	Amount in Rs Amount						
Equily and liabilities	Notes		at ch 2024	As 31 Marc			
Shareholders' funds Members Capital Reserves & Surplus	В	606.59 4,34,90,114.27	4,34,90,720.86	606.59 3,55,28,056.74	3,55,28,663.33		
Non-current liabilities Long term borrowings Deferred tax liabilities (net) Other long-term liablities Long-term provisions		5,15,512.00 37,87,576.00 -	43,03,088.00	- - - -	-		
Current liabilities Trade payables Other current liablities Short-term provisions	C D E	45,13,754.91 26,42,944.43	71,56,699.34	72,79,460.57 31,00,249.88	1,03,79,710.45		
Total			5,49,50,508.20		4,59,08,373.78		
ASSETS			at ch 2024	As 31 Marc			
Non-current assets Fixed assets Tangible assets Intangible assets Tangible assets under development	F	3,71,15,330.75 81,079.16 -	3,71,96,409.91	3,02,02,163.00 85,581.76 -	3,02,87,744.76		
Non-current investments Deferred tax assets (net) Long-term loans and advances Other non-current assets	G	39,90,609.19	39,90,609.19	- - (17,058.16)	(17,058.16)		
Current assets Current investments Inventories Trade receivables Cash and bank balances Short-term loans and advances Other current assets	H I J K L	4,34,330.72 13,29,807.98 95,42,694.86 8,76,124.00 15,80,531.54	1,37,63,489.10	3,11,396.87 12,72,205.48 1,05,82,734.08 7,96,889.27 26,74,461.48	1,56,37,687.18		
Total			5,49,50,508.20		4,59,08,373.78		

Balance Sheet

Significant accounting policies Other disclosures The notes referred to above form integral part of balance sheet

Α

As per our report attached

For AGARWAL GOVIND & ASSOCIATES Chartered Accountants

Registration No: 328608E UDIN :24300203BKEFHZ5639

sd/-CA GOVIND RAM AGARWAL Proprietor Membership No: 300203 Place : Darjeeling Date : 06-09-2024

sd/-Jamling Tenzing Chairman

sd/-Jitendra Pradhan Vice- Chairman

sd/-Pintoo Agarwal Hony Secretary

sd/-Narayan Goenka **Member Finance**

Date : 06-09-2024

		Amount in Rs.	Amount in Rs
	Notes	For the year ended 31	For the year ended 31
-	110000	March 2024	March 2023
Income			
Revenue from operations	М	2,44,90,559.78	1,58,11,685.54
Other income	N	19,36,791.74	74,10,314.52
		17,00,77177	/ 1,10,011102
Fotal income		2,64,27,351.52	2,32,22,000.06
Expenses			
Cost of materials consumed	О	59,10,893.64	47,09,578.17
Purchases of stock-in-trade	P	1,21,790.22	3,12,464.62
Changes in inventories of finished goods,	-	1,21,730.22	0,12,10102
work-in-progress and stock-in-trade	Q	1,92,943.73	1,99,886.20
Employee benefits expense	R	93,82,729.09	87,42,153.90
Depreciation and amortization expenses	S	30,62,523.00	20,77,665.57
Administrative expenses	T S	40,00,622.13	33,69,928.57
Administrative expenses	1	40,00,022.15	33,07,720.37
Total expenses		2,26,71,501.81	1,94,11,677.03
Surplus before exceptional and			
extra ordinary items and tax		37,55,849.71	38,10,323.03
Exceptional items			
Surplus before extra ordinary items and tax		37,55,849.71	38,10,323.03
Extraordinary items			
Surplus before tax		37,55,849.71	38,10,323.03
Tax expense			
Current tax		5,85,912.55	10,23,263.00
Deferred tax Liability		5,15,512.00	-
Income tax for earlier years paid/written off		-	-
Surplus for the period		26,54,425.15	27,87,060.03
Earnings per share		N.A.	N.A.
Significant accounting policies	А		
Other disclosures	11		
The notes referred to above form integral part of income	and expenditure acco	unt	sd/-
The notes referred to above form megral part of meone	and expenditure aces	, unit	Jamling Tenzing
As per our report attached.			Chairman
For AGARWAL GOVIND & ASSOCIATES			sd/-
Chartered Accountants			su/- Jitendra Pradhan
			Vice- Chairman
Registration No : 328608E UDIN :24300203BKEFHZ5639			vice- Unairman
UD111 .24300203DREF1123037			
			sd/-
			Pintoo Agarwal
sd/-			Hony Secretary
CA GOVIND RAM AGARWAL			non, secteury
Proprietor			
Membership No : 300203			sd/-
Place : Darjeeling			Narayan Goenka
Date : 06-09-2024			Member Finance

