

**DEHRADUN CLUB LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**15 - NEW SURVEY ROAD, DEHRADUN**  
**Balance Sheet as at March 31, 2022**

Particulars	Note No.	March 31, 2022	March 31, 2021
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholder's Funds :</b>			
(a) Share Capital		-	-
(b) Reserve & Surplus	1	73,956,645.52	71,868,866.46
<b>(2) Non - Current Liabilities</b>			
(a) Long -Term Borrowings		-	-
(b) Deffered Tax Liabilities (Net)		-	-
(c) Other Long -Term Liabilities	2	44,709,863.77	43,415,346.00
(d) Long -Term Provisions		-	-
<b>(3) Current Liabilities</b>			
(a) Short -Term Borrowings		-	-
(b) Trade Payables	3	427,238.00	867,671.67
(c) Other Current Liabilities	4	4,684,893.01	5,429,382.99
(d) Short -Term Provisions	5	1,290,000.00	1,396,522.66
<b>(4) Contingent Liability</b>	6	-	-
<b>TOTAL</b>		<b>125,068,640.30</b>	<b>122,977,789.78</b>
<b>II. ASSETS</b>			
<b>(1) Non - Current Assets</b>			
(a) Property, Plant and Equipment and Intangible Assets			
(i) Property , Plant and Equipment	7a	29,171,828.15	31,115,512.79
(ii) Intangible Assets	7b	31,813.66	77,251.26
(iii) Capital Work-in-Progress		-	-
(iv) Intangible Assets under Development		-	-
(b) Non - Current Investments		-	-
(c) Deffered Tax Assets (Net)		-	-
(d) Long Term Loans and Advances	8	329,554.11	329,554.11
(e) Other Non - Current Assets		-	-
<b>(2) Current Assets</b>			
(a) Current Investments		-	-
(b) Inventories		1,388,026.02	1,207,492.32
(c) Trade Receivables	9	2,888,319.42	4,585,392.44
(d) Cash and Bank Balances	10	89,200,082.55	84,063,814.02
(e) Short -Term Loans and Advances	11	1,443,208.29	1,033,894.00
(f) Other Current Assets	12	615,808.10	564,878.84
<b>TOTAL</b>		<b>125,068,640.30</b>	<b>122,977,789.78</b>

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

For and on behalf of the Board  
Signed on :

This is the Balance Sheet referred to in our report of even date to the members of M/s Dehradun Club Limited.

Samraant Virmani - Director  
DIN : 06905676

Vijay Khanna - Director  
DIN : 00961794

Indar Kumar Batta - Director  
DIN : 08761120

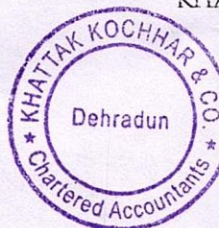
Bipin Berry - Director  
DIN : 00181537

Iqbal Wasu - Director  
DIN : 00874333

Col Ajay Singh Yadav  
Co-opted Member 14 Div

Anil Aggarwal - Director  
DIN : 01111999

Col Jaskirat Singh  
Co-opted Member IMA  
(Retd. In March 2022)



KHATTAK KOCHHAR & CO.  
Chartered Accountants

Per AJAY KHATTAK  
Partner

MRN : 076274

FRN : 017124C

22076274AHQKNE3685 UDIN :

April 20, 2022

Date :



