

M.K.PAREEK & ASSOCIATES

CHARTERED ACCOUNTANTS

OPP.HOTEL BHAWANI, G.S.ROAD, BIKANER

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MANOJ KUMAR PAREEK

M.COM., LL.B., FCA.,

DISA (ICAI), DIRM (ICAI),

CAAT (ICAI), CCCA (BANK)

AUDITOR'S REPORT

We have audited the accompanying financial statements of Softball Association of India which comprise the Balance Sheets as at 31st March, 2024 and the statements of Income & Expenditure account for the Period 01-04-2023 to 31-03-2024. These Financial Statement are the responsibility of the Association, Our responsibility is to express as opinion in these financial statement based on our audit.

We have conducted our audit in accordance with the Standards on Auditing Generally accepted in 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 mis-statements. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. An audit also enclosed evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management as well as evaluating the presentation of the financial statements.

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

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

- a) in the Case of the Balance Sheet of the state of affairs of the Association as at March 31, 2024.
- b) In the case of the statements of Income & Expenditure Account, for the Year ended on 31st March 2024.

Further, We report that :-

- 1- We have audited Affairs of Softball Association of India, Indore (M.P.) Only and not of any other association and/or branch or institution affiliated to it.
- 2- We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit:
- 3- In our opinion, proper books of account have been kept by the Association so far as it appears from our examination of books.
- 4- The Balance Sheet, Statement of Income & Expenditure Account dealt with by this Report are in agreement with the books of accounts.

Place : Bikaner

Date : 27th August, 2024

UDIN :24400441BKWZYZF3151

C & AG NO. : CR5176



For : M.K. PAREEK & ASSOCIATES

FRN : 010606C

Chartered Accountants

CA MANOJ KUMAR PAREEK

M.NO. - 400441

Softball Association of India
26/1, Sikh Mohalla, Near District Court, Indore (MP)

Balance Sheet
As At 31st March 2024

LIABILITIES		AMOUNT	ASSETS		AMOUNT
General Fund:- Opening Balance Less - Excess of Expenditure Over Income During the Year	383,784.49	332,775.52	Fixed Assets (As per Schedule "A") Furniture & Fixture Computer Printer Sports Equipments	28,350.00	215,238.75
	51,008.97			16,740.00 4,500.00 165,648.75	
Current Liabilities:- Outstanding Audit Fees Loan From Pony Soft Ball UnSecured Loan Manas Sarkar Sundry creditor(Sapphire Men's Wear)		25,000.00 630,000.00 755,028.32 225,000.00	Current Assets:- Affiliation Entry & Registration Fee Recivable Contribution For International Tournament Recivable From Plyers		441,650.00 800,000.00
Total		1,967,803.84	Cash And Bank Balance:- Balance with Bank Of India (Subject to Reconciliation) Balance with HDFC (Subject to Reconciliation) Cash-In-Hand (As Certified By the Management)		122,417.41 261,070.68 127,427.00
			Total		1,967,803.84

Subject to our report of even date and notes to accounts (Schedule "B")

Place : Bikaner

Date : 27-08-2024
UDIN:24400441BKWZYF3151
C & AG No.: CR5176



For : M.K. PAREEK & ASSOCIATES
FRN: 010606C
Chartered Accountants

CA MANOJ KUMAR PAREEK
M. NO. 400441

For : Softball Association of India
26/1, Sikh Mohalla, Near District Court
DIST - Indore (MP)

[Signature]
Treasurer
Softball Association of India

[Signature]
Secretary General
Soft Ball Association of India

SOFT BALL ASSOCIATION OF INDIA
INDORE-(M.P.)

FINANCIAL YEAR 2023-24

SCHEDULE " A " AND "B" ATTACHED TO AND FORMING PART OF BALANCE SHEET AS ON 31.03.2024

SCHEDULE " A " : FIXED ASSETS

PARTICULARS	WRITTEN DOWN		ADDITION DURING THE YEAR	TOTAL	DEPRECIATION	W.D.V. AS ON 31.03.2024
	RATE	VALUE AS ON 01.04.2023				
Furniture, Fixtures & Off. Equip.	10%	31,500.00		31,500.00	3,150.00	28,350.00
Computers	40%	27,900.00		27,900.00	11,160.00	16,740.00
Printer	40%	7,500.00		7,500.00	3,000.00	4,500.00
Sports Equipments	15%	149,175.00		149,175.00	22,376.25	126,798.75
Sports Equipments	15%	-	42,000.00	42,000.00	3,150.00	38,850.00
TOTAL		216,075.00	42,000.00	258,075.00	42,836.25	215,238.75

Note: Depreciation on Sports equipments acquired and put to use after 30th September is taken at the rate of 7.5%.