sd/-Narayan Goenka **Member Finance**

Notes forming part of financial statements

	As at		As at		
	31 March 2	2024 Amount in Rs	31 March		
Note B - Reserves & Surplus	Amount in Rs	Amount in Ks	Amount in Rs	Amount in Rs	
·····					
Capital reserve account					
Balance as per last account	22,62,479.25		22,62,479.25		
Less: Adjustments	-	22,62,479.25		22,62,479.25	
Staff retirement fund					
Balance as per last account	(63,058.16)		10,742.84		
Add: Amount contributed during the year	(05,050.10)		-		
Add: Interest received	-		-		
Less: GGCA paid/adjustments	(63,058.16)	-	73,801.00	(63,058.16	
1 0	<u>, , , , , , , , , , , , , , , , , </u>		· · · · ·		
Staff discretionary fund					
Balance as per last account	5,92,597.00		5,92,585.40		
Add: Amount Contributed towards fund	-		-		
Add: Interest received	-	5 00 505 00	11.60	5 00 507 00	
Less: Paid/adjustment		5,92,597.00	-	5,92,597.00	
General reserve					
Balance as per last account	4,53,55,062.81		3,47,74,062.81		
Add: Staff discretionary fund transferred	-		-		
Add: Development fund	-		-		
Add: Entrance fee received	31,65,662.00	4,85,20,724.81	1,05,81,000.00	4,53,55,062.81	
Surplus in the statement of profit and loss	(1.26, 10.024, 16)		(1.54.06.094.10)		
Balance as per last account Add: Profit/(Loss) for the period	(1,26,19,024.16) 26,54,425.15		(1,54,06,084.19) 27,87,060.03		
Add. FIOID(Loss) for the period	20,34,423.13	—	27,87,000.05		
Amount available for appropriation	(99,64,599.01)		(1,26,19,024.16)		
Less: Appropriations/ (Adjustments)	(20,78,912.22)	(78,85,686.79)	-	(1,26,19,024.16)	
Total		4,34,90,114.27	-	3,55,28,056.74	
Current assets					
Turney to allog					
Inventories Note C - Trade payables					
Inventories Note C - Trade payables					
	rprises	-		-	
Note C - Trade payables	1	-		-	
Note C - Trade payables Total outstanding dues to Micro and Small Enter Total outstanding dues of other than Micro and S	1	-	-	-	
Note C - Trade payables Total outstanding dues to Micro and Small Enter	1	- - -	-	- -	
Note C - Trade payables Total outstanding dues to Micro and Small Enter Total outstanding dues of other than Micro and S Total	1	- - -	-	- -	
Note C - Trade payables Total outstanding dues to Micro and Small Enter Total outstanding dues of other than Micro and S Total	1	- - - 13,07,566.00	-	- - - 12,27,566.00	
 Note C - Trade payables Total outstanding dues to Micro and Small Enter Total outstanding dues of other than Micro and S Total Note D - Other current liabilities 	1	- - - 13,07,566.00	-	12,27,566.00	
 Note C - Trade payables Total outstanding dues to Micro and Small Enter Total outstanding dues of other than Micro and S Total Note D - Other current liabilities Security deposits from members 	1	- - - 13,07,566.00 - 10,19,174.17	-		
 Note C - Trade payables Total outstanding dues to Micro and Small Enter Total outstanding dues of other than Micro and S Total Note D - Other current liabilities Security deposits from members Duties & taxes 	1	-	-	12,27,566.00	
 Note C - Trade payables Total outstanding dues to Micro and Small Enter Total outstanding dues of other than Micro and S Total Note D - Other current liabilities Security deposits from members Duties & taxes HDFC Bank OD 	1	10,19,174.17 6,13,720.25 31,984.00	- -	12,27,566.00 24,74,309.68 -	
Note C - Trade payables Total outstanding dues to Micro and Small Enter Total outstanding dues of other than Micro and S Total Note D - Other current liabilities Security deposits from members Duties & taxes HDFC Bank OD Sundry creditors TDS Payable Smart Card Account	1	10,19,174.17 6,13,720.25 31,984.00 28,139.49	=	12,27,566.00 24,74,309.68 -	
Note C - Trade payables Total outstanding dues to Micro and Small Enter Total outstanding dues of other than Micro and S Total Note D - Other current liabilities Security deposits from members Duties & taxes HDFC Bank OD Sundry creditors TDS Payable Smart Card Account Employee PF Contribution	1	10,19,174.17 6,13,720.25 31,984.00 28,139.49 1,08,166.00	=	12,27,566.00 24,74,309.68 - 21,78,424.89 - - -	
Note C - Trade payables Total outstanding dues to Micro and Small Enter Total outstanding dues of other than Micro and S Total Note D - Other current liabilities Security deposits from members Duties & taxes HDFC Bank OD Sundry creditors TDS Payable Smart Card Account Employee PF Contribution Others	1	10,19,174.17 6,13,720.25 31,984.00 28,139.49 1,08,166.00 13,41,360.00	-	12,27,566.00 24,74,309.68 -	
Note C - Trade payables Total outstanding dues to Micro and Small Enter Total outstanding dues of other than Micro and S Total Note D - Other current liabilities Security deposits from members Duties & taxes HDFC Bank OD Sundry creditors TDS Payable Smart Card Account Employee PF Contribution Others Audit fees payable	1	10,19,174.17 6,13,720.25 31,984.00 28,139.49 1,08,166.00 13,41,360.00 35,000.00	-	12,27,566.00 24,74,309.68 - 21,78,424.89 - - - 13,41,360.00	
Note C - Trade payables Total outstanding dues to Micro and Small Enter Total outstanding dues of other than Micro and S Total Note D - Other current liabilities Security deposits from members Duties & taxes HDFC Bank OD Sundry creditors TDS Payable Smart Card Account Employee PF Contribution Others Audit fees payable Employees LIC (GSLI/SSS)	1	$\begin{array}{c} 10,19,174.17\\ 6,13,720.25\\ 31,984.00\\ 28,139.49\\ 1,08,166.00\\ 13,41,360.00\\ 35,000.00\\ 25,185.00\\ \end{array}$	-	12,27,566.00 24,74,309.68 21,78,424.89 - - 13,41,360.00 - 54,380.00	
Note C - Trade payables Total outstanding dues to Micro and Small Enter Total outstanding dues of other than Micro and S Total Note D - Other current liabilities Security deposits from members Duties & taxes HDFC Bank OD Sundry creditors TDS Payable Smart Card Account Employee PF Contribution Others Audit fees payable	1	10,19,174.17 6,13,720.25 31,984.00 28,139.49 1,08,166.00 13,41,360.00 35,000.00	-	12,27,566.00 24,74,309.68 21,78,424.89 - - - - 13,41,360.00	

