



Nath Ahuja & Co.
Chartered Accountants

INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying financial statements of M/s **National Rifles Association of India, New Delhi** ("the association") having registered office at **51-B, Institutional Area, Tughlakabad, New Delhi-110062**, which comprises of the **Consolidated Balance Sheet as at March 31st, 2024**, the Consolidated Income and Expenditure Account, significant accounting policies and notes to accounts for the year ended on that date.

Management's Responsibility for the Financial Statements

Management of the Association is responsible for the preparation of these financial statements that gives a true and fair view. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Association's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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



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E-Mail : nna@nathahuja.com

Opinion

In my opinion and to the best of our information and according to the explanation furnished to us the Financial Statements of National Rifle Association of India for the year ended March 31st, 2024 give a true and fair view:

- i. In case of the Balance Sheet, of the state of affairs of the Association as at **March 31st, 2024** and
- ii. In case of the Income and Expenditure Account, of the Surplus of the Income over Expenditure of the Association for the period ended on that date.

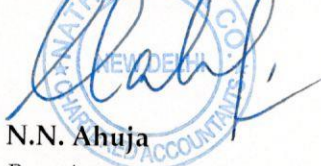
Emphasis of Matters

The Company has pending litigations as referred to Note No. 22 of the financial statements, however management is of the opinion that these litigations would not impact its financial position;

For Nath Ahuja & Company

Chartered Accountants

Firm Reg. No. 001083N



N.N. Ahuja

Proprietor

Membership No. 080178

Place: New Delhi

Date:- 23/09/2024

UDIN: 24080178BKDALV5483

THE NATIONAL RIFLE ASSOCIATION OF INDIA
51-B, Institutional Area, Tughlakabad, New Delhi

Consolidated Balance Sheet as at 31st March, 2024

(Amount INR)

Particulars		Note No.	Figures as at the end of current reporting period 31.03.2024	Figures as at the end of previous reporting period 31.03.2023
A	FUNDS AND LIABILITIES			
	General Reserve fund	1	17,93,17,687	15,90,99,878
	Non Current Liabilities and Provisions	2	-	-
	Current Liabilities and Provisions	3	15,01,14,038	16,95,09,976
	TOTAL		32,94,31,725	32,86,09,854
B	ASSETS			
	Net Fixed Assets	4	1,25,26,736	1,32,96,521
	Investments	5	7,08,93,207	6,71,48,209
	Current Assets, Loans and Advances etc.	6	22,73,34,100	21,46,35,719
	Grants receivable	7	1,86,77,682	3,35,29,405
	TOTAL		32,94,31,725	32,86,09,854
	Significant Accounting Policies	21		
	Notes on Accounts	22		

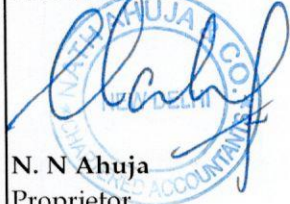
The schedule referred to above forms an integral part of the Income & Expenditure account

In terms of our separate report of even date attached

for Nath Ahuja & Company

Chartered Accountants

FRN : 001083N



N. N. Ahuja

Proprietor

Membership No: 080178

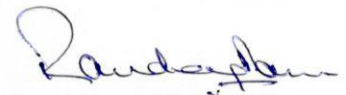
Place: New Delhi

Date : 23-09-2024

For and on behalf of the Governing Body of NRAI



K. Sultan Singh
Secretary General



Randeep Mann
Hony. Treasurer



Rajiv Bhatia
Secretary



Rovin Jain
Executive Accountant

THE NATIONAL RIFLE ASSOCIATION OF INDIA
51-B, Institutional Area, Tughlakabad, New Delhi

Consolidated Income and Expenditure Account for the year ended 31 March, 2024

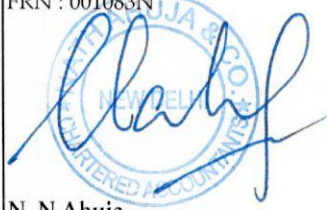
(Amount INR)

Particulars		Note No.	Figures for the year ending from 01.04.2023 To 31.03.2024	Figures for the year ending from 01.04.2022 To 31.03.2023
A	Income			
	Sale of Arms, Ammunitions etc.	8	17,16,20,491	16,75,91,570
	Grants/Subsidies	9	6,65,35,283	14,02,84,282
	Donation	10	-	1,57,01,000
	Membership Fees/Subscriptions and incidental income	11	2,71,99,440	1,83,56,298
	Sponsorship Fees	12	-	99,96,000
	Other Income	13	73,82,474	76,47,224
	Closing stock	14	12,51,14,810	10,59,03,989
	Total		39,78,52,498	46,54,80,363
B	Expenditure			
	Opening Stock	15	10,59,03,989	8,00,49,491
	Purchase of Arms, Ammunitions etc.	16	16,13,38,066	16,78,64,227
	Establishment Expenses	17	2,97,67,543	2,57,59,639
	Other Administrative Expenses	18	1,39,69,749	1,86,06,735
	Bank Interest Expenditure	19	38,95,345	29,70,987
	Sports Promotion Expenses	20	6,61,17,148	15,23,48,567
	Depreciation	4	14,56,300	15,55,652
	Total		38,24,48,140	44,91,55,298
C	Balance being Excess of Income over Expenditure (A - B)		1,54,04,358	1,63,25,065
	Transferred to Corpus/Capital Fund		-	-
D	Balance being Surplus carried to Head Office Account		1,54,04,358	1,63,25,065
	Significant Accounting Policies	21		
	Notes on Accounts	22		

The schedule referred to above forms an integral part of the Income & Expenditure account

In terms of our separate report of even date attached

for Nath Ahuja & Company
Chartered Accountants
FRN : 001083N



N. N Ahuja
Proprietor
Membership No: 080178

Place: New Delhi
Date : 23-09-2024

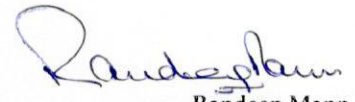
For and on behalf of the Governing Body of NRAI



