

BANERJI MEMORIAL CLUB
ROUND NORTH, THRISSUR, KERALA - 680001

Balance Sheet as at 31st MARCH 2026
(All amounts are in Hundreds of Indian Rupees, unless otherwise Stated)

(Amount in Hundreds)

	Particulars	Note	31 March 2026	31 March 2025
I	EQUITY AND LIABILITIES			
1	Owners' Funds			
(a)	Capital Fund	3	36863.96	52454.79
(b)	Membership Fee	4	539223.24	532223.24
			576087.20	584678.03
2	Non-current liabilities			
(a)	Long-term borrowings		0.00	0.00
(b)	Other long-term liabilities		0.00	0.00
			0.00	0.00
3	Current liabilities			
(a)	Short-term borrowings		0.00	0.00
(b)	Trade payables	5	2288.32	353.46
(c)	Other current liabilities	6	28094.66	23783.06
(d)	Short-term provisions		0.00	0.00
			30382.97	24136.52
	Total		606470.17	608814.56
II	ASSETS			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets			
(i)	Property, Plant and Equipment	7	148914.43	161695.43
(ii)	Intangible assets	7	5.73	9.55
(b)	Non-current investments	8	504.50	3804.50
(c)	Other non-current assets	9	2588.44	2588.44
			152013.10	168097.92
2	Current assets			
(a)	Inventories	10	13878.18	15853.12
(b)	Trade receivables	11	5821.66	2843.83
(c)	Cash and bank balances	12	384165.64	387304.33
(d)	Other current assets	13	50591.60	34715.36
			454457.07	440716.64
	Total		606470.17	608814.56
	Brief about the Entity	1		
	Summary of significant accounting policies	2		

The accompanying notes are an integral part of the financial statements

Auditor's Report

In terms of our audit report of even date attached

For BANERJI MEMORIAL CLUB

Igny Mathew
President

Tiny Francis
Ho. Secretary

Francis C J
Treasurer

Place : Thrissur

Date : 09-06-2026

UDIN: 26020068RVWRGA3589

BANERJI MEMORIAL CLUB
ROUND NORTH, THRISSUR, KERALA - 680001

Statement of Profit and Loss for the year ended 31st March 2026
(All amounts are in Hundreds of Indian Rupees, unless otherwise Stated)

(Amount in Hundreds)

	Particulars	Note	31 March 2026	31 March 2025
I	Revenue from operations	14	116812.41	111710.49
II	Other Income	15	126361.17	109826.22
III	Total Income (I+II)		243173.58	221536.71
IV	Expenses:			
(a)	Cost of goods sold	16	84058.55	79215.33
(b)	Employee benefits expense	17	38423.23	40766.75
(c)	Finance costs		0.00	0.00
(d)	Depreciation and amortization expense	18	14692.45	15782.08
(e)	Other expenses	19	114108.78	94602.38
	Total expenses		251283.01	230366.54
V	Profit/(loss) before exceptional and extraordinary items, partners' remuneration and tax (III- IV)		-8109.43	-8829.83
VI	Exceptional items (specify nature & provide note/delete if none)		0.00	0.00
VII	Profit/(loss) before extraordinary items, partners' remuneration and tax (V-VI)		-8109.43	-8829.83
VIII	Extraordinary Items (specify nature & provide note/delete if none)		0.00	0.00
IX	Profit before, partners' remuneration and tax (VII-VIII)		-8109.43	-8829.83
X	Partners' remuneration*			
XI	Profit before tax (IX- X)			
XII	Tax expense:			
(a)	Current tax		0.00	0.00
(b)	Excess/ Short provision of tax relating to earlier years		7481.41	0.00
(c)	Deferred tax charge/ (benefit)		0.00	0.00
			7481.41	0.00
XIII	Profit/(Loss) for the period from continuing operations (IXI-XII)		-15590.84	-8829.83
XIV	Profit/(loss) from discontinuing operations		0.00	0.00
XV	Tax expense of discontinuing operations		0.00	0.00
XVI	Profit/(loss) from discontinuing operations (after tax) (XIV-XV)		0.00	0.00
XVII	Profit/(Loss) for the year (XIII+XVI)		-15590.84	-8829.83
	The accompanying notes are an integral part of the financial statements			

Brief about the Entity

1

Summary of significant accounting policies

2

The accompanying notes are an integral part of the financial statements

Auditor's Report

In terms of our audit report of even date attached

For BANERJI MEMORIAL CLUB

Igny Mathew
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BANERJI MEMORIAL CLUB
ROUND NORTH,THRISSUR,KERALA - 680001

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

Note - 1 Brief About the Entity

The Banerji Memorial Club, a non profit organization. The principal place of business Round north,Thissur - 680001. In 1914 the club etched its name in history as one of the oldest sports clubs in Kerala, and since then, it has continued to provide exceptional services in various domains, including social work, charitable activities, and more.