Notes forming part of financial statements

	As at 31 March 2	024	As at 31 March 2	023	
	Amount in Rs	Amount in Rs	Amount in Rs	Amount in R	
Note E - Short term provisions					
Provision for WB Sales Tax		1,19,497.88		1,19,497.88	
Provision for Income Tax (AY 2024-25)		5,85,912.55		10,23,263.00	
Provision for leave encashment					
Balance as Per Last Account	19,57,489.00		16,68,925.00		
Less: Enchasment	1,11,973.00		-		
Add: Provision made during the Year (Net)	92,018.00	19,37,534.00	2,88,564.00	19,57,489.00	
Provision for Group Gratuity Scheme					
Balance as Per Last Account	-		17,97,939.00		
Add : Provision during the year	-		-		
Less : Paid during the year	-		17,97,939.00	-	
Provision for Arrear in Salary		-		-	
Total		26,42,944.43		31,00,249.88	
Note G - Other non current assets (unsecured, consid	lered good unless state	ed otherwise)			
Staff Retirement Fund Utilisation SRF - Bank of Baroda		-		(17,058.16)	
Employee Group Gratuity Fund - LIC					
Gratuity Fund 1 - (No - 235069)		38,58,515.93			
Gratuity Fund 2 - (No - 405001349)		1,32,093.26		-	
Total	_	39,90,609.19	_	(17,058.16	
Note H - Inventories					
Raw materials		39,309.07		76,393.85	
		.,		,	
Stock-in-trade		3,95,021.65		2,35,003.02	
Stock-in-trade Total		3,95,021.65 4,34,330.72			
			=		
Total Note I - Trade receivables	12 20 207 02		10 70 205 40	2,35,003.02 3,11,396.87	
Total	13,29,807.98		12,72,205.48		
Total Note I - Trade receivables Outstanding for a period exceeding six months	13,29,807.98	4,34,330.72	12,72,205.48		
Total Note I - Trade receivables Outstanding for a period exceeding six months Less than 6 months	13,29,807.98		12,72,205.48		

Notes forming part of financial statements

	As at	As at		
	31 March 2024 Amount in Rs Amount in Rs	31 March 20 Amount in Rs	Amount in R	
Note J - Cash and bank balances				
Cash and cash equivalents				
State Bank of India (current account)	8,60,194.16		1,90,355.4	
Bank of Baroda (current account)	500.00		500.0	
India Bank - Staff Welfare Bank (saving account)	-		484.0	
HDFC Bank	-		4,90,085.1	
Imprest cash	19,012.00		20,858.0	
Cash in hand	84,351.00		93,655.2	
Other bank balances				
Fixed deposit with banks				
with maturity period beyond 3 months	85,78,637.70		97,86,796.3	
Total	95,42,694.86		1,05,82,734.0	
Note K - Short term loans and advance (unsecured, o	considered good)			
Security deposits	1,28,628.00		1,28,628.00	
Other loans and advances				
Advance against provident fund	-		20,865.2	
Prepaid expenses	2,12,040.00		2,91,875.0	
Advance to Former Chairman D.C. Rai	1,25,000.00		1,25,000.0	
Raimul Haque	10,000.00		-	
Advance Salary	1,90,500.00		1,94,000.0	
Advance to BEVCO	1,59,956.00		11,521.0	
Advance for Income Tax (FY 23-24)	50,000.00		25,000.00	
Total	8,76,124.00		7,96,889.27	
Note L - Other current assets				
Duties & Taxes (Net)	5,38,213.06		23,44,856.80	
MAT Credit (FY 22-23)	5,94,410.00			
TDS (FY 23-24)	4,25,230.50		2,87,857.92	
TCS (FY 23-24)	22,677.98		41,746.76	
Total	15,80,531.54		26,74,461.48	

