KERALA HOCKEY

TC 24/1085, Thycaud PO, Trivandrum

Balance Sheet as at 31st March 2026

(Amount in Rs.)

	Particulars	Note	31 March 2026	31 March 2025
I	**EQUITY AND LIABILITIES**			
1	Owners' Funds			
(a)	Owners' Capital Account			
(b)	Reserves and surplus	3	-12,60,055	-6,12,527
(c)	Sinking fund			
(d)	Corpus fund			
			-12,60,055	-6,12,527
2	**Non-current liabilities**			
(a)	Long-term borrowings	5	10,02,461	6,646
(b)	Deferred tax liabilities (Net)		-	-
(c)	Other long-term liabilities		-	-
(d)	Long-term provisions		-	-
			10,02,461	6,646
3	**Current liabilities**			
(a)	Short-term borrowings	5	-	3,265
(b)	Trade payables	6	9,73,779	16,22,970
(c)	Other current liabilities		-	-
(d)	Short-term provisions	7	46,700	87,200
			10,20,479	17,13,435
	Total		7,62,885	11,07,554
II	**ASSETS**			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets			
(i)	Property, Plant and Equipment	8	80,072	1,04,370
(ii)	Intangible assets		-	-
(iii)	Capital work in progress		-	-
(iv)	Intangible asset under development		-	-
(b)	Non-current investments		-	-
(c)	Deferred tax assets (Net)		-	-
(d)	Long Term Loans and Advances	11	2,50,000	2,50,000
(e)	Other non-current assets		-	-
			3,30,072	3,54,370
2	**Current assets**			
(a)	Current investments		-	-
(b)	Inventories		-	-
(c)	Trade receivables	9	70,000	72,870
(d)	Cash and bank balances	10	33,824	23,974
(e)	Short Term Loans and Advances	11	3,28,989	6,56,340
(f)	Other current assets			
			4,32,813	7,53,184
	Total		7,62,885	11,07,554
	Brief about the Entity	1		
	Summary of significant accounting policies	2		

The accompanying notes are an integral part of the financial statements

For M/s Sekhar & Jayanthi Chartered Accountants

FRN 005637S

For SEKHAR & JAYANTHI
Firm Reg: No. 005637S
Chartered Accountants

GNANASEKHAR. S.
Partner
Membership No: 201154

SEKHAR & JAYANTHI TRIVANDRUM CHARTERED ACCOUNTANTS

For Kerala Hockey

Treasurer | President | Secretary

Partner

Date: 01-06-2025

Place: Thiruvananthapuram

UDIN:25201154ENGFTK1481

KERALA HOCKEY

TC 24/1085, Thycaud PO, Trivandrum

Statement of Income and Expenditure for the year ended 31st March 2026

(Amount in Rs.)

	Particulars	Note	31 March 2026	31 March 2025
I	Revenue from operations	12	11,56,901	49,07,550
II	Other Income	13	9,03,930	-
III	Total Income (I+II)		20,60,831	49,07,550
IV	Expenses:			
(a)	Cost of goods sold			
(b)	Employee benefits expense		-	-
(c)	Finance costs	14	3,33,559	3,76,465
(d)	Depreciation and amortization expense	15	2,237	5,746
(e)	Other expenses	16	33,098	53,561
	Total expenses	17	23,39,465	49,87,850
			27,08,359	54,23,622
V	Excess of Expenditure over Income before exceptional and extraordinary items, and tax (III- IV)		-6,47,528	-5,16,072
VI	Exceptional items (specify nature & provide note/delete if none)		-	-
VII	Excess of Expenditure over Income before extraordinary items and tax (V-VI)		-6,47,528	-5,16,072
VIII	Extraordinary Items (specify nature & provide note/delete if none)		-	-
IX	Excess of Expenditure over Income (VII-VIII)		-6,47,528	-5,16,072
X	Tax expense:			
(a)	Current tax			
(b)	Excess/ Short provision of tax relating to earlier years		-	-
(c)	Deferred tax charge/ (benefit)		-	-
			-	-
XI	Excess of Expenditure over Income for the period from continuing operations (X-XI)		-6,47,528	-5,16,072
XII	Profit/(loss) from discontinuing operations		-	-
XIII	Tax expense of discontinuing operations		-	-
XIV	Excess of Expenditure over Income from discontinuing operations (after tax) (XII-XIII)		-	-
XV	Excess of Expenditure over Income for the year (XIII+XIV)		-6,47,528	-5,16,072

