

B.D. Mittal & Co.

Chartered Accountants

228-229, Plot No.-12, Vardhman Big V

Plaza, Road no 44 , Rani Bagh ,

Pitampura, New Delhi-110034

Tel : 011-41020792,9810390295

email

: mittal_bd@yahoo.co.in



CA. B.D. MITTAL

FCA (Prop.)

AUDITOR'S REPORT

To
THE MEMBERS
PUNJABI BAGH CLUB (REGD.)
Ring Road, Punjabi Bagh, New Delhi-110026

We have verified the annexed Balance Sheet of Punjabi Bagh Club as at 31st March, 2026 & also the Income & Expenditure Account for the year ended on that date annexed thereto. These financial statements are responsibility of the club management, our responsibility is to express an opinion on these financial statements based on our audit:-

1. We have obtained all the information & explanations, which to the best of our Knowledge & belief were necessary for the purpose of our audit.
2. In our opinion, proper books of accounts have been kept by the club so far as appears from our examination of the books, subjects to notes to accounts and the following:-
- NIL -
3. In our opinion & to best of our information & according to the explanations given to us, the accounts give a true & fair view subject to 'Accounting Policies and Notes to Accounts' attached.
 - (i) In the case of the Balance Sheet, of the statement of affairs of the club as at 31st March, 2026 and
 - (ii) In the case of Income & Expenditure Account, of the Profit for the year ended on 31st March, 2026.

**As per our separate report of even date,
For B D Mittal & co.,
CHARTERED ACCOUNTANTS**

CA. B D MITTAL
(Prop.)
M No 093423

Place:- New Delhi
Dated:- 08.09.2026

PUNJABI BAGH CLUB (REGD.)
RING ROAD, PUNJABI BAGH, NEW DELHI - 110026

BALANCE SHEET AS ON 31.03.2026

PARTICULARS	NOTE NO	AMOUNT IN RS. AS ON 31.03.2026		AMOUNT IN RS. AS ON 31.03.2025	
<u>SOURCES OF FUNDS</u>					
<u>CAPITAL FUND</u>					
Capital Account	I	459,406,872.67		408,356,872.67	
Reserves and Surplus	II	(46,563,380.50)	412,843,492.17	(56,408,485.18)	351,948,387.49
TOTAL			412,843,492.17		351,948,387.49
<u>APPLICATION OF FUNDS</u>					
<u>FIXED ASSETS</u>	III				
Gross Block - W.D.V.		228,370,713.00		223,396,244.00	
Depreciation for the year		24,200,547.61	204,170,165.39	23,398,784.00	199,997,460.00
<u>NET CURRENT ASSETS</u>					
Current Assets, Loan & Advances	IV	234,213,297.63		175,920,242.74	
Less: Current Liabilities & Provisions	V	25,539,970.85	208,673,326.78	23,969,315.25	151,950,927.49
TOTAL			412,843,492.17		351,948,387.49

For B. D. MITTAL & CO.
CHARTERED ACCOUNTANTS
FRN : 013894N

B.D. Mittal
(CA B.D Mittal)
FCA (Prop.)
M.No.- 093423



Gurinder Pal Singh
President
Gurinder Pal Singh

For Punjabi Bagh Club (Regd.)

Satish Jindal
Hony. Gen. Secretary
Satish Jindal

Pankaj Arora
Hony. Treasurer
Pankaj Arora

Place: New Delhi
Date: 08.09.2026

PUNJABI BAGH CLUB (REGD.)
RING ROAD, PUNJABI BAGH, NEW DELHI - 110026

INCOME AND EXPENDITURE FOR THE YEAR ENDING 31.03.2026

PARTICULARS	NOTE NO	AMOUNT IN RS. AS ON 31.03.2026	AMOUNT IN RS. AS ON 31.03.2025
Income	VI	105,474,830.30	88,175,499.12
Expenditure	VII	95,629,725.62	83,195,604.78
Excess of Income Over Expenditure for the year		9,845,104.68	4,979,894.34

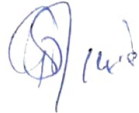
For B. D. MITTAL & CO.

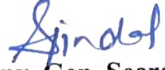
FRN : 013894N

(CA B.D Mittal)

FCA (Prop.)