Notes forming part of the financial statements

Note M - Revenue from operations Sale of products 1,22,81,993.60 Sale of services 5,92,784.59 Other operating revenues 1,16,15,781.59 Total 2,44,90,559.78 Note N - Other income 11,57,913.34 Donation received - Interest income 7,78,878.40 Other non operating income 11,57,913.34 Donation received - Interest from IT (Refund) - Total 19,36,791.74 Note O - Cost of materials consumed - Opening Stock of materials 76,393.85 Add: Purchased during the year 11,48,401.20 Add : Receipt from stores 47,25,407.66 Less: closing stock of materials 39,309.07 Total 59,10,893.64 Note P - Purchases of stock-in-trade - Purchase made during the year 1,21,790.22 Total 1,21,790.22 Note Q - Changes in inventories of finished goods, work-in-progress and stock-in-trade Inventories 2,35,003.02 Add: Purchased during the year 50,78,370.02	-	For the year ended 31 March 2024	
Sale of services Other operating revenues5.92,784.59 1,16,15,781.59Total2,44,90,559.78Note N - Other income2,44,90,559.78Interest income Other non operating income 			Note M - Revenue from operations
Sale of services Other operating revenues5.92,784.59 1,16,15,781.59Total2,44,90,559.78Note N - Other income2,44,90,559.78Interest income Other non operating income Interest from IT (Refund)7.78,878.40 11,57,913.34 Donation received Interest from IT (Refund)Total19,36,791.74Note O - Cost of materials Add: Purchased during the year Add: Receipt from stores Less: closing stock of materials76,393.85 39,309.07Total59,10,893.64Note P - Purchases of stock-in-trade Purchase made during the year1,21,790.22Total1,21,790.22Note Q - Changes in inventories of finished goods, work-in-progress and stock-in-trade Inventories2,35,003.02	1,11,69,109.43	1,22,81,993.60	Sale of products
Other operating revenues1,16,15,781.59Total2,44,90,559.78Note N - Other income7,78,878.40Interest income7,78,878.40Other non operating income11,57,913.34Donation received-Interest from IT (Refund)-Total19,36,791.74Note O - Cost of materials consumed76,393.85Add: Purchased during the year11,48,401.20Add : Receipt from stores47,25,407.66Less: closing stock of materials39,309.07Total59,10,893.64Note P - Purchases of stock-in-tradePurchase made during the year1,21,790.22Total1,21,790.22Note Q - Changes in inventories of finished goods, work-in-progress and stock-in-tradeStock-in-tradeInventories2,35,003.02	5,06,736.46	5,92,784.59	
Note N - Other income 7,78,878.40 Interest income 7,78,878.40 Other non operating income 11,57,913.34 Donation received - Interest from IT (Refund) - Total 19,36,791.74 Note O - Cost of materials consumed 19,36,791.74 Opening Stock of materials consumed 76,393.85 Add: Purchased during the year 11,48,401.20 Add: Receipt from stores 47,25,407.66 Less: closing stock of materials 39,309.07 Total 59,10,893.64 Note P - Purchases of stock-in-trade 1,21,790.22 Total 1,21,790.22 Note Q - Changes in inventories of finished goods, work-in-progress and stock-in-trade 1,21,790.22 Note Q - Changes in inventories of finished goods, work-in-progress and stock-in-trade 2,35,003.02			
Interest income7,78,878.40Other non operating income11,57,913.34Donation received-Interest from IT (Refund)-Total19,36,791.74Note O - Cost of materials consumed19,36,791.74Opening Stock of materials consumed76,393.85Add: Purchased during the year11,48,401.20Add : Receipt from stores47,25,407.66Less: closing stock of materials39,309.07Total59,10,893.64Note P - Purchases of stock-in-trade1,21,790.22Purchase made during the year1,21,790.22Total1,21,790.22Note Q - Changes in inventories of finished goods, work-in-progress and stock-in-trade1,21,790.22Stock-in-trade1,23,003.02	1,58,11,685.54	2,44,90,559.78	Total
Other non operating income11,57,913.34Donation received-Interest from IT (Refund)-Total19,36,791.74Note O - Cost of materials consumed19,36,791.74Opening Stock of materials consumed76,393.85Add: Purchased during the year11,48,401.20Add: Receipt from stores47,25,407.66Less: closing stock of materials39,309.07Total59,10,893.64Note P - Purchases of stock-in-trade1,21,790.22Purchase made during the year1,21,790.22Total1,21,790.22Note Q - Changes in inventories of finished goods, work-in-progress and stock-in-trade2,35,003.02			Note N - Other income
Donation received Interest from IT (Refund)-Total19,36,791.74Note O - Cost of materials consumed-Opening Stock of materials Add: Purchased during the year Add: Receipt from stores Less: closing stock of materials76,393.85 11,48,401.20 47,25,407.66 29,309.07Total59,10,893.64Note P - Purchases of stock-in-trade Purchase made during the year 1,21,790.221,21,790.22Total1,21,790.22Note Q - Changes in inventories of finished goods, work-in-progress and stock-in-trade Inventories2,35,003.02	3,12,334.40	7,78,878.40	Interest income
