatory Information

- (i) Title deeds of Immovable Property not held in name of the Company  
There are no immovable property which are not held in the name of the Company.

- (ii) Disclosure whether revaluation is based on valuation by a registered valuer

The Company has not revalued its property, plant and equipment. Therefore, this clause is not applicable to the Company.





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**Notes forming part of Financial Statements for the year ending March 31, 2023**

(iii) Disclosure of Loans granted to Promoters, Directors, KMPs and Related Parties  
There are no loans or advances granted to Promoters, Directors, KMPs and Related Parties

(iv) Capital-Work-in Progress (CWIP)  
There is a Building Work-In Progress as shown in Fixed Assets Annexure

(iv) Intangible assets under development (ITAUD)  
The Company does not have any Intangible Asset under Development

(vi) Details of Benami Property held  
There are no proceedings initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.

(vii) Quarterly returns or statements of current assets - Reconciliation  
The company does not have any borrowings from banks or financial institutions on the basis of security of current assets.  
Therefore the company is not required to file quarterly returns or statements of current assets with the bank

(viii) Wilful Defaulter  
The Company has not been declared as wilful defaulter by any bank or financial Institution or other lender.

(ix) Relationship with struck off companies  
The Company has not done any transaction with companies struck off under Section 248 of the Companies Act, 2013 or Section 560 of the Companies Act, 1956.

(x) Registration of charges or satisfaction with Registrar of Companies  
There are no charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period.

(xi) Compliance with number of layers of companies  
The Company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017.

(xii) Ratio Analysis

Particulars	Formula	31-Mar-23	31-Mar-22	Change
(i) Current Ratio	Current Assets / Current Liabilities	11.23	15.02	-25%
(ii) Debt-Equity Ratio	Not Applicable - No Leverage or Debt	-	-	-
(iii) Debt Service Coverage Ratio	Not Applicable - No Leverage or Debt	-	-	-
(iv) Return on Equity Ratio	Not Applicable -No Share Capital	-	-	-
(v) Inventory Turnover ratio	Cost of Good Sold / Average Inventory	1.41	3.83	-63%
Explanation:	Inventory turnover ratio depicts the efficiency at which the inventory of a company is converted into finished goods and sold to customers. In this case the inventory turnover ratio has decreased in current year as compared to last year, due to impact of covid in the opening inventory of last financial year.			
(vi) Trade Receivables Turnover Ratio	Net Annual Credit Sales/ Average Trade	3.31	1.65	101%
Explanation:	Trade Receivables turnover ratio depicts the rate at which company is able to collect its receivables. In this case the ratio has increased in current year as compared to last year. It shows company is efficient and improving in managing its accounts receivables.			
(vii) Trade Payables Turnover Ratio	Net Credit Purchases / Average Trade	9.78	4.93	98%
Explanation:	Trade payables turnover ratio indicates how many times the company has paid off to its creditors. This ratio has been increased in current year as compared to last year due to increase in purchases of current year. It shows the organization is making payments to its creditors on time and the business has good standing with the creditors and suppliers.			
(viii) Working Capital Turnover Ratio	Net Annual Sales/ Working Capital	0.34	0.27	24%
(ix) Net Profit Ratio	Net Profit before Tax / Net Sales	0.05	0.07	-32%
Explanation:	Net Profit Ratio is a Profitability ratio that measures the company profit to the Total revenue in the organization. Net profit ratio is decreased in current year as compared to last year due to increase in purchase and the stock, also impact of covid is there in the inventory and purchases of last year			





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(x) Return on Capital Employed	Not Applicable	-	-	-
(xi) Return on Investment	Not Applicable	-	-	-

(xiii) Compliance with approved Scheme(s) of Arrangements

No Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013, therefore this clause is not applicable to the Company.

(xiv) Utilisation of Borrowed funds and share premium:

The Company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall

(i) 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

(ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall

(i) 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

(ii) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

**(o) Contingent Liabilities and Pending Litigations**

As per the Accounting Standard 29 (Provisions, Contingent Liabilities and Contingent Assets) under the Companies (Accounting Standards) Rules, 2006

Case Details	Forum	Relief sought	Current status
(i) CS (Comm.) 150 of 2020 [B2C Systems Limited v. Shivam Malla & Others]	Commercial Court at Saket	Civil Suit against Shivam Malla for restraining him from using the software of B2C. Doon Club terminated services of B2C and is using software provided by Shivam Malla	Next date is not fixed

**Pending Litigations are as below :**

Case Details	Forum	Relief sought	Current status
Complaint Case No. 1177/2018 [Bharat Naithani Vs. Rohit Jain & Anr]	ADDL. C.J.M-V	Application for compounding the case with Mr. B. S. Rawat and continuing the proceedings against Mr. Rohit Jain.	Next Date is fixed on 12/07/2023
Mr. Rohit Jain V/S Doon Club Case No.77 Of 2017 Case No.13 of 2017	Commercial Court	Embezzlement and Fraud	Next date is fixed on 10/05/2023
D.P. Satti Vs The Dehradun Club Limited	Hon'ble High Court of Uttarakhand	Labour Case	Date Awaited.
Appeal u/s 246A - A.Y. 2017-18	CIT Appeal, Income Tax, Dehradun, Uttarakhand	Deletion of addition made by Assessing Officer and consequent cancellation of demands of Rs. 48,78,362.	Response has been submitted on 30-Dec-2022 via electronic mode.
Case No 02/2023 Devendera Singh Aswal v. Dehradun Club and Anr.	Labour Court Dehradun	Case against termination of Mr. Aswal alleging unfair treatment and arbitrary termination	Next date fixed is 27/05/2023
Case No 15/2022 Sanjay Joshi v. Dehradun Club Limited	Labour Court Dehradun	Case against termination of Mr. Sanjay, who prays that his service be deemed to be continuation from 15/01/2021 and all the consequential benefits to be provided	Date Awaited.
Criminal Revision No 123/2019 Rohit Jain v. The State of Uttarakhand	Learned Additional District Judge II	Challenging the summon order issued by learned magistrate in Complaint case No 1177/2018(Bharat Naithani v. Rohit Jain & Anr)	Next Date is fixed on 02/06/2023

**(p) Other General Disclosures**

(i) Undisclosed Income

The Company has recorded all the transactions in the books of accounts and there is no undisclosed income that has been surrendered or disclosed as income during the year in the tax assessment under the Income Tax Act, 1961.

(ii) Corporate Social Responsibility

Section 135 of the Companies Act, 2013 is not applicable to the Company, therefore, there is no disclosure requirement to be complied with.

(iii) Details of Crypto Currency or Virtual Currency

The Company has not traded or invested in Crypto Currency or Virtual Currency during the financial year For and on behalf of the Board