K. Sultan Singh
Secretary General



Rajiv Bhatia
Secretary



Randeep Mann
Hony. Treasurer




Rovin Jain
Executive Accountant

THE NATIONAL RIFLE ASSOCIATION OF INDIA
51-B, Institutional Area, Tughlakabad, New Delhi
Consolidated Cash Flow Statement as at 31 March, 2023

Particulars	Figures as at the end of Current reporting period 31.03.2024	Figures as at the end of Previous reporting period 31.03.2023
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/(Loss) before tax	1,54,04,358	1,63,25,065
Adjustments for :-		
Add: Depreciation	14,56,300	15,55,652
Less: Interest on Fixed Deposit	(41,61,109)	(35,94,304)
Add: Interest Expenses	38,95,345	29,70,987
Operating profit before working capital changes	1,65,94,894	1,72,57,400
Adjustments for changes in working capital:-		
(Increase)/Decrease in Loans & Advances(loan to staff)	6,53,761	(25,76,027)
(Increase)/Decrease in due from members	30,36,639	(60,60,718)
(Increase)/Decrease in others current assets	(2,96,50,180)	1,57,86,680
Increase/(Decrease) in Current Liabilities & Provisions	(1,93,95,938)	3,75,34,302
Increase/(Decrease) in Head Office Account	-	-
(Increase)/Decrease in Grants Receivable	1,48,51,723	(3,25,77,493)
Increase/(Decrease) in General Reserves	48,13,451	49,54,328
(Increase)/Decrease in Stock	(1,92,10,821)	(2,58,54,498)
Net cash from operating activities	(2,83,06,471)	84,63,973
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of fixed assets	(6,86,514)	(12,71,547)
Sale of fixed assets		-
Investment made during the year	(37,44,998)	(32,38,027)
Interest Income	41,61,109	35,94,304
Net cash used in investing activities	(2,70,403)	(9,15,270)
CASH FLOW FROM FINANCING ACTIVITIES		
Interest paid	(38,95,345)	(29,70,987)
Net cash flow from financing activities	(38,95,345)	(29,70,987)
INCREASE/DECREASE IN CASH & CASH EQUIVALENTS	(3,24,72,220)	45,77,716
Cash & Cash equivalent at the begning of the year	5,85,16,481	5,39,38,766
Cash & Cash equivalent at the closing of the year*	2,60,44,261	5,85,16,482
*Cash & Cash equivalent comprise :		
Cash on hand	2,05,276	9,88,713
Postage Imprest	7,143	3,573
Cheque in Hand	9,817	4,49,428
Balances with Scheduled Banks	2,58,22,025	5,70,74,767
Total	2,60,44,261	5,85,16,481

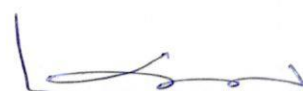
The notes referred to above forms an integral part of the financial statement
In terms of our report attached.

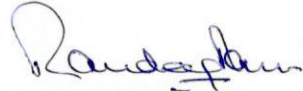
for Nath Ahuja & Company
Chartered Accountants
FRN : 001083N


N. N. Ahuja
Proprietor
Membership No: 080178


Place: New Delhi
Date : 23-09-2024

For & on behalf of the Governing Body of NRAI


K. Sultan Singh
Secretary General


Randeep Mann
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Rajiv Bhatia
Secretary


Rovin Jain
Executive Accountant

THE NATIONAL RIFLE ASSOCIATION OF INDIA
51-B, Institutional Area, Tughlakabad, New Delhi

Notes forming part of the financial statements

Note 1 General Reserve Fund

(Amount INR)

Particulars	Figures as at the end of current reporting period 31.03.2024	Figures as at the end of previous reporting period 31.03.2023
Balance at the beginning of the year	15,90,99,878	13,78,20,487
Add: Contribution recd towards Shooter's benevolent fund in S.O	951	862
Add: Contribution recd towards Corpus (Life membership fees)	48,12,500	57,22,500
Add: Balance being Deficit from the Income & Expenditure account	1,54,04,358	1,63,25,064
Less:- other Adjustment	-	(7,69,036)
Total	17,93,17,687	15,90,99,878

Note 2 Non Current Liabilities and Provisions

Particulars	Figures as at the end of current reporting period 31.03.2024	Figures as at the end of previous reporting period 31.03.2023
Provision	-	-
Total	-	-

Note 3 Current Liabilities and Provisions

Particulars	Figures as at the end of current reporting period 31.03.2024	Figures as at the end of previous reporting period 31.03.2023
Short Term Borrowing		
(a) Overdraft Account (Secured against Fixed Deposit)	1,17,69,662	2,19,64,731
(b) OCC Account (Secured against Building)	1,67,41,022	2,18,84,729
	2,85,10,685	4,38,49,460
Sundry Creditors		
- MSME	13,51,046	56,84,423
- Others	1,63,04,938	2,25,58,380
	1,76,55,984	2,82,42,803
Annual Membership/Affiliation fees received in advance		
(a) for FY 2023-24	-	1,69,061
(b) for FY 2024-25	1,15,200	41,000
(c) for FY 2025-26	34,000	15,000
(d) for FY 2026-27	17,000	7,000
(e) for FY 2027-28	9,000	-
(f) for FY 2028-29	5,000	-
(g) for FY 2029-30	1,000	-
	1,81,200	2,32,061
Statutory Liabilities		
For TDS	18,68,031	40,48,236
PF Payable	3,75,907	3,29,382
GST	(7,30,074)	(85,783)
	15,13,864	42,91,835
Others		
(a) Advances received from members/shooters/Others	9,90,43,029	8,12,48,900
(b) Expenses Payable	31,83,292	1,16,44,917
(c) Provision for IGST	25,985	-
	10,22,52,306	9,28,93,817
Total	15,01,14,038	16,95,09,976



THE NATIONAL RIFLE ASSOCIATION OF INDIA
51-B, Institutional Area, Tughlakabad, New Delhi

Notes forming part of the financial statements

Note 5 Investment

(Amount INR)

Particulars	Figures as at the end of current reporting period 31.03.2024	Figures as at the end of previous reporting period 31.03.2023
Bank Deposits		
With Union Bank of India	7,05,11,916	6,67,66,918
With State bank of India	3,81,291	3,81,291
Total	7,08,93,207	6,71,48,209

Note 6 Current Assets, Loans and Advances etc.

