BHUPINDER SHAH & CO.

Chartered Accountants

FRN: 008169N; PAN: AAAFB0031C; GSTIN: 07AAAFB0031C1ZI

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INDEPENDENT AUDITOR'S REPORT

TO,
THE MEMBERS,
JANAKPURI CLUB (REGD.)
Registered under the Societies Registration Act No. XXI of 1860
vide registration no. 13728 dated 8th August 1983
PAN: AAAAJ0041M

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

OPINION

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give a true and fair view in conformity with the accounting principles generally accepted in India.

(i) The Balance sheet, read with the notes thereon is a full and fair Balance sheet containing all the necessary particulars, is properly drawn up so as to exhibit a true and fair view of state of affairs of the society as at 31st March, 2025 in conformity with accounting principles generally accepted in India;

(ii) The Income and Expenditure Account, read with notes thereon shows a true balance of the excess of Expenditure over Income, in conformity with accounting principles generally accepted in India, for the year ended on that date.

BASIS FOR OPINION

We have audited the accompanying financial statements of **JANAKPURI CLUB (REGD.)**, Registered under the Societies Registration Act No. XXI of 1860 ("The Club") which comprise the Balance Sheet as at 31st March 2025 and Income and Expenditure Account for the year ended on that date and a summary of significant accounting policies and other explanatory information.

MANAGEMENT RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Society's Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the society in accordance with the accounting Standards issued by Institute of Chartered Accountants of India. This responsibility also includes maintenance of adequate accounting records for safeguarding the assets of the Society 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 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 from material misstatement, whether due to fraud or error.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

- Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.
- An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's 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 control relevant to the Society for preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting polices used and the reasonableness of the accounting estimates made by management, 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.



REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

The Balance Sheet and Income & Expenditure Account have been drawn up in the format prescribed by the Societies Registration Act, 1860, we report that:

(a) We have obtained all the information and explanations which to the best of our knowledge and belief, one necessary for the purposes of our audit and have found them to be satisfactory.

(b) The transactions of the society, which have come to our notice, have been within the powers of the society.

(c) In our opinion, proper books of accounts have been kept by the society as appears from our examination of those books.

(d) In our opinion, the balance sheet and the Income & expenditure Account comply with the accounting standards issued by the Institute of Chartered Accountants of India.

(e) In our opinion there are no observations or comments on the financial transactions, which may have an adverse effect on the functioning of the Society.

AUDITORS' REPORT UNDER SOCIETIES REGISTRATION ACT, 1860

As per our report of even date.

For BHUPINDER SHAH & CO.
Chartered Accountants
Firm Registration No. 008169N

BHUPINDER SHAH & CO. ★ CHARTERED ACCOUNTANTS ★ CA DELHI FRN: 008169N

(BHUPINDER SHAH)
B.Com(H), FCA, DISA
ICAI Membership No. 084879
PARTNER
UDIN: 25084879WBIWWI3367

DELHI
29TH DECEMBER, 2025

JANAKPURI CLUB (REGD.)

BALANCE SHEET AS ON 31ST MARCH, 2025

	SCHEDULE	AS ON 31.03.2025		AS ON 31.03.2024	
I. OWNERS' FUNDS AND LIABILITIES					
1. SHAREHOLDERS' FUNDS					
(a) Members' Fund	1	13,93,61,111.85		13,68,53,421.85	
(b) Reserves and Surplus	2	-2,18,03,210.14	11,75,57,901.71	-2,21,97,683.62	11,46,55,738.23
TOTAL			11,75,57,901.71		11,46,55,738.23
II. APPLICATION OF FUNDS					
1. PROPERTY, PLANT AND EQUIPMENT					
(a) Gross Block		23,29,81,007.20		22,79,35,906.20	
(b) Less : Depreciation		13,84,29,443.08		13,07,26,860.08	
(c) Net Block	3		9,45,51,564.12		9,72,09,046.12
2. CURRENT ASSETS, LOANS AND ADVANCES					
(a) Inventories	4	1,24,47,930.28		1,77,02,760.50	
(b) Cash and Bank Balances	5	3,66,18,954.96		2,92,86,064.44	
(c) Loans and Advances	6	1,16,32,195.01		82,16,693.12	
		6,06,99,080.25		5,52,05,518.06	
Less : CURRENT LIABILITIES AND PROVISIONS					
(a) Liabilities	7	3,51,69,425.66		3,59,03,122.95	
(b) Provisions	8	25,23,317.00		18,55,703.00	
		3,76,92,742.66		3,77,58,825.95	
NET CURRENT ASSETS			2,30,06,337.59		1,74,46,692.11
TOTAL			11,75,57,901.71		11,46,55,738.23
NOTES ON ACCOUNTS & SIGNIFICANT ACCOUNTING POLICIES	9				