M.No.- 093423


President
Gurinder Pal Singh


Hony. Gen. Secretary
Satish Jindal


Hony. Treasurer
Pankaj Arora

Place: New Delhi

Date: 08.09.2026

PUNJABI BAGH CLUB (REGD.)
RING ROAD, PUNJABI BAGH, NEW DELHI - 110026

CAPITAL ACCOUNT AS ON 31.03.2026

NOTE - I

PARTICULARS	AMOUNT IN RS. AS ON 31.03.2026	AMOUNT IN RS. AS ON 31.03.2025
Opening Balance	408,356,872.67	374,481,872.67
Add: Membership Fees during the year	51,050,000.00	33,875,000.00
TOTAL	459,406,872.67	408,356,872.67

RESERVES & SURPLUS AS ON 31.03.2026

NOTE - II

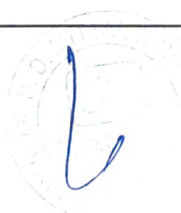
PARTICULARS	AMOUNT IN RS. AS ON 31.03.2026	AMOUNT IN RS. AS ON 31.03.2025
Opening Balance	(56,408,485.18)	(61,388,379.52)
Excess of Expenditure Over Income for the year	9,845,104.68	4,979,894.34
TOTAL	(46,563,380.50)	(56,408,485.18)

For Punjabi Bagh Club (Regd.)