Note - 2 Significant Accounting Policies

2.1 Basis of Accounting and preparation of Financial Statements

The financial statements of the club have been prepared in accordance with the Generally Accepted Accounting Principles in India. The club has prepared these financial statements to comply in all material respects with the Accounting Standards notified. The financial statements have been prepared under historical cost convention and on accrual basis except for payment of income tax. Income tax paid is shown as expenditure in the year of filing of income tax return. The accounting policies adopted in the preparation of financial statements are consistent with those of previous year.

2.2 SIGNIFICANT ACCOUNTING POLICIES

Significant accounting policies adopted in the preparation and presentation of financial statements are as under:

2.2.1 USE OF ESTIMATES

The preparation of financial statements in conformity with Indian GAAP requires the management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could results in the outcomes requiring material adjustment to the carrying amounts of assets or liabilities in future periods.

2.2.2 REVENUE RECOGNITION

The income and expenditure are generally accounted on accrual basis. Yearly accrual of interest receivable on fixed deposits is provided for in the accounts. Admission fee received from new members are capitalized. Annual subscription fee from the members is recognized as revenue.

2.2.3 CONTINGENT LIABILITIES

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events which is beyond the control of the club or a present obligation that is not recognised because it is not probable that an outflow of resources will be required to settle the obligation.

An order has been issued by the Assessment Unit of the Income Tax Department for the financial year 2015-2016. The order, referenced as ITBA/AST/S/115/2023-24/1061740272(1), dated 29/02/2024, demands an amount of Rs 45,93,275/-. The club has filed an appeal against the said order before the Commissioner (Appeals) of Income Tax. According to the consultant's opinion, the probability of winning the case is good. Hence, no provision has been made in the financial statements.

The assessment under the Kerala General Sales Tax Act, 1963, for AY 2021-22 was completed, and an amount of Rs. 2,87,730/- was demanded as Turnover Tax, together with interest thereon. The club has filed an appeal against the order. According to the opinion of the tax consultants, there is a fair chance of winning the case, in light of various judgements of the High Court and the Supreme Court in similar matters. Hence, no provision has been made in the accounts for such a liability.

BANERJI MEMORIAL CLUB
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Notes forming part of the Financial Statements for the year ended, 31st March, 2026
(All amounts are in Hundreds of Indian Rupees, unless otherwise Stated)

2.2.4 TANGIBLE ASSETS

The fixed assets are stated at cost of acquisition or construction less depreciation and impairment losses if any.

2.2.5 INTANGIBLE ASSETS

Intangible assets acquired separately are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less depreciation and impairment losses, if any.

2.2.6 DEPRECIATION

The Club has provided depreciation on all fixed assets in accordance with the rates prescribed under the Income-tax Act except depreciation on the solar panel asset which has been charged based on the discretion of the Club's management.

2.2.7 INVENTORIES

The closing inventories are as valued at cost as verified and certified by the committee.

2.2.8 BANK SUSPENSE

An amount of ₹2,604 is reflected as a bank suspense balance. Based on the records available for verification, the Club was unable to ascertain the source and nature of this amount. Accordingly, the balance continues to be carried as a suspense item for identification.

2.2.9 INVESTMENTS

Certain mutual fund schemes held by the Club have undergone changes in their scheme names. Accordingly, the investment previously known as Reliance Divfield Power Sector is now disclosed under its current scheme name, Nippon India Power & Infra Fund.

As at 31 March 2026, the Club holds only one mutual fund investment, namely Nippon India Power & Infra Fund. All other mutual fund investments were realised during the year. The cost of this investment is ₹50,000, while its fair value as at 31 March 2026 is ₹81,915.90.