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

**Statement of Profit and Loss for the year ended March 31, 2022**

Particulars	Schedule	March 31, 2022	March 31, 2021
<b>I. INCOME</b>			
Revenue from Operations	13	24,498,294.89	19,310,600.08
Other Income	14	5,618,563.27	7,125,690.72
<b>Total Income</b>		<b>30,116,858.16</b>	<b>26,436,290.80</b>
<b>II. EXPENDITURE</b>			
Cost of Material Consumed	15	4,973,152.48	2,799,550.29
Other Direct Expenses	16	2,389,765.10	2,391,823.71
Employee Benefit Expenses	17	15,462,410.20	15,369,201.11
Finance Cost	18	127,261.31	129,997.63
Depreciation		2,087,855.90	2,328,835.58
Other Expenses	19	3,290,898.11	3,417,978.05
<b>Total Expenses</b>		<b>28,331,343.10</b>	<b>26,437,386.37</b>
<b>III. Profit before Exceptional and Extraordinary Items and Tax</b>		<b>1,785,515.06</b>	<b>(1,095.57)</b>
<b>IV. Exceptional Items</b>		<b>-</b>	<b>-</b>
<b>V. Profit before Extraordinary Items and Tax</b>		<b>1,785,515.06</b>	<b>(1,095.57)</b>
<b>VI. Extraordinary Items</b>		<b>-</b>	<b>-</b>
<b>VII. Profit Before Tax</b>		<b>1,785,515.06</b>	<b>(1,095.57)</b>
<b>VIII. Tax Expense :</b>			
(1) Current Tax		1,290,000.00	1,396,522.66
(2) Deferred Tax		-	-
<b>IX. Profit / (Loss) for the period from Continuing Operations</b>		<b>495,515.06</b>	<b>(1,397,618.23)</b>
<b>X. Tax Expense of Discontinuing Operations</b>		<b>-</b>	<b>-</b>
<b>XI. Profit/(Loss) from Discontinuing Operations</b>		<b>495,515.06</b>	<b>(1,397,618.23)</b>
<b>XII. Profit/(Loss) for the period</b>		<b>495,515.06</b>	<b>(1,397,618.23)</b>
<b>XIII. Earnings per Equity Share:-</b>			
Basic		NA	NA
Diluted		NA	NA

For and on behalf of the Board  
Signed on :

Samraant Virmani - Director  
DIN : 06905676

Inder Kumar Batta - Director  
DIN : 08761120

Iqbal Wasu - Director  
DIN : 00874333

Anil Aggarwal - Director  
DIN : 01111999

This is the Profit & Loss Account referred to in our report of even date to the members of M/s Dehradun Club Limited.

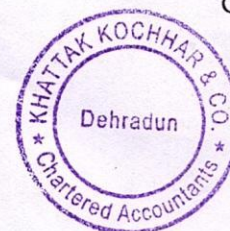
Vijay Khanna - Director  
DIN : 00961794

Bipin Berry - Director  
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Col Ajay Singh Yadav  
Co-opted Member 14 Div

Col Jaskirat Singh  
Co-opted Member IMA  
(Retd. In March 2022)

KHATTAK KOCHHAR & CO.  
Chartered Accountants



Per AJAY KHATTAK  
Partner  
MRN : 076274  
FRN : 017124C  
UDIN :  
Date :

22076274AHQKNE3685  
April 20, 2022



**DEHRADUN CLUB LIMITED**  
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Notes forming part of Financial Statements for the year ending March 31, 2022

Particulars	March 31, 2022	March 31, 2021
<b>1. Reserves and Surplus</b>		
Opening Balance	71,868,866.46	72,661,389.36
Add : Profit/(Loss) during the year	495,515.06	(1,397,618.23)
Entrance fees	1,200,000.00	400,000.00
Tax Adjustments of Prior Years	389,264.00	260,576.73
Received from Army Mess Members	3,000.00	-
Previous Year difference in FDR	-	(55,481.40)
	<b>73,956,645.52</b>	<b>71,868,866.46</b>
<b>2. Other Long Term Liabilities</b>		
Security Deposits-Members	20,824,517.77	21,040,000.00
Security Deposits-New Applicants	23,885,346.00	22,375,346.00
	<b>44,709,863.77</b>	<b>43,415,346.00</b>
<b>3. Trade Payables</b>		
Total outstanding dues of micro enterprises and small enterprises	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	427,238.00	867,671.67
	<b>427,238.00</b>	<b>867,671.67</b>
<b>4. Other Current Liabilities</b>		
<b>(a) Other Payables:</b>		
Smart Card Recharge Account	2,237,295.46	1,479,151.91
Provision for Expenses	1,711,223.00	1,714,736.46
Statutory Remittances	542,203.12	485,891.00
Reward from Members	-	7,133.00
Amounts Pending Confirmation	-	266,257.71
Security Deposits	150,000.00	200,000.00
<b>b) Advances from Members</b>	-	1,276,212.91
<b>c) Others - Room Advances</b>	44,171.43	-
	<b>4,684,893.01</b>	<b>5,429,382.99</b>
<b>5. Short Term Provisions</b>		
Current Tax for AY 2022-23	1,290,000.00	-
Current Tax for AY 2021-22	-	1,396,522.66
	<b>1,290,000.00</b>	<b>1,396,522.66</b>
<b>6. Contingent Liability</b>		
Claims against the Club not acknowledged as debt	-	-
Guarantees	-	-
Other money for which the club is contingently liable	-	-
Impact, if any, of pending litigations on financial position of the Club	25,000.00	25,000.00
	<b>25,000.00</b>	<b>25,000.00</b>
<b>7a. Tangible Assets</b>		
Gross Block - Opening Balance	80,604,945.34	80,289,000.34
Additions during the year	98,733.66	315,945.00
	80,703,679.00	80,604,945.34
Accumulated Depreciation	51,531,850.85	49,489,432.55
Net Block	<b>29,171,828.15</b>	<b>31,115,512.79</b>
<b>7b. Intangible Assets</b>		
Gross Block - Opening Balance	571,300.00	562,300.00
Additions during the year	-	9,000.00
	571,300.00	571,300.00
Accumulated Depreciation	539,486.34	494,048.74
Net Block	<b>31,813.66</b>	<b>77,251.26</b>