Interest from IT (Refund) - Total 19,36,791.74 Note O - Cost of materials consumed Opening Stock of materials consumed Opening Stock of materials consumed Opening Stock of materials 76,393.85 Add: Purchased during the year 76,393.85 Add: Purchased during the year 76,393.85 Add: Purchased during the year 76,393.85 Total 71,21,790.22 Total 79,122 Total 71,21,790.22 Total 1,21,790.22 Total 1,21,790.22 Total 1,21,790.22 Total 2,35,003.02	69,50,633.44	11,57,913.34	Other non operating income
Total19,36,791.74Note O - Cost of materials consumedOpening Stock of materialsAdd: Purchased during the yearAdd: Receipt from storesLess: closing stock of materialsTotal59,10,893.64Note P - Purchases of stock-in-tradePurchase made during the year1,21,790.22Total1,21,790.22Note Q - Changes in inventories of finished goods, work-in-progress and stock-in-tradeInventories2,35,003.02	1,34,966.68	-	Donation received
Note O - Cost of materials consumedOpening Stock of materials76,393.85Add: Purchased during the year11,48,401.20Add: Receipt from stores47,25,407.66Less: closing stock of materials39,309.07Total59,10,893.64Note P - Purchases of stock-in-trade1,21,790.22Purchase made during the year1,21,790.22Total1,21,790.22Note Q - Changes in inventories of finished goods, work-in-progress and stock-in-tradeInventories2,35,003.02	12,380.00	-	Interest from IT (Refund)
Opening Stock of materials76,393.85Add: Purchased during the year11,48,401.20Add: Receipt from stores47,25,407.66Less: closing stock of materials39,309.07Total59,10,893.64Note P - Purchases of stock-in-trade1,21,790.22Purchase made during the year1,21,790.22Total1,21,790.22Note Q - Changes in inventories of finished goods, work-in-progress and stock-in-tradeCurrent assetsStock-in-tradeInventories2,35,003.02	74,10,314.52	19,36,791.74	Total
Add: Purchased during the year11,48,401.20Add: Receipt from stores47,25,407.66Less: closing stock of materials39,309.07Total59,10,893.64Note P - Purchases of stock-in-trade1,21,790.22Purchase made during the year1,21,790.22Total1,21,790.22Note Q - Changes in inventories of finished goods, work-in-progress and stock-in-trade2,35,003.02Inventories2,35,003.02			Note O - Cost of materials consumed
Add : Receipt from stores Less: closing stock of materials47,25,407.66 39,309.07Total59,10,893.64Note P - Purchases of stock-in-trade1,21,790.22Purchase made during the year1,21,790.22Total1,21,790.22Note Q - Changes in inventories of finished goods, work-in-progress and stock-in-tradeCurrent assets Stock-in-trade Inventories2,35,003.02	7,108.78	76,393.85	Opening Stock of materials
Less: closing stock of materials39,309.07Total59,10,893.64Note P - Purchases of stock-in-tradePurchase made during the year1,21,790.22Total1,21,790.22Note Q - Changes in inventories of finished goods, work-in-progress and stock-in-tradeCurrent assets Stock-in-trade Inventories2,35,003.02	51,453.41	11,48,401.20	Add: Purchased during the year
Total59,10,893.64Note P - Purchases of stock-in-tradePurchase made during the year1,21,790.22Total1,21,790.22Note Q - Changes in inventories of finished goods, work-in-progress and stock-in-tradeCurrent assets Stock-in-trade Inventories2,35,003.02	47,27,409.83	47,25,407.66	
Note P - Purchases of stock-in-trade Purchase made during the year 1,21,790.22 Total 1,21,790.22 Note Q - Changes in inventories of finished goods, work-in-progress and stock-in-trade Current assets Stock-in-trade Inventories 2,35,003.02	76,393.85	39,309.07	Less: closing stock of materials
Purchase made during the year 1,21,790.22 Total 1,21,790.22 Note Q - Changes in inventories of finished goods, work-in-progress and stock-in-trade Current assets Stock-in-trade Inventories 2,35,003.02	47,09,578.17	59,10,893.64	Total
Total 1,21,790.22 Note Q - Changes in inventories of finished goods, work-in-progress and stock-in-trade Current assets Stock-in-trade Inventories 2,35,003.02			Note P - Purchases of stock-in-trade
Note Q - Changes in inventories of finished goods, work-in-progress and stock-in-trade Current assets Stock-in-trade Inventories 2,35,003.02	3,12,464.62	1,21,790.22	Purchase made during the year
Current assets Stock-in-trade Inventories 2,35,003.02	3,12,464.62	1,21,790.22	Total
Stock-in-trade Inventories 2,35,003.02		l stock-in-trade	Note Q - Changes in inventories of finished goods, work-in-progress a
Inventories 2,35,003.02			
Add: Purchased during the year 50,78,370.02			
Less : Issued to stores 47,25,407.66			
Less: Closing stock of Inventories3,95,021.65	2,35,003.02	3,95,021.65	Less: Closing stock of Inventories