Note - 3 Owners' Capital Account

(a) Owners' Capital Account

(Amount in Hundreds)

As at 1st April 2025	Income / Expenditure for the year	As at 31st March 2026
37703.24	-15590.84	22112.41
37703.24	-15590.84	22112.41

(b) Members Welfare Fund

As at 1st April 2025	Receipts / Payment for the year	As at 31st March 2026
14751.55	0.00	14751.55
14751.55	0.00	14751.55

BANERJI MEMORIAL CLUB
ROUND NORTH,THRISSUR,KERALA - 680001

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

(All amounts are in Hundreds of Indian Rupees, unless otherwise Stated)

(Amount in Hundreds)

		31 March 2026	31 March 2025
4	Membership Fee		
(a)	Balance as per last Balance Sheet	532223.24	501223.24
(b)	Add: Amount received during the year	7000.00	31000.00
	Total Other long-term liabilities	539223.24	532223.24
5	Trade payables		
(a)	Sundry Creditors - Purchase		
	A & A LED Lighting Corporation	95.80	0.00
	Inspire Associates	0.00	129.80
	Kings electricals	0.00	11.98
	Leena Agencies	52.20	0.00
	Lily by Henin	50.00	0.00
	Metro Cable Network	95.37	65.18
	Niya Advertisers	708.32	0.00
	P.T. Agencies	45.12	0.00
	Protech Air Conditioning	58.00	0.00
	Scheller Techno Lighting	0.00	66.00
	Sheethal Distributors	39.53	0.00
	Super Drinks	20.83	46.80
	Teejan Beverages Limited	23.75	0.00
	Vimala Steels	0.00	28.70
(b)	Sundry Creditors -Expenses		
	Sayooj constructions	1094.40	0.00
	Francis jose o/L 68	5.00	5.00
	Total Trade payables	2288.32	353.46
6	Other current liabilities		
(a)	Advance - Exhibition, Hoardings and Others	11840.00	2572.04
(b)	Loan received from members - Bar	2902.91	2893.02
(c)	Mathew L chackola o/L 227	52.70	53.90
(d)	Audit fee payable	1242.00	1050.00
(e)	CSB (ATM) security deposit	1234.47	1305.00
(f)	Goods and Service tax payable	0.00	2312.43
(g)	ESI payable	32.56	30.91
(h)	Compensation cess payable	2.31	1.73
(i)	salary payable	477.41	2090.96
(j)	Service tax payable	8546.88	8546.88
(k)	Staff welfare fund	613.61	2543.69
(l)	Relief Fund Payable	332.50	382.50
(m)	TDS Payable	328.97	0.00
(n)	Bank suspense	26.04	0.00
(o)	Abkari Welfare Fund	462.30	0.00
	Total Other current liabilities	28094.66	23783.06

BANERJI MEMORIAL CLUB
ROUND NORTH, THRISSUR, KERALA - 680001

Notes forming part of the Financial Statements for the year ended, 31st March, 2026
(All amounts are in Hundreds of Indian Rupees, unless otherwise Stated)