Particulars	Figures as at the end of current reporting period 31.03.2024	Figures as at the end of previous reporting period 31.03.2023
Due from Members/Shooters <i>(Unsecured, Considered Good)</i>		
(a) Outstanding for a period exceeding six months	1,35,40,121	87,63,365
(b) Others	3,90,389	82,03,784
	1,39,30,510	1,69,67,149
Cash and Bank Balances		
(a) Cash in hand	2,05,276	9,88,713
(b) Postage imprest	7,143	3,573
(c) Cheque in hand	9,817	4,49,428
(d) Bank balances with Scheduled Banks	2,58,22,025	5,70,74,767
	2,60,44,260.560	5,85,16,481
Loans <i>(Unsecured, Considered Good)</i>		
(a) To Staff	30,01,036	36,54,797
	30,01,036	36,54,797
Advance recoverable in cash or in kind or for value to be recd <i>(Unsecured, Considered Good)</i>		
(a) For expenses (Advance Paid to Parties)	31,24,479	13,43,860
(b) For purchase of Stock-in-trade	3,73,33,586	1,03,95,845
(c) Prepaid expenses	6,61,525	6,40,857
(d) Security Deposits	1,52,716	1,52,716
(e) Income tax deducted (TDS)/Refundable	1,79,71,177	1,70,60,025
	5,92,43,483	2,95,93,303
Inventories <i>(As taken, valued and certified by the Management)</i>		
(a) Stores and Spares	-	-
(b) Stock-in-trade	12,51,14,810	10,59,03,989
	12,51,14,810	10,59,03,989
Total	22,73,34,100	21,46,35,719

Note 7 Grant Receivable

Particulars	Figures as at the end of current reporting period 31.03.2024	Figures as at the end of previous reporting period 31.03.2023
Grants Receivable		
(a) Outstanding for a period exceeding six months	1,86,77,682	3,35,29,405
Total	1,86,77,682	3,35,29,405



THE NATIONAL RIFLE ASSOCIATION OF INDIA
51-B, Institutional Area, Tughlakabad, New Delhi

Notes forming part of the financial statements

Note 8 Sale of Arms, Ammunitions etc.

(Amount INR)

Particulars	Figures for the year ending from 01.04.2023 to 31.03.2024	Figures for the year ending from 01.04.2022 to 31.03.2023
Traded Goods		
Ammunition	14,09,55,830	13,98,79,190
Arms	1,31,01,986	1,17,21,929
Target paper/Clay Targets, etc.	1,75,62,675	1,59,90,451
Total	17,16,20,491	16,75,91,570

Note 9 Grant/Subsidies

Particulars	Figures for the year ending from 01.04.2023 to 31.03.2024	Figures for the year ending from 01.04.2022 to 31.03.2023
Central Government		
Sport Authority of India	6,13,85,283	13,52,84,282
Grant received from OGQ	50,00,000	50,00,000
Grant received from IOA	1,50,000	-
Total	6,65,35,283	14,02,84,282

Note 10 Donation

Particulars	Figures for the year ending from 01.04.2023 to 31.03.2024	Figures for the year ending from 01.04.2022 to 31.03.2023
Donation received	-	5,01,000
Donation under CSR	-	1,52,00,000
Total	-	1,57,01,000

Note 11 Membership Fees/Subscriptions and incidental income

Particulars	Figures for the year ending from 01.04.2023 to 31.03.2024	Figures for the year ending from 01.04.2022 to 31.03.2023
Members Admission Fees	60,000	60,000
Members Annual/ Affiliation Fees	5,51,461	4,92,900
Shooters ID and Membership Cards	1,04,97,094	79,68,645
Fees for Miscellaneous services (including Misc. Income and late fees)	1,00,38,385	98,34,753
Import Licence & Amendment Processing Fee	60,52,500	-
Wild Card	-	-
Total	2,71,99,440	1,83,56,298



THE NATIONAL RIFLE ASSOCIATION OF INDIA
51-B, Institutional Area, Tughlakabad, New Delhi

Notes forming part of the financial statements

Note 12 Sponsorship Fees

Particulars	Figures for the year ending from 01.04.2023 to 31.03.2024	Figures for the year ending from 01.04.2022 to 31.03.2023
For promotion of shooting sports	-	99,96,000
Total		99,96,000

Note 13 Other Income

Particulars	Figures for the year ending from 01.04.2023 to 31.03.2024	Figures for the year ending from 01.04.2022 to 31.03.2023
Interest received on FDR	41,61,109	35,94,304
Interest received on saving account	5,13,805	5,47,561
Interest Received	9,560	7,875
Exchange Gain	15,11,673	28,48,580
Short and Excess Receipt/Payment A/c	46	-
Sale of Scrap	11,86,281	6,48,904
Total	73,82,474	76,47,224

Note 14 Closing Stock

Particulars	Figures for the year ending from 01.04.2023 to 31.03.2024	Figures for the year ending from 01.04.2022 to 31.03.2023
Stores and Spares	54,075	63,075
Stock-in-Trade		
Arms	1,55,93,805	1,37,63,991
Ammunitions	5,49,23,038	4,02,90,730
Air Pellets	7,67,719	5,71,586
Equipment's	17,55,131	17,55,131
Accessories and Literature	1,03,47,087	1,66,28,893
Clay Birds/Targets	2,10,385	41,21,307
Stock with Sports Authority of India (SAI)	3,95,47,582	2,81,87,139
Stock at Karan Singh Shooting Range (KSSR)	19,15,988	5,22,137
Total	12,51,14,810	10,59,03,989