1,92,943.73

1,99,886.20

Total

Notes forming part of the financial statements

	For the year ended 31 March 2024	For the year ended 31 March 2023
Note R - Employee benefits expenses		
Salaries and wages	76,73,512.80	68,02,742.00
Contribution to provident fund and other allowance	6,81,518.00	6,91,406.00
Provision for leave encashment	92,018.00	3,33,282.00
Provision for Gratuity	63,140.81	-
Staff welfare expenses	2,70,615.00	3,64,323.90
Winter allowance	70,500.00	75,500.00
Staff clothing expenses	1,38,958.48	58,399.00
Ex Gratia Payment	3,92,466.00	4,16,501.00
Total	93,82,729.09	87,42,153.90
Note S - Depreciation and amortisation expense		
Depreciation and amortisation on tangible assets	30,19,239.96	20,69,239.29
Depreciation and amortisation on intangible assets	43,283.05	8,426.28
Total	30,62,523.00	20,77,665.57
Note T - Administrative expenses		
Power and fuel	6,86,259.19	4,62,814.04
Repairs & maintenance expenses	7,28,993.88	5,65,022.32
Insurance & Statutory Licenses	31,176.00	24,220.00
Interest on OD	74,816.00	-
Rates and taxes	72,121.00	65,521.00
Printing & stationery	2,38,538.86	2,27,660.30
Security guard expenses	5,59,204.98	4,54,000.74
Telephone, internet & cable expenses	47,142.00	56,999.84
Travelling expenses	7,940.00	6,395.00
Bad debts / (Recovered)	-	3,03,539.72
Postage, telegram & website	26,357.00	23,216.00
Miscellaneous expenses	1,28,058.24	1,38,045.10
House keeping expenses	3,88,423.15	3,49,175.54
Advertisement	-	7,760.00
Bank charges	16,404.17	25,196.88
Meeting expenses (AGM)	13,705.00	32,130.00
Duties & taxes	1,421.30	308.10
Professional & legal fees	3,57,000.00	3,42,500.00
Audit fees	35,000.00	39,500.00
Excise Duty	2,00,000.00	2,00,000.00
Affiliation Fees	1,590.00	1,180.00
Musical Expenses	-	16,000.00
Other Expenses	2,70,705.86	-
Office Expenses	1,15,765.50	28,743.99
otal	40,00,622.13	33,69,928.57

