AUDIT REPORT AND STATEMENT OF ACCOUNTS

From 01-04-2025 to 31-03-2026

HOCKEY JHARKHAND
RANCHI

C.K. PRUSTY & ASSOCIATES
CHARTERED ACCOUNTANTS
Phone: +91 94315 81421,
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Independent Auditors' Report

TO THE MEMBERS OF HOCKEY JHARKHAND

REPORT ON THE FINANCIAL STATEMENTS

We have audited the financial statements of the **HOCKEY JHARKHAND (PAN: AABTH1429F)** RANCHI, which comprise the balance sheet as at 31st March 2026 and the Income and Expenditure Account and the Receipts and Payment Account for the Year than ended, and notes to the financial statements, including a summary of significant accounting policies.

BASIS FOR OPINION

We conducted our audit in accordance with the standards on Auditing (SAs) issued by ICAI Our responsibilities under those Standards are Further described in the Auditors Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance With the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe our opinion.

RESPONSIBILITIES OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE FOR THE FINANCIAL STATEMENTS

Management is responsible for preparation of the financial statements in accordance with The Societies Registration Act, 1860 and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, basic of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process. We have complied the final statement of account on the basis of information/ facts and figures provided by the office – bearers of the trust.

AUDITORS RESPONSIBILITIES FOR THE AUDIT OF FINANCIAL STATEMENTS

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

C.K. PRUSTY & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ 323220E

Dhanendra Kumar Sinha

HOCKEY JHARKHAND

As part an audit in accordance with SAs, exercise professional Judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may invoice collusion forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management use of the going concern basic of accounting and based on the audit evidence obtained a material uncertainty exist related to events or conditions that may cast significant doubt on the entity's ability to continues as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the cause the entity to continuous may cause the entity cease to continue as a going concern. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including, any significant deficiencies in internal control that we identify during our audit.
  We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence and to communicate with them all relevant relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Place: Ranchi.
Date: 08-07-2026

For C.K. Prusty & Associates
Chartered Accountants
Firm Reg. No. 323220E

Dharmendra Kumar Sinha

323220E

(Dharmendra Kumar Sinha)
Partner
Membership No. 412799

UDIN:26412799XTGQOP3510

HOCKEY JHARKHAND

Hockey Jharkhand
Ranchi

Balance Sheet as at 31st March, 2026

Liabilities		Amount	Assets		Amount
General Fund			**Fixed Assets (Note-3)**		
Opening Balance	(40,23,125)		Antivirus software	864.00	
Add- Excess of expenditure Over Income	(14,809)		CCTV Camera	30,231.35	
			Chair	11,985.73	
Add- Income tax paid 24-25	(4,57,738)	(44,95,672)	Computer	6,573.80	
			Furniture & Fixtures	1,01,191.76	
			HP Laptop	3,565.30	
			Kitchen Assets	7,381.13	
			Mobile	5,295.93	
Current Liabilities			Printer	477.79	
Sundry Creditors (Note-1)	1,16,18,731.63		Refregerator	2,566.04	
Other Current Liablities (Note-2)	21,18,800.00		UPS	1,404.00	
Advance for 16th Sub-Jr women	22,50,000.00	1,59,87,531.62	Television Set	1,549.70	
			Battery	13,412.50	1,86,499.01
			Investment		
			Flexi Fix	46,85,000.00	46,85,000.00
			Current Assets		
			Hockey India	10,71,875.00	
			Cash-in-Hand	8,183.00	8,183.00
			Cash at Bank		
			Cheque in hand	9,00,000.00	
			SBI A/c-3967	20,57,848.95	
			Union Bank-76188	79,687.97	30,37,536.92
			Other Current Assets (Note-4)	25,02,766.00	25,02,766.00
		1,14,91,859.93			1,04,19,984.93

Notes on Account as per Schedule 'A'
As per our Audit report of even date attached

For Hockey Jharkhand

Treasurer
Hockey Jharkhand

General Secretary
Hockey Jharkhand

President
Hockey Jharkhand

For C K Prusty & Associates
Chartered Accountants
FRN: 323220E

C.K. PRUSTY & ASSOCIATES 323220E CHARTERED ACCOUNTANTS

CA Dharmendra Kumar Sinha
Partner
Membership No.:412799
UDIN:26412799XTGQOP3510
Date: 08-07-2026
Place: Ranchi

HOCKEY JHARKHAND

Hockey Jharkhand
Ranchi

Income and Expenditure Account for the year ended on 31st March, 2026

Expenditure	Amount	Income	Amount
o Tournament Organising Expense (Note-6)	47,31,547.00	By Grant from Hockey India	41,75,000.00
o Championship participation & Hockey promotion		By Grant from Jharkhand Govt.(Note-08)	27,53,082.00
xpenses (Note-07)	22,30,358.00	By Other Receipt (Note-09)	2,07,271.00
o Adminitrative & Other Expense			
Audit Fees	41,300.00	By Excess of Expenditure Over Income	14,808.55
Office Expenses	11,999.00		
Printing & Stationery Expense	44,803.00		
Website Annual Maintenance Fee	10,950.00		
Depreciation	26,940.23		
Sports Items	10,395.00		
Bank Charges	439.32		
Legal Expenses	20,000.00		
Annual Fees Exp	500.00		
Telephone Expenses	8,930.00		
AGM Particiption Exp	12,000.00		
	71,50,161.55		**71,50,161.55**

otes on Account as per Schedule 'A'
s per our Audit report of even date attached

or C K Prusty & Associates
hartered Accountants
RN: 323220E

C.K. PRUSTY & ASSOCIATES 323220E CHARTERED ACCOUNTANTS

A Dharmendra Kumar Sinha
artner
embership No.:412799
DIN:26412799XTGQOP3510
ate: 08-07-2026
lace: Ranchi