President
Gurinder Pal Singh


Hony. Gen. Secretary
Satish Jindal


Hony. Treasurer
Pankaj Arora



PUNJABI BAGH CLUB (REGD.)
FIXED ASSETS & DEPRECIATION PROVIDED AS ON 31.03.2026

PARTICULARS	RATE OF DEP.	W.D.V. AS ON 01.04.2025	ADD. BEFORE ON BEFORE 02.10.2025	ADD. AFTER 02.10.2025	SALE / TFR. DURING THE YEAR	TOTAL AS ON 31.03.2026	DEP. DURING THE YEAR	WDV AS ON 31.3.2026	W.D.V. AS ON 31.03.2025
Building 10 %									
Badminton Court	10%	1,708,769.00	60,000.00	910,000.00	-	2,678,769.00	222,376.90	2,456,392.10	1,708,769.00
Club Building	10%	127,205,682.00	-	4,776,390.00	-	131,982,072.00	12,959,388.00	119,022,684.00	127,205,682.00
Gazebo	10%	379,576.00	936,226.00	-	-	1,315,802.00	131,580.00	1,184,222.00	379,576.00
Refrigerator(Room)	10%	219,106.00	-	-	-	219,106.00	21,911.00	197,195.00	219,106.00
Billiards A/c	10%	80,267.00	-	-	-	80,267.00	8,027.00	72,240.00	80,267.00
Jogging Track F.A	10%	6,125,831.00	-	-	-	6,125,831.00	612,583.00	5,513,248.00	6,125,831.00
Skating Ring	10%	54,249.00	-	-	-	54,249.00	5,425.00	48,824.00	54,249.00
Squash Court	10%	391,142.00	-	-	-	391,142.00	39,114.00	352,028.00	391,142.00
Swimming Pool A/c	10%	32,093,719.00	1,784,240.00	-	-	33,877,959.00	3,387,796.00	30,490,163.00	32,093,719.00
Swimming Pool Side Café A/c	10%	-	-	3,850,661.00	-	3,850,661.00	192,533.00	3,658,128.00	-
Table Tennis	10%	101,402.00	-	-	-	101,402.00	10,140.00	91,262.00	101,402.00
Tennis Court	10%	752,054.00	-	1,655,080.00	-	2,407,134.00	157,959.40	2,249,174.60	752,054.00
Scaffolding	10%	5,541.00	-	-	-	5,541.00	554.00	4,987.00	5,541.00
Total (A)		169,117,338.00	2,780,466.00	11,192,131.00	-	183,089,935.00	17,749,387.30	165,340,547.70	169,117,338.00
Furniture & Fittings 10 %									
Furniture & Fixture	10%	6,684,318.00	802,489.00	12,700.00	678.00	7,498,829.00	749,247.90	6,749,581.10	6,684,318.00
Wheel Chair	10%	5,901.00	-	-	-	5,901.00	590.00	5,311.00	5,901.00
Dustbin	10%	15,298.00	-	-	-	15,298.00	1,530.00	13,768.00	15,298.00
Total (B)		6,705,517.00	802,489.00	12,700.00	678.00	7,520,028.00	751,367.90	6,768,660.10	6,705,517.00
Machinery & Plant 15 %									
Air Conditioners	15%	3,400,457.00	84,034.00	717,101.00	337,407.00	3,864,185.00	525,845.18	3,338,339.83	3,400,457.00
Cooler	15%	-	72,000.00	-	-	72,000.00	10,800.00	61,200.00	-
Auto Sand Filter	15%	45,382.00	-	-	-	45,382.00	6,807.00	38,575.00	45,382.00
Telephone Equipment	15%	5,618.00	-	-	-	5,618.00	843.00	4,775.00	5,618.00
Water Cooler	15%	18,722.00	103,052.00	-	5,084.00	116,690.00	17,504.00	99,186.00	18,722.00
Cctv	15%	552,649.00	-	-	-	552,649.00	82,897.00	469,752.00	552,649.00
Cycle A/c	15%	9,452.00	-	-	-	9,452.00	1,418.00	8,034.00	9,452.00
Electrical Equipment	15%	1,797,139.00	253,065.00	188,000.00	-	2,238,204.00	321,631.00	1,916,573.00	1,797,139.00
Electrical Fitting	15%	1,962,471.00	-	-	-	1,962,471.00	294,371.00	1,668,100.00	1,962,471.00
Intercom	15%	26,732.00	-	-	-	26,732.00	4,010.00	22,722.00	26,732.00
Elevators & Escalators	15%	991,949.00	-	-	-	991,949.00	148,792.00	843,157.00	991,949.00
Fire Fighting Equipments	15%	943,038.00	146,551.00	-	-	1,089,589.00	163,438.00	926,151.00	943,038.00
Generator A/c	15%	16,678.00	-	-	-	16,678.00	2,502.00	14,176.00	16,678.00
Gym A/c	15%	4,620,975.00	11,526,104.00	-	-	16,147,079.00	2,422,062.00	13,725,017.00	4,620,975.00
Inverters	15%	241,764.00	-	-	-	241,764.00	36,265.00	205,499.00	241,764.00
Kitchen Equipment	15%	988,121.00	-	-	-	988,121.00	148,218.00	839,903.00	988,121.00
Music Systems	15%	456,838.00	-	-	-	456,838.00	68,526.00	388,312.00	456,838.00
Office Equipment	15%	142,276.00	-	-	-	142,276.00	21,341.00	120,935.00	142,276.00
Currency Counting Machine	15%	1,890.00	-	-	-	1,890.00	284.00	1,606.00	1,890.00
Heater	15%	45,480.00	-	-	-	45,480.00	6,822.00	38,658.00	45,480.00
Rikshaw	15%	1,083.00	-	-	-	1,083.00	162.00	921.00	1,083.00
R O Systems	15%	159,763.00	-	-	-	159,763.00	23,964.00	135,799.00	159,763.00
Sub - Station	15%	113,591.00	-	-	-	113,591.00	17,039.00	96,552.00	113,591.00
Television	15%	498,861.00	74,218.00	27,493.00	-	600,572.00	88,023.83	512,548.18	498,861.00
Tubewell A/c	15%	68,173.00	-	-	-	68,173.00	10,226.00	57,947.00	68,173.00
Gardening Equipment	15%	10,697.00	-	-	-	10,697.00	1,605.00	9,092.00	10,697.00
S T Plants	15%	559,121.00	-	-	-	559,121.00	83,868.00	475,253.00	559,121.00
Signeges & Arrows	15%	175,363.00	251,000.00	-	-	426,363.00	63,954.00	362,409.00	175,363.00
Swimming Pool Equipment	15%	141,553.00	-	303,856.00	-	445,409.00	44,022.15	401,386.85	141,553.00
Flap Barrier	15%	165,554.00	-	-	-	165,554.00	24,833.00	140,721.00	165,554.00
Projector Screen	15%	32,502.00	-	-	-	32,502.00	4,875.00	27,627.00	32,502.00
Submersible Pump	15%	13,093.00	-	-	-	13,093.00	1,964.00	11,129.00	13,093.00
Solar plant system	15%	5,191,300.00	-	-	-	5,191,300.00	778,695.00	4,412,605.00	5,191,300.00
Total C		23,398,285.00	12,510,024.00	1,236,450.00	342,491.00	36,802,268.00	5,427,607.15	31,374,660.85	23,398,285.00
Plant & Machinery 40 %									
Computer & Peripherals	40%	359,072.00	-	19,662.00	-	378,734.00	147,561.00	231,173.00	359,072.00
Total D		359,072.00	-	19,662.00	-	378,734.00	147,561.00	231,173.00	359,072.00
Intangible Assets 25 %									
Web Site	25%	8,009.00	-	-	-	8,009.00	2,002.00	6,007.00	8,009.00
Software	25%	409,239.00	-	162,500.00	-	571,739.00	122,622.25	449,116.75	409,239.00
Total E		417,248.00	-	162,500.00	-	579,748.00	124,624.25	455,123.75	417,248.00
Grand Total A To E		199,997,460.00	16,092,979.00	12,623,443.00	343,169.00	228,370,713.00	24,200,547.61	204,170,165.40	199,997,460.00
Grand Total		199,997,460.00	16,092,979.00	12,623,443.00	343,169.00	228,370,713.00	24,200,547.61	204,170,165.40	199,997,460.00

