



Vivek Sanjay & Co.

Chartered Accountants

INDEPENDENT AUDITOR'S REPORT

To the members of BADMINTON ASSOCIATION OF INDIA, D-6/10,
Vasant Vihar, New Delhi-110057

Opinion

We have audited the financial statement of Badminton Association of India, New Delhi, ("The Society") which comprise the Balance Sheet as at March 31st 2019, and the Income and Expenditure Account and Receipt and Payment Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as on March 31, 2019 and of its financial performance and its Receipt and Payment for the year then ended in accordance with the accounting standards issued by the Institute of Chartered Accountant of India (ICAI).

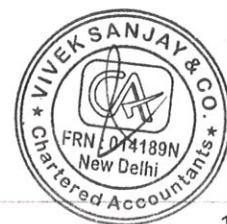
Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. our responsibilities under those standard are further described in the Auditor's Responsibilities for the audit of Financial Statement section of our report. We are independent of the Society in accordance with the ethical requirements that are relevant to our audit of the financial statement in India, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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Ajay Kumar

AJAY KUMAR SINGHANIA
Hony. General Secretary
Badminton Association of India



1 | Page

Responsibilities of management and Those Charge with Governance for the financial statements

The Governing Body of the Society is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting standards, and for such internal control as The Governing Body 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, The Governing Body is responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable matters related to going concern and using going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charge with governance are responsible for overseeing the Society's financial reporting process.

Auditor's responsibilities for the Audit of Financial Statements

Our objective are to obtain reasonable assurance about whether the financial statement 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 economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism 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

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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 involve 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 the Governing Body of the Society.
- Conclude on the appropriateness of Governing Body's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue 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 date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings,

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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 relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Materiality is the magnitude of misstatement in the financial statement that individually or in aggregate make it probable that the economic decision of a reasonably knowledgeable user of the financial statement may be influenced. We consider quantitative materiality and qualitative factor in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statement.

For Vivek Sanjay & Co.
Chartered Accountants
(Firm Registration No : 014189N)



(CA Sanjay Jain)

Partner

M. No. : 092891

UDIN : 19092891AAAA C16335

Place of Signature : New Delhi

Date : 19th September 2019

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Ajay Kumar

AJAY KUMAR SINGHANIA

Hony. General Secretary

Badminton Association of India

BADMINTON ASSOCIATION OF INDIA

D-6/10, Vasant Vihar, New Delhi -110057

Phone No: 011-41450524 Email :info@badmintonindia.org

Balance Sheet as at 31st March, 2019

(Amount in ₹)

Particulars	Schedule	As at 31st March, 2019	As at 31st March, 2018
SOURCES OF FUNDS			
General Fund	1	202,719,228	109,419,224
Secured Loan	2	70,389,260	78,021,287
Current Liabilities and Provision	3		
- Sundry Creditors		8,792,310	15,465,211
- Advances		56,432,900	51,778,233
- Other Liabilities		97,346,844	65,733,490
TOTAL		435,680,542	320,417,446
APPLICATION OF FUNDS			
Fixed assets	4	82,854,818	91,701,276
investments	5	104,492,984	64,401,739
Current Assets, Loans and Advances - Others	6		
- Cash and Bank Balance		58,160,635	28,800,835
- Receivables and Loans & Advances		187,226,724	129,242,628
- Other Current Assets	7	2,945,382	6,270,969
TOTAL		435,680,542	320,417,446
Significant Accounting Policies	13		

As per our separate report of even date attached

For Vivek Sanjay & Co.

Chartered Accountants

Firm Reg No: 014189N

For and on Behalf of Badminton Association of India

(CA Sanjay Jain)

Partner (M.No.092891)

UDIN 19092891AAAAAC16335

Place : New Delhi

Date: 19 SEP 2019



Ajay Kumar
(Gen.Secretary)

[Signature]
(Treasurer)

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Hony. General Secretary
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INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 31st MARCH, 2019

(Amount in ₹)

Particulars	Schedule	2018-19	2017-18
<u>INCOME</u>			
Income From Sport Activities	8	549,037,664	408,563,672
Other Income	9	8,007,522	6,737,968
<u>EXPENDITURE</u>		557,045,186	415,301,640
Employee Benefits Expenses	10	6,005,105	4,797,936
Depreciation & Amortization Expenses	4	9,446,759	5,191,214
Finance Charges	11	8,532,050	4,361,556
Administrative and Other Expenses	12	439,761,268	386,156,951
Total expenses		463,745,182	400,507,657
Surplus of Income over Expenditure		93,300,004	14,793,982
Balance Carried to General Fund		93,300,004	14,793,982
Significant Accounting Policies	13		

As per our separate report of even date attached

For Vivek Sanjay & Co.

Chartered Accountants

Firm Reg No: 014189N



(CA Sanjay Jain)

Partner (M.No.092891)

UDIN 19092891A9AACI6335

Place : New Delhi

Date : 19 SEP 2019



For and on Behalf of Badminton Association of India



(Gen.Secretary)



(Treasurer)

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 Hony. General Secretary
 Badminton Association of India

Badminton Association of India

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Receipt & Payment Account For the year ended 31st March 2019

Receipts		Current Year	Payments	Current Year	(Amount in ₹)
<u>Opening Balance</u>			<u>Bank Balance</u>		
Cash in Hand (INR)	19,147		Central Bank of India	10,602,306	10,602,306
Cash in Hand (Foreign Currency)	369,579	388,726			
<u>Bank Balance</u>			<u>Duties & Taxes</u>		
Assam Cooperative Apex Bank	297,999		TDS	13,782,686	
Punjab National Bank IBL	20,964		GST Paid	9,258,971	
Punjab National Bank PBL	73,975		Income Tax Paid	1,000	23,042,657
Punjab National Bank	594,361				
Syndicate Bank	6,278,693				
Punjab National Bank - FCRA	3,333				
Punjab National Bank - Lucknow	981,617	8,250,942			
<u>Amount Received on behalf of Members & Other Associations</u>			<u>Amount Paid on behalf of Members, Players & Other Associations</u>		
For Tournamnet Sanction Fees	1,226,910		UPBA SPONSHIRSHIP	7,500,000	
For Minimum Guarantee	9,411,612		Badminton World Fedreation	24,280,049	
For Para Badminton Association	591,971		For Para Badminton Association	591,971	
Entry Fees	755,146		Entry Fees Paid	708,130	
For UPBA Sponsorship Fees	10,000,000	21,985,638	DEDUCTION BY BWF	1,829,358	34,909,508
<u>Maturity Proceeds From FDR</u>			<u>Fixed Deposit</u>		
Prize Money Received					330,825,000
For International Championships	49,199,574	49,199,574	<u>Prize Money Payable for Various Tournaments</u>		
Security Deposit Received			Prize Money Paid to Players		44,127,936
<u>Sponsorships & Other Fees Received</u>			<u>Security Deposit</u>		
Sponsorships	216,256,209	5,000,000	Security Deposit Paid	3,175,000	
Production Cost Fees	2,929,728		Security Deposit Refunded	5,012,000	8,187,000
Fixed Fees Received	40,000,000		<u>Bank Loan Repayed</u>		
Tournament Sanction Fees	3,000,000				15,858,000
Affiliation Fees	936,000		<u>Advances Given</u>		
Received From BWF	5,916,387	269,226,544	- For Super Series	3,388,012	
Licence Fees	188,220		- Tripura Badminton Association	500,000	
			- To Players	1,617,060	
			- Arch info	3,856,043	9,361,115

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Hony. General Secretary
Badminton Association of India

Dr. M



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			Bank Balance Assam Cooperative Apex Bank Punjab National Bank-Lucknow Punjab National Bank Indusland Bank Syndicate Bank	4,701,958 981,410 1,026,369 194,696 71,780	6,976,212
Total	693,835,338	Total			693,835,338
<p>As per our separate report of even date attached For Vivek Sanjay & Co. Chartered Accountants Firm Regn No-014189N  (CA Sanjay Jain) M. No 092891 UDIN: 19092891AAAACIF6335 Place: New Delhi Dated: 10 SEP 2019</p> <p style="text-align: center;">For Badminton Association of India</p> <p style="text-align: center;">  (General Secretary) </p> <p style="text-align: center;">  (Treasurer) </p>					

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SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2019

(Amount in ₹)

SCHEDULE 1

General Fund	As at 31st March 2019	As at 31 March 2018
Balance as per last Balance Sheet	109,419,224.22	94,625,242
Add: Transferred from Income and Expenditure Account	93,300,004.11	14,793,982
	<u>202,719,228.33</u>	<u>109,419,224</u>

SCHEDULE 2

LOANS AND ADVANCES	As at 31st March 2019	As at 31 March 2018
Secured Loan	70,389,260	78,021,287
	<u>70,389,260</u>	<u>78,021,287</u>

Term Loan from The Assam Cooperative Apex Bank of Rs.70,389,260/- (P.Y 78,021,287/-) is secured against property of the Association. This loan is repayable in monthly instalments average rate of interest being 11.00% p.a.