7 Property, Plant and Equipment and Intangible Assets (owned assets) (Amount in Hundreds)

TANGIBLE ASSETS							
PARTICULARS	RATE	WDV as on 01.04.2025	ADDITIONS	DELETIONS	TOTAL	DEPRECIATION	WDV as on 31.03.2026
Land and Buildings							
Buildings	5%	77001.39	0.00	0.00	77001.39	3850.07	73151.32
Indoor court	0%	3655.87	0.00	0.00	3655.87	0.00	3655.87
Centenary hall and Badminton court	10%	7586.93	0.00	0.00	7586.93	758.69	6828.24
Tennies court and Health club	10%	20343.05	0.00	0.00	20343.05	2034.31	18308.75
Indoor shuttle court	10%	3501.93	0.00	0.00	3501.93	350.19	3151.73
Sub-Total		112089.17	0.00	0.00	112089.17	6993.26	105095.91
Electrical fittings							
Electrical fittings	10%	1402.39	0.00	0.00	1402.39	140.24	1262.15
LED lights	10%	1075.49	0.00	0.00	1075.49	107.55	967.94
Timer	10%	30.37	0.00	0.00	30.37	3.04	27.33
Projector(LCD)SONY	10%	437.57	0.00	0.00	437.57	43.76	393.81
Audio video appliance	10%	1993.34	0.00	0.00	1993.34	199.33	1794.01
Electricity metre board	10%	5.06	0.00	0.00	5.06	0.51	4.55
Electrical cable work	10%	691.82	0.00	0.00	691.82	69.18	622.64
Emergency light and Head torch	10%	14.09	0.00	0.00	14.09	1.41	12.68
Digital Locker	10%	72.46	0.00	0.00	72.46	7.25	65.21
Magnetic sensor	10%	2.85	0.00	0.00	2.85	0.29	2.57
Sub-Total		5725.44	0.00	0.00	5725.44	572.54	5152.90
Furniture and fitting							
Property articles	10%	210.87	0.00	0.00	210.87	21.09	189.78
Furniture and Fitting	10%	4567.05	0.00	0.00	4567.05	456.71	4110.35
Board	10%	27.13	0.00	0.00	27.13	2.71	24.42
Water tank	10%	44.44	101.69	0.00	146.13	9.53	136.61
Sign board	10%	44.19	0.00	0.00	44.19	4.42	39.77
Table tennis	10%	141.37	0.00	0.00	141.37	14.14	127.23
Curtain furnishing	10%	331.36	0.00	0.00	331.36	33.14	298.22
Chair tennis court	10%	97.63	0.00	0.00	97.63	9.76	87.86
Ladder	10%	101.98	0.00	0.00	101.98	10.20	91.78
Lift door	10%	40.10	0.00	0.00	40.10	4.01	36.09
Steel shelf	10%	642.13	0.00	0.00	642.13	64.21	577.91
Wheel chair	10%	14.47	0.00	0.00	14.47	1.45	13.02
Bed	10%	410.73	0.00	0.00	410.73	41.07	369.66
News Paper Stand	10%	0.00	28.00	0.00	28.00	2.80	25.20
Billiards Table Cover	10%	0.00	85.57	0.00	85.57	8.56	77.01
Safety Belt	10%	0	38.14	0.00	38.14	1.91	36.23
Health Club Equipments	10%	0.00	56.78	0.00	56.78	2.84	53.94
Sub-Total		6673.45	310.18	0.00	6983.63	688.53	6295.10
Computer and Accessories							
Computer accessories	40%	460.51	0.00	0.00	460.51	184.20	276.31
Computer scanner-Canon	40%	5.80	0.00	0.00	5.80	2.32	3.48
Computer	40%	137.36	347.37	0.00	484.73	124.42	360.32
Sub-Total		603.67	347.37	0.00	951.04	310.94	640.10
Kitchen Accessories							
Kettle	15%	8.95	0.00	0.00	8.95	1.34	7.61
Canteen asset	15%	748.28	0.00	0.00	748.28	112.24	636.04
Kitchen burners	15%	202.58	0.00	0.00	202.58	30.39	172.19
Mixi and Juicer	15%	17.69	63.56	0.00	81.25	12.19	69.06
Electric Fryer	15%	0.00	120.00	0.00	120.00	18.00	102.00
Single side scrapper	15%	13.96	0.00	0.00	13.96	2.09	11.87
Grinter	15%	9.34	0.00	0.00	9.34	1.40	7.94
Cello flask	15%	8.03	0.00	0.00	8.03	1.20	6.83
Tandoor oven	15%	81.80	0.00	0.00	81.80	12.27	69.53
Barbie cue grill	15%	14.98	0.00	0.00	14.98	2.25	12.74
Gas cyclender	15%	1.14	0.00	0.00	1.14	0.17	0.97
Sub-Total		1106.76	183.56	0.00	1290.32	193.55	1096.77
Plant and Machinery							
Refrigerator	15%	580.80	0.00	0.00	580.80	87.12	493.68
Biometric machine & Elevator Contr	15%	996.51	0.00	0.00	996.51	149.48	847.03
Breath Analyser	15%	0.00	35.00	0.00	35.00	2.63	32.38
Attendance machine	15%	66.29	0.00	0.00	66.29	9.94	56.35
Car wash machine	15%	28.95	0.00	0.00	28.95	4.34	24.61
Coffee vending machine	15%	66.33	0.00	0.00	66.33	9.95	56.38
Display cabinet (Chiller)	15%	366.47	0.00	0.00	366.47	54.97	311.50