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Notes forming part of Financial Statements for the year ending March 31, 2022

<b>8. Long Term Loans and Advances</b>	<b>March 31, 2022</b>	<b>March 31, 2021</b>
Security Deposits	329,554.11	329,554.11
Loans and Advances to related parties	-	-
	329,554.11	329,554.11
Less : Provision for Doubtful Advances	-	-
	<u>329,554.11</u>	<u>329,554.11</u>
<b>9. Trade Receivables</b>	<b>March 31, 2022</b>	<b>March 31, 2021</b>
Considered Good		
Members	2,631,390.78	676,434.94
Non members (Sponsorship)	59,621.54	133,456.54
Considered Doubtful		
Members	2,365,010.73	4,951,587.92
Non members (Sponsorship)	-	991,616.68
	<u>5,056,023.05</u>	<u>6,753,096.08</u>
Less: Provision for Doubtful Debts	2,167,703.63	2,167,703.64
	<u>2,888,319.42</u>	<u>4,585,392.44</u>
<b>10. Cash and Bank Balances</b>	<b>March 31, 2022</b>	<b>March 31, 2021</b>
Balance with Scheduled Bank in		
-Fixed Deposit (more than 12 months)	4,114,598.00	3,922,361.00
-Fixed Deposit (less than or equals to 12 months)	80,757,966.00	75,198,005.90
-Savings Account	2,926,459.89	2,905,959.40
-Current Account	1,318,669.62	1,943,735.61
-Cheques Issued but not yet presented	6,497.03	(10,760.00)
Cash and Cash equivalents		
-Cash-in-Hand	75,892.00	104,512.11
	<u>89,200,082.54</u>	<u>84,063,814.02</u>
<b>11. Short Term Loans and Advances</b>	<b>March 31, 2022</b>	<b>March 31, 2021</b>
Staff Advances	-	-
Others		
Advances recoverable in cash or in kind or for value to be received	-	595,409.00
Card Swap Account	57,926.00	87,855.00
Frankin Machine Charged	25,002.00	25,002.00
Balance with Revenue/Government Authorities	1,360,280.29	921,037.00
	<u>1,443,208.29</u>	<u>1,629,303.00</u>
Less : Provision for bad and doubtful loans and advances	-	595,409.00
	<u>1,443,208.29</u>	<u>1,033,894.00</u>
<b>Of the above</b>		
Secured, considered good	-	-
Un-secured, considered good	1,443,208.29	1,033,894.00
Doubtful	-	595,409.00
	<u>1,443,208.29</u>	<u>1,629,303.00</u>
<b>12. Other Current Assets</b>	<b>March 31, 2022</b>	<b>March 31, 2021</b>
Dues from Government Revenue Authorities	186,759.63	186,759.63
Prepaid Expenses	346,828.00	356,769.00
Assessment Fee on Beer/Wine	8,817.00	-
Minimum Monthly Guaranteed Duty (MMGD) on Liquor	985.00	-
Import Fees Liquor/Beer	1,290.00	-
GST Input Tax Credit	65,639.26	10,889.21
GST Electronic Cash Ledger	-	10,426.00
Unclaimed ITC	5,489.21	-
Postage Stamps	-	35.00
	<u>615,808.10</u>	<u>564,878.84</u>





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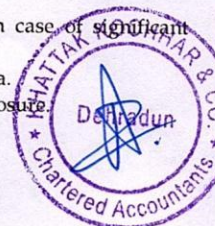
Notes forming part of Financial Statements for the year ending March 31, 2022