The accompanying notes are an integral part of the financial statements

For M/s Sekhar & Jayanthi Chartered Accountants

FRN 005637S

For SEKHAR & JAYANTHI
Firm Reg. No. 005637S
Chartered Accountants

GNANASEKHAR. S.
Partner
Membership No: 201154

Partner

Date: 01-06-2026

Place: Thiruvananthapuram

UDIN:26201154ENGFTK1481

For Kerala Hockey

Treasurer | President | Secretary

KERALA HOCKEY

TC 24/1085, Thycaud PO, Trivandrum

Notes forming part of the Financial Statements for the year ended, 31st March, 2026

Note - 1 Brief about the entity:

The entity is a recognized body to manage, control, and administer the game of Hockey in the state of kerala and it is recognized by Kerala State Sports Council. Kerala Hockey is the member unit of 'Hockey India', the National Hockey Federation. It is a registered society in the State formed to develop the Game of Hockey. It came into existence on 24th August 2014. Kerala State Sports Council recognized Kerala Hockey as its affiliated member from 21st July 2017.

Note - 2 Significant Accounting Policies: Society is a going concern following accrual method of accounting.

2.1 Basis of Accounting

The financial statements have been prepared on the historical cost convention and on the accrual basis of accounting unless otherwise stated, in accordance with generally accepted accounting principles in India.

2.2 Use of Estimates

The preparation of financial statements requires the Management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent liabilities as of the date of the financial statements, and the reported amounts of income and expenses for the year. Actual results could differ from those estimates.

2.3 Revenue Recognition

a. Admission fee, Sponsorsorship fee, Participation fee and other income are recognized on an accrual basis.

b. Grant is recognized when the right to receive is established.

2.4 Fixed Assets

Fixed Assets are stated at historical cost less accumulated depreciation. Cost includes all expenses incurred to bring the asset to its present location and condition.

2.5 Depreciation

Depreciation is provided on a written down value (WDV) method at the rates prescribed under the Income Tax Act, 1961, unless otherwise stated. Depreciation is charged on a pro-rata basis for additions or deletions made during the year.

SEKHAR & JAYANTH

2.6 Impairment of Assets

The carrying amounts of assets are reviewed at each balance sheet date to determine whether there is any indication of impairment. An impairment loss is recognized wherever the carrying amount of an asset exceeds its recoverable amount.

2.7 Investments

Investments, if any, are carried at cost. Provision for diminution in the value of long-term investments is made only if such a decline is other than temporary.

2.8 Employee Benefits

Salaries, wages, and other benefits are accounted for on an accrual basis. The Association does not operate any retirement benefit plan unless mandated by statute.

2.9 Provisions and Contingent Liabilities

Provisions are recognized when there is a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation. Contingent liabilities are disclosed by way of notes and are not recognized in the books.

2.10 Income Tax

The entity being an AOP recognises tax on accrual basis, if applicable.

Other Notes

1. During the year, certain old outstanding liabilities aggregating to Rs.8,46,722, remaining unpaid for more than three years and considered no longer payable based on the management representation and review have been written back and credited to Income & Expenditure account.

2. During the year, sundry debtors amounting to Rs.2,870, outstanding for more than three years and considered irrecoverable by the management, have been written off in the accounts.

SEKHAR & JAYANTHI CHARTERED

KERALA HOCKEY

TC 24/1085, Thycaud PO, Trivandrum

Notes forming part of the Financial Statements for the year ended 31st March, 2026

(Amount in Rs.)