(RAJIV SETHI)
PRESIDENT

(OM PRAKASH)
GENERAL SECRETARY

(BHUPINDER PAL SINGH)
TREASURER

AUDITORS' REPORT UNDER SOCIETIES REGISTRATION ACT, 1860
As per our report of even date.
For BHUPINDER SHAH & CO.
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DELHI
29TH DECEMBER, 2025

JANAKPURI CLUB (REGD.)

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025

	SCHEDULE	FOR THE YEAR ENDED 31.03.2025	FOR THE YEAR ENDED 31.03.2024
INCOME			
Supply of Goods & Beverage to Members	10	4,15,51,048.00	4,14,83,600.78
Subscription received from Members	11	25,66,293.00	34,18,138.88
Other Operating Income	12	1,51,64,215.50	1,40,22,160.08
Interest Income	13	22,06,790.74	17,65,744.00
TOTAL		6,14,88,347.24	6,06,89,643.74
EXPENDITURE			
Cost of Food, Beverages etc. sold to Members	14	3,41,99,429.17	3,00,74,027.04
Personnel Expenses	15	66,89,237.00	58,77,269.00
Administrative and Other Expenses	16	1,16,45,529.58	1,38,29,385.75
Depreciation	3	77,02,583.00	83,06,820.00
TOTAL		6,02,36,778.75	5,80,87,501.79
SURPLUS/DEFICIT BEFORE TAX		12,51,568.49	26,02,141.95
PROVISION FOR GRATUITY		5,16,083.00	-14,976.00
PROVISION FOR INCOME TAX		3,41,012.00	1,89,481.00
SURPLUS/DEFICIT AFTER TAX		3,94,473.49	24,27,636.95
BALANCE SURPLUS FROM LAST YEAR		-2,21,97,683.62	-2,46,25,320.57
BALANCE SURPLUS CARRIED OVER TO BALANCE SHEET		-2,18,03,210.14	-2,21,97,683.62
NOTES ON ACCOUNTS & SIGNIFICANT ACCOUNTING POLIC	9		

(RAJIV SETHI)
PRESIDENT

(OM PRAKASH)
GENERAL SECRETARY

(BHUPINDER PAL SINGH)
TREASURER

AUDITORS' REPORT UNDER SOCIETIES REGISTRATION ACT, 1860

As per our report of even date.
For BHUPINDER SHAH & CO.
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BHUPINDER SHAH & CO. ★ CHARTERED ACCOUNTANTS ★ DELHI FRN: 008169N

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DELHI
29TH DECEMBER, 2025

JANAKPURI CLUB (REGD.)

SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2025 AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE

	AS ON 31.03.2025	AS ON 31.03.2024
SCHEDULE 1 : **MEMBER'S FUND**		
Capital Fund	12,31,34,411.85	12,06,26,721.85
Land & Building Fund	1,62,26,700.00	1,62,26,700.00
	13,93,61,111.85	13,68,53,421.85
SCHEDULE 2 : **RESERVES AND SURPLUS**		
Excess of Income over Expenditure	-2,18,03,210.14	-2,21,97,683.62
	-2,18,03,210.14	-2,21,97,683.62
SCHEDULE 4 : **INVENTORIES**		
(At cost or realisable value whichever is lower)		
(As taken, valued & certified by the management)		
Bought-out goods		
Liquor	1,22,46,765.52	1,48,94,097.00
Others-Beverages	14,400.00	27,55,843.00
Playing cards	1,86,764.76	52,820.50
	1,24,47,930.28	1,77,02,760.50
SCHEDULE 5 : **CASH AND BANK BALANCES**		
Cash in hand	1,59,288.00	16,95,407.00
Balance with Scheduled Banks :		
In Saving Bank Accounts	17,42,465.35	17,25,221.65
In Current Accounts	4,73,747.61	6,26,337.79
In Fixed Deposits	3,00,55,000.00	2,28,55,000.00
Interest accured on Fixed Deposits	41,88,454.00	23,84,098.00
	3,66,18,954.96	2,92,86,064.44
SCHEDULE 6 : **LOANS AND ADVANCES**		
(Unsecured-Considered Good)		
Advances recoverable in cash or in kind or for value to be received	56,64,594.30	24,55,451.06
Prepaid Expenses	13,63,755.02	10,46,431.00
Due from Members	10,22,071.00	9,92,941.00
Security Deposits	14,41,987.50	14,41,987.50
DVAT Carried Forward as per Portal	3,11,471.00	32,412.00
Balance in GST Electronic Cash Ledger	15,22,243.00	18,49,208.00
Balance with Excise Authorities	31,946.85	2,18,201.56
Advance Income Tax	60,000.00	0.00
Tax Deducted at Source	2,08,490.00	1,75,445.00
Tax Collected at Source	5,636.34	4,616.00
	1,16,32,195.01	82,16,693.12

BHUPINDER SHAH & CO. CHARTERED ACCOUNTANTS DELHI FRN:008169N

JANAKPURI CLUB (REGD.)

SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2025 AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE

	AS ON 31.03.2024	AS ON 31.03.2023
SCHEDULE 7 : **CURRENT LIABILITIES**		
Advance Annual Subscription for 30 Years	1,95,88,268.00	2,09,33,873.00
Advance Annual Subscription for Whole Life	26,896.50	29,398.50
Advances from Members	34,74,857.77	33,38,898.77
DVAT Payable	0.00	2,82,151.00
EPF Payable	32,736.00	37,575.00
ESI Payable	14,773.00	13,088.00
Expenses Payable	5,95,290.00	9,89,160.00
GST Payable	3,97,562.00	3,31,773.00
Security Deposits from Contractors	30,00,000.00	30,00,000.00
Short Term Loans from Members	30,000.00	30,000.00
Sundry Creditors for Goods	79,56,048.39	68,78,386.68
Tax Deducted at Source Payable	52,994.00	38,819.00
	3,51,69,425.66	3,59,03,122.95
SCHEDULE 8 : **PROVISIONS**		
Provision for Gratuity	21,82,305.00	16,66,222.00
Provision for Income Tax	3,41,012.00	1,89,481.00
	25,23,317.00	18,55,703.00

BHUPINDER SHAH & CO. ★ CHARTERED ACCOUNTANTS ★ DELHI FRN: 008169N

JANAKPURI CLUB (REGD.)

SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2025 AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE

SCHEDULE 9: SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

1. BACKGROUND OF THE ENTITY

JANAKPURI CLUB (REGD.) is a society registered under the **Societies Registration Act, 1860** vide registration no. 13728 dated 8th August 1983. The club is incorporated with the aim and objectives as follows-

- To provide amenities, comforts, privileges, advantages, convenience and accommodation as are generally available in other clubs of repute for recreation of the members, their families and guests.
- To provide suitable arrangements, apparatus and atmosphere for indoor and outdoor games and to provide sources thereof.
- To provide a good library and a reading room.
- To device means and methods for promoting homogeneous and friendly environments for use of the club.
- To make arrangements with other reputed clubs in various parts of the country for using their clubs by the members of our club on reciprocal basis.
- To arrange cultural and other functions for recreation of general public and afford to its members facilities in accordance with the financial sources of the club.
- To do all other such things as are incidental and conductive to the attainment of the above objects or any one of them.

2. BASIS OF ACCOUNTING

The financial statements have been prepared and presented under the historical cost convention on the accrual basis i.e. mercantile system of accounting and on the basis of going concern with the accounting principles generally accepted in India 'GAAP' and comply with the mandatory Accounting Standards, Guidance Notes and other pronouncements issued by The Institute of Chartered Accountants of India to the extent applicable and with the relevant provisions of the Societies Registration Act, 1860. Historical costs are not adjusted to reflect the changing value in the purchasing power of money.