For Hockey Jharkhand

Treasurer
Hockey Jharkhand

General Secretary
Hockey Jharkhand

President
Hockey Jharkhand

HOCKEY JHARKHAND

Hockey Jharkhand
Ranchi

Sundry Creditors (Note-01)

S.No	Party Name	Amount (Rs.)
1	Volunteer payment payable	8,70,000.00
2	Bijay Shankar Singh	1,17,141.00
3	Economy Travels	61,836.00
4	Jaypee Sports Apparels	1,67,691.00
5	Jaypee Sports Sales Pvt.Ltd.	21,78,823.43
6	Jay Tent House	3,09,270.00
7	Khana Tent House	2,40,060.00
8	New Kanha Tent & Event Management	2,33,729.00
9	Pioneer Sport Syndicate	10,395.00
10	Perk Prime	1,30,760.00
11	Sports Authority of Jharkhand	5,54,500.00
12	Pankaj Kumar	7,600.00
13	Subham Caterer	54,21,444.00
14	Travel Gate	58,868.00
15	Vigypan Media	18,580.00
16	Vikash Caterer	9,38,034.20
17	Player Prize Distribution Payable	3,00,000.00
	Grand Total	**1,16,18,731.63**

Other Current Liabilities (Note-02)

S.No	Particular	Amount (Rs.)
1	Advance from JEPC (for SGFI)	10,17,000.00
2	Audit Fee Payable	41,300.00
3	Coaching Camp Expenses Payable	10,60,500.00
	Grand Total	**21,18,800.00**

Other Current Assets (Note-04)

S.No	Particular	Amount (Rs.)
1	TDS Receivable	4,20,886.00
2	TDS 2025-26	2,08,500.00
3	Amount Receivable from Govt	18,73,380.00
	Grand Total	**25,02,766.00**

Dharmendra Kumar Sinha

C.K. PRUSTY & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ 323220E

HOCKEY JHARKHAND

Note - 3 : Depreciation Chart for the year ended on 31st March, 2026

PARTICULAR	Rate of Dep.	OPENING BALANCE	ADDITION		SALES	TOTAL	DEPRECIATION	CLOSING BALANCE
			Up to 30/09/2025	After 30/09/2025				
Block-I @10 %								
Furniture	10%	1,12,435.29	-	-	-	1,12,435.29	11,243.53	1,01,191.76
Chair	10%	13,317.48		-		13,317.48	1,331.75	11,985.73
CCTV Camera	10%	445.95	-	31,400.00		31,845.95	1,614.59	30,231.35
Kitchen Assets	10%	8,201.25	-	-	-	8,201.25	820.13	7,381.13
Refregrator	10%	2,851.15				2,851.15	285.12	2,566.04
Block-II @15 %						-	-	
Mobile	15%	6230.50				6,230.50	934.58	5,295.93
Battery	15%	-		14,500.00	-	14,500.00	1,087.50	13,412.50
Block-III @40 %						-	-	
Printer	40%	796.31	-	-	-	796.31	318.53	477.79
Laptop	40%	5,942.16	-	-	-	5,942.16	2,376.86	3,565.30
Computer	40%	906.33	10,050.00	-	-	10,956.33	4,382.53	6,573.80
Antivirus Software	40%	1,440.00		-		1,440.00	576.00	864.00
UPS	40%	2,340.00		-		2,340.00	936.00	1,404.00
Television Set	40%	2,582.83				2,582.83	1,033.13	1,549.70
Current Year (C.Y)		**1,57,489.25**	**10,050.00**	**45,900.00**		**2,13,439.25**	**26,940.23**	**1,86,499.01**

Dharmendra Kumar Sinha

C.K. PRUSTY & ASSOCIATES 323220E CHARTERED ACCOUNTANTS

HOCKEY JHARKHAND

Ajit Kumar S. Singh

Amrita

SCHEDULE A - NOTES ON ACCOUNTS

For the year Ended on 31st March 2026

1. **Basis of Accounting**
   a. The financial statements have been prepared under the Historical cost convention in accordance with the generally accepted accounting principles and commercial practices
   b. The society generally follows mercantile system of accounting and recognizes significant items of income and expenditure on accrual basis

2. In Audit evidence, we have accepted the explanations, Information and proof of expenditure incurred as provided by the office bearers of the institution, however external Audit evidences were lacking.

3. Cash in hand as on 31.03.2026 is as per books and as certified by the management.

4. **Fixed Assets:**
   These are stated at cost of acquisition or construction inclusive of Freight, Duties & taxes and other expenditure incurred till installation and are stated at cost less depreciation.

5. **Depreciation:**
   Depreciation on Fixed assets has been provided on W.D.V basis by adopting the rates as prescribed in the income tax rules 1962.

6. Where external vouchers are not found, internal voucher have been relied upon. The internal vouchers are not properly made and revenue stamp has not been affixed on the voucher.

Dharmendra Kumar Sinha..

C.K. PRUSTY & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ 323220E

HOCKEY JHARKHAND