For Punjabi Bagh Club (Regd.)

President
Gurinder Pal Singh

Hony. Gen. Secretary
Satish Jindal

Hony. Treasurer
Pankaj Arora



PUNJABI BAGH CLUB (REGD.)
RING ROAD, PUNJABI BAGH, NEW DELHI - 110026

CURRENT ASSETS, LOANS & ADVANCES AS ON 31.03.2026

NOTE - IV

PARTICULARS	AMOUNT IN RS. AS ON 31.03.2026		AMOUNT IN RS. AS ON 31.03.2025	
<u>FIXED DEPOSITS</u>				
Bank of Baroda	100,000.00		100,000.00	
Bank of Baroda (FDR)	-		29,500,000.00	
RBL Bank Ltd., (FDR)	55,000,001.00			
Interest accrued	3,127,986.00	58,227,987.00	1,598,380.00	31,198,380.00
<u>CASH & BANK BALANCES</u>				
Cash in Hand / Petty Cash	417,210.00		672,470.00	
Axis Bank Limited	5,758,806.46		2,689,529.33	
Bank of Baroda	1,568,827.46		1,775,451.53	
Punjab National Bank	58,166.11		58,166.11	
RBL Bank Ltd.,	48,009,488.00		-	
State Bank of India	385,275.80		170,973.80	
IDFC First Bank	42,967,498.77		34,947,802.96	
Yes Bank Ltd.	24,976,076.69	124,141,349.29	58,690,014.59	99,004,408.32
<u>CLOSING STOCK</u>				
Playing Cards	339,840.00		138,240.00	
Bar	11,276,119.00	11,615,959.00	7,264,929.00	7,403,169.00
<u>SECURITY DEPOSITS</u>		4,090,719.00		3,746,490.00
<u>OTHERS CURRENT ASSETS</u>				
ESI Deposit	52,230.00		52,230.00	
D-VAT	2,041,836.00		572,719.00	
TDS 2025-26	-		2,946,260.00	
TDS 2026-27	3,799,539.25		-	
Gst Tds Receivable	6,200.00		6,200.00	
G S T input (ITC Claimed in NY))	757,134.00		282,448.00	
TCS @1%	-		10,804.54	
		6,656,939.25		3,870,661.54
Sundry Debtors		9,110,156.00		9,023,398.00
Excise Duty		55,613.30		19,474.00
Advance Against Running Bills		4,244,570.05		3,137,214.05
Prepaid Expenses		3,421,466.00		2,315,154.00
Member Card / Cash Card Recharge		12,648,538.74		16,201,893.83
		-		-
TOTAL		234,213,297.63		175,920,242.74

For Punjabi Bagh Club (Regd.)


President
Gurinder Pal Singh


Hony. Gen. Secretary
Satish Jindal


Hony. Treasurer
Pankaj Arora



PUNJABI BAGH CLUB (REGD.)
RING ROAD, PUNJABI BAGH, NEW DELHI - 110026

INCOME DURING THE YEAR ENDED 31.03.2026

NOTE - VI

PARTICULARS	NOTE NO	AMOUNT IN RS. AS ON 31.03.2026	AMOUNT IN RS. AS ON 31.03.2025
<u>INCOME</u>			
Activity Receipts		1,773,516.00	2,142,623.00
<u>Other Services to Members</u>			
Bar & Restaurant Income	VIII	7,240,396.30	2,222,164.00
Playing Card Income	IX	2,687,120.00	3,485,725.00
ID Card Income / Membership Form Sale		88,200.00	44,100.00
Sponsorship Fee		3,934,577.00	4,584,770.00
Interest Income		10,408,582.00	7,920,963.09
Lawn/Hall Booking Charges		11,730,781.00	8,244,058.00
Misc. Income		550,236.00	432,347.03
Licence Fees / Rent		46,157,899.00	37,204,604.00
Subscription Fee		12,526,400.00	12,092,600.00
Room Booking Charges		6,986,965.00	8,203,780.00
Advertisement (Income)		163,000.00	525,996.00
Club Directory		55,000.00	14,286.00
Entry Fees		1,172,158.00	1,057,483.00
TOTAL		105,474,830.30	88,175,499.12

For Punjabi Bagh Club (Regd.)