SCHEDULE 3

CURRENT LIABILITIES AND PROVISIONS	As at 31st March 2019	As at 31 March 2018
A. SUNDRY CREDITORS		
Amounts Payable to :		
- Others	8,792,310	15,465,211
Sub Total (A)	<u>8,792,310</u>	<u>15,465,211</u>

Disclosures under the Micro, Small and Medium Enterprises Development Act, 2006:

(a) An amount of Rs. NIL was due and outstanding to suppliers as at the end of the accounting year on account of principle and interest respectively

(b) No interest was paid during the year in terms of Section 16 of the Micro, Small and Medium Enterprises Development Act, 2006 and no amount was paid to the supplier beyond the appointed date.

(C) No interest is payable at the end of the year other than interest under the Micro, Small and Medium Enterprises Development Act, 2006 .

(d) No amount of interest was accrued and unpaid at the end of the accounting year.

B. ADVANCES

- Advance Sponsorship	15,916,667	6,250,000
- Security Deposit from Players	516,233	528,233
- Fixed Security Deposit	40,000,000	45,000,000
Sub Total (B)	<u>56,432,900</u>	<u>51,778,233</u>

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 Hony. General Secretary
 Badminton Association of India

*JS**Ajay Kumar*

SCHEDULE 4

SCHEDULE OF DEPRECIATION (AS PER INCOME TAX ACT, 1961) FOR THE YEAR ENDED ON 31/03/2019

SL. NO.	PARTICULARS	Carrying Cost ON 01/04/18	ADDITION IST HALF	ADDITION IIND HALF	SALE/ ADJUSTMENT	TOTAL	DEP. FOR THE YEAR	Carrying Cost ON 31/03/19
BLOCK -15%								
01	Car	657,954	-	-	-	657,954	98,693	559,261
02	RO System	8,221	-	-	-	8,221	1,233	6,988
03	Mobile Phone	1,451	-	-	-	1,451	218	1,233
04	Photocopy Machine	209,807	-	-	-	209,807	31,471	178,336
05	Samsung TV	42,009	-	-	-	42,009	6,301	35,708
06	Telephone Line Extension	89,955	68,065	-	15,000	143,020	23,703	119,317
07	Air Conditioner	41,544	-	-	-	41,544	6,232	35,312
08	Air Cooler	44,072	-	-	-	44,072	6,611	37,461
09	Water Cooler	45,662	-	-	-	45,662	6,849	38,813
	Water Motor	-	4,286	-	-	4,286	643	3,643
	UPS	-	-	303,000	-	303,000	22,725	280,275
	Router	-	-	28,800	-	28,800	2,160	26,640
TOTAL		1,140,675	72,351	331,800	15,000	1,529,826	206,839	1,322,987
BLOCK -40%								
10	Computer	330,569	211,150	-	-	541,719	216,688	325,031
11	Computer Software	760	-	-	-	760	304	456
TOTAL		331,329	211,150	-	-	542,479	216,992	325,487
BLOCK -10%								
12	Furniture & Fixture	344,097	-	-	-	344,097	34,410	309,687
13	Property	89,885,175	-	-	-	89,885,175	8,988,518	80,896,657
TOTAL		90,229,272	-	-	-	90,229,272	9,022,928	81,206,344
TOTAL		91,701,276	283,501	331,800	15,000	92,301,577	9,446,759	82,854,818

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SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2019

(Amount in ₹)

C. OTHERS LIABILITIES

Statutory Dues Payable	22,612,746.45	29,916,379
Provision For Expenses	16,807,924.00	910,296
Others		
- State Badminton Associations	39,200,572.00	19,548,722
- Players	5,417,515.97	4,525,927
- Others	1,149,504.50	229,860
- Employees	1,701,044.00	-
- Reconciliation Overdraft - Central Bank	10,457,536.80	10,602,306
Sub Total (C)	97,346,843.72	65,733,490
Total (A+B+C)	162,572,053.72	132,976,935

SCHEDULE 5

INVESTMENTS	As at 31st March 2019	As at 31 March 2018
Investment in Shares of Assam Cooperative Bank	200,000	200,000
Fixed Deposits with Assam Cooperative Bank	59,999,994	59,999,994
Interest Accrued on FDR	911,250	1,670,209
Fixed Deposits With Punjab National Bank	2,500,000	2,500,000
Interest Accrued on FDR	186,027	31,536
Fixed Deposits With Indusind Bank	40,000,000	-
Interest Accrued on FDR	695,713	-
	104,492,984	64,401,739

SCHEDULE 6

CURRENT ASSETS, LOANS AND ADVANCES - OTHERS	As at 31st March 2019	As at 31 March 2018
A CASH AND BANK BALANCE		
(i) Cash and Cash Equivalent		
Cash on hand	249,894	388,859
Balance with Scheduled banks		
- In Current Accounts	6,976,212	8,250,942
	7,226,106	8,639,801
(ii) Other Bank Balances		
In Fixed Deposit Accounts	50,933,231.00	20,113,412
Interest Accrued on FDR	1,297.93	47,621
	50,934,529	20,161,033
Sub Total (A)	58,160,635	28,800,835



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SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2019

(Amount in ₹)

B. RECEIVABLES AND LOANS AND ADVANCES

Advances to/ Amounts Receivable from:

- State Badminton Associations	5,033,643.67	18,472,468
- Players	5,250,405.28	4,175,209
- Others	109,429,595.37	54,427,305
	<u>119,713,644.32</u>	<u>77,074,982</u>
Security Deposit	3,097,000.00	15,000
Entertainment Tax Recoverable	1,287,211.97	1,287,212
Protest Money with High Court	-	2,500,000
Income Tax Refund Due	23,588,706.24	20,390,913
GST Cash And Credit Balance	14,437,494.94	26,811,489
Others Amount Receivable and Loans and Advances	10,907,752.48	1,163,032
Income Accure But Not Due	14,194,914.00	-
Sub Total (B)	<u>187,226,724</u>	<u>129,242,628</u>

SCHEDULE 7**OTHER CURRENT ASSETS**

As at 31st March 2019

As at 31 March 2018

Advance Tax & Tax Deducted at Source	2,798,869	6,197,794
Recievable from RBI	73,175	73,175
Prepaid Expenses	73,337	-
	<u>2,945,381.55</u>	<u>6,270,969</u>

SCHEDULE 8**INCOME FROM SPORT ACTIVITIES**

As at 31st March 2019

As at 31 March 2018

Sponsorship Income	261,083,371	126,070,864
Accomodation Received From Foreign Teams	6,384,811	6,759,941
Grant Received From Government	80,661,697	85,185,038
Annual Affiliation Fees	950,000	792,000
Media Rights & Franchise Fees	136,427,500	126,808,455
License Fees/ Right Fees	52,734,872	50,120,000
Production Cost Fees	2,711,864	2,711,864
Received From BWF	5,916,387	5,821,057



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SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2019

(Amount in ₹)

Withdrawal Fees Received from BWF	228,985	198,204
Accreditation Fees Received	57,627	199,471
Other Receipts	397,500	697,500
Subsidy Received from organizer	-	152,437
Techonology & Board and Branding	1,483,050	3,046,840
	<u>549,037,664</u>	<u>408,563,672</u>