THE NATIONAL RIFLE ASSOCIATION OF INDIA
51-B, Institutional Area, Tughlakabad, New Delhi

Notes forming part of the financial statements

Note 15 Opening Stock

(Amount INR)

Particulars	Figures for the year ending from 01.04.2023 to 31.03.2024	Figures for the year ending from 01.04.2022 to 31.03.2023
Stores and Spares	63,075	66,956
Stock-in-Trade		
Arms	1,37,63,991	1,99,40,385
Ammunitions	4,02,90,730	2,82,11,062
Air Pellets	5,71,586	36,75,140
Equipment's	17,55,131	17,55,131
Accessories and Literature	1,66,28,893	1,20,62,593
Clay Birds/Targets	41,21,307	10,75,883
Stock with Sports Authority of India (SAI)	2,81,87,139	1,22,02,568
Stock at Karan Singh Shooting Range (KSSR)	5,22,137	10,59,773
Total	10,59,03,989	8,00,49,491

Note 16 Purchase of Arms Ammunition etc.

Particulars	Figures for the year ending from 01.04.2023 to 31.03.2024	Figures for the year ending from 01.04.2022 to 31.03.2023
Traded Goods		
Ammunition	12,95,70,842	13,21,46,668
Arms	1,71,25,689	1,05,49,006
Others (Paper Targets, Accessories etc.)	1,46,41,536	2,51,68,553
Total	16,13,38,066	16,78,64,227

Note 17 Establishment Expenses

Particulars	Figures for the year ending from 01.04.2023 to 31.03.2024	Figures for the year ending from 01.04.2022 to 31.03.2023
Staff Salaries	2,32,54,542	1,98,95,129
Ex-gratia	34,55,348	32,33,432
Employer's Contribution to PF & EDLI	19,47,010	16,42,894
Gratuity	10,52,324	9,44,713
Pf administrative charges	58,319	43,471
Total	2,97,67,543	2,57,59,639



THE NATIONAL RIFLE ASSOCIATION OF INDIA
51-B, Institutional Area, Tughlakabad, New Delhi

Notes forming part of the financial statements

Note 18 Other Administrative Expenses

(Amount INR)

Particulars	Figures for the year ending from 01.04.2023 to 31.03.2024	Figures for the year ending from 01.04.2022 to 31.03.2023
Electricity and Rent Taxes	7,55,806	43,91,554
Insurance	5,48,807	5,10,793
Repairs & Renewals	3,13,511	4,14,116
Communication expenses	1,52,300	2,81,496
Printing and Stationery	5,41,673	3,75,973
Travelling and Conveyance	7,41,280	6,84,719
Payment to Auditors	-	-
-Statutory Audit Fee	1,00,000	75,000
Postage & Telegram	1,91,130	50,754
Legal Expenses	26,00,250	52,80,913
Professional Charges	15,33,700	19,68,518
Affiliation fees paid	2,20,646	78,473
Bank Charges	2,04,873	4,28,194
Newspaper and Periodicals	-	-
Miscellaneous exp	3,46,256	5,53,333
Governing Body Meeting expenses	23,015	1,04,621
Security Charges	12,79,700	11,88,073
Website Charges	18,41,893	12,97,472
Property tax	66,441	62,790
Amount Written Off	14,630	-
Foreign Exchange loss on import	-	-
General Expenses	7,71,239	6,08,183
Locker Expense	2,22,600	2,51,760
Media Menegment Charges	15,00,000	-
NRAI Documentary(CSR)	-	-
Total	1,39,69,749	1,86,06,735

Note 19 Bank Interest Expenditure

Particulars	Figures for the year ending from 01.04.2023 to 31.03.2024	Figures for the year ending from 01.04.2022 to 31.03.2023
Interest paid	38,95,345	29,70,987
Total	38,95,345	29,70,987

Note 20 Sports promotion expenses

Particulars	Figures for the year ending from 01.04.2023 to 31.03.2024	Figures for the year ending from 01.04.2022 to 31.03.2023
Coaching/ Training/ Selection Camps	7,78,52,960	10,32,57,982
Expenditure For Shooting Competitions	(1,17,35,812)	4,90,90,585
Total	6,61,17,148	15,23,48,567



THE NATIONAL RIFLE ASSOCIATION OF INDIA
51-B, Institutional Area, Tughlakabad, New Delhi

Notes forming part of the financial statements

Note 4 Fixed assets

Fixed Assets	Land	Office Equipments	Building	Furniture and Fixtures	Plant & Machinery			Intangibles	Total
					General	Air Conditioners	Computers		
Rate of Depreciation									
As of April 1, 2023 (Opening WDV)	0%	15%	10%	10%	15%	40%	25%		
Deletion	26,17,096	2,200	51,35,165	16,35,105	32,51,006	3,89,316	54,189	1,32,96,521	
For more than 180 days	-	-	-	-	-	-	-	-	
Consideration/Realization out of above	-	-	-	-	-	-	-	-	
For less than 180 days	-	-	-	-	-	-	-	-	
Additions	-	-	-	2,800	94,355	58,152	-	1,95,755	
For more than 180 days	-	-	-	-	-	-	-	-	
Consideration/Realization out of above	-	-	-	10,800	3,80,128	64,831	35,000	4,90,759	
For less than 180 days	-	-	-	-	-	-	-	-	
Consideration/Realization out of above	-	-	-	-	-	-	-	-	
As of March 31, 2024	26,17,096	2,200	51,35,165	16,48,705	37,25,489	5,12,299	89,189	1,39,83,035	
Depreciation									
At full rate	-	330	5,13,517	1,63,791	5,01,804	1,78,987	13,547	14,09,909	
At half rate	-	-	-	540	28,510	12,966	4,375	46,391	
	-	330	5,13,517	1,64,331	5,30,314	1,91,953	17,922	14,56,300	
As of March 31, 2024 (Closing WDV)	26,17,096	1,870	46,21,649	14,84,375	31,95,176	3,20,346	71,267	1,25,26,736	