Darjeeling Gymkhana Club Limited

Darjeeling

Notes forming part of financial statements

Note F - Fixed Assets

		GROSS				DEPREC	IATION & AMORT		NET BLOCK	
Particulars	As at	Additions/	Deductions/	Total	Rate	TI	E.s. (1	Total	As at	As at
	31.03.2023	Adjustments during the year	Adjustments during the year	as at 31.03.2024		Upto 31.03.2023	For the year	upto 31.03.2024	31.03.2024	31.03.2023
Fangible Assets		during the year	uuring the year	0110012021		CINCILLUZO	jeur	0110012021		
Building	2,21,11,556.62	84,200.00	-	2,21,95,756.62	4.87%	1,35,11,546.90	4,22,886.54	1,39,34,433.44	82,61,323.18	86,00,009.72
Building (Tea Lounge)	92,655.00	-	-	92,655.00	4.87%	15,408.97	3,761.88	19,170.85	73,484.15	77,246.03
Television set	3,71,304.74	42,534.42	-	4,13,839.16		3,10,930.02	15,879.63	3,26,809.65	87,029.51	60,374.72
Video cassette player	15,113.05	-	-	15,113.05	18.10%	14,946.32	30.18	14,976.50	136.55	166.73
Furniture	20,17,325.55	8,53,499.04	-	28,70,824.59	25.89%	15,58,792.84	2,58,818.91	18,17,611.75	10,53,212.83	4,58,532.71
Electric installations	19,04,155.33	2,32,351.57	-	21,36,506.90	25.89%	11,93,086.09	2,30,028.02	14,23,114.11	7,13,392.79	7,11,069.24
Generator	3,01,437.24	-	-	3,01,437.24	18.10%	2,68,938.05	5,882.35	2,74,820.41	26,616.83	32,499.19
Refrigerator	93,756.84	-	-	93,756.84	18.10%	56,421.95	6,757.61	63,179.57	30,577.27	37,334.89
Computer and Accessories	10,04,982.22	54,700.00	-	10,59,682.22	63.16%	8,81,037.65	98,104.73	9,79,142.38	80,539.84	1,23,944.57
Linnen & crockeries	23,45,750.36	1,01,990.42	-	24,47,740.78	18.10%	18,19,392.91	1,09,270.99	19,28,663.91	5,19,076.87	5,26,357.45
Other assets	7,52,025.81	2,38,147.02	-	9,90,172.83		4,93,330.53	72,095.07	5,65,425.60	4,24,747.23	2,58,695.28
Deep freeze	40,940.00	-	-	40,940.00	18.10%	38,186.75	498.34	38,685.09	2,254.91	2,753.25
Multi gym	28,23,946.36	28,97,179.39	48,000.00	56,73,125.75		16,69,096.38	6,19,898.06	22,88,994.43	33,84,131.32	11,54,849.98
Water purifier	11,101.00	-	-	11,101.00	18.10%	6,802.82	777.97	7,580.79	3,520.21	4,298.18
Biometric	1,48,397.20	-	-	1,48,397.20	18.10%	66,663.42	14,793.81	81,457.24	66,939.96	81,733.78
CCTV	1,63,560.39	23,920.20	-	1,87,480.59	18.10%	58,325.36	21,522.31	79,847.67	1,07,632.92	1,05,235.03
Copier Machine	51,000.00	-	_	51,000.00		25,747.77	4,570.65	30,318.42	20,681.58	25,252.23
Parking Area	6,72,887.00	-	-	6,72,887.00	4.87%	1,02,218.83	27,791.54	1,30,010.37	5,42,876.63	5,70,668.17
Home Theatre	10,593.22	-		10,593.22		5,408.67	938.40	6,347.08	4,246.14	5,184.55
Table Tennis Board	29,771.44	_	_	29,771.44	18.10%	9,224.66	3,718.97	12,943.62	16,827.82	20,546.78
Tandori	12,288.14			12,288.14	18.10%	2,723.22	1,731.25	4,454.47	7,833.67	9,564.92
Mobile	7,033.90			7,033.90		903.40	1,109.62	2,013.02	5,020.88	6,130.50
Welding Machine	5,508.48	-	_	5,508.48		352.38	933.25	1,285.63	4,222.85	5,156.10
Sanding Machine	16,865.60	-	-	16,865.60	18.10%	2,526.15	2,595.44	5,121.59	11,744.01	14,339.45
Sound Sytem	2,15,770.22	94,303.40	-	3,10,073.62		16,627.87	50,910.35	67,538.22	2,42,535.40	1,99,142.35
Sign Board	91,000.00	94,505.40	-	91,000.00	18.10%	8,272.44	14,973.69	23,246.13	67,753.87	82,727.56
Reception Building	12,89,964.24	-	-	12,89,964.24	4.87%	37,239.50	61,007.69	98,247.19	11,91,717.05	12,52,724.74
EBAPX	62,450.00	-		62,450.00	4.87%	37,239.50	4,563.10	41,802.60	20,647.40	25,210.50
Banquet Hall Toilet	02,450.00	19,54,409.94	-	19,54,409.94	4.87%	57,259.50	51,236.12	51,236.12	19,03,173.82	25,210.50
		4,14,820.36	-	4,14,820.36	4.87%	-	9,558.41	9,558.41		-
Banquet Hall Guest Toilet			-			-			4,05,261.95	-
Billiards Room Building	-	13,70,131.52	-	13,70,131.52	4.87% 25.89%	-	54,084.68	54,084.68	13,16,046.84	-
Billiards Room Furniture	-	11,000.00	-	11,000.00		-	1,404.44	1,404.44	9,595.56	-
Card Room	-	2,24,153.00	-	2,24,153.00	4.87%	-	9,595.29	9,595.29	2,14,557.71	-
Buidling Roof	-	2,42,698.81	-	2,42,698.81	4.87%	-	9,225.95	9,225.95	2,33,472.86	-
Rain Water Harvesting	-	1,34,094.00	-	1,34,094.00	25.89%	-	20,726.76	20,726.76	1,13,367.24	-
Tennis Courts	44,88,947.69	2,74,002.62	-	47,62,950.31	4.87%	2,18,611.75	2,09,201.42	4,27,813.17	43,35,137.14	42,70,335.94
Guest House Account										
Building	39,92,511.00	-	-	39,92,511.00	4.87%	30,87,319.16	44,082.84	31,31,402.00	8,61,109.00	9,05,191.84
Furniture	6,15,216.00	-	-	6,15,216.00	25.89%	5,97,272.19	4,645.65	6,01,917.84	13,298.16	17,943.81
Electrical installations	7,34,404.00	-	-	7,34,404.00	25.89%	7,05,136.95	7,577.24	7,12,714.19	21,689.81	29,267.05
Linnen & crockeries	1,36,243.00	-	-	1,36,243.00	18.10%	1,29,758.65	1,173.67	1,30,932.32	5,310.68	6,484.35
Skating Rink Account										
Building	1,14,35,392.51	4,92,109.00	-	1,19,27,501.51	4.87%	38,56,356.41	3,91,172.31	42,47,528.72	76,79,972.79	75,79,036.10
Skating Rink Toilet	-	2,20,963.00	-	2,20,963.00	4.87%	-	324.63	324.63	2,20,638.37	-
Electrical installations	1,27,759.00	-	-	1,27,759.00	25.89%	1,12,855.73	3,858.46	1,16,714.19	11,044.81	14,903.27
Administrative Account										
Building	45,48,440.42	19,200.00	-	45,67,640.42	4.87%	16,30,989.65	1,42,984.15	17,73,973.80	27,93,666.62	29,17,450.77
Electrical installations	84,022.00	-	-	45,07,040.42	25.89%	74,220.71	2,537.55	76,758.26	7,263.74	9,801.29
ntangibel Assets - Software									-	
Computer software	2,79,415.00	38,780.44	-	3,18,195.44	39.30%	1,93,833.24	43,283.04	2,37,116.28	81,079.16	85,581.76
Fotal	6,31,05,490.57	1,00,19,188.15	48,000.00	7,30,76,678.72		3,28,17,745.81	30,62,522.99	3,58,80,268.80	3,71,96,409.91	3,02,87,744.76
lotal Previous years	5,31,50,827.29	99,54,663.28	48,000.00	6,31,05,490.57		3,07,40,080.24	30,62,522.99 15,02,999.40	3,28,17,745.81	3,02,87,744.76	2,24,10,747.05
Tevious years	5,51,50,627.29	77,34,003.28	-	0,51,05,490.57		5,07,40,000.24	15,02,999.40	5,20,17,745.81	5,02,07,744.70	2,24,10,747.05
Capital work-in-progress										