SCHEDULE 9

OTHER INCOME	As at 31st March 2019	As at 31 March 2018
Intt. On FDR	7,282,794	6,719,139
Misc. Income	77,504	18,829
Interest on Saving Account	27,093	-
Exchange Flucation	611,264	-
Bad debt Recovery	8,866	-
	<u>8,007,522</u>	<u>6,737,968</u>

SCHEDULE 10

EMPLOYEES BENEFIT EXPENSES	As at 31st March 2019	As at 31 March 2018
Salary Expenses	6,005,105	4,778,858
Staff Welfare	-	19,078
	<u>6,005,105</u>	<u>4,797,936</u>

SCHEDULE 11

FINANCE CHARGES	As at 31st March 2019	As at 31 March 2018
Interest On Loan	8,154,805	2,716,083
Loan Processing Fees	-	600,000
Interest & Penalty on Statutory Dues	377,245	1,045,473
	<u>8,532,050</u>	<u>4,361,556</u>






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SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2019

(Amount in ₹)

SCHEDULE 12

ADMINISTRATIVE AND OTHER EXPENSES	As at 31st March 2019	As at 31 March 2018
Accommodation Expenses	43,313,159	41,664,417
Accreditation Expenses	374,818	805,742
Advertisement & Media Expenses	1,298,204	2,885,983
Affiliation Fees	798,466	406,843
Arbitration Award	-	25,000,000
Audit Fee	200,000	200,000
Consumable	30,079,400	1,655,062
Bad Debts	-	389,446
Bank Charges	22,164	159,267
Broadcasting & Technology Expenses	6,704,741	9,248,899
Catering Expenses	5,046,608	6,107,467
Ceremony Expenses/ Event Management Expenses	3,440,740	6,554,962
Coaching Camp Expenses	36,334,865	39,545,365
Security Expenses	816,050	1,234,240
Entry Fees	105,537	87,782
DA & Travelling Allowance	25,183,794	25,929,386
Electricity Expenses	1,537,494	151,321
Prize Money Paid	24,305,085	-
Exchange Fluctuation	-	558,187
Grant Paid	48,310,763	15,222,048
Legal & Professional Charges	11,476,482	13,685,750
License Fees	239,181	136,564
Medical Expenses	248,365	103,487
Mementoes Expenses	-	45,812
Miscellaneous Expenses	435,124	271,788
Office Expenses	1,699,780	1,580,819
Awards & Incentive	21,625,532	19,861,111
Property Tax Vasant Vihar	262,601	111,567
Media Rights Paid	136,427,500	124,025,000
Rent Expenses	8,862,060	10,707,995
Repair & Maintenance Expenses	243,109	60,582
Taxes Paid	2,105,412	1,644,608
Commision	117,644	-
Printing & Stationery Expenses	671,756	886,470
Telephone and Internet Expenses	59,893	123,703
Tour & Travelling Expenses	16,511,979	21,747,234
Tournament Sanction Fees	2,430,509	4,331,906
Transportation Expenses	1,903,269	4,612,150
Visa Fees	2,885,694	2,170,374
Website Maintenance Expenses	263,056	321,570
Short & Excess	21,156	13,709
Branding Expenses	398,278	1,908,334
Income Tax Paid	3,001,000	-
	439,761,268	386,156,951

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Phone No: 011-41450524 Email :info@badmintonindia.org

SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2019

(Amount in ₹)

1 Contingent Liability

- a) During the year under consideration Sporty Solutionz Private Limited once again moved a writ petition before Delhi High Court for more compensation on account of termination of IBL agreement by BAI. The matter is still sub-judice and proceedings are going on.
- 2 Previous year figures have been regrouped and / or reclassified wherever necessary to make them comparable with those of current year.
- 3 The Society has no policy for provident fund and ESI as these are not applicable on society. Other benefits are payable on payment basis.
- 4 Amount in Financial Statements are rounded off to the nearest rupee value.

As per our report of even date

For Vivek Sanjay & Co.

Chartered Accountants

Firm Reg No: 014189N

(CA Sanjay Jain)

Partner (M.No.092891)

UDIN: 19092891 AAAA C I 6335

Place : New Delhi

Date : 19 SEP 2019



For and on Behalf of Badminton Association of India

Ajay Kumar

(Gen.Secretary)

R. D.

(Treasurer)

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Ajay Kumar

AJAY KUMAR SINGHANIA
Hony. General Secretary
Badminton Association of India

BADMINTON ASSOCIATION OF INDIA

D-6/10, Vasant Vihar, New Delhi -110057

Phone No. 011-41450524, Email: info@badmintonindia.org

SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2019

SCHEDULE 13

1. STATUS AND PRINCIPAL ACTIVITIES

The Badminton Association of India (the Society), has been registered as a Society under the Societies Registration Act, 1860 and the Andhra Pradesh Societies Registration Act, 1975.

The Society is a full member of the Badminton World Federation (BWF), the Badminton Asia Confederation (BAC) and Indian Olympic Association (IOA).

The primary objects of the Governing Body as per its Rules and Regulations are promoting, developing and controlling the game of Badminton in India.

2. SIGNIFICANT ACCOUNTING POLICIES

a) Background & Accounting Convention

The financial statements are prepared in accordance with the stipulations of the Rules and Regulations of the Society.

The financial statements are prepared under the historical cost convention, following the accrual concept of accounting in accordance with the accounting principles generally accepted in India (Indian GAAP), including the applicable Accounting Standards, and on the basis of the decisions taken by the General Body, Governing Body and other related committees.

The accounting policies adopted in the preparation of the accounts are consistent with those followed in the previous year.

b) Use of Estimates

The presentation of financial statements in conformity with the generally accepted accounting principles requires estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognized in the year in which the results are known/ materialized.



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Ajay Kumar

AJAY KUMAR SINGHANIA
Hony. General Secretary
Badminton Association of India

Ajay Kumar



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SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2019

c) Income and Expenditure Account

The Society has considered the incomes earned in the nature of Media Rights Income, Sponsorship Income, Distributions from BWF, Other Income, etc. and the expenditure incurred towards Badminton Activities, Establishment and Other Expenses, Interest on Funds, etc. directly in the Income and Expenditure Account.

d) Property Plant & Equipments

The fixed assets are recognized in financial statements in accordance with AS-10 (amended). The cost of an item of property, plant & Equipment is recognized as an assets if and only if it is probable that future economic benefits associated with the item will flow to the association . Tangible Fixed assets are stated at its purchase price including import duties, non refundable purchase taxes after deducting trade discount and rebate, duties, freight, insurance and other incidental expenses incurred for bringing the assets to the working condition required for their intended use, less depreciation and impairment. In case of import of capital assets, the effect of foreign exchange fluctuation has been adjusted to assets in accordance with AS-11.

e) Depreciation and Amortization

Depreciation on fixed assets is provided on rates as per Income Tax Act, 1961. Depreciation on additions to / deduction from fixed assets is provided for as per Income Tax Act, 1961.

f) Revenue Recognition

Revenue is recognized on accrual basis, when there is no uncertainty in ultimate realization, as follows:

- i) Sponsorship Income is recognized on the basis of number of matches played based on the contractual terms with the respective Sponsors.
- ii) Media Rights Income, Franchisee Consideration, are recognized based on the contractual terms with the respective parties.
- iii) Income from Sale of Tickets is recognized on accrual basis in the period in which matches are held.
- iv) Net Distribution of Surplus from the Badminton World Federation (BWF) is accounted as and when determined / distributed by BWF.
- v) Subscription Income from the State Associations is recognized on accrual basis based on the rules framed by the Society.