THE NATIONAL RIFLE ASSOCIATION OF INDIA
51-B, Institutional Area, Tughlakabad, New Delhi

Notes to the financial statements for the year ended 31st March, 2024

21	Significant Accounting Policies
21.1	<p>Basis of Accounting</p> <p>The financial statements are prepared under historical cost convention on a going concern basis in accordance with the applicable accounting standards issued by the Institute of Chartered Accountants of India.</p>
21.2	<p>Use of estimates</p> <p>These financial statements are in conformity with the Accounting Standards prescribed by ICAI, to the extent reasonable, requires Management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosures relating to the contingent liabilities as on the date of balance sheet and the reported amount of revenues and expenditures during the reporting period. The estimates and assumptions used in the Financial Statements are based upon Management's best evaluation of the relevant facts and circumstances as of the date of the Financial Statements.</p>
21.3	<p>Property, plant and equipment</p> <p>Fixed assets are carried at cost less accumulated depreciation and impairment losses, if any. The cost of fixed assets includes interest on borrowings attributable to acquisition of qualifying fixed assets up to the date the asset is ready for its intended use and other incidental expenses incurred up to that date. Exchange differences arising on restatement / settlement of long-term foreign currency borrowings relating to acquisition of depreciable fixed assets are adjusted to the cost of the respective assets and depreciated over the remaining useful life of such assets. Machinery spares which can be used only in connection with an item of fixed asset and whose use is expected to be irregular are capitalized and depreciated over the useful life of the principal item of the relevant assets. Subsequent expenditure relating to fixed assets is capitalized only if such expenditure results in an increase in the future benefits from such asset beyond its previously assessed standard of performance.</p>
21.4	<p>Depreciation & Amortization</p> <p>Depreciation is provided on written down value method as per the rates specified in the Income tax act, 1961. In respect of assets which has been used for less than 180 days, depreciation at half rates has been provided in accordance with the Income tax act, 1961.</p>
21.5	<p>Inventory</p> <p>Stores and spares (including machinery spares) are valued at cost. Stock-in-trade (being Arms, Ammunitions, Clay birds, Pellets, Souvenirs, Ties, Pins, etc.) are valued at cost or Net realizable value (whichever is lower). The costs are based on FIFO method of accounting and is determined by considering purchase price, custom duty, clearing charges, freight and all other charges for bringing the inventory to its present location and condition.</p>
21.6	<p>Investments</p> <p>Investment in Bank Deposit is shown at the value originally created plus accrued interest (to the extent information is available).</p>
21.7	<p>Foreign Exchange Transactions</p> <p>Transactions in foreign currency are converted at the exchange rate prevailing at the date of the transaction. Foreign currency monetary assets and liabilities are restated at the year end rates and the resultant gains or losses are recognized in the Income and Expenditure account. Non-monetary items are carried in terms of historical cost denominated in foreign currency using the exchange rates at the date of transaction.</p>