<b>13. Revenue from Operations</b>	<b>March 31, 2022</b>	<b>March 31, 2021</b>
Subscription From Members	13,604,054.13	13,727,414.29
Income From Services	10,894,240.76	5,583,185.79
	<b>24,498,294.89</b>	<b>19,310,600.08</b>
<b>14. Other Income</b>	<b>March 31, 2022</b>	<b>March 31, 2021</b>
Interest Income	4,395,053.41	4,789,194.00
Rental Income	717,429.00	290,000.00
Discount	4,857.00	68,532.00
Others	501,223.86	1,977,964.72
	<b>5,618,563.27</b>	<b>7,125,690.72</b>
<b>15. Cost of Material Consumed</b>	<b>March 31, 2022</b>	<b>March 31, 2021</b>
Opening Stock	1,207,492.32	929,915.45
Add : Purchases	5,153,686.18	3,077,127.16
	6,361,178.50	4,007,042.61
Less : Closing Stock	1,388,026.02	1,207,492.32
	<b>4,973,152.48</b>	<b>2,799,550.29</b>
<b>16. Other Direct Expenses</b>	<b>March 31, 2022</b>	<b>March 31, 2021</b>
Utility Expenses	2,105,572.00	1,589,185.49
Entertainment Expenses	189,790.00	672,907.09
Sports Expenses	94,403.10	129,731.13
	<b>2,389,765.10</b>	<b>2,391,823.71</b>
<b>17. Employee Benefit Expenses</b>	<b>March 31, 2022</b>	<b>March 31, 2021</b>
Salary and Wages	11,716,160.60	12,242,153.11
Contribution to Employee Benefit Schemes	1,621,366.00	1,716,886.00
Leave Encashments	381,294.00	382,520.00
Staff Bonus	820,583.00	434,265.00
Staff Welfare	500,427.60	128,820.00
Staff Gratuity	422,579.00	464,557.00
	<b>15,462,410.20</b>	<b>15,369,201.11</b>
<b>18. Finance Cost</b>	<b>March 31, 2022</b>	<b>March 31, 2021</b>
Bank Charges	115,891.31	117,494.63
Interest on Income Tax	11,349.00	9,846.00
Interest on late payment of TDS	21.00	2,657.00
	<b>127,261.31</b>	<b>129,997.63</b>
<b>19. Other Expenses</b>	<b>March 31, 2022</b>	<b>March 31, 2021</b>
Administrative and General Expenses	771,298.72	780,420.48
Legal and Professional Charges	794,417.00	886,680.00
Repairs & Maintenance	578,174.78	913,335.51
Rates and Taxes	382,192.00	352,004.00
Printing and Stationery Expenses	108,242.56	187,344.00
Internet and Telephone Expenses	105,136.05	129,572.85
Insurance Expenses	78,049.00	98,969.00
Local Conveyance and Travelling Expenses	40,965.00	34,101.00
Advertisement Expenses	33,212.00	-
VAT Paid for the FY 2017-18	310.00	-
Prior Period Expenses	377,607.80	-
Miscellaneous Expenses	21,293.20	35,551.21
	<b>3,290,898.11</b>	<b>3,417,978.05</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.





**DEHRADUN CLUB LIMITED**  
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Notes forming part of Financial Statements for the year ending March 31, 2022

**(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) Inventories -**

Raw Materials -	Not Applicable
Consumables, Stores-	Valued at lesser of cost or Net Realisable Value
Finished Goods -	Valued at lesser of cost or Net Realisable Value

**(d) ICDS - Inventory Valuation**

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

**(e) Trade Receivables**

The following ageing schedule shall be given for Trade Receivables due for payment:-

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months to 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade Receivables considered good	2,888,319	-	-	-	-	2,888,319
(ii) Undisputed Trade Receivables considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-

**(f) Tangible Assets and Depreciation -**

- (i) Register has not been maintained by the Club for Plant, Property and Equipments.  
(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.