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SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2019

vi) Income such as additional sponsorship income, prize money income from international tournaments, interest on delayed payments by sponsors /rights holders, are accounted as and when there is no uncertainty regarding their ultimate realizations.

vii) Any increase / reduction / adjustment of income recognized in the prior years which have been agreed upon in the current year is adjusted against the current year's income.

viii) Interest Income on fixed deposits is recognized on time-proportion basis.

g) India Open Super Series

Tournament related Income and Expenses of the Indian Open Super Series are recognized in the Income and Expenditure Account in the year in which the Tournament is completed. Until then, such Incomes and Expenses are carried in the Balance Sheet. The related Administrative and Other Expenses are accounted as a period cost and are booked on accrual basis in the period in which the costs are incurred.

h) Foreign Currency Transactions

Foreign Currency Transactions are accounted at the exchange rates prevailing on the date of the transaction or at the rates which approximate the rates that prevailing on the date of the transaction. Year-end monetary items denominated in foreign currencies are restated at the exchange rates prevailing on the last day of the accounting year. The gain / loss arising on account of such translation / restatement is recognized in the Income and Expenditure Account.

i) Amounts Due to the State Associations

Amounts Due to the State Associations represent those amounts that are determined by the Society as due to the members of the Society in accordance with the established Policies / Rules of the Society.

j) Administrative Expenses

Administrative expenses include amounts paid / payable to office bearers, players, staff, etc. relating to claims made by them towards daily allowance, travelling allowance, travel expenses, incidental expenses, reimbursements, etc. in accordance with the Society policies and rules.

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SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2019

k) Service Tax and Goods & Service tax Input Credit

Eligible Service Tax and Goods & Service Tax Input Credit is accounted for in the books during the period in which the underlying service received is accounted and when there is no uncertainty in availing / utilizing the same.

l) Provisions, Contingent Liabilities and Contingent Assets

Provisions are recognized only when there is a present obligation as a result of past events and when a reliable estimate of the amount of obligation can be made. Contingent liabilities is disclosed for (1) Possible obligation which will be confirmed only by future events not wholly within the control of the society or (2) Present obligations arising from past events where it is not possible that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of obligation cannot be made. Contingent Assets are not recognized in the financial statements since this may result in the recognition of income that may never be realized.



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AJAY KUMAR SINGHANIA
Hony. General Secretary
Badminton Association of India

List of Secured Loan

Particulars	As at	
	March 31, 2019	March 31, 2018
Loan From Assam Co-operative Bank	70,389,260	78,021,287
	70,389,260	78,021,287

List of Sundry Creditors

Particulars	As at	
	March 31, 2019	March 31, 2018
Abhishek Kumar	8,490	-
Abhishek Pandey	10,670	-
Aditya Anand	19,790	-
Ajendra Kumar Rai	57,217	47,710
Ajinkay Sawant	4,500	-
Akshay Pratap	5,500	-
Alan Zosanglanna	16,800	-
Amit Kumar	9,100	-
Amit Srivastava	8,100	-
A Mohd Ali	17,100	-
Anand Dilip Joshi	39,845	-
Anirudh Joshi	9,000	10,090
Ankit Rawat	18,000	-
Ankit Rawat	22,436	-
Ankit Arya	10,000	-
Annie David	5,900	-
Anu Kwatra	4,500	-
Anshurutha Manchi	17,867	-
Apoorva Srivastva	8,100	-
Arup Kumar Updhyaya	11,940	-
Avinash Kr Tiwari	9,980	-
A Vipravasmsi Alturu	10,780	-
Artsmith Concepts & Visions	-	295,000
Arvind Nigam	33,386	-
Anand Khare	-	139,743
Balmer Lawrie & Co.	-	800,087
Bhavneet Singh	4,500	-
Bhavya Arora	9,000	-
Bhavya Mahajan	5,500	-
Bhumeet Chouhan	18,000	-
Biswajit Ghosh	31,288	-
Brijesh Dutt Gaur	15,710	-
B Venkateshwara Rao	15,600	-
Entry Fee Estonia 2018	-	7,380
CJ International Hotels	1,486,673	1,813,760
Cosy Grand	3,200	-
Caltech Adhesive Solution	-	99,641
Deepak yadav	9,540	-
Dhananjay Sane	25,000	-
Fine C Duttan	25,130	-
G A Chittaranjan	19,080	-
G Srinivas Rao	30,636	-
Gaurav Dhanda	5,900	-
Gaurav Khanna	26,000	-

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Badminton Association of India

Q. R. H.

Ajay Kumar

Gopi Chandra	20,500	-
Hitesh Gupta	35,355	-
H S Dinpui	16,900	-
Jai Jovind	11,790	-
Jitendra Kumar Meena	5,500	-
Jitendra Mahajan	28,900	-
J Rajesh	11,100	-
K9 Secure Solution Pvt Ltd	518,723	-
Kapil Saini	8,500	-
Karan Rathi	18,000	-
Karmala Sherpa	11,010	-
Kavitha	4,500	-
Khandelwal Ajay & Co.	-	35,400
Lahah Chand	9,700	-
Lakshya Sharma	3,245	-
Loveneet Singh	4,500	-
Madhurendra Kumar	1,080	-
Maheep Saxena	8,490	-
Manjeet Singh Bohra	23,880	-
Manoj Kumar Singh	-	13,555
Manoj Kumar Singh - Advance	2,384	-
Manjusha Ahmed	13,000	-
Manjusha Sahasrabudhe s	14,900	-
Manoj Bohra	5,500	-
M Ansari (I j)	11,790	-
MD Irshad Ahmed	8,490	-
Mayur Saini	5,500	-
Mihir Pradeep	9,000	-
Mithlesh Kumar	9,910	-
Mohit Huda	9,000	-
Mrigank Minhas	4,500	-
Melonsys Solutions	-	60,000
Neeraj Kumar Gupta	-	4,000
Naimish Mohan	8,100	-
Neeraj Bansal	15,110	-
Neeraj Kr Gupta	4,000	-
N Mekenzi	18,080	-
Pani Rao Kunta	15,544	-
Pawan Kr Rattan	10,500	-
P D Verma	28,900	-
Prabhat Bandhu	10,400	-
Pradip Kr Akoijam	13,080	-
Prakash Deep Associates	26,290	-
Pranab Paul	10,280	-
Prashant Chouhan	5,500	-
Praveen Kr Meena	18,000	-
P Gopichand Badminton Foundation	-	9,426,485
Pioneer Technology services	-	-
Prem Kumar	9,640	-
Pritam Gupta	8,100	-
Punjasahib Tours & Travels	-	-
P Vijay Rao	18,000	-
P V L Kumar	15,100	-
Rajeet Srivastava	13,620	-
Rajeev CR	25,580	-
RAJ PARMAR	28,900	-
Raju Thingbaijam	9,940	-

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Badminton Association of India

[Signature]

Ajay Kumar

Rakesh H Rasainiya	8,700	-
Rakesh Shekhar	29,000	-
Raman Deep Singh	5,500	-
Ravindar Kumar	8,080	-
Ravinder Chouhan	13,130	-
Ronak Huda	9,000	-
R Rajamani	11,250	-
Rymphang Manik Syiem	11,740	-
Rohan Jaitley	-	40,000
Sachin	18,000	-
Sachin Bharti	20,250	-
Sagar Gautam	18,000	-
Sameer Gurung	11,010	-
Sanjay Goel	9,000	-
Sanju / Ruby	5,500	-
Sarvesh Kumar	9,000	-
Shakil Ahmed	7,700	-
Shravan M S	19,487	-
Siddharth Chaterjee	10,400	-
Siddharth Dhanjay Palnitar	10,400	-
Smiriti Jaiswal	13,000	-
Shikha Upasni	8,708	8,708
Sagar Travels	-	72,933
Secrets of India	-	932,499
SFSC-II Squash Badminton	4,295,500	942,000
S P Hospitality Pvt Ltd	-	350,359
SPS Cargo Movers	-	3,540
Sarthak Mehra	9,000	9,000
Subhash Chandra Sahu	10,340	-
Subhyatra	165,733	-
Sudhir Kr. Mishra	10,340	-
Sudip D Barve	34,500	-
Sumir Chouhan	4,500	-
Sunrise Sport (India) Private Limited UP	307,942	-
Sport Authority of India Stadium Rent	-	-
Surender Kumar	14,810	-
S Vinayahamourithy	15,750	-
Tabassum Khan	5,900	-
T Bendhang Chang	12,780	-
T Molung Aier	13,080	-
Toijam Dineshwar Singh	13,080	-
Trilok Shukla	14,980	-
Tops Security	-	-
The Bhawani Enterprises	-	4,851
Umendra Singh Rana	-	-
Utkarsh Choudhary	9,000	-
U V N Babu	29,000	-
Vijay Kumar	-	-
Vijay Saraswat	-	-
Vivek Sanjay & Co.	15,920	76,120
Vijay Kumar	10,510	-
Vilas Hans	9,130	-
Vinayak C Khavnekar	10,320	-
Vinay Joshi	9,800	-
Vineet Kr Sharma	27,430	-
Vink Tour & Travels (OPC) Private Limited	-	-
Vinod Kumar	9,000	-
Vinod R Shah	16,120	-