President
Gurinder Pal Singh


Hony. Gen. Secretary
Satish Jindal


Hony. Treasurer
Pankaj Arora



PUNJABI BAGH CLUB (REGD.)
RING ROAD, PUNJABI BAGH, NEW DELHI - 110026

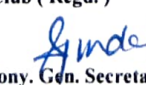
EXPENDITURE DURING THE YEAR ENDED 31.03.2026

NOTE - VII

PARTICULARS	AMOUNT IN RS.	AMOUNT IN RS.
	AS ON 31.03.2026	AS ON 31.03.2025
Activity Expenses	891,969.00	763,613.00
Advertisement & Publicity Expenses	859,964.00	725,819.00
AGM Expenses	1,594,590.00	-
AMC Expenses	5,275.60	347,355.00
Audit Fees - Internal	120,000.00	120,000.00
Audit Fees - Statutory	109,000.00	109,000.00
Bank Charges	32,231.53	2,578.20
Cartage Expenses	36,219.00	29,215.00
Cleaning / Housekeeping Expenses	8,698,521.00	7,232,937.00
Computer Expenses	505,899.00	529,932.00
Conveyance Expenses & Allowance	137,710.00	223,860.00
Depreciation Expenses	24,200,547.61	23,398,784.00
Electricity Expenses	4,216,238.00	5,541,050.28
Election Expense	2,361,170.00	-
Electrical Repair Exp.	-	77,200.00
Establishment (Salary) Expenses	6,631,395.00	6,354,306.00
Filling Fees & Taxes	937.00	1,553.00
Function & Celebration Event Expenses	5,587,802.00	4,256,957.00
Generator Maint. Exp.	103,412.00	217,235.00
Gratuity Expenses	-	181,157.00
TDS Demand (2023-24)	7,460.00	56,510.00
Horticulture Expenses	1,768,520.00	1,971,930.00
Insurance Expenses	170,230.00	130,538.00
Interest On ESIC	-	7,513.00
Interest On GST	86,000.00	640,980.00
Legal & Professional Charges Expenses	6,307,412.00	3,468,524.00
Membership Card / New PVC Card Expense	42,766.00	655,904.00
Misc. Expenses	182,227.79	230,285.30
Manpower Exp.	1,108,349.00	1,284,558.00
Office Expenses	3,358,994.00	1,957,494.00
Postage, Phone & Courier Expenses	130,917.00	98,068.00
Printing & Stationary Expenses	251,538.00	250,718.00
P. F. Contributions Exp.	259,350.00	273,169.00
PF Panelty	441.00	-
Rebate & Discount	(576,076.00)	(3,693,510.00)
Rent, Rates & Taxes (House Tax)	12,445,289.00	12,176,178.00
Repair & Maintenance Expenses (A.C.)	271,932.00	564,522.00
Repair & Maintenance Expenses (Building)	854,657.00	815,130.00
Repair & Maintenance Expenses (General)	5,709,094.00	6,194,426.00
Room Expenses	582,105.00	642,693.00
Security Services Expenses	3,363,690.00	3,347,147.00
Short & Excess	5,150.09	-
SMS Expenses	145,400.00	31,000.00
Sponsorship Fee Exp.	-	50,000.00
Solar Maint. Expenses	475,698.00	-
Staff Uniform	103,150.00	146,742.00
Staff Welfare Expenses	167,308.00	644,792.00
Stipend (Establishment)	844,283.00	334,087.00
Swimming Pool Running / Renovation Exp	1,156,292.00	468,244.00
STP Expenses	314,668.00	335,411.00
TOTAL	95,629,725.62	83,195,604.78

For Punjabi Bagh Club (Regd.)


President
Gurinder Pal Singh


Hony. Gen. Secretary
Satish Jindal


Hony. Treasurer
Pankaj Arora