Particulars	Gross Block as on 01-Apr-2021	Additions / Disposals	Gross Block as on 31-Mar-2022	Accumulated Depreciation till 31-Mar-2021	Depreciation for the year	Total Depreciation till 31-Mar-2022	Carrying Value as on 01-Apr-2021	Carrying Value as on 31-Mar-2022
<b>Property, Plant and</b>								
Building, Jogging track & Swimming pool	50,499,435	-	50,499,435	22,921,202	1,343,060	24,264,262	27,578,233	26,235,173
Filtration Plant, Gym & Library	6,792,951	27,596	6,820,547	5,548,805	228,106	5,776,911	1,244,146	1,043,635
Furniture & Fixtures	5,989,117	-	5,989,117	5,759,883	59,349	5,819,231	229,234	169,886
Sports, Kitchen, Electricals & Garden Equipment	15,007,134	51,065	15,058,199	13,227,982	328,823	13,556,805	1,779,152	1,501,394
Vehicles	81,217	-	81,217	51,179	7,777	58,956	30,038	22,261
Smart Cards System	1,153,818	-	1,153,818	1,011,164	25,820	1,036,984	142,654	116,834
Computer System	956,035	11,943	967,978	945,314	8,836	954,150	10,721	13,828
Library Books	41,789	1,350	43,139	16,106	4,802	20,907	25,683	22,232
Office Equipment	83,450	6,779	90,229	7,799	35,846	43,644	75,651	46,585
<b>Total</b>	<b>80,604,945</b>	<b>98,734</b>	<b>80,703,679</b>	<b>49,489,433</b>	<b>2,042,418</b>	<b>51,531,851</b>	<b>31,115,513</b>	<b>29,171,828</b>

**(g) Intangible Assets and Amortization -**

Particulars	Gross Block as on 01-Apr-2021	Additions / Disposals	Gross Block as on 31-Mar-2022	Accumulated Amortization till 31-Mar-2021	Amortization for the year	Total Amortization till 31-Mar-2022	Carrying Value as on 01-Apr-2021	Carrying Value as on 31-Mar-2022
<b>Intangible Assets</b>								
Computer Software	562,300	-	562,300	494,049	43,107	537,156	68,251	25,144
Trade Mark	9,000	-	9,000	-	2,330	2,330	9,000	6,670
<b>Total</b>	<b>571,300</b>	<b>-</b>	<b>571,300</b>	<b>494,049</b>	<b>45,438</b>	<b>539,486</b>	<b>77,251</b>	<b>31,814</b>





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Notes forming part of Financial Statements for the year ending March 31, 2022

**(h) 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.

**(i) Disclosure of Related Party Transactions**

There are no related party transactions during the year.

**(j) 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.

The following ageing schedule shall be given for Trade payables due for payment:-

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	-	-	-	-	-
(ii) Others	354,811	72,427	-	-	427,238
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-

**(k) Subscription from Members**

Subscription charged from members for the financial year 2021-22 is not in accordance with the provisions of charging sheet as a result of which excess subscription has been charged from some members. However, during the year the possibility of such difference occurring in future has been ruled out by the implementation of a software for the said purpose.

**(l) Employee's Remuneration**

The company has no employee drawing remuneration in excess of the limits specified u/s 134 of the Companies Act, 2013 and as such, no such information is furnished.

**(m) Calculation of Ratios**

Particulars	Formula	Financial Year 2021-22	Financial Year 2020-21	Change (in %)
(i) Current Ratio	Current Assets / Current Liabilities	14.92	11.89	25.53
(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	(Net Earnings / Shareholder's Funds) * 100	0.67	(1.94)	(134.45)
(v) Inventory Turnover ratio	(Average Inventory / COGS) * 365	64.33	75.14	(14.38)
(vi) Trade Receivables Turnover Ratio	Net Annual Credit Sales / Average Trade Receivables	8.48	4.21	101.41
(vii) Trade Payables Turnover Ratio	Net Credit Purchases / Average Trade Payables	12.06	3.55	240.14
(viii) Net Capital Turnover Ratio	Net Annual Sales / Working Capital	0.34	0.32	7.06
(ix) Net Profit Ratio	(Net Profit / Net Sales) * 100	1.65	(5.29)	(131.12)
(x) Return on Capital Employed	Earnings Before Interest & Taxes / Capital Employed	0.015	(0.00)	(158,430.67)
(xi) Return on Investment	Not Applicable - No Investments	-	-	-

Note : Change of more than 25% is observed in certain ratios mentioned above which was due to COVID-19 pandemic. The club was closed in financial year 2020-21 due to which creditors were not paid on time and there were no earnings as well.