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Ajay Kumar

AJAY KUMAR SINGHANIA

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Badminton Association of India

U. R. Ar

Ajay Kumar

Virender Kumar	14,810	-
Vishwanath Malkotia	25,630	-
Viswas Krishnana	20,500	-
Vivek Saraf	16,400	-
V Rushali Upadhye	34,301	-
V Sarath Chandu	11,630	-
V Vaira Thirupathi	12,650	-
Yolk Connect	87,000	-
Sport & Live Entertainment Private Limited	-	272,350
Total	8,792,310	15,465,211

List of Statutory Dues Payable

Particulars	As at	
	March 31,2019	March 31,2018
TDS on Professional	1,768,838	1,340,150
TDS On Salary	-	-
TDS on Contract	347,495	326,989
TDS on Rent	2,442,436	2,349,124
TDS On Non Resident	4,259,113	-
Output CGST	714,929	1,746,567
Output SGST	714,929	1,746,567
IGST	12,365,006	22,406,982
Total	22,612,746	29,916,379

List of Provisions for expenses

Particulars	As at	
	March 31,2019	March 31,2018
Audit Fees Payable	180,000	180,000
Interest Payable to Assam Coopertive Bank	659,128	730,296
Accomodation Charges Payable	2,887,122	-
Accredatation Charges Payable	88,984	-
Boardcasting & Technology Payable	4,366,896	-
Brodcasting Charges Payable	1,241,187	-
Catering Charges Payable	3,150,722	-
Ceremony Expenses Payable	824,618	-
Electricity Charges Payable	5,300	-
Printing & Stationery Charges Payable	326,026	-
Professional Fees Payable	20,000	-
Rent expenses Payable	1,684,380	-
Telephone Expenses Payable	3,470	-
Transport Charges Payable	991,740	-
Entry Fees Payable	378,351	-
Total	16,807,924	910,296

List of Payables To Associations/Boards

Particulars	As at	
	March 31,2019	March 31,2018
Andhra Pradesh Badminton Association	54,000	64,000
Badminton Association of Telegana	791,675	6,000
Branding Fees Payable to UPBA	697,193	-
Goa Badminton Association	-	6,300
Chattisgarh Badminton Association	-	4,000
Haryana Badminton Association	315,495	325,495
Himachal Pradesh Badminton Association	4,000	4,000
Madhya Pradesh Badminton Association	6,000	6,000
Maharashtra Badminton Association	2,000	12,000
Manipur Badminton Association	2,000	12,000

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[Signature]

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Meghalaya State Badminton Association	365,000	375,000
Ordnance Factory Sports Control Board	20,000	20,000
P Gopichand Badminton Foundation	19,416,004	-
Prakash Padokone Badminton Association	1,461,932	1,460,803
Pondicherry State Badminton Association	-	6,000
Odisha Badminton Association	482,000	-
Tripura Badminton association	-	6,000
Tamil Nadu Badminton Association	78,000	88,000
Uttanchal State Badminton Association	2,000	-
Uttar Pradesh Badminton Association	15,503,273	17,153,124
Total	39,200,572	19,548,722

List of Balance with Banks

Particulars	As at	
	March 31, 2019	March 31, 2018
Assam Co-operative Apex Bank Ltd	4,701,958.00	297,999
Syndicate Bank	71,780.07	6,278,693
Punjab National Bank Lucknow	981,409.58	981,617
Punjab National Bank - Delhi	1,026,368.59	594,361
Punjab National Bank - IBL	-	73,975
Punjab National Bank -PBL	-	20,964
IndusInd Bank	194,696.07	-
Punjab National Bank - FCRA	-	3,333
Total	6,976,212	8,250,942

List of FDR with Banks

Particulars	As at	
	March 31, 2019	March 31, 2018
Central Bank of India - Autosweep	49,361,231	20,093,278
Syndicate Bank (Autosweep)	22,000	20,134
Punjab National Bank - Delhi (Autosweep)	1,550,000	-
Total	50,933,231	20,113,412

List of Prize Money Payable to Players

Particulars	As at	
	March 31, 2019	March 31, 2018
Aakarshi Kashyap	-	69,457
Alwin Francis	-	31,691
Anamika Kashyap	-	37,210
Anil Chughule	16,805	-
Anil Kumar Nagam	975	975
Anirudh Mayekar	41,013	-
Ankush Joshi	1,143	1,143
Anoushka Parikh	54,080	-
Aparna Balan	77,103	39,772
Apinder Sabharwal	25,000	-
Arun Kumar	10,514	10,514
Arvind Bhat Bonanthaya	1,686	-
Arvind Bhatt	-	1,686
Ashitha Surya	38,513	-
Ashwini Ponnappa	96,197	143,876
B. Sai Paraneeth	129,562	118,904
B. Sumit Reddy	138,409	50,647
Bodhit Joshi	-	1,350
C.H. Deepti	1,753	1,753
Chandra Bhushan Tripathi	-	35,960
Chirag Shetty	2,501	182,673
Elizaveta Pyatina	14,536	14,536
Gaurav Deshwal	-	37,210

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Hony. General Secretary
Badminton Association of India

R. Ar

Ajay Kumar

Gayatri Vartik	12,000	12,000
Gruthvika shivani	-	51,003
H.S Prannoy	161,661	-
Hardik Makkar	5,000	-
Hemender Narain	27,243	27,243
Joy Antony	18,459	18,459
K Maneesha	41,013	-
K Sri Krishna Priya	25,776	-
K.Nand Gopal	-	26,402
K.T Rupesh Kumar	24,810	24,810
Kanika Kanwal	628	-
Kapil Choudhary	35,719	-
Karan Rajan	507	6,400
Kartik Jindal	5,703	-
Kartikey Gulshan Kumar	-	66,957
Kevin Arolia Walter	1,162	-
Kuhco Garg	8,737	-
Manu Attri	161,651	47,945
Manu Sharma	4,327	4,327
Md Nazar Abdul Rehiman Kunju	975	975
Megha Morchana bora	-	37,210
Megha:ra J	-	63,808
Mohanraj Elumalai	41,011	-
Mugdha Agrey	-	52,044
N.Sikki Redy	125,585	192,356
P Kashyap	317,167	87,162
P Vinay Kr Reddy	5,349	5,349
P.V. Sindhu	281,787	885,044
Parssa Naqvi	-	2,849
Pawan Sharma	10,000	10,000
Pooja Dandu	38,513	-
Poornima C H	10,102	10,102
Poorvisha S Ram	9,417	118,565
Prajakta Sawant	-	25,926
Pranaav Jerry Chopra	139,531	-
Pranav Chopra	-	114,937
Prashi Joshi	35,162	-
Pratul Joshi	10,380	-
Preeti Kondam	19,460	-
Prize Money Payble to Players	97,820	97,800
Rasika Raje	217	-
Reshma Kartik	902	902
Riya Mukherjee	109,250	-
Rutuparna Panda	-	35,960
S S Lakshmi Priyanka	-	2,500
S. Sunjeeth	41,015	-
S.D.S Krishna	1,143	1,143
Sachin C Gowda	10,725	-
Sagar Seervi Kaag	7,500	-
Sai Utteitha Rao	48,139	-
Saina Nehwal	17,206	975,006
Sameer Verma	63,053	55,064
Sangmitra Sikai	-	37,210
Sanjeet Shanmugasundram	14,334	14,334
Satvik Sai Raj	150,227	259,457
Saurabh Sharma	53,928	-
Shivam Sharma	29,292	33,210
Shlok Ramchandran	9,476	-
Shreyansh Jaiswal	-	69,457
Shruti KP	70,472	55,398
Shruti Mundada	275	-
Shubham Yadav	33,956	-
Sourabh Verma	20,802	-
Srikant. K	2,107,541	69,509
Subhankar Dey	77,098	-
Swarn Raj Bora	37,210	37,210
T Dinesh	1,406	1,406
Tanvi Lad	45,830	-
Tushar Sharma	7,928	35,960

