



MSA & Associates
Chartered Accountants

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INDEPENDENT AUDITOR'S REPORT

To
Hockey India,
B1/E14, Mohan Co-operative,
Industrial Estate,
New Delhi-110044

We have audited the attached Balance Sheet of Hockey India (Registered as Society no. S/65668/2009) having office at B1/E14, Mohan Co-operative, Industrial Estate, New Delhi-110044 as at 31st March 2022, Income & Expenditure Account and Receipt & Payment for the period ended on that date:

The preparation of financial statement is responsibility of management. Our responsibility is to express an opinion on this financial statement based on our audit. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant in preparation of the financial statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by society, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

We further report that

1. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
2. In our opinion, proper books of account as required by law have been kept by the society.
3. In our opinion and to the best of our information and according to explanations given to us, the said Balance Sheet, Income & Expenditure Account and Receipt & Payment read together with Schedules thereof, give a true and fair view in conformity with the accounting standards generally accepted in India;
 - (i) In the case of Balance Sheet, the state of affairs of the society as at 31st March 2022;
 - (ii) In the case of Income & Expenditure Account, the excess of income over expenditure for the year ended on that date; and
 - (iii) In the case of receipts & payments for the year ended on that date

For M S A & ASSOCIATES
Chartered Accountants
FRN: 009717N

CA. Sanjay Bhardwaj
Partner
M. No.: 087847
Date: 28-09-2022
Place: New Delhi

UDIN: 22037847AWC6JWF1267



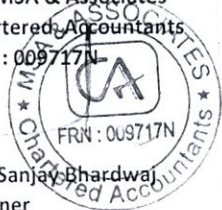
HOCKEY INDIA
B1/E14, GROUND FLOOR, MOHAN COOPERATIVE INDUSTRIAL ESTATE NEW DELHI - 110044

INCOME & EXPENDITURE ACCOUNT AS ON 31.03.2022

	Schedule	AS AT 31.03.2022 (Rs.)	AS AT 31.03.2021 (Rs.)
INCOME			
Income	10	59,69,92,492	31,10,05,301
Closing Stock	5	23,16,110	23,99,129
TOTAL		59,93,08,602	31,34,04,430
EXPENDITURE			
Opening Stock		23,99,129	23,37,615
Tournament & Hockey Promotion		48,59,85,348	20,82,69,067
Administrative & other expenses	11	8,75,30,264	9,38,71,888
Depreciation	4	19,66,207	19,00,879
TOTAL		57,78,80,948	30,63,79,449
Excess of Income over Expenditure		2,14,27,654	70,24,981
Add: Provision for Deferred Tax		6,239	1,56,548
Less: Provision for Income Tax		83,80,999	26,09,731
Less : Excess Income Tax written off		-	-
Transferred to Reserves and Surplus		1,30,52,894	45,71,798
SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS	12		

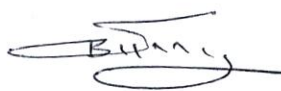
SCHEDULES REFERRED ABOVE FORM AN
INTEGRAL PART OF THE INCOME & EXPENDITURE ACCOUNT

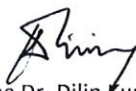
As per our Audit Report on Even date
For MSA & Associates
Chartered Accountants
FRN : 009717N



CA. Sanjay Bhardwaj
Partner
M No : 087847
Date:- 28-09-2022
Place:- New Delhi


Sekar J Manoharan
(Treasurer)


Bhola Nath Singh
(Secretary General)


Padamshree Dr. Dilip Kumar Tirkey
(President)

HOCKEY INDIA
B1/E14, GROUND FLOOR, MOHAN COOPERATIVE INDUSTRIAL ESTATE NEW DELHI - 110044

BALANCE SHEET AS ON 31.03.2022

	Schedule	AS AT 31.03.2022 (Rs.)	AS AT 31.03.2021 (Rs.)
SOURCES OF FUNDS			
Reserves & Surplus	1	22,58,05,704	21,27,52,810
Long Term Provisions	2	44,69,083	44,15,028
Current Liabilities & Provisions	3	65,93,75,998	36,37,44,776
Total		88,96,50,785	58,09,12,614
APPLICATION OF FUNDS			
Fixed Assets	4	1,44,85,396	1,48,96,434
Deferred Tax Assets		17,31,958	17,25,719
Current Assets, Loans & Advances			
Inventory	5	23,16,110	23,99,129
Sundry Debtors	6	7,19,95,586	8,40,70,034
Cash & Bank Balances	7	60,62,81,122	28,71,85,348
Loans & Advances	8	12,66,48,025	13,47,97,586
Other Current Assets	9	6,61,92,588	5,58,38,364
Total		87,34,33,431	56,42,90,461
Total		88,96,50,785	58,09,12,614
SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS	12		

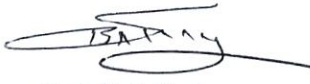
SCHEDULES REFERRED ABOVE FORM AN INTEGRAL PART OF THE BALANCE SHEET

As per our Audit Report on Even date
For MSA & Associates
Chartered Accountants
FRN : 009717N

CA. Sanjay Dharjwal
Partner
M No : 087847
Date:- 28-09-2022
Place:- New Delhi




Sekar J Manoharan
(Treasurer)


Bhola Nath Singh
(Secretary General)


Padamshree Dr. Dilip Kumar Tirkey
(President)

Schedule Forming parts of Balance Sheet and Income & Expenditure Account as on 31.03.2022	AS AT 31.03.2022 (Rs.)	AS AT 31.03.2021 (Rs.)
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SCHEDULE - 1
RESERVES & SURPLUS