<p>21.8</p> <p>21.9</p> <p>21.10</p> <p>21.11</p> <p>21.12</p> <p>21.13</p> <p>21.14</p>	<p>Government Grants/Subsidies National Rifle Association of India (NRAI) being the apex body for regulating the shooting sports in India, representing India in the International Shooting Sports events and imparting education for safe usage of Arms, receives Grants from Government of India (GOI) through Sports Authority of India (SAI) under LTDP (Long term development plan) of the Ministry of Sports. The amount of grants against which shooting/training/coaching events has not been completed as on the balance sheet date are shown as Grants Received in advance. Shooting/training/coaching/selection trial events which were over in the current period, for which partly payment was received as grant in advance and the balance amount is due from SAI for which Association has complied with all the terms and conditions including the submission of Utilization Certificate as per General Financial Rule (GFR) are shown as Grants Receivable. All the expenditures that are incurred against government grants are recognized as an expense in the period in which the related event for which such grant is received is over.</p> <p>Revenue Recognition <u>Accounting for Sales</u> Sales are recognized, net of returns and trade discounts, on transfer of significant risks and rewards of ownership to the buyer, which generally coincides with the delivery of goods to customers. Sales excludes sales tax and value added tax. <u>Other Income</u> Interest on Saving bank account and Gratuity Fund is accounted on receipt basis.</p> <p>Accounting for Purchase Purchase is accounted at cost which comprises purchase price, custom duties, clearing charges, freight and all other charges for bringing the goods to its present location and condition.</p> <p>Intangible Assets Intangible assets are carried at cost less accumulated amortization and impairment losses, if any. The cost of an intangible asset comprises its purchase price, including any import duties and other taxes (other than those subsequently recoverable from the taxing authorities), and any directly attributable expenditure on making the asset ready for its intended use and net of any trade discounts and rebates. Subsequent expenditure on an intangible asset after its purchase / completion is recognized as an expense when incurred unless it is probable that such expenditure will enable the asset to generate future economic benefits in excess of its originally assessed standards of performance and such expenditure can be measured and attributed to the asset reliably, in which case such expenditure is added to the cost of the asset.</p> <p>Membership Subscription and Affiliation Fees Membership fees from Annual Members and affiliation fees from affiliated Associations/Clubs are accounted for on receipt basis. Any fees which has been received for future years are accounted for as fees received in advance. Membership subscription fees from Life Members are treated as contribution towards corpus of the association and accordingly accounted for under General Reserve fund. Any collection on account of Shooters Benevolent Fund are transferred to General Reserve Fund.</p> <p>Sports Promotion Expenses The amount of expenditure on sports promotion activities which are incurred by the association including the expenses against which any government grants was received and those which are not fully met/reimbursed by the government grants are recognized as a sports promotion expense in the period in which the related event, for which such partial funding of grant is received, is over.</p> <p>Provisions and contingencies A provision is recognized when the Company has 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 in respect of which a reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the Balance Sheet date, if any. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates.</p>
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22	Notes on Accounts		
22.1	The Association's Head Office collects Subscription from its Members/Affiliates and receives Government Grants which is accounted as Income. The Association is maintaining separate books of accounts in respect of these activities. The Income arising from this activity is applied for the purpose of Sports Promotion Activities such as providing coaching to student shooters for safe handling of arms, selecting shooters, participation in National and International shooting events etc.		
22.2	The Association's Sales Office is in the business of Sales and Purchase of Arms, Ammunitions and Sports Accessories etc. for its Members. The Association is maintaining separate books of accounts in respect of this activity. The Income arising from this activity is applied for the purpose of Sports Promotion Activities.		
22.3	No provision for Income tax has been made in the books of accounts of Head Office, as it has obtained exemption from Commissioner of Income tax (Exemption) u/s 12A of the Income tax act, 1961 vide Registration No. DIT(E)/95-96/T-334/168 dated 08/09/1995.		
22.4	Association Receives donations u/s 80G of the Income tax act, 1961, for which it has obtained registration u/s 80G vide Registration No. DIT(E)2107-2108/T-334 dated 08/02/2108.		
22.5	Balance due from/to members and Balance of Creditors , Grant Receivable, Advance paid to parties, Input Gst Receivable, Expense payable are subject to confirmation and reconciliations (if any).		
22.6	Corresponding figures for the previous year have been regrouped/rearranged, wherever necessary to confirm to current year classification.		
22.8	List of Pending Income Tax Litigations as on 31st March, 2024:		
	S.No.	A.Y.	Authority
	1	2010-11	Pending at the Level of High Court
	2	2011-12	Pending at the Level of High Court
	3	2012-13	Pending at the Level of High Court
	4	2013-14	Pending at the Level of CIT(Appeals)
	5	2014-15	Pending at the Level of High Court
	6	2015-16	Pending at the Level of CIT(Appeals)
	7	2016-17	Pending at the Level of CIT(Appeals)
	8	2017-18	Pending at the Level of CIT(Appeals)
			Amount
			Rs. 30,38,940/-
			Rs. 30,77,660/-
			Rs. 30,45,030/-
			Rs. 33,84,450/-
			Rs. 8,17,310
			Rs. 3,06,47,887/-
			Rs. 2,64,13,699/-
			Rs. 4,79,13,260/-





Nath Ahuja & Co.

Chartered Accountants

INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying financial statements of M/s National Rifles Association of India, New Delhi ("the association") having registered office at 51-B, Institutional Area, Tughlakabad, New Delhi-110062, which comprises of the Head Office Balance Sheet as at March 31st, 2024, the Head Office Income and Expenditure Account, significant accounting policies and notes to accounts for the year ended on that date.

Management's Responsibility for the Financial Statements

Management of the Association is responsible for the preparation of these financial statements that gives a true and fair view. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Association's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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



S-400, Greater Kailash Part-II, New Delhi-110 048 Phone : 011-47785052, 4562653

E-Mail : nna@nathahuja.com

Opinion

In our opinion and to the best of our information and according to the explanation furnished to us the Financial Statements of National Rifle Association of India for the year ended March 31st, 2024 give a true and fair view:

- i. In case of the Balance Sheet, of the state of affairs of the Association's Head Office as at **March 31st, 2024** and
- ii. In case of the Income and Expenditure Account, of the Surplus of the Income over Expenditure of the Association for the period ended on that date.

For Nath Ahuja & Company

Chartered Accountants

Firm Reg. No. 001083N

N.N. Ahuja

Proprietor

Membership No. 080178

Place: New Delhi

Date:- 23/09/2024

UDIN:- 24080178BKDALU7238

THE NATIONAL RIFLE ASSOCIATION OF INDIA
51-B, Institutional Area, Tughlakabad, New Delhi

Head Office Balance Sheet as at 31st March, 2024

(Amount INR)

Particulars		Note No.	Figures as at the end of current reporting period 31/03/2024	Figures as at the end of previous reporting period 31/03/2023
A	FUNDS AND LIABILITIES			
	General Reserve fund	1	13,73,63,608	13,47,48,979
	Non Current Liabilities and Provisions	2	-	-
	Current Liabilities and Provisions	3	15,01,14,038	16,95,09,976
	TOTAL		28,74,77,646	30,42,58,955
B	ASSETS			
	Net Fixed Assets	4	1,25,06,049	1,32,76,208
	Investments	5	7,08,93,207	6,71,48,209
	Sales Office Account	6	8,47,96,389	8,32,63,739
	Current Assets, Loans and Advances	7	10,06,04,319	10,70,41,394
	Grants receivable	8	1,86,77,682	3,35,29,405
	TOTAL		28,74,77,646	30,42,58,955
	Significant Accounting Policies	18		
	Notes on Accounts	19		

The schedule referred to above forms an integral part of the Income & Expenditure account

In terms of our separate report of even date attached

for Nath Ahuja & Company
Chartered Accountants
FRN : 001083N



N. N Ahuja
Proprietor

Membership No: 080178


Place: New Delhi

Date : 23-09-2024

For and on behalf of the Governing Body of NRAI


K. Sultan Singh
Secretary General


Rajiv Bhatia
Secretary


Randeep Mann
Hony. Treasurer


Rovin Jain
Executive Accountant

THE NATIONAL RIFLE ASSOCIATION OF INDIA

51-B, Institutional Area, Tughlakabad, New Delhi

Head Office Income and Expenditure Account for the year ended 31 March, 2024

(Amount INR)