Note	Particulars	Sub Note No	31st March 2026	31st March 2025
12	**Revenue from operations**			
(a)	Sale of products		-	-
(b)	Sale of services	12(b)	76,901	7,25,550
(c)	Grants or donations received	12 (c)	10,80,000	41,82,000
(d)	Other operating revenue			-
	Revenue from operations (Gross)		11,56,901	49,07,550
	Less: Excise duty		-	-
	Revenue from operations (Net)		11,56,901	49,07,550
13	Other income			
(a)	Old Creditors written back		8,46,722	-
(b)	Discount		57,200	-
(c)	Miscellaneous income		8	-
(d)	Other non-operating income	13(d)	-	-
	Total other income		9,03,930.00	-
14	Employee benefits expense			
	(Including contract labour)			
	Total Employee benefits expense		3,33,559	3,76,465
15	**Finance Cost**			
(a)	Bank Charges		2,237	5,746
	Finanace Cost		2,237	5,746
16	Depreciation and amortization expense			
(a)	on tangible assets (Refer note 8)		33,098	53,561
(b)	on intangible assets (Refer note 8)		-	-
	Total Depreciation and amortization expense		33,098	53,561
17	**Other Expenses**			
(a)	Repairs and maintenance - Machinery	17(a)	2,507	4,366
(b)	Travelling expenses		33,018	30,411
(c)	Auditor's remuneration		23,600	47,200
(d)	Printing and stationery		28,952	41,454
(e)	Hockey championship expenses		5,77,364	33,20,872
(f)	Coverage & live streaming of Championship Expense		-	16,536
(g)	Hockey Stick		-	10,74,000
(h)	Advocate Fee		12,27,000	1,05,000
(i)	Participation Fee		4,500	5,500
(j)	Cultural programme		18,000	-
(k)	Affiliation fee - Kerala Olympic Association		-	3,000
(l)	Affiliation fee - Hockey India		500	500

SEKHAR & JAYAN

KERALA HOCKEY

TC 24/1085, Thycaud PO, Trivandrum

Notes forming part of the Financial Statements for the year ended 31st March, 2026

(Amount in Rs.)

4	**Reserves and surplus**	31 March 2026	31 March 2025
(a)	Undistributed Surplus (Balance from statement of profit and loss)	-12,60,055	-6,12,527
	Total	-12,60,055	-6,12,527
5A	**Long Term Borrowings**	31st March 2026	31 March 2025
	Loan from President	10,02,461	6,646
	Total	10,02,461	6,646
5B	**Short Term Borrowings**	31 March 2026	31 March 2025
	Soji	-	3,265
		-	3,265
6	**Trade payables**	31 March 2026	31 March 2025
(a)	Total outstanding dues of micro, small and medium enterprises		-
(b)	Total outstanding dues of creditors other than micro, small and medium enterprises	9,73,779	16,22,970
	Total Trade payables	9,73,779	16,22,970
7	**Short Term Provisions**	31 March 2026	31 March 2025
(a)	**Other provisions**		
	Audit fee and IT Return filing fee	46,700	87,200
	Total Provisions	46,700	87,200

SEKHAR & JAYANTH CHARTERED ACCOUNTANTS

Note No 8: Property, Plant and Equipment and Intangible Assets (owned assets)

Particulars /Assets	TANGIBLE ASSET		
	Furniture & Fixtures	Computer and Accessories	Total
Gross Block			
At 1 April 2025	35,597.90	2,09,821.82	2,45,419.72
Additions	-	8,800.00	8,800.00
Deductions/Adjustments		-	-
At 1 April 2024	35,597.90	2,09,821.82	2,45,419.72
Additions		-	-
Deductions/Adjustments	-	-	-
At 31 March 2026	**35,597.90**	**2,18,621.82**	**2,54,219.72**
At 31 March 2025	**35,597.90**	**2,09,821.82**	**2,45,419.72**
At 1 April 2025	6,763.60	1,34,285.97	1,41,049.57
Additions	2,883.43	30,214.34	33,097.77
Deductions/Adjustments			-
At 1 April 2024	3,559.79	83,928.73	87,488.52
Additions	3,203.81	50,357.24	53,561.05
Deductions/Adjustments			-
At 31 March 2026	**9,647.03**	**1,64,500.31**	**1,74,147.34**
At 31 March 2025	**6,763.60**	**1,34,285.97**	**1,41,049.57**
Net Block			
At 31 March 2026	25,950.87	54,121.51	80,072.38
At 31 March 2025	**28,834.30**	**75,535.85**	**1,04,370.15**