Place : Bikaner

As per Our Report of Even Date

Date : 27th August, 2024

Chartered Accountants



Treasurer
Softball Association of India

Secretary General
Soft Ball Association of India

Softball Association of India
26/1, Sikh Mohalla, Near District Court, Indore (MP)

Income & Expenditure account
For the year ending on 31st March 2024

EXPENDITURE	AMOUNT	INCOME	AMOUNT
By International Tournament Expenses:-		To Contribution from Players for International Tournament :-	
Asia Cup Women, Korea		Asia Cup Women, Korea	3,300,000.00
Air Ticket Expenses	1,321,000.00	U 18 Asian Women, China	3,143,721.68
Playing Kit Expenses	289,530.00	U 18 Asian Men, Japan	2,968,736.84
Boarding, Lodging & Conveyance Expenses	1,467,070.00	Men Senior Asian, Japan	2,923,750.00
Entry Fee	41,400.00	U 15 Asian Women, Taipei	2,573,746.28
Visa Expenses	232,000.00		
U 18 Asian Women, China		By Affiliation, Entry & Registration Fees	
Air Ticket Expenses	1,193,616.00	Received during the year	352,850.00
Playing Kit Expenses	336,366.00	By Asian Games Trial Receipts	654,126.00
Visa Expenses	243,000.00	By Bank Interest	8,607.00
Boarding, Lodging & Conveyance Expenses	1,075,140.00		
Entry Fee	41,400.00		
U 18 Asian Men, Japan			
Air Ticket Expenses	1,633,693.00		
Playing Kit Expenses	316,530.00		
Visa Expenses	229,693.00		
Boarding, Lodging & Conveyance Expenses	998,204.00		
Entry Fee	41,400.00		
By Men Senior Asian, Japan			
Air Ticket Expenses	1,630,595.00		
Boarding, Lodging & Conveyance Expenses	836,795.00		
Entry Fee	41,400.00		
Playing Kit Expenses	316,530.00		
Visa Expenses	217,595.00		
Total Balance C/F	12,502,957.00	Total Balance C/F	15,925,537.80

Treasurer
Softball Association of India



Secretary General
Soft Ball Association of India

Softball Association of India
26/1, Sikh Mohalla, Near District Court, Indore (MP)

Income & Expenditure account
For the year ending on 31st March 2024

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Balance B/F	12,502,957.00	Balance B/F	15,925,537.80
U 15 Asian Women, Taipei			
Air Ticket Expenses	1,224,000.00	By Excess of Expenditure Over Income	
Boarding, Lodging & Conveyance Expenses	1,061,280.00	During the Year	51,008.97
Entry Fee	41,400.00		
Playing Kit Expenses	301,950.00		
Visa Expenses	162,000.00		
O/S Audit Fee	25,000.00		
By Printing & Stationary Expenses	13,660.00		
By Tours & Travels Expenses	122,201.00		
By General Expenses	13,755.00		
By Bank Charges	68.52		
By Postage & Courier Expenses	22,478.00		
By Computer Repair Expenses	14,450.00		
By Website Update Expenses	15,000.00		
By Asian Games Trial Exp.	413,511.00		
By Depreciation	42,836.25		
Total	15,976,546.77	Total	15,976,546.77

Subject to our report of even date and notes to accounts

Place : Bikaner

Date : 27-08-2024
UDIN:24400441BKWZYF3151
C & AG No.: CR5176



For: M.K. PAREEK & ASSOCIATES

For : Softball Association of India
26/1, Sikh Mohalla, Near District Court
DIST - Indore (MP)

For: M.K. PAREEK & ASSOCIATES
FRN: 010606C
Chartered Accountants
CA MANOJ KUMAR PAREEK
M. NO. 400441

Treasurer
Softball Association of India

[Signature]

Secretary
Soft Ball Association of India

[Signature]