Particulars		Note No.	Figures for the year ending from 01.04.2023 To 31.03.2024	Figures for the year ending from 01.04.2022 To 31.03.2023
A	Income			
	Grants/Subsidies	9	6,65,35,283	14,02,84,282
	Donation	10	-	1,57,01,000
	Membership Fees/Subscriptions and incidental	11	2,71,99,440	1,83,56,298
	Sponsorship Fees	12	-	99,96,000
	Other Income	13	61,89,330	69,84,947
	Total		9,99,24,053	19,13,22,528
B	Expenditure			
	Establishment Expenses	14	1,75,48,949	1,49,70,340
	Other Administrative Expenses	15	1,31,07,560	1,78,55,284
	Bank Interest Expenditure	16	38,95,345	29,70,987
	Sports Promotion Expenses	17	6,61,17,148	15,23,48,567
	Depreciation	4	14,53,874	15,53,241
	Total		10,21,22,875	18,96,98,420
C	Balance being Excess of Income over Expenditure (A - B)		(21,98,822)	16,24,108
	Transferred to Corpus/Capital Fund			-
D	Balance being Surplus carried to Head Office Account		(21,98,822)	16,24,108
	Significant Accounting Policies	18		
	Notes on Accounts	19		

The schedule referred to above forms an integral part of the Income & Expenditure account

In terms of our separate report of even date attached

for Nath Ahuja & Company

Chartered Accountants

FRN: 001083N

N. N Ahuja

Proprietor

Membership No: 080178

Place: New Delhi

Date : 23-09-2024

For and on behalf of the Governing Body of NRAI

K. Sultan Singh

Secretary General

Rajiv Bhatia

Secretary

Randeep Mann

Hony. Treasurer

Rovin Jain

Executive Accountant

THE NATIONAL RIFLE ASSOCIATION OF INDIA
51-B, Institutional Area, Tughlakabad, New Delhi
Head Office Cash Flow Statement as at 31 March, 2023

Particulars	Figures for the year ending from 01.04.2023 To 31.03.2024	Figures for the year ending from 01.04.2022 To 31.03.2023
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/(Loss) before tax	(21,98,822)	16,24,108
Adjustments for :-		
Add: Depreciation	14,53,874	15,53,241
Less: Interest on Fixed Deposit	(41,61,109)	(35,94,304)
Add: Interest Expenses	38,95,345	29,70,987
Operating profit before working capital changes	(10,10,712)	25,54,033
Adjustments for changes in working capital:-		
(Increase)/Decrease in Loans & Advances	7,30,418	(19,40,928)
(Increase)/Decrease in due from members	30,36,638	(60,51,666)
(Increase)/Decrease in others current assets	(2,96,50,179)	1,57,61,195
Increase/(Decrease) in Current Liabilities & Provisions	(1,93,95,938)	3,78,01,772
(Increase)/Decrease in Sale Office Account	(15,32,650)	(1,21,30,913)
(Increase)/Decrease in Grants Receivable	1,48,51,723	(3,25,77,493)
Increase/(Decrease) in General Reserves	48,13,451	49,54,326
Increase/(Decrease) in Non Current Liabilities and Provisions	-	-
Net cash from operating activities	(2,81,57,249)	83,70,325
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of fixed assets	(6,83,714)	(12,71,547)
Sale of fixed assets	-	-
Investment made during the year	(37,44,998)	(32,38,027)
Interest Income	41,61,109	35,94,304
Net cash used in investing activities	(2,67,603)	(9,15,270)
CASH FLOW FROM FINANCING ACTIVITIES		
Interest paid	(38,95,345)	(29,70,987)
Net cash flow from financing activities	(38,95,345)	(29,70,987)
INCREASE/DECREASE IN CASH & CASH EQUIVALENTS	(3,23,20,200)	44,84,068
Cash & Cash equivalent at the beginning of the year	5,80,70,815	5,35,86,745
Cash & Cash equivalent at the closing of the year*	2,57,50,615	5,80,70,815
*Cash & Cash equivalent comprise :		
Cash on hand	1,77,315	7,98,297
Postage Imprest	3,573	3,573
Cheque in Hand	9,817	4,49,428
Balances with Scheduled Banks	2,55,59,911	5,68,19,517
Total	2,57,50,616	5,80,70,815

The notes referred to above forms an integral part of the financial statement

In terms of our report attached.

for **Nath Ahuja & Company**

Chartered Accountants

FRN : 001083N


N. N. Ahuja

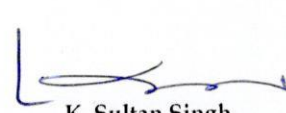
Proprietor

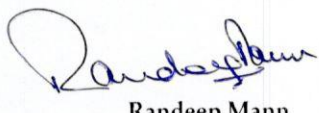
Membership No: 080178

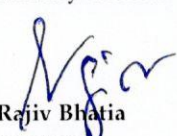
Place: New Delhi


Date : 23-09-2024

For & on behalf of the Governing Body of NRAI


K. Sultan Singh
Secretary General


Randeep Mann
Hony. Treasurer


Rajiv Bhatia
Secretary


Rovin Jain
Executive Accountant

THE NATIONAL RIFLE ASSOCIATION OF INDIA
51-B, Institutional Area, Tughlakabad, New Delhi

Notes forming part of the financial statements

Note 1 General Reserve Fund

(Amount INR)

Particulars	Figures as at the end of current reporting period 31/03/2024	Figures as at the end of previous reporting period 31/03/2023
Balance at the beginning of the year	13,47,48,979	12,81,70,545
Add: Contribution recd towards Shooter's benevolent fund in S.O	951	862
Add: Contribution received towards Corpus (Life membership fees)	48,12,500	57,22,500
Add: Surplus from the S.O Income & Expenditure A/C	-	-
Add: Deficit from the H.O Income & Expenditure A/C	(21,98,822)	16,24,108
Less:- other Adjustment	-	(7,69,036)
Total	13,73,63,608	13,47,48,979