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Ajay Kumar

AJAY KUMAR SINGHANIA
Hony. General Secretary
Badminton Association of India

[Signature]

Ajay Kumar

U K Mithula	-	35,960
Utkarsh Arora	6,500	37,210
V Velavan	43,513	-
Vaidehi Choudhary	110	-
Vasanth Kumar Hanumaiah Raganatha	41,013	-
Vinay Kr. Singh	41,013	-
Total	5,417,516	4,525,927

List of Payable to Officials

Particulars	As at	
	March 31,2019	March 31,2018
Amrish Shinde	9,042	-
Anand Khare	9,374	-
Ashok Bajaj	11,658	-
Ashoka K	21,275	-
Balbiri Jamawal	30,992	-
Balrini Syiem	34,490	-
Bamang Tago	42,920	35,199
Bijoy Kojiam	-	59,902
Gautam Mahanta	8,500	-
H Gyaneshwar Singh	21,319	-
H Lalnusiam	33,958	-
H Sanjeev Sharma	22,551	-
Ishwar Rao	27,401	-
Johnson soloman	30,905	-
K Prabhakar Rao	42,930	8,930
K.N Jaiswal	42,962	21,247
Keshava Murthy	21,275	-
Kiran Challangundla	14,150	-
K K Sharma	17,500	-
Mayur Parikh	29,000	-
MD Siyadutt Ullah	31,055	-
Mjagadeesan	-	20,255
Narahar thakur	29,800	-
Navroze Munwar	34,000	-
O D Sharma	29,000	-
Omar Rashid	44,500	-
P Anakam Choudhary	17,737	-
P Rajesh	21,275	-
Pradeep Ghandhe	19,958	8,500
Pradeep Mohanty	-	-
Punniiah Choudhary	21,500	-
Rajesh Kamal Rajput	34,000	-
Rajesh Saxena	-	15,018
Rajinder Sharma	24,183	-
S A Shetty	29,000	31,576
S D Sharma	15,500	-
S Muralidharan	21,000	-
S A Raval	19,719	-
Sandeep Heble	25,951	-
Sanjay Misra	15,654	-
Sanjib Kumar Saha	19,868	-
Sanjiv Sachdeva	28,900	-
Schakrapani	20,156	-
Shiva Prakash N	19,884	-
Sudeep Satpathy	38,000	-
Sudhakar Vemuni	15,076	-
Sudhir Baxi	-	-
Sukanta Das	45,608	8,930
Surinder Mahajan	10,150	-
T Narayan Reddy	20,050	-
Watzulu	-	20,304
Yupendra Rao	15,587	-
Vijay Deep	10,192	-
Total	1,149,505	229,860

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AJAY KUMAR SINGHANIA
Hony. General Secretary
Badminton Association of India

Total

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List of Payable to Employee

Particulars	As at	
	March 31, 2019	March 31, 2018
Ade Kurniawan	181,440	-
Flandy Limpele	360,524	-
Manoj Kumar Singh	45,000	-
Monu	15,000	-
M Siva Naga Prasad	46,183	-
Namrith Suroto	288,750	-
Neha Kumari	19,635	-
Park Tae Sang	570,512	-
Rajesh Gaur	25,000	-
Rajiv Mehta	45,000	-
Ram Avtar Sharma	45,000	-
Shikha Gupta	34,000	-
Sumeet Tanti	25,000	-
Total	1,701,044	-

List of Security Received

Particulars	As at	
	March 31, 2019	March 31, 2018
Abhinav Prakash	12,000	12,000
Aditi Mutatkar	679	679
Aditya Parkash	10,845	10,845
Ajit Wijaytilak	12,000	12,000
Anand Pawar	19,800	19,800
Anand Tilak	12,500	12,500
Ankush Jain	12,000	12,000
Ankush Joshi	12,000	12,000
Atul Biniwale	12,500	12,500
Dilshad	1,100	1,100
Eshan Naqvi	16,500	16,500
Jishnu Sanyal	4,036	4,036
J.R Chopra	12,500	12,500
Kuldeep Choubey	12,000	12,000
Mira Mahadevan	12,000	12,000
Mohita Sahdev	1,735	1,735
Mohit Kumar	12,000	12,000
Neha Pandit	-	12,000
Nigel D'Sa	12,000	12,000
Niharika	12,000	12,000
N.V.S Vijetha	5,323	5,323
P Arjun Reddy	12,500	12,500
P.Kashyap	1,482	1,482
Poorvisha S Ram	4,500	4,500
Prakash Jolly	12,000	12,000
Pratik Patel	678	678
Prem Singh	6,685	6,685
Priya Parkash	12,000	12,000
Radhika Singh	12,000	12,000
Rishikesh Yedgar	12,000	12,000
Sagar Chopra	1,400	1,400
Sahastrabuddhe Sampda	12,000	12,000
Sahil Sipan	3,478	3,478
Saina Nehwal	1,498	1,498
Sanjay Bansari	12,500	12,500
Sarada Goverdhini	24,000	24,000
Sarang Lakhani	2,057	2,057
S.D.S Krishna	12,000	12,000
Shweta Raghwan	37,500	37,500
S.Sunjeeth	7,521	7,521
Suganti.S.Raghvan	12,500	12,500
Sukriti Bhardwaj	12,000	12,000
Tanveer Gill	9,802	9,802

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Hony. General Secretary
Badminton Association of India

DR. A

Ajay Kumar


Tarun Kona	23,291	23,291
Thomas Kunnath	24,000	24,000
Uma Jay	12,000	12,000
V Diyu	12,000	12,000
Vikramaditya Chaufla	9,500	9,500
Vinay Kumar Papsani	7,823	7,823
Total	516,233	528,233

List of Sundry Debtors

Particulars	As at	
	March 31,2019	March 31,2018
Sport Authority Of India	66,653,748	41,296,011
Chinese Taipei Badminton Association	55,756	-
Star India Pvt. Ltd.	-	2,929,728
Sunrise Sports India Pvt. Ltd.	1,080,116	701,566
Sportz & live Entertainment Pvt Ltd	16,477,440	-
Thailand Badminton Association	731,450	-
Gail India Limited	-	1,000,000
Indian Oil Limited	-	2,000,000
National Skill Development Corporation	-	500,000
Oil And Natural Gas Corporation Limited	-	6,000,000
Yonex Co Ltd Japan	24,431,085	-
Total	109,429,595	54,427,305

List of Receivable from Associations/Boards

Particulars	As at	
	March 31,2019	March 31,2018
Air Force Sports Control Board	30,000	20,000
All India Reserve Bank Sports & Cultural Council	50,000	40,000
Andaman Nikobar Badminton Association	28,000	28,000
Assam Badminton Association	10,000	-
Arunchal Pradesh Badminton Association	10,000	-
Association of Indian Universities	18,000	8,000
Bharat Sanchar Nigam Ltd	20,000	20,000
Bihar Badminton Association	16,000	-
Badminton World Federation	3,583,333	17,081,857
Chandigarh Badminton Association	4,000.00	-
Chattisgarh Badminton Association	6,000.00	-
Delhi Capital Badminton Association	118,455	114,455
Dept. of Atomic Energy Sports & Culture	30,000	30,000
Goa Badminton Association	3,700	-
H P Badminton Association	8,000	8,000
Jharkhand Badminton Association	10,000	-
Karnataka Badminton Association	470,156	460,156
Kerala Badminton Association	10,000	-
Mizoram Badminton Association	10,000	-
Nagaland Badminton Association	10,000	-
Orissa Badminton Association	-	8,000
Petroleum Sports Control Board	-	600,000
The Comptroller and Auditor General of India New Delhi	30,000	20,000
Railway Sports Promotion Board	14,000	4,000
Pondicherry Badminton Association	4,000	-
Tripura Badminton Association	504,000	-
West Bengal Badminton Association	6,000	-
White Peacock Academy	30,000	30,000
Total	5,033,644	18,472,468