Notes forming part of financial statements

Note D - Fixed Assets

Amount in Rs. As at 31 March 2024

Particulars	Opening WDV	Additions for more	Additions for less than 180	Deletions	Closing WDV	Depreciation rate	Depreciation	Net fixed assets
raruculars	Opening wDV	than 180 days	days	Deletions	Closing wDv	Depreciation rate	Depreciation	Net fixed assets
Tangible Assets								
Building	83,89,568.24	84,200.00	-	-	84,73,768.24	10.00%	8,47,376.00	76,26,392.24
Building (Tea Lounge)	48,368.00	-	-	-	48,368.00	10.00%	4,836.00	43,532.00
Television set	60,034.90	42,534.42	-	-	1,02,569.32	15.00%	15,385.00	87,184.32
Video cassette player	238.25	-	-	-	238.25	15.00%	35.00	203.25
Furniture	4,95,445.55	8,53,499.04	-	-	13,48,944.59	10.00%	1,34,894.00	12,14,050.59
Electric installations	4,22,725.55	2,01,378.63	30,972.94	-	6,55,077.12	10.00%	63,959.00	5,91,118.12
Generator	16,223.30	-	-	-	16,223.30	15.00%	2,433.00	13,790.30
Refrigerator	24,272.04	-	-	-	24,272.04	15.00%	3,640.00	20,632.04
Computer and Accessories	2,20,414.02	42,500.00	12,200.00	-	2,75,114.02	40.00%	1,07,605.00	1,67,509.02
Linnen & crockeries	5,34,624.73	96,990.42	5,000.00	-	6,36,615.15	15.00%	95,117.00	5,41,498.15
Other sssets	1,76,375.04	1,69,902.44	68,244.58	-	4,14,522.06	15.00%	57,059.00	3,57,463.06
Deep freeze	3,117.15	-	-	-	3,117.15	15.00%	467.00	2,650.15
Multi gym	10,83,807.47	28,23,713.99	73,465.40	48,000.00	39,32,986.86	15.00%	5,91,638.00	33,41,348.86
Water purifier	4,188.60	-	-	-	4,188.60	15.00%	628.00	3,560.60
Biometric	11,456.10	-	-	-	11,456.10	15.00%	1,718.00	9,738.10
CCTV	32,749.00	18,960.20	4,960.00	-	56,669.20	15.00%	8,128.00	48,541.20
Copier Machine	6,610.00	-	-	-	6,610.00	40.00%	2,644.00	3,966.00
Parking Area	5,59,226.00	-	-	-	5,59,226.00	10.00%	55,922.00	5,03,304.00
Home Theatre	1,374.22	-	-	-	1,374.22	15.00%	206.00	1,168.22
Table Tennis Board	-	-	-	-	-	15.00%	-	-
Tandori	-	-	-	-	-	15.00%	-	-
Mobile	5,978.90	-	-	-	5,978.90	15.00%	896.00	5,082.90
Welding Machine	5,095.48	-	-	-	5,095.48	15.00%	764.00	4,331.48
Sanding Machine	14,336.60	-	-	-	14,336.60	15.00%	2,150.00	12,186.60
Sound Sytem	1,99,588.22	94,303.40	-	-	2,93,891.62	15.00%	44,083.00	2,49,808.62
Sign Board	82,600.00	-	-	-	82,600.00	15.00%	12,390.00	70,210.00
EBAPX	53,083.00	-		-	53,083.00	15.00%	7,962.00	45,121.00
Banquet Hall Toilet	-	12,54,662.22	6,99,747.72	-	19,54,409.94	10.00%	1,60,453.00	17,93,956.94
Banquet Hall Guest Toilet	-	2,89,742.00	1,25,078.36	-	4,14,820.36	10.00%	35,228.00	3,79,592.36
Billiards Room Building	-	13,47,430.80	22,700.72	-	13,70,131.52	10.00%	1,35,878.00	12,34,253.52
Billiards Room Furniture	-	-	11,000.00	-	11,000.00	10.00%	550.00	10,450.00
Card Room	-	2,24,153.00	-	-	2,24,153.00	10.00%	22,415.00	2,01,738.00
Buidling Roof	-	2,42,698.81	-	-	2,42,698.81	10.00%	24,269.00	2,18,429.81
Rain Water Harvesting	-	1,34,094.00	-	-	1,34,094.00	15.00%	20,114.00	1,13,980.00
Tennis Courts	42,64,500.69	13,500.00	2,60,502.62	-	45,38,503.31	10.00%	4,40,825.00	40,97,678.31
Guest House Account								
Building & Reception Building	21,30,713.79	-	-	-	21,30,713.79	10.00%	2,13,071.00	19,17,642.79
Furniture	81,474.20	-	-	-	81,474.20	10.00%	8,147.00	73,327.20
Electrical installations	49,373.20	-	-	-	49,373.20	10.00%	4,937.00	44,436.20
Linnen & crockeries	6,315.50	-	-	-	6,315.50	15.00%	947.00	5,368.50
Skating Rink Account								
Building	75,28,910.24	4,92,109.00	-	-	80,21,019.24	10.00%	8,02,101.00	72,18,918.24
Skating Rink Toilet	-	-	2,20,963.00	-	2,20,963.00	10.00%	11,048.00	2,09,915.00
Electrical installations	25,143.70	-	-	-	25,143.70	10.00%	2,514.00	22,629.70
Administrative Account								
Building	29,00,396.44	19,200.00	-	-	29,19,596.44	10.00%	2,91,959.00	26,27,637.44
Electrical installations	16,535.40	-	-		16,535.40	10.00%	1,653.00	14,882.40
Software	.,				-,			,
Computer software	67,460.20	35,280.44	3,500.00	-	1,06,240.64	40.00%	41,796.00	64,444.64
Total	2,95,22,323.72	84,80,852.81	15,38,335.34	48,000.00	3,94,93,511.87		42,79,840.00	3,52,13,671.87