Grass cutting machine	15%	37.81	0.00	0.00	37.81	5.67	32.13
Games and Sports equipments	15%	104.19	9.06	0.00	113.25	16.99	96.26
Lamination machine	15%	10.38	0.00	0.00	10.38	1.56	8.82
Printer	15%	568.64	0.00	0.00	568.64	85.30	483.35
Note counting machine	15%	153.75	0.00	0.00	153.75	23.06	130.69
UPS and Battery	15%	533.99	0.00	0.00	533.99	80.10	453.89
Eureka forbs cleaner	15%	45.73	0.00	0.00	45.73	6.86	38.87
EPABX system	15%	164.32	0.00	0.00	164.32	24.65	139.67
Generator	15%	271.74	0.00	0.00	271.74	40.76	230.98
Cooler	15%	259.25	0.00	0.00	259.25	38.89	220.36
Hand drier	15%	23.06	0.00	0.00	23.06	3.46	19.60
Phone	15%	296.75	0.00	0.00	296.75	44.51	252.24
Fan	15%	875.34	0.00	0.00	875.34	131.30	744.04
Exhust fan	15%	95.75	34.75	0.00	130.50	19.57	110.92
Iron box	15%	1.44	0.00	0.00	1.44	0.22	1.23
Stabilizer	15%	17.13	0.00	0.00	17.13	2.57	14.56
Television	15%	1184.57	63.56	0.00	1248.13	187.22	1060.91
Chair	15%	850.82	0.00	0.00	850.82	127.62	723.20
Motor	15%	344.62	72.03	0.00	416.66	62.50	354.16
Fax,Modem,etc.	15%	14.76	0.00	0.00	14.76	2.21	12.54
Water cooler	15%	78.27	0.00	0.00	78.27	11.74	66.53
Water heater	15%	60.08	0.00	0.00	60.08	9.01	51.07
Washing machine	15%	72.13	0.00	0.00	72.13	10.82	61.31
walkie talkie	15%	11.22	0.00	0.00	11.22	1.68	9.54
vacuum cleaner	15%	11.49	0.00	0.00	11.49	1.72	9.77
Foot pump	15%	0.96	0.00	0.00	0.96	0.14	0.82
Urbana	15%	4.83	0.00	0.00	4.83	0.72	4.11
Elevator	15%	19906.49	0.00	0.00	19906.49	2985.97	16920.52
Freezer	15%	343.67	0.00	0.00	343.67	51.55	292.12
Flight case	15%	11.34	0.00	0.00	11.34	1.70	9.64
Amplifer	15%	24.23	0.00	0.00	24.23	3.64	20.60
Digital clock	15%	6.53	0.00	0.00	6.53	0.98	5.55
PVC pipe	15%	6.78	0.00	0.00	6.78	1.02	5.76
Electric scooter	15%	667.78	0.00	0.00	667.78	100.17	567.61
Electronic balance	15%	23.31	0.00	0.00	23.31	3.50	19.81
Fire extinguisher	15%	130.44	0.00	0.00	130.44	19.57	110.87
Electronic weighing balance	15%	9.02	0.00	0.00	9.02	1.35	7.66
Sealing machine	15%	4.03	0.00	0.00	4.03	0.60	3.42
Solar panel	80%	754.42	25.00	0.00	779.42	623.54	155.88
Speaker	15%	138.39	0.00	0.00	138.39	20.76	117.63
Air conditioner	15%	4545.51	761.86	0.00	5307.37	738.97	4568.41
Air Purifier	15%	227.41	0.00	0.00	227.41	34.11	193.30
Flex frame	15%	9.90	0.00	0.00	9.90	1.48	8.41
UR furnace	15%	67.13	0.00	0.00	67.13	10.07	57.06
Mike	15%	0.00	32.20	0.00	32.20	2.42	29.79
Water level controller	15%	16.80	0.00	0.00	16.80	2.52	14.28
CCTV	15%	358.11	33.05	0.00	391.16	58.67	332.49
Sanitizer dispenser	15%	43.93	0.00	0.00	43.93	6.59	37.34
Sub-Total		35493.58	1066.52	0.00	36560.09	5928.46	30631.64
Library books							
Library books	40%	3.37	0.00	0.00	3.37	1.35	2.02
Sub-Total		3.37	0.00	0.00	3.37	1.35	2.02
Grand Total		161695.43	1907.63	0.00	163603.06	14688.63	148914.43