The one time admission fee received is credited to the Capital Fund on receipt basis.

The subscription from the members is accounted for on receipt basis.

The contribution from members received for specific purpose of acquisition/ construction of Land/Building is credited to Land & Building Fund.

The advance annual subscription for 12 years and for whole life is credited to the income and expenditure account over a period of 12 and 25 years respectively.

The advance annual subscription for 30 years is credited to the income and expenditure account over a period of 30 years.

Property tax to Municipal Corporation is accounted for on payment basis.

BHUPINDER SHAH & CO. CHARTERED ACCOUNTANTS DELHI FRN: 008169N

3. REVENUE RECOGNITION

The club is rendering sale of goods & services to its members only.

Supply of Goods

Revenue from sale of goods is recognized when significant risks and rewards in respect of ownership of the goods are transferred to the customer. Such revenue is stated net of trade discounts, rebates, sales return and sales tax wherever applicable

Supply of Services

Revenue from services is recognized as the service is performed by the proportionate completion method by relating the revenue with services rendered and certainty of consideration receivable.

The Accounting Standard 9 issued by the Institute of Chartered Accountants of India is duly complied with.

4. USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

5. PROPERTY, PLANT & EQUIPMENT

The Accounting Standard 10 issued by the Institute of Chartered Accountants of India is duly complied with.

Property, Plant & Equipment is stated at cost of acquisition less accumulated depreciation till the end of financial year. Cost is inclusive of freight, duties, levies, installation expenses and any directly attributable cost of bringing the assets to their working condition for intended use which are capitalized till the assets are ready to be put to use.

6. DEPRECIATION

Depreciation on Property, Plant & Equipment is provided in books on written down value method at the rates prescribed in the Income Tax Act, 1961.

7. TAXES ON INCOME

The member's club is governed by the principle of mutuality. All incomes derived by club from its members are exempt from levy of Income Tax. Only the interest income and other incidental income from outsiders is taxable under the Income Tax Act, 1961.

Provision for income tax comprises of current tax and deferred tax charge or release in compliance of Accounting Standard 22 issued by the Institute of Chartered Accountants of India. Current income tax, if any, is measured at the amount expected to be paid to the tax authorities in accordance with the Income Tax Act, 1961. Deferred tax, if any, is recognized, subject to consideration of prudence, on timing differences, being difference between taxable and accounting income and expenditure that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax assets are not recognized unless there is "virtual certainty" that sufficient future taxable income will be available against which such deferred tax assets will be realized.

BHUPINDER SHAH & CO. CHARTERED ACCOUNTANTS DELHI FRN: 008169N

8. INVENTORIES

As certified by the management, the inventory has been physically verified at reasonable intervals during the year under report by the management whereas shortages, breakage or loss arising on account of various reasons are adjusted and appropriated against consumption and/or stock. Shortages in stock of liquor, glassware etc. are considered as normal loss by the management and has been adjusted against the consumption.

Valuation is done in accordance with Accounting Standard 2 issued by the Institute of Chartered Accountants of India i.e. at cost or market value whichever is less.

9. EMPLOYEES BENEFITS

The provision for gratuity has been made in compliance of Accounting Standard 15 issued by the Institute of Chartered Accountants of India. The enterprise has duly complied with the provisions of Employees' Provident Funds and Miscellaneous Provisions Act, 1952 and the Employees' State Insurance Act, 1948.

10. CONTINGENT LIABILITIES

The society recognizes a provision when there is a present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Where there is a possible obligation or a present obligation that the likelihood of outflow of resources is remote, no provision or disclosure is made.

The Accounting Standard 29 issued by the Institute of Chartered Accountants of India is duly complied with.

Prakash

BHUPINDER SHAH & CO. CHARTERED ACCOUNTANTS DELHI FRN: 008169N

11. OTHERS

In the opinion of the management of the club, the Current Assets, Loans and Advances have a value on realisation in the ordinary course of business at least equal to the amounts at which they are stated.

Figures of previous accounting year have been regrouped, rearranged, recasted and reclassified, wherever necessary to confirm to current years' classification.