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

Notes forming part of Financial Statements for the year ending March 31, 2022

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

As per the Accounting Standard 29 (Provisions, Contingent Liabilities and Contingent Assets) under the Companies (Accounting Standards) Rules, 2006 which are applicable on the company in terms of Rule 2 of the Company (Indian Accounting Standards) Rules, 2015 notified under Companies Act, 2013 the Club recognise provisions only when it has a present obligations as a result of a past event it is probable that an outflow of resources embodying economic benefits will be required to settle the obligations and when a reasonable estimate of the amount of the obligation can be made. Contingent Liabilities have been disclosed by way of notes in Notes to Accounts here below:

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 fixed is 21.04.2022
<b>Pending Litigations are as below :</b>			
Case Details	Forum	Relief sought	Current status
(i) Writ Petition No. 3146 of 2017 [Pradeep Dutta v. Registrar of Companies Uttarakhand]	Hon'ble High Court of Uttarakhand	Praying directions for ROC and RD to investigate into the complaints filed by Mr. Dutta against the Club	Pending. Tagged with Writ Petition No. 2302 of 2020 (M/S)
(ii) Writ Petition No. 2302 of 2020 [Pradeep Dutta v. Union of India]	Hon'ble High Court of Uttarakhand	Praying directions for ROC and RD to penalise the Club for alleged statutory violations	Pending. Tagged with WPMS 3146 of 2017. Next date of listing not given.
(iii) ARB/62/2018 [Pradeep Dutta v. Dehradun Club Limited]	Hon'ble High Court has appointed Ld. Sole Arbitrator, Sh. K.D. Bhatt	Alleging statutory violations	Arbitration proceedings are Pending. No Next date fixed.
(iv) ARB/22/2020 [Pradeep Dutta v. Dehradun Club Limited]	Hon'ble High Court of Uttarakhand	Alleging statutory violation and irregularities in election	Petitioner withdrawn by Mr. Pradeep Dutta vide order of the Hon'ble Court dated 05.03.2022
(v) Comp Petition No. 199/ ALLD/2020 [Pradeep Dutta v. Dehradun Club Limited]	NCLT, Allahabad	Petition under Section 59 of Companies Act, challenging his suspension. Subsequently, IA has been moved seeking stay on the letter of the Club terminating his membership	Next date fixed is 06.06.2022 for final arguments
(vi) Comp Petition No. 249/ ALLD/2020 [Pradeep Dutta v. Dehradun Club Limited]	NCLT, Allahabad	Petition under Section 241 and 242 of Companies Act, alleging oppression and mismanagement	Next date fixed is 06.06.2022 for final arguments
(vii) ARB/10/2021 [Rajeev Grover v. Dehra Dun Club Limited]	Hon'ble High Court of Uttarakhand	Challenging termination of his membership by then Managing Committee vide meeting dated 02.12.2010	No date fixed.
(viii) Criminal Case No. 153 of 2020 [Pradeep Dutta v. Dehradun Club Limited & Others]	Ld. ACJM-II, Dehradun	Complaint against Club and preceding Managing Committee Members and the then Secretary, alleging statutory violations, in respect of same issues in respect of which Mr. Dutta has already approached the Hon'ble NCLT, Hon'ble High Court and the Ld. Arbitral Tribunal, which are mentioned aforesaid.	Next date fixed is 08.06.2022
(ix) CRLR/222/2021 [Dehradun Club Limited & Others vs. Pradeep Dutta]	Hon'ble High Court of Uttarakhand	Impugned the summoning order in Criminal Case No. 153 of 2020 [Pradeep Dutta v. Dehradun Club Limited & Others]	No next date fixed
(x) CP 08/2021 [Sanjay Joshi v. Dehradun Club Limited]	Labour Court, Dehradun	Challenging his termination	Dismissed vide order dated 21.09.2021 on the issue of maintainability
(xi) 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 fixed 30.04.2022
(xii) Ref No. 3749-50/DDN/2022 [Deepak Kapoor v. Dehradun Club Limited]	Dy. Labour Commissioner, Dehradun	Application challenging termination of his services	Next date fixed in 17.05.2022
(xiii) Mr. Rohit Jain V/S Doon Club Case No.77 Of 2017 Case No.13 of 2017	Commercial Court	Embezzlement and Fraud	Next date fixed is 12/04/2022
(xiv) Mr. B.S. Rawat V/S Doon Club (ADJ - II)	(ADJ-2) Criminal Case	Embezzlement and Fraud	Next date fixed is 25/04/2022.
(xv) Mr. Rohit Jain V/S Doon Club Case No. 1177/18	(ACJM) 5th	Embezzlement and Fraud	Next date fixed is 26/04/2022.
(xvi) D.P. Satti Vs The Dehradun Club Limited	Hon'ble High Court of Uttarakhand	Labour Case	Date Awaited.
(xvii) 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.	Appeal filed not yet listed for hearing.