INTANGIBLE ASSETS							
PARTICULARS	RATE	OPENING W D V	ADDITIONS	DELETIONS	TOTAL	DEPRECIATION	BALANCE
computer software & Website							
Tally software	40%	0.32	0.00	0.00	0.32	0.13	0.19
NICE accounting software	40%	9.23	0.00	0.00	9.23	3.69	5.54
Sub-Total		9.55	0.00	0.00	9.55	3.82	5.73
Grand Total		9.55	0.00	0.00	9.55	3.82	5.73

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ROUND NORTH, THRISSUR, KERALA - 680001

Notes forming part of the Financial Statements for the year ended 31st March, 2026
(All amounts are in Hundreds of Indian Rupees, unless otherwise Stated)

(Amount in Hundreds)

8	Investments - Non Current and Current	31 March 2026	31 March 2025
	<u>(valued at historical cost unless stated otherwise)</u>		
	<u>Investments</u>		
(A)	Investments in mutual funds		
(a)	Aditya Birla Sun Life	0.00	450.00
(b)	ICICI Prudential Mutual Fund	0.00	250.00
(c)	Bandhan Flexi Cap Fund	0.00	450.00
(d)	Sundram Mutual Fund	0.00	400.00
(e)	Nippon India Power & Infra Fund	500.00	950.00
(f)	Nippon India Vision Fund	0.00	400.00
(g)	Nippon India Mutual Fund	0.00	450.00
(h)	Tata infrastructure	0.00	450.00
(i)	vaniyampara rubber company	4.50	4.50
	Total Investments	504.50	3804.50
9	Other non-current assets	31 March 2026	31 March 2025
(a)	Security Deposits		
(1)	Electricity security deposit	1286.14	1286.14
(2)	ICICI card system	1020.00	1020.00
(3)	Sales Tax security deposit	250.00	250.00
(4)	Soft drink security deposit	32.30	32.30
	Total other non-current other assets	2588.44	2588.44
10	Inventories	31 March 2026	31 March 2025
(a)	Finished goods		
(1)	Liquor	13750.43	15736.45
(2)	Soft drinks and Ice Cream	127.75	116.68
	Total	13878.18	15853.12
11	Trade receivables	31 March 2026	31 March 2025
(a)	Secured Considered good	0.00	0.00
(b)	Unsecured Considered good		
(1)	Blue Bird	876.15	0.00
(2)	Blue serene resorts	290.00	290.00
(3)	Catholic syrian bank ATM rent	670.00	670.00
(4)	joseph stanly	297.00	297.00
(5)	Kriya designing (souvenir)	1000.00	1000.00
(6)	Peeyar exporters	86.00	86.00
(7)	Right Angle ooh Media	1592.96	0.00
(8)	Zero degree	1009.55	500.83
	Total	5821.66	2843.83

BANERJI MEMORIAL CLUB
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Notes forming part of the Financial Statements for the year ended 31st March, 2026
(All amounts are in Hundreds of Indian Rupees, unless otherwise Stated)

(Amount in Hundreds)

		31 March 2026	31 March 2025
12	Cash and Bank Balances		
	(a) Cash and cash equivalents		
(1)	Bandhan bank a/c no.50190035557412	1947.24	803.48
(2)	ESAF small finance bank a/c no.50170024216837	781.98	845.60
(3)	EQUITAS Small FGinance Bank A/c No 200002750782	7706.50	1538.91
(4)	Federal bank sb a/c.10140100096462	2235.23	1032.56
(5)	Kerala bank CA a/c no.80100935	252.93	120.15
(6)	KSFE a/c no.150610801000935	0.00	739.78
(7)	SBI CA a/c no.31260008354	325.90	783.55
(8)	South Indian Bank CA a/c no.0376073000000266	5209.56	3135.36
(9)	Ujjivan small finance bank a/c no.1616110110051229	500.60	1090.10
	(b) Fixed Deposits		
(1)	ESAF Bank	163014.97	176565.37
(2)	Equitas Bank	21987.56	7000.00
(3)	SBI	2182.71	0.00
(4)	KSFE	0.00	3427.50
(5)	South Indian Bank	0.00	2000.00
(6)	Ujjivan Bank	177000.00	187000.00
	(c) Cash on hand	1020.46	1221.96
	Total	384165.64	387304.33
	Total Cash and bank balances	384165.64	387304.33
13	Other current assets	31 March 2026	31 March 2025
(a)	Advance for contract works	13574.55	500.00
(b)	Income tax paid advance	0.00	4300.00
(c)	Income tax refund Receivable FY 2023-24	2743.70	2743.70
(d)	Income tax refund Receivable FY 2024-25	2139.41	0.00
(e)	Interest receivable on FD	0.00	34.49
(f)	Bar licence fee advance	20000.00	20000.00
(g)	Staff advance	443.28	18.33
(h)	Staff loan	150.00	752.50
(i)	GST on Audit fee	207.00	0.00
(j)	GST ITC	2041.28	751.76
(k)	TDS on GST	39.60	33.00
(l)	Subscription receivable	2338.08	908.89
(m)	Tax Deducted at Source	3037.93	3871.55
(n)	Tax Collected at Source	812.64	801.14
(o)	Prepaid AMC	286.60	0.00
(p)	Interest on Mutual Fund receivable	2777.52	0.00
	Total	50591.60	34715.36