SEKHAR & JAYANTHI TRIVANDRUM CHARTERED ACCOUNTANTS

			31 March 2026	31 March 2025
9	**Trade receivables**			
	Outstanding for a period less than 6 months from the date they are due for receipt			
(a)	Secured Considered good		-	-
(b)	Unsecured Considered good		-	-
(c)	Doubtful		-	-
	Less: Provision for doubtful receivables		-	-
			-	-
	Outstanding for a period exceeding 6 months from the date they are due for receipt			
(a)	Secured Considered good		-	-
(b)	Unsecured Considered good		70,000	72,870
(c)	Doubtful		-	-
	Less: Provision for doubtful receivables		-	-
	Unbilled receivables		-	-
	Total		70,000	72,870
			70,000	72,870

			31 March 2026	31 March 2025
10	**Cash and Bank Balances**			
A	Cash and cash equivalents			
(a)	On current / SB accounts		33,246	11,081
(b)	Cash on hand		578	12,893
	Total	(I)	33,824	23,974
B	Other bank balances			
(a)	Earmarked Bank Deposits			
	Total other bank balances	(II)	-	-
	Total Cash and bank balances	(I+II)	**33,824**	**23,974**

Note	Particulars		Long Term		Short Term	
11	**Loans and advances**		31 March 2026	31 March 2025	31 March 2026	31 March 2025
	(Unsecured)					
(a)	Loans advances					
	Advance to Championship				-58,450	-58,450
	Advance to Mayor Sports for Hockeystick				1,31,712	1,31,712
	Advance to Roy				680	680
	Advance				15,000	
	Advance to Sanjiv				4,859	4,859
	Kerala Olympic Association - New loan				1,66,973	4,12,464
	Kerala Olympic Association - You Tube loan		2,50,000	2,50,000		-
		(a)	2,50,000	2,50,000	2,60,774	4,91,265
(b)	Other loans and advances (specify nature)			-	-	-
	TDS Receivable				68,215	1,65,075
		(b)	-	-	68,215	1,65,075
	Total		2,50,000	2,50,000	3,28,989	6,56,340

TC 24/1085, Thycaud PO, Trivandrum

Notes forming part of the Financial Statements for the year ended 31st March, 2026

(m)	Miscellaneous Expense		14,250	9,080
(o)	Designing charges		500	-
(p)	Flex and Boards		8,400	-
(q)	Flower and Bouquet		1,050	-
(r)	Sundry expenses		-	2,719
(s)	Branding expenses-2nd Hockey India Sub Junior South Zone Championship		-	1,42,662
(t)	Postage and Courier Charges		4,260	9,303
(u)	Meeting Expense		99,230	1,01,816
(v)	House Boat Rent		30,000	
(w)	Legal charges		2,000	
(x)	Media Coverage expense		1,02,405	
(y)	Photo and Video coverage		11,000	
(z)	Translation charge		44,000	
(aa)	Gifting Expense		62,031	
(ab)	Food Expense		21,798	7,681
(ac)	Coupon Printing Charges		-	50,000
(ad)	Software Charges		-	15,750
(af)	Prior Period Expense		23,100	
	Total		23,39,465	49,87,850

SEKHAR & JAYANTHI TRIVANDRUM

KERALA HOCKEY

TC 24/1085, Thycaud PO, Trivandrum

Notes forming part of the Financial Statements for the year ended 31st March, 2026

(Amount in Rs.)

Sub Note No	Revenue from operations	31st Mar 2026	31sr Mar 2025
12(b)	**Sale of services**		
	Sale of coupon- Championship	-	2,30,250
	Participation Fee	33,401	31,000
	Miscellaneous Income	-	2,50,000
	Affiliation Fees	4,000	-
	Kerala Masters 5A Side Hockey State Championship		91,300
	Kerala Hockey Masters Registration fee	39,500	1,23,000
	TOTAL	**76,901**	**7,25,550**
12(c)	Grants or Donations Received		
	Hockey India Grant	9,50,000	30,00,000
	DSYA Grant	-	5,00,000
	KSSC Grant	30,000	
	Donation Received	1,00,000	6,82,000
	TOTAL	10,80,000	41,82,000
13(d)	Other non-operating income		
	Refund Received		-
	TOTAL	-	-
15(a)	**Employee benefits expense**		
	(Including contract labour)		
	Salaries, wages, bonus and other allowances:	3,33,559	3,76,465
	Festival Allowance		-
	TOTAL	3,33,559	3,76,465
17(a)	**Repairs and maintenance- Machinery**		
	Others	2,507	4,366
	TOTAL	2,507	4,366

SEKHAR & JAYANTHI