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

Notes forming part of Financial Statements for the year ending March 31, 2022

(o) Other Matters -

- (i) GST - Electronic Credit Ledger shows Cess Balance of Rs. 48,362. The same cannot be utilized as input and has been considered as unclaimed until any Cess is payable by Dehradun Club Limited.
- (ii) 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 26AS available on the Income Tax Portal.
- (iii) In the absence of balance confirmations wherever required and not available, entries in the books of accounts have been relied upon.
- (iv) Other requirement of Schedule III of the Companies Act, 2013 are not applicable to the Company.





DEHRA DUN CLUB LIMITED (A company limited by Guarantee)
ANNEXURE "A" to Notes

PROPERTY, PLANT & EQUIPMENT		GROSS BLOCK				
Particulars	Opening Balance 01-Apr-2021	Additions	Acquisitions through Business combination	Other Adjustments	Deletion Disposals/ Write-offs	At year end 31-Mar-2022
<b>TANGIBLES ASSETS</b>						
Building, jogging track & Swimming pool	50,499,434.82		-	-	-	50,499,434.82
Filtration Plant, Gym & Library	6,792,950.52	27,596.00	-	-	-	6,820,546.52
Furniture & Fixtures	5,989,117.00		-	-	-	5,989,117.00
Sports, Kitchen, Electricals & Garden Equipment	15,007,134.00	51,065.04	-	-	-	15,058,199.04
Vehicles	81,217.00		-	-	-	81,217.00
Smart Cards System	1,153,818.00		-	-	-	1,153,818.00
Computer System	956,035.00	11,943.22	-	-	-	967,978.22
Library Books	41,789.00	1,350.00	-	-	-	43,139.00
Office Equipment	83,450.00	6,779.40	-	-	-	90,229.40
<b>INTANGIBLES ASSETS</b>						
Computer Software	562,300.00		-	-	-	562,300.00
Trade Mark	9,000.00		-	-	-	9,000.00
<b>TOTAL</b>	<b>81,176,245.34</b>	<b>98,733.66</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>81,274,979.00</b>
Previous Years' Figures	80,851,300.34	324,945.00	-	-	-	81,176,245.34

		DEPRECIATION/AMORTIZATION				NET BLOCK	
Description	Opening 01-Apr-2021	Percentage (%)	For the year	Impairment/ Adjustment	Adjustment on Sale	Total Upto 31-Mar-2022	as at 31-Mar-2021 as at 31-Mar-2021
<b>TANGIBLES ASSETS</b>							
Building, jogging track & Swimming pool	22,921,202.28	4.87	1,343,059.92	-	-	24,264,262.20	26,235,172.62
Filtration Plant, Gym & Library	5,548,804.56	18.10	228,106.47	-	-	5,776,911.03	1,043,635.49
Furniture & Fixtures	5,759,882.70	25.89	59,348.76	-	-	5,819,231.46	169,885.54
Sports, Kitchen, Electricals & Garden Equipment	13,227,982.25	18.10	328,822.56	-	-	13,556,804.81	1,501,394.23
Vehicles	51,178.56	25.89	7,776.95	-	-	58,955.51	22,261.49
Smart Cards System	1,011,163.90	18.10	25,820.39	-	-	1,036,984.30	116,833.70
Computer System	945,313.82	63.16	8,835.92	-	-	954,149.75	13,828.47
Library Books	16,105.82	18.10	4,801.65	-	-	20,907.47	22,231.53
Office Equipment	7,798.67	45.07	35,845.67	-	-	43,644.34	25,684.14
<b>INTANGIBLES ASSETS</b>	<b>49,489,432.55</b>		<b>2,042,418.30</b>	<b>-</b>	<b>-</b>	<b>51,531,850.85</b>	<b>46,585.06</b>
Computer Software	494,048.74	63.16	43,107.50	-	-	537,156.24	25,143.76
Trademark	-	25.89	2,330.10	-	-	2,330.10	6,669.90
<b>TOTAL</b>	<b>49,983,481.29</b>		<b>2,087,855.90</b>	<b>-</b>	<b>-</b>	<b>52,071,337.19</b>	<b>31,813.66</b>
Previous Years' Figures	47,654,645.71		2,328,835.58	-	-	49,983,481.29	31,192,764.05
							33,196,654.63