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(Amount in Hundreds)

14 Revenue from operations	31 March 2026	31 March 2025
(a) Sale of products		
Liquor	112794.77	107404.44
Soft drinks	3697.26	4025.03
Ice Cream	320.38	281.02
Revenue from operations (Gross)	116812.41	111710.49
Less: Excise duty	0.00	0.00
Revenue from operations (Net)	116812.41	111710.49
15 Other income	31 March 2026	31 March 2025
(a) SUBSCRIPTION FROM MEMBERS		
(1) General subscription	10567.20	10171.56
(2) Subscription discount	-1475.27	-1548.74
(3) Subscription fine	34.30	30.50
(b) OTHER COLLECTION FROM MEMBERS		
(1) Badminton court fee collected	3932.59	2139.86
(2) Cleaning charges received	63.56	21.19
(3) Guest fee	6358.46	3869.24
(4) Income from caneteen sales	0.00	1081.93
(5) Tennis fee	38.14	0.00
(6) Usage fee - Roof garden	1383.08	1192.31
(7) VC affiliated collection	498.30	880.33
(8) Voluntary contribution	23098.97	28467.98
(c) RENT RECEIVED		
(1) Centenary hall and Mini hall rent	1690.59	2589.74
(2) Rent from ATM counter	3960.00	3630.00
(3) Rooms receipt	7453.24	8271.00
(d) INCOME FROM ADVERTISEMENT		
Address and Directory fee collected	23.73	39.83
Advertisement from hoarding	16253.25	16080.20
(e) INCOME FROM INVESTMENTS AND DEPOSITS		
Bank interest on savings account	314.12	626.05
Dividend from Mutual funds	641.01	265.86
Interest on deposits (Electricity)	86.81	86.81
Interest received from FD	30471.93	27680.38
MCPRL account	4036.06	3965.19
Profit on sale of mutual fund	16754.85	0.00
(f) COLLECTIONS/RECEIPTS		
Miscellaneous receipts	176.25	166.88
Interest on Income Tax refund	0.00	118.13
Total other income	126361.17	109826.22

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Notes forming part of the Financial Statements for the year ended 31st March, 2026
(All amounts are in Hundreds of Indian Rupees, unless otherwise Stated)