Accounting policies not specifically referred to are consistent and in consonance with generally accepted accounting principles and conventions.

Schedules 1 to 16 have duly been authenticated.

(RAJIV SETHI)
PRESIDENT

(OM PRAKASH)
GENERAL SECRETARY

(BHUPINDER.PAL SINGH)
TREASURER

AUDITORS' REPORT UNDER SOCIETIES REGISTRATION ACT, 1860

As per our report of even date.
For BHUPINDER SHAH & CO.
Chartered Accountants
Firm Registration No. 008169N

BHUPINDER SHAH & CO. CA DELHI FRN: 008169N CHARTERED ACCOUNTANTS

(BHUPINDER SHAH)
B.Com(H), FCA, DISA
ICAI Membership No. 084879
PARTNER
UDIN: 25084879WBIWWI3367

DELHI
29TH DECEMBER, 2025

JANAKPURI CLUB (REGD.)

SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2025
AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE

	FOR THE YEAR ENDED 31.03.2025	FOR THE YEAR ENDED 31.03.2024
SCHEDULE 10 : **SUPPLY OF GOODS TO MEMBERS**		
Liquor	1,65,85,787.00	1,68,02,040.00
Others-Beverages	13,90,387.00	18,65,998.74
Processed Food	2,29,89,280.00	2,22,51,045.64
Playing Cards	5,85,594.00	5,64,516.40
	4,15,51,048.00	4,14,83,600.78
SCHEDULE 11 : **SUBSCRIPTION RECEIVED**		
Subscription received from Members	25,66,293.00	34,18,138.88
	25,66,293.00	34,18,138.88
SCHEDULE 12 : **OTHER OPERATING INCOME**		
Associated Membership Fee	26,000.00	10,000.00
Charges from Honorary Members	2,08,801.00	1,66,932.00
Charges from Members for Banquet Hall/Lawn	71,39,264.00	56,14,308.36
Charges from Members for Kitty Parties	4,63,945.00	4,46,610.66
Credit Balance Written Off/Discount received	4,21,674.87	12,18,792.91
Income from Members for Car Parking	18,279.00	19,868.76
Income from Members for Game Zone	21,131.00	20,317.26
Income from Members for Gym	1,13,814.68	1,77,749.24
Income from Members for TV Projectors	94,177.00	67,187.00
Income from Sale of Bottle & Scrap	2,12,695.00	48,335.90
Miscellaneous Income from Members	32,06,115.00	25,32,001.05
New Year Event Ticket Sale	1,49,740.00	4,74,901.00
Valentine Day Ticket Sale	0.00	4,18,475.00
Refreshement charges from members	9,80,923.00	10,56,466.64
Room Rent from Members	21,07,607.00	17,50,047.98
Short and excess	48.95	166.32
	1,51,64,215.50	1,40,22,160.08
SCHEDULE 13 : **INTEREST INCOME**		
Interest on Bank Fixed Deposits	20,03,252.00	16,70,641.00
Interest on Saving Bank Accounts	60,347.00	33,478.00
Interest on Security Deposit with BSES Rajdhani Power Limited	62,715.74	61,625.00
Income Tax Refund	80,476.00	0.00
	22,06,790.74	17,65,744.00

Bhupinder Shah & Co. Chartered Accountants Delhi FRN: 008169N

JANAKPURI CLUB (REGD.)

SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2025
AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE

SCHEDULE 14 : **COST OF GOODS SOLD TO MEMBERS**

COST OF BOUGHT-OUT GOODS SOLD			
Liquor			
Opening Stock		1,48,94,097.00	1,65,02,823.05
Add : Purchases		77,62,322.95	72,51,239.54
		2,26,56,419.95	2,37,54,062.59
Less : Closing Stock		1,22,46,765.52	1,48,94,097.00
	SUB TOTAL	1,04,09,654.43	88,59,965.59
Others-Beverages			
Opening Stock		27,55,843.00	27,55,843.00
Add : Purchases		6,88,081.00	8,77,836.00
		34,43,924.00	36,33,679.00
Less : Closing Stock		14,400.00	27,55,843.00
	SUB TOTAL	34,29,524.00	8,77,836.00
Processed Food			
Opening Stock		0.00	0.00
Add : Purchases		2,01,49,134.00	1,98,89,852.00
		2,01,49,134.00	1,98,89,852.00
Less : Closing Stock		0.00	0.00
	SUB TOTAL	2,01,49,134.00	1,98,89,852.00
Playing Cards			
Opening Stock		52,820.50	3,26,393.95
Add : Purchases		3,45,061.00	1,72,800.00
		3,97,881.50	4,99,193.95
Less : Closing Stock		1,86,764.76	52,820.50
	SUB TOTAL	2,11,116.74	4,46,373.45
		3,41,99,429.17	3,00,74,027.04

SCHEDULE 15 : **PERSONNEL EXPENSES**

Salaries including leave encashment	59,03,179.00	50,82,547.00
Bonus & Ex-Gratia	2,80,700.00	2,62,000.00
Employer's Contribution to E.S.I.	1,36,744.00	1,21,481.00
Employer's Contribution to P.F.	1,99,303.00	2,02,237.00
Staff Uniform Expenses	62,600.00	1,01,600.00
Staff Welfare Expenses	66,711.00	57,404.00
Staff Medical Expenses	0.00	50,000.00
Staff Ex- gratia Expenses	40,000.00	0.00
	66,89,237.00	58,77,269.00

BHUPINDER SHAH & CO. CHARTERED ACCOUNTANTS DELHI FRN: 008169N

JANAKPURI CLUB (REGD.)

SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2025
AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE

SCHEDULE 16 : **ADMINISTRATIVE & OTHER EXPENSES**	FOR THE YEAR ENDED 31.03.2025	FOR THE YEAR ENDED 31.03.2024
Annual General Meeting Expenses	1,54,680.00	2,17,175.00
Audit Fee	95,000.00	35,000.00
Bank Charges	3,15,292.15	3,18,934.39
Consumable	54,757.00	57,880.00
Conveyance	37,955.00	58,782.00
Delhi Pollution Control Expenses	1,00,000.00	1,87,500.00
Diwali Gifts	84,508.00	1,02,850.00
Books & Periodicals	1,100.00	0.00
Electricity & Water Expenses	29,22,186.61	28,84,459.00
Entertainment Expenses	26,574.00	1,55,263.00
Event, Functions and Festival Celebration Expenses	7,30,276.00	8,32,236.00
Fire Fighting Expenses	8,900.00	34,820.00
General & Miscellneaous Expenses	57,534.00	73,046.94
Ground Rent to DDA	4,76,120.00	4,76,120.00
Horticulture Expenses	1,12,597.00	1,90,795.00
Income Tax Paid	0.00	20,271.35
Insurance	64,625.78	45,836.00
Late fees on GST	1,150.00	0.00
Interest paid on GST	3,717.00	0.00
GST paid	10,308.00	0.00
Legal & Professional Charges	1,05,000.00	3,58,000.00
Licence Fee	23,455.00	15,27,887.60
Postage & Courier Expenses	17,940.00	21,844.00
Printing & Stationery	2,20,251.00	1,57,865.00
Property Tax Expenses	15,18,573.00	0.00
Repair, Maintenance & Renovation Expenses	31,42,639.73	48,76,650.20
Recruitment Expenses	17,810.00	33,204.00
Security Charges	6,86,480.00	3,07,927.00
Smart Card Expenses	71,575.00	35,133.00
Swimming Pool Operation & Maintenance Charges	4,37,144.00	5,57,457.00
Telephone Expenses	30,881.31	93,019.27
Valet car parking expenses	1,16,500.00	1,67,500.00
	1,16,45,529.58	1,38,29,385.75

BHUPINDER SHAH & CO. CHARTERED ACCOUNTANTS DELHI FRN: 008169N

JANAKPURI CLUB (REGD.)

SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2025 AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE

SCHEDULE 3 :**PROPERTY, PLANT AND EQUIPMENT**

PARTICULARS	GROSS BLOCK			DEPRECIATION			NET BLOCK	
	ORIGINAL COST AS ON 31.03.2024	ADDITION DURING THE YEAR	ORIGINAL COST AS ON 31.03.2025	UPTO 31.03.2024	FOR THE YEAR	UPTO 31.03.2025	WRITTEN DOWN VALUE AS ON 31.03.2025	WRITTEN DOWN VALUE AS ON 31.03.2024
Tangible Assets :								
Air Conditioning Plant	1,33,79,987.00	3,20,178.00	1,37,00,165.00	83,90,924.60	7,96,386.00	91,87,310.60	45,12,854.40	49,89,062.40
Boundry Wall	58,00,037.00	0.00	58,00,037.00	48,28,400.60	97,164.00	49,25,564.60	8,74,472.40	9,71,636.40
Building	13,56,62,820.76	0.00	13,56,62,820.76	8,89,83,747.48	46,67,907.00	9,36,51,654.48	4,20,11,166.28	4,66,79,073.28
Childern Playing Station	3,42,502.00	0.00	3,42,502.00	1,80,633.30	24,280.00	2,04,913.30	1,37,588.70	1,61,868.70
Computers	5,50,672.00	9,534.00	5,60,206.00	5,47,230.80	5,190.00	5,52,420.80	7,785.20	3,441.20
Electrical Equipments	1,29,34,432.10	8,61,003.00	1,37,95,435.10	91,99,683.69	6,89,363.00	98,89,046.69	39,06,388.41	37,34,748.41
Furniture and Fixtures	89,29,893.19	14,300.00	89,44,193.19	47,73,848.44	4,17,034.00	51,90,882.44	37,53,310.75	41,56,044.75
Gym Equipments	21,51,811.00	8,500.00	21,60,311.00	15,87,192.80	85,968.00	16,73,160.80	4,87,150.20	5,64,618.20
Kitchen Equipments	16,92,566.50	0.00	16,92,566.50	12,39,496.75	67,960.00	13,07,456.75	3,85,109.75	4,53,069.75
Land	2,44,24,823.00	0.00	2,44,24,823.00	0.00	0.00	0.00	2,44,24,823.00	2,44,24,823.00
Building under Construction	41,85,057.74	34,60,126.00	76,45,183.74	0.00	0.00	0.00	76,45,183.74	41,85,057.74
Lift	30,50,000.00	0.00	30,50,000.00	25,39,602.90	76,560.00	26,16,162.90	4,33,837.10	5,10,397.10
Office Equipments	22,97,326.27	1,56,231.00	24,53,557.27	10,22,023.39	2,14,730.00	12,36,753.39	12,16,803.88	12,75,302.88
Plant & Machinery	9,29,335.38	2,15,229.00	11,44,564.38	6,22,992.53	78,236.00	7,01,228.53	4,43,335.85	3,06,342.85
Swimming Pool	1,15,09,944.88	0.00	1,15,09,944.88	67,36,704.60	4,77,324.00	72,14,028.60	42,95,916.28	47,73,240.28
Vehicles : Bicycle	15,686.00	0.00	15,686.00	9,702.70	897.00	10,599.70	5,086.30	5,983.30
SUB TOTAL	22,78,56,894.82	50,45,101.00	23,29,01,995.82	13,06,62,184.58	76,98,999.00	13,83,61,183.58	9,45,40,812.24	9,71,94,710.24
Intangible Assets :								
Software	17,203.38	0.00	17,203.38	5,913.00	2,823.00	8,736.00	8,467.38	11,290.38
Website	61,808.00	0.00	61,808.00	58,762.50	761.00	59,523.50	2,284.50	3,045.50
SUB TOTAL	79,011.38	0.00	79,011.38	64,675.50	3,584.00	68,259.50	10,751.88	14,335.88
TOTAL	22,79,35,906.20	50,45,101.00	23,29,81,007.20	13,07,26,860.08	77,02,583.00	13,84,29,443.08	9,45,51,564.12	9,72,09,046.12
PREVIOUS YEAR	21,79,11,543.18	1,00,24,363.02	22,79,35,906.20	12,24,20,040.08	83,06,820.00	13,07,26,860.08	9,72,09,046.12	9,54,91,503.10

BHUPINDER SHAH & CO. ★ CHARTERED ACCOUNTANTS ★ DELHI FRN: 008169N