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Hony. General Secretary
Badminton Association of India

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List of Receivable from Players

Particulars	As at	
	March 31, 2019	March 31, 2018
A S S Siril Verma	24,510	49,482
Aaashr'in Gautam	2,500	-
Aakarshi Kashyap	37,134	-
Aarthi Sara Sunil	-	43,356
Abantika Deka	4,764	4,764
Abdul Bri Ansari	15,958	15,958
Abhimanyu Singh	31,152	31,152
Abhishek Kulkarni	2,500	-
Abhishek yeligar	54,253	30,996
Abhyansh up	-	2,500
Adarsh kumar	40,383	20,700
Aditya Joshi	-	25,024
Agna Anto	-	18,573
Ajay Baddi	-	2,500
Ajay Jayaram	37,620	66,957
Ajay Kumar	419,372	11,049
Akanshi Baliyan	2,500	-
Akash Chouhan	49,820	-
Akshay Ola	18,140	-
Akshay Raul	16,073	16,073
Akshey Dewalkar	1,592	6,592
Akshit mahajan	15,211	15,211
Alap Mishra	-	15,958
Aman Kumar	2,500	5,000
Aman Sanjay Farogh	-	2,500
Ameya Ook	2,500	-
Amit sharma	-	9,993
Amolika Singh Sisodiya	-	17,605
Anamika Kashyap	9,070	-
Anand Pawar	5,000	5,000
Aneeth Kumar Repudi	5,181	2,510
Anil Kumar Raju	26,245	23,745
Ankit Malik	54,548	54,548
Ankur Shampang	15,974	15,974
Anmol Joon	2,500	-
Anoushka Parikh	-	2,500
Anubhav Saxena	4,997	4,997
Anup Sridhar	48,898	48,898
Anura Prabhu Desai	-	-
Apinder Sabharwal	-	32,500
Arathi Sara Sunil	63,871	-
Arintap Das Gupta	12,880	-
Arjun Kumar Reddy	17,810	27,798
Arsalan Naqui	27,410	27,410
Arun George	39,673	13,715
Aryaman Tandon	1,773	2,500
Ashmita Chalia	106,288	-
Ashna Roy	-	7,500
Ayush Gautam	2,500	-
Azad Yadav	2,500	2,500
B Archana	2,500	2,500
B Kiran Kumar	5,000	5,000
B Venkata Ramaya Tulsi	75,740	166,753
B Venkatesh	7,132	7,132
Bala Subramiyam	2,500	2,500
Bali Supriya	24,413	-
Bhaskar Chakraborty	1,532	1,532
Bhavya Rishi	2,500	-
Bodhi Joshi	19,116	-
Brijesh Yadav	5,294	-
C Rohit Yadav	99,539	149,539
Ch Sai Uttejita Rao	-	-
Chandra Bhushan Tripathi	2,500	-
Cherreddi Harikiran	60,105	2,500
Chetan Anand	53,223	53,223

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Hony. General Secretary
Badminton Association of India

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Chirag Sen	-	10,258
D Chandra Kumar	2,500	2,500
D Guru Prasad	12,962	12,962
Dani Harsheel	-	57,321
Daniel S Farid	32,663	-
Dapasha	2,499	12,749
Daya Elsa Jacob	2,719	2,719
Deepali Gupta	-	2,500
Deepanshu Sharma	2,500	-
Devi Yunita Indah Sari	9,885	-
Dhaniya Nair	74,138	74,138
Dhruv Kapila	50,000	10,080
Dhruv Kumar	2,500	2,500
Dimpal Hazirika	2,500	2,500
Dinesh Choudhary	68,242	68,242
Duvari Srivastva	-	2,500
Ekta Kalia	7,573	7,573
Elyas Jaffar	38,307	38,307
Eshaan Sethi	9,700	9,700
Eshita Raju K	2,500	9,285
Farha Mather	5,000	5,000
G Rebecca	2,500	2,500
G Ruthvika Shivani	8,889	-
Ganis Nur	15,928	15,928
Gaurav Kalia	7,573	7,573
Gaurav Malhan	8,557	8,557
Gauri Asija	4,000	4,000
GM Nischita	2,500	2,500
Gopal Kiran Kumar	3,354	-
Gopal Krishna Reddy	7,500	-
Gummadi varushali	7,649	15,954
H S Prannoy	-	2,500
Harika Velusurthi	102,500	3,750
Harinder Malik	3,032	3,032
Haritha Manazhiyil Harinarayan	-	15,958
Harsh Bisht	2,500	2,500
Harsh Jagdhani	2,500	2,500
Harshit Aggarwal	95,925	12,129
Hema Nagendra	2,500	2,500
Hemant M Gowda	11,811	28,451
Himanshu Saroha	48,136	78,136
HIMANSHU TIWARI	24,413	-
Ira Sharma	-	2,860
J Anees Koswar	17,763	-
J.B.S Bidyadhar	12,411	12,411
Jagdish Yadav	25,679	25,679
Jagriti Nashier	-	17,179
Jakka Vaishnavi Reddy	2,519	18,454
Jamuna Rani	1,250	1,250
Jayan james	28,661	28,661
Jokasm ribya	2,500	2,500
Juhi dewangan	2,500	16,197
Jyoti nashier	1,106	1,106
K Ajay Kumar	3,909	3,909
K Dilshad	-	8,136
K Maheshwari Devi	9,536	9,536
K Maneesha	-	43,170
K Sri Krishna Priya	-	21,759
K. Tanishk	10,320	-
K.Nand Gopal	63,269	-
Kandarp Chaubey	12,000	12,000
Kanika Kawal	-	7,979
Kanishq M	3,225	48,984
Kapil Choudhary	-	2,500
Karishma Wadkar	49,996	1,867
Kartik Jindal	-	9,629
Kartikey Gulshan Kumar	73,712	-
Kashish Sharma	-	16,073
Kaushal Dharmamer	13,616	62,783

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Hony. General Secretary
Badminton Association of India

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Kavipriya Selvan	7,663	7,663
Ketan Chahal	-	23,525
Kiran George	17,690	-
Kirtesh Dhindhwal	11,570	-
Krishna Prasad garga	50,000	8,580
Kristi Das	51,085	51,085
Kritesh Dhindhwal	-	2,500
Kuhoo Garg	-	7,343
Lakshya Sen	50,004	5,000
Lalita Dahiya	136,092	121,679
Leela Rani	1,250	1,250
Lejarsar Variella	15,958	15,958
Love Kumar	7,911	7,911
M Arjun Reddy	20,043	20,043
M Pooja	18,073	18,073
M Tanishq	3,225	2,500
Mahima aggarwal	-	22,657
Manali Sinha	-	2,500
Manav Raj	2,500	-
Manish Gupta	16,000	29,614
Manjush Mohan	-	2,500
Manmohan Sharma	11,943	11,943
Mayank Ahuja	2,500	2,500
Mayank Behl	2,500	2,500
Meenu Singh	11,053	11,053
Meghana Anil Kulkarni	9,885	17,513
Mehreen Riza	2,500	-
Mekala Kiran Kumar	20,740	16,049
Miraba Luwang	16,395	2,500
Mithun M	-	4,000
Mohit Kamat	2,500	2,500
Mohit Tiwari	11,570	1,250
Munwar Mohammad	-	-
Narender Geetha Balasubramamia	15,917	7,979
Naresh Chafekar	2,500	2,500
Nayan Thakre	45,771	-
Neeraj Rehman	4,997	4,997
Neeraj Sharma	2,500	2,500
Neeraj Vashist	37,977	37,977
Nikhil Shyam Sriram	3,879	-
Ningshi Hazarika	49,997	7,788
Niranjana Anil	2,500	2,500
Nisha Karamchand	2,500	2,500
Nitesh Yadav	54,817	4,997
Nivetha Muthu Kumar	2,500	-
Nripender Singh	2,500	-
Oscar Bansal	15,958	15,958
P Gayatri Gopichand	71,128	17,656
P Kanthi Visalakshi	18,564	18,564
P Sonika Sai	2,500	2,500
Pargya Rai	13,656	2,500
Parssa Naqvi	5,089	-
PC Thulasi	2,500	-
Pinky Karki	7,443	2,500
Pooja Antil	18,423	18,423
Poornima Devi	10,163	10,163
Pradnya Gadre	9,001	78,967
Prakash Raj	43,575	-
Pramesh Patidar	23,830	23,830
Pranjal Pabhu Chimulkar	5,329	-
Pratul Joshi	-	12,129
Prem Chavan Sharaf	23,830	23,830
Prem Singh Chouhan	-	1,250
Prince Chaturvedi	1,250	1,250
Priya Konjengbam	58,819	8,036
Purva Barve	15,589	2,500
R Navneethakrishna	147,909	147,909
R Vijay Anandh	2,500	2,500
R.M.V. Guru Sai Dutt	20,828	39,378