		(Amount in Hundreds)	
		31 March 2026	31 March 2025
16	Cost of goods sold		
A	Purchases of finished goods		
(i)	Liquor	80198.24	80110.54
	Less : Liquor purchase offer	0.00	-938.35
(ii)	Ice Cream	282.91	239.57
(iii)	Soft drinks	1602.46	1854.04
	Total (A)	82083.61	81265.80
B	Changes in inventories of finished goods, work in progress and stock-in trade		
	Inventories at the beginning of the year:		
(i)	Finished goods	15853.12	13802.65
		(I) 15853.12	13802.65
	Inventories at the end of the year:		
(i)	Finished goods	13878.18	15853.12
		(II) 13878.18	15853.12
	(Increase)/ decrease in inventories of finished goods, work-in-progress and stock-in-trade (C)	1974.95	-2050.47
	Total (A+B+C)	84058.55	79215.33
17	Employee benefits expense		
	(Including contract labour)		
(a)	Salaries, wages, bonus and other allowances		
(1)	Compensation Paid	0.00	1005.26
(2)	Daily wages and Salaries paid	32713.28	33286.09
(3)	Employee State Insurance	313.98	307.73
(4)	Festival allowance	405.00	54.00
(5)	Food expenses to staff	4861.97	5902.57
(6)	Professional Tax (Employees)	0.00	37.10
(7)	Uniform expenses	129.00	174.00
	Total Employee benefits expense	38423.23	40766.75
18	Depreciation and amortization expense		
(a)	on tangible assets (Refer note 11)	14688.63	15775.72
(b)	on intangible assets (Refer note 11)	3.82	6.36
	Total Depreciation and amortization expense	14692.45	15782.08
19	Other Expenses		
(a)	GENERAL ADMINISTRATION EXPENSES		
(1)	Advertisement expenses	20.00	79.56
(2)	Annual maintenance contract	412.09	630.36
(3)	Audit fee	1150.00	1050.00
(4)	Bank charges	78.67	22.24
(5)	Celebration expenses	16219.47	13080.69
(6)	Charity and Donations	586.95	605.00
(7)	Diesel and Oil	649.73	722.64
(8)	Electrical inspection fee	51.90	25.95
(9)	Electricity charges	5978.63	8512.33
(10)	House keeping expenses	1457.17	1604.33
(11)	Kitchen expenses	353.12	312.75
(12)	Legal and Professional charges	377.00	839.50
(13)	Loss on sale of Electric Scooter	0.00	202.55
(14)	Miscellaneous expenses	11.35	228.43
(15)	Newspaper and Periodicals	193.90	221.70
(16)	Postage expenses	98.25	8.88
(17)	Printing and Stationery	1312.79	1387.49
(18)	Professional Tax (Traders/Institutions)	0.00	82.50
(19)	Rates and Taxes	37.56	172.29
(20)	Refreshment Expense	8.98	0.00
(21)	Registration and Renewal fees	103.63	156.91
(22)	Telephone, internet and Cable TV charges	1019.32	839.40

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Notes forming part of the Financial Statements for the year ended 31st March, 2026
(All amounts are in Hundreds of Indian Rupees, unless otherwise Stated)

(Amount in Hundreds)

(23) Tennies coaching camp and Tournament expense	68.92	0.00
(24) Travelling expenses	234.32	162.82
(25) Water charges	603.40	668.52
(26) Website charges	50.00	664.36
(27) Wreath and Boquet expenses	81.47	185.88
(b) REPAIR AND MAINTENANCE		
(1) Bio Access & Elevator Control	11.50	242.00
(2) Building and Others	50903.24	15045.19
(3) CCTV	828.38	330.07
(4) Club painting	0.00	91.31
(5) Computer and Software	82.12	307.13
(6) Electrical fittings	1188.78	2530.79
(7) Generator	89.92	0.00
(8) Plant and Machinery	742.17	773.50
(c) PERMIT ROOM RELATED EXPENSES		
(1) Abkari welfare fund	0.00	1069.50
(2) Bar related expenses	264.75	295.50
(3) Permit room expenses	678.13	598.82
(4) Permit room license fee	20000.00	20000.00
(d) EXPENSES RELATED TO MEMBERS		
(1) Cost of playing cards	973.22	1328.81
(2) Election expenses	0.00	778.25
(3) Food and Tea expenses	2003.24	4300.19
(4) General body meeting expenses	1912.35	2766.76
(5) Gift to Members	110.36	56.03
(6) Kids Wing Expenses	0.00	453.09
(7) Ladies Wing Expenses	239.55	823.81
(8) Medical expenses	28.70	26.48
(9) Members tour programme	0.00	367.30
(10) Public/Govt./Departmental programme expenses	43.22	250.00
(11) Senior citizen development programme expenses	84.15	131.55
(12) Tennies court expenses	1242.70	532.31
(13) Youth Programme Expenses	70.63	0.00
(e) TAX RELATED EXPENSES		
(1) Income tax expenses	0.00	8123.94
(2) GST writeoff	742.53	0.00
(f) OTHER EXPENSES		
(1) Liqour loading and Unloading expenses	195.32	190.27
(2) Transporation and Freight charges	387.77	352.14
(3) Club expenses	127.43	370.54
Total	114108.78	94602.38