Softball Association of India
26/1, Sikh Mohalla, Near District Court, Indore (MP)

Receipts & Payments account
For the year ending on 31st March 2024

RECEIPTS		AMOUNT		PAYMENTS		AMOUNT	
To Opening Balance:-			147,159.49	By International Tournament Expenses:-			
Bank of India, Indore	25,773.93			Asia Cup Women , Korea			1,270,000.00
HDFC Bank	107,376.56			Air Ticket Expenses	61,000.00		
Cash In Hand	14,009.00			Playing Kit Expenses	239,530.00		
To Contribution from Players for International Tournament :-			12,609,954.80	Boarding, Lodging & Conveyance Expenses	827,070.00		
				Entry Fee	41,400.00		
				Visa Expenses	101,000.00		
Asia Cup Women, Korea	1,000,000.00			U 18 Asian Women, China			2,889,522.00
U 18 Asian Women, China	3,143,721.68			Air Ticket Expenses	1,193,616.00		
U 18 Asian Men, Japan	2,968,736.84			Playing Kit Expenses	336,366.00		
Men Senior Asian, Japan	2,923,750.00			Visa Expenses	243,000.00		
U 15 Asian Women, Taipei	2,573,746.28			Boarding, Lodging & Conveyance Expenses	1,075,140.00		
				Entry Fee	41,400.00		
To Affiliation, Entry & Registration Fee Receivable		37,900.00					
To Affiliation, Entry & Registration Fee		352,850.00		U 18 Asian Men , Japan			3,219,520.00
To Asian Games Trial Receipts		654,126.00		Air Ticket Expenses	1,633,693.00		
To Bank Interest		8,607.00		Playing Kit Expenses	316,530.00		
To Contribution From Players Receivable for International Tournament		1,000,000.00		Visa Expenses	229,693.00		
				Boarding, Lodging & Conveyance Expenses	998,204.00		
				Entry Fee	41,400.00		
				By Men Senior Asian , Japan			3,042,915.00
				Air Ticket Expenses	1,630,595.00		
				Boarding, Lodging & Conveyance Expenses	836,795.00		
				Entry Fee	41,400.00		
				Playing Kit Expenses	316,530.00		
				Visa Expenses	217,595.00		
Total Balance C/F		14,810,597.29		Total Balance C/F		10,421,957.00	

6.11.24
Treasurer
Softball Association of India



[Signature]
Secretary General
Soft Ball Association of India

Softball Association of India
26/1, Sikh Mohalla, Near District Court, Indore (MP)

Receipts & Payments account
For the year ending on 31st March 2024

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
Balance B/F	14,810,597.29	Balance B/F	10,421,957.00
		U 15 Asian Women. Taipei	
		Air Ticket Expenses	1,224,000.00
		Boarding, Lodging & Conveyance Expenses	1,061,280.00
		Entry Fee	41,400.00
		Playing Kit Expenses	76,950.00
		Visa Expenses	162,000.00
		Loan From Pony Softball	170,000.00
		O/S Audit Fee	40,000.00
		Un Secured Lons	444,971.68
		By Printing & Stationary Expenses	13,660.00
		By Tours & Travels Expenses	122,201.00
		By General Expenses	13,755.00
		By Bank Charges	68.52
		By Sports Equipments	42,000.00
		By Postage & Courier Expenses	22,478.00
		By Computer Repair Expenses	14,450.00
		By Website Update Expenses	15,000.00
		By Asian Games Trial Exp.	413,511.00
		By Closing Balance:-	510,915.09
		Bank of India, Indore	122,417.41
		HDFC Bank	261,070.68
		Cash In Hand	127,427.00
Total	14,810,597.29	Total	14,810,597.29

Subject to our report of even date and notes to accounts

Place : Bikaner

Date : 27-08-2024
UDIN: 24400441BKWZYF3151
C & AG No.: CR5176



For : Softball Association of India
26/1, Sikh Mohalla, Near District Court
DIST - Indore (MP)

For : M.K. PAREEK & ASSOCIATES
FRN: 010606C
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CA MANOJ KUMAR PAREEK
M. NO. 400441

Treasurer
Softball Association of India

[Signature]

Secretary General
Secretary

[Signature]
Soft Ball Association Page 2 of 2