Opening Balance	21,27,52,810	20,81,81,012
Excess of Income over Expenditure during the year	1,30,52,894	45,71,798
Total	22,58,05,704	21,27,52,810

SCHEDULE - 2
LONG TERM PROVISIONS

Provision for Gratuity	41,03,600	40,22,946
Provision for Leave Encashment	3,65,483	3,92,082
Total	44,69,083	44,15,028

SCHEDULE - 3
CURRENT LIABILITIES & PROVISIONS

Current Liabilities

Creditors for expenses	4,46,64,195	68,34,941
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Statutory Liabilities

TDS - Payable	79,42,738	13,84,407
GST Payable	4,91,620	4,40,966

Provisions

Gratuity	8,84,123	7,80,762
Leave Encashment	1,97,943	3,35,362
Provision for Income Tax	83,80,999	26,09,731

Other Current Liabilities

Advances Received	59,61,42,980	35,07,82,382
Payable to Members & Others	6,71,400	5,76,225

Total	65,93,75,998	36,37,44,776
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SCHEDULE - 5
INVENTORY

Consumables & Sports equipments (as certified by management)	23,16,110	23,99,129
Total	23,16,110	23,99,129



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Schedule Forming parts of Balance Sheet and Income & Expenditure Account as on 31.03.2022	AS AT 31.03.2022 (Rs.)	AS AT 31.03.2021 (Rs.)
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SCHEDULE - 6

SUNDRY DEBTORS

Debts exceeding six months	7,04,17,771	8,04,17,771
Other Debts	15,77,815	36,52,263
Total	7,19,95,586	8,40,70,034

SCHEDULE - 7

CASH & BANK BALANCES

Cash in hand	10,477	1,980
Bank Balances	5,67,97,080	1,07,73,462
FDR with bank	54,12,27,913	26,98,51,952
HDFC Gratuity Fund A/c	50,10,668	42,64,997
Interest Accrued on FDR	32,04,984	22,92,957
Total	60,62,81,122	28,71,85,348

SCHEDULE - 8

LOANS & ADVANCES

Advance For Hosting World Cup 2023	11,51,45,940	10,87,66,280
Advance For Hosting JMWC 2021	-	1,94,22,550
Prepaid Expenses	38,81,779	8,11,770
Other Advances	76,20,306	57,96,986
Total	12,66,48,025	13,47,97,586

SCHEDULE - 9

OTHER CURRENT ASSETS

(Amounts recoverable in cash or kind)

Sport Authority of India	71,52,496	20,97,657
Indian Olympic Association	-	14,00,000
Security Deposit	8,58,000	8,58,000
Deposit with Government Authorities	5,81,82,092	5,14,82,707
Total	6,61,92,588	5,58,38,364



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Schedule Forming parts of Balance Sheet and Income & Expenditure
Account as on 31.03.2022

AS AT
31.03.2022
(Rs.)

AS AT
31.03.2021
(Rs.)

SCHEDULE - 10
INCOME

Sponsorship	49,91,40,887	24,11,91,800
Grant Received	5,96,38,575	4,86,58,763
Other Income	3,82,13,030	2,11,54,738
Total	59,69,92,492	31,10,05,301

SCHEDULE - 11
ADMINISTRATIVE & OTHER EXPENSES

Establishment expenses	2,05,54,229	2,14,79,314
AGM and Committee expenses	-	9,88,853
Conveyance	2,20,691	1,40,955
Donation	-	1,00,00,000
Computer Software & Maintenance	1,48,038	1,09,882
News Paper And Periodicals	39,877	40,746
Rent	66,61,850	60,74,640
Printing, Stationery & Courier	43,37,049	23,99,165
Legal & Professional	5,33,07,330	5,03,58,014
Office Maintenance	1,78,403	2,18,740
Telephone & Internet	3,05,207	2,29,507
Electricity expenses	10,06,554	8,89,168
Audit Fees	6,25,400	5,84,000
Bank Charges & Interest	1,45,636	3,58,904
Total	8,75,30,264	9,38,71,888



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HOCKEY INDIA
B1/E14, GROUND FLOOR, MOHAN COOPERATIVE INDUSTRIAL ESTATE NEW DELHI - 110044

Detail of Fixed Assets as on 31.03.2022

Schedule - 4

PARTICULARS	RATE	W.D.V. AS ON 01.04.2021	ADDITION UPTO 03.10.2021	ADDITION AFTER 03.10.2021	SALE / ADJUSTMENT	VALUE AS ON 31.03.2022	DEPRECIATION FOR THE YEAR	NET BLOCK AS ON 31.03.2022
Computers	40%	2,63,189	1,92,275	83,675	6,356	5,32,783	1,96,378	3,36,405
Trademarks & Logo	25%	-	-	11,48,300	-	11,48,300	1,43,538	10,04,762
Sports Equipments	15%	1,91,985	-	-	-	1,91,985	28,798	1,63,187
Office Equipments	15%	28,19,418	44,250	44,290	-	29,07,958	4,32,872	24,75,086
Furniture & Fittings	10%	1,16,21,843	-	48,734	-	1,16,70,577	11,64,621	1,05,05,956
Total		1,48,96,435	2,36,525	13,24,999	6,356	1,64,51,603	19,66,207	1,44,85,396

Previous Year Figures	1,45,58,880	6,00,417	16,38,016	-	1,67,97,313	19,00,879	1,48,96,434
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(Amt in Rs.)