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Raghu Mariswamy	2,500	-
Rahul Bhardwaj	2,176	7,500
Rahul Yadav	32,545	9,890
Rai Khushi	2,500	2,500
Rajesh Krishnan	10,648	10,648
Ritika Thaker	2,616	2,500
Rituparna Das	10,589	29,084
Riya Arolkar	-	16,073
Riya Pillai	2,500	-
R N Suraj	2,500	2,500
Rohan Kapoor	35,915	13,010
Rohini Bilawar	2,500	2,500
Rohit Raturi	2,500	-
Rucha Nikam	63,011	52,422
Rudrani Jaiswal	-	10,163
Rupinder Singh	16,665	16,665
Rutaparna Panda	50,000	-
S.S. Lakshmi Priyanka	16,199	-
Sachin C Gowda	-	2,500
Sachin Chandra Shekhara	10,290	-
Sachin Rawat	-	9,993
Sahej Sabharwal	2,500	-
Sahil Bodiya	49,820	-
Sahil Sipani	115,647	121,403
Sai Charan Koya	10,589	-
Sai Pratheek Krishna Prasad	5,294	-
Sai Uttejita Rao	-	64,823
Sailli Rane	2,500	-
Samiya Imad Farooqui	12,491	12,491
Samuya Singh	26,236	26,236
Sanave Thomas	3,769	3,769
Sanchali Dasgupta	44,848	44,848
Sandeep Anand	28,774	28,774
Sanidhya Bandooni	2,500	2,500
Sanjana Santosh	8,717	23,458
Sanjay Thakur	23,830	23,830
Sanker P Gopan	2,500	2,500
Sanskar Saraswat	23,830	23,830
Santosh Hasini R	2,500	2,500
Sanyam Shukla	53,827	13,284
Sanyogita Ghorpade	11,575	12,763
Sara Naqui	19,917	19,917
Sarang Lakhni	-	38,587
Satinder Malik	3,032	3,032
Satish Naidu Jogata	49,820	-
Saurabh Aggarwal	5,000	5,000
Saurabh Sharma	-	9,430
Sayali Gokhle	7,581	7,581
Sayam Bothra	10,658	-
Seema Panchal	22,501	-
Shaik Gouse	65,880	-
Shenan Christan	1,358	-
Shikha Gautam	5,457	5,457
Shiva Kuamr Muthyal	2,500	2,500
Shivani Vaishnavi Dvi	45,273	-
Shlok Ramachandaran	-	4,979
Shreyanshi Pardeshi	96	-
Shruti Mundada	-	12,428
Shubham Prajapati	60,806	60,806
Shubham Yadav	-	2,500
Shyam Prasad	7,911	7,911
Siddharth Salat	-	1,250
Siddharth	1,250	-
Siddharth Jakkar	-	18,423
Siddharth M Thakur	2,070	7,580
Simran Singhi	7,360	2,500
Smit Toshniwal	-	2,500
Sourabh Verma	-	69,384
Sraddha Tiwari	5,000	5,000

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Hony. General Secretary
Badminton Association of India

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Sri Krishna Priya	2,500	-
Srujan Nanduluri	2,500	2,500
Subhankar Dey	-	2,108
Sudeep Suresh	2,500	-
Sumitra Pujari	2,500	2,500
Suraj Rayadurga	9,554	9,554
Surender Rathee	7,911	7,911
T Hemnagendra Babu	-	25,700
Talar Laa	9,967	48,390
Tamrakar Sajjan Krishna	15,923	15,923
Tanvi Lad	-	2,500
Tapas Shukla	7,979	7,979
Tapaswani Samantaray	7,938	-
Tarun Kona	7,745	-
Teegala Sai Prasad	2,500	-
Teenu Dahiya	82,357	82,357
Tressa Jolly	2,500	-
Trupti Murgunde	14,888	5,000
Tushar Aggarwal	2,500	2,500
Upendra Fadnis	2,500	2,500
V Velavan	-	2,500
Vaibhav	43,575	-
Vaidehi Choudhary	-	14,573
Vaishnavi Bhale	10,658	-
Vaishnavi Iyer	2,500	2,500
Varsha V Belwadi	-	6,090
Vazid Ali	-	10,163
Venkat Gaurav	13,828	17,777
Venkatesh Prasad	16,876	14,376
Vibhuti Sharma	24,413	-
Vignesh Devalkar	5,000	10,930
Vijeta Bhargava	18,573	16,073
Vikrant Chawat	-	15,958
Vineth Manuel	10,413	10,413
Vipun Saini	9,993	9,993
Vishal Chouhan	9,686	9,686
Vishal Thakran	8,845	-
Vishnurajendran	-	10,163
Yamini Sharma	7,961	7,961
Yania Taring	7,443	2,500
Total	5,250,405	4,175,209

List of Tax Deducted at Source

Particulars	As at	
	March 31,2019	March 31,2018
TDS 2017-18	-	6,197,794
TDS 2018-19	2,798,869	-
Total	2,798,869	6,197,794

List of Income Tax Refund Due

Particulars	As at	
	March 31,2019	March 31,2018
Income Tax Refund Due 2011-12	191,235	191,235
Income Tax Refund Due 2012-13	893,393	893,393
Income Tax Refund Due 2013-14	1,440,470	1,440,470
Income Tax Refund Due 2014-15	1,372,012	1,372,012
Income Tax Refund Due 2015-16	12,303,292	12,303,292
Income Tax Refund Due 2016-17	1,190,511	4,190,511
Income Tax Refund Due 2017-18	6,197,794	-
Total	23,588,706	20,390,913

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Hony. General Secretary
Badminton Association of India

Ajay Kumar

List of GST Cash and Credit Balances

Particulars	As at	
	March 31, 2019	March 31, 2018
Input CGST	7,046,446	8,447,292
Input SGST	6,302,474	8,447,292
Input IGST	919,509	644,162
IGST refund against Export	82,482	82,482
Cash CGST	16,055	4,500,000
Cash SGST	16,086	4,500,000
Cash IGST	54,443	-
Tax on RCM	-	190,260
Total	14,437,495	26,811,489

List of Advance To Employees, Coaches & Officials & Other Parties

Particulars	As at	
	March 31, 2019	March 31, 2018
Anil Kumar Mittra	345,884	345,884
Arch Infosys	3,894,993	-
Airconnet Info System	137,615	-
B V Srinivas	23,017	23,017
B S Mankoti	31,476	-
Innovation Inc	2,679,000	-
Johnson Soloman	-	2,202
Kishan Caters	1,500,000	-
Kiran Challangundla	-	24,620
Le Meridian Goa	-	750,000
Lalit Hotel	500,000	-
Mukesh Sharma	15,000	-
Punja Sahib Tour & Travels	297,000	-
S M Arif	17,060	-
Sandeep Heble	-	3,049
Sparsh Arora	10,500	-
Sport Authority of India - Rent	949,912	-
The Hermitage Hotel	300,000	-
Vimal Kumar	14,260	14,260
Vink Tour & travels	132,853	-
V Print	56,333	-
Whoras Brother	2,850	-
Total	10,907,752	1,163,032

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Badminton Association of India