Note 2 Non Current Liabilities and Provisions

Particulars	Figures as at the end of current reporting period 31/03/2024	Figures as at the end of previous reporting period 31/03/2023
	-	-
Total	-	-

Note 3 Current Liabilities and Provisions

Particulars	Figures as at the end of current reporting period 31/03/2024	Figures as at the end of previous reporting period 31/03/2023
Short Term Borrowing		
(a) Overdraft Account (Secured against Fixed Deposit)	1,17,69,662	2,19,64,731
(b) OCC Account (Secured against Building)	1,67,41,022	2,18,84,729
	2,85,10,685	4,38,49,460
Sundry Creditors		
- MSME	13,51,046	56,84,423
- Others	1,63,04,938	2,25,58,380
	1,76,55,984	2,82,42,803
Annual Membership/Affiliation fees received in advance		
(a) for FY 2023-24	-	1,69,061
(b) for FY 2024-25	1,15,200	41,000
(c) for FY 2025-26	34,000	15,000
(d) for FY 2026-27	17,000	7,000
(e) for FY 2027-28	9,000	-
(f) for FY 2028-29	5,000	-
(g) for FY 2029-30	1,000	-
	1,81,200	2,32,061
Statutory Liabilities		
For TDS	18,68,031	40,48,236
PF Payable	3,75,907	3,29,382
GST	(7,30,074)	(85,783)
	15,13,864	42,91,835
Others		
(a) Advances received from members/shooters/Others	9,90,43,029	8,12,48,900
(b) Expenses Payable	31,83,292	1,16,44,917
(c) Provision for IGST	25,985	-
	10,22,52,306	9,28,93,817
Total	15,01,14,038	16,95,09,976

Note 5 Investment

Particulars	Figures as at the end of current reporting period 31/03/2024	Figures as at the end of previous reporting period 31/03/2023
Bank Deposits		
With Union Bank of India	7,05,11,916	6,67,66,918
With State bank of India	3,81,291	3,81,291
Total	7,08,93,207	6,71,48,209



THE NATIONAL RIFLE ASSOCIATION OF INDIA
51-B, Institutional Area, Tughlakabad, New Delhi

Notes forming part of the financial statements

Note 6 Sale Office Account

(Amount INR)

Particulars	Figures as at the end of current reporting period 31/03/2024	Figures as at the end of previous reporting period 31/03/2023
Balance at the beginning of the year	8,32,63,739	7,11,32,826
Add: Amount transferred from Shooters benevolent fund	-	-
	15,32,650	1,21,30,913
Add: Net Amount of transactions with Sales Office during the year	-	-
Add: Balance being Surplus transferred from Sales Office Income & Expenditure account	-	-
Total	8,47,96,389	8,32,63,739

Note 7 Current Assets, Loans and Advances etc.

Particulars	Figures as at the end of current reporting period 31/03/2024	Figures as at the end of previous reporting period 31/03/2023
Due from Members/Shooters <i>(Unsecured, Considered Good)</i>		
(a) Outstanding for a period exceeding six months	1,35,40,121	87,63,365
(b) Others Recoverable	3,90,389	82,03,784
	1,39,30,510	1,69,67,149
Cash and Bank Balances		
(a) Cash in hand	1,77,315	7,98,297
(b) Postage imprest	3,573	3,573
(c) Cheque in hand	9,817	4,49,428
(d) Bank balances with Scheduled Banks	2,55,59,911	5,68,19,517
	2,57,50,616	5,80,70,815
Loans <i>(Unsecured, Considered Good)</i>		
(a) To Staff	16,79,710	24,10,128
	16,79,710	24,10,128
Adv recoverable in cash or in kind or for value to be recd <i>(Unsecured, Considered Good)</i>		
(a) For expenses (Advance Paid to Creditor)	31,24,478	13,43,859
(b) For purchase of Stock-in-trade	3,73,33,586	1,03,95,846
(c) Prepaid expenses	6,61,525	6,40,857
(d) Security Deposits	1,52,716	1,52,716
(e) Income tax deducted (TDS)/Refundable	1,79,71,177	1,70,60,025
	5,92,43,482	2,95,93,303
Total	10,06,04,319	10,70,41,394

Note 8 Grant Receivable

Particulars	Figures as at the end of current reporting period 31/03/2024	Figures as at the end of previous reporting period 31/03/2023
Grants Receivable		
(a) Outstanding for a period exceeding six months	1,86,77,682	3,35,29,405
Total	1,86,77,682	3,35,29,405



THE NATIONAL RIFLE ASSOCIATION OF INDIA
51-B, Institutional Area, Tughlakabad, New Delhi

Notes forming part of the financial statements

Note 9 Grant /Subsidies

(Amount in INR)

Particulars	Figures for the year ending from 01.04.2023 To 31.03.2024	Figures for the year ending from 01.04.2022 To 31.03.2023
Central Government		
Sport Authority of India	6,13,85,283	13,52,84,282
Grant received from OGO	50,00,000	50,00,000
Grant received from IOA	1,50,000	
Total	6,65,35,283	14,02,84,282

Note 10 Donation

Particulars	Figures for the year ending from 01.04.2023 To 31.03.2024	Figures for the year ending from 01.04.2022 To 31.03.2023
Donation received	-	5,01,000
Donation under CSR	-	1,52,00,000
Total	-	1,57,01,000

Note 11 Membership Fees/Subscriptions and incidental income

Particulars	Figures for the year ending from 01.04.2023 To 31.03.2024	Figures for the year ending from 01.04.2022 To 31.03.2023
Members Admission Fees	60,000	60,000
Members Annual/ Affiliation Fees	5,51,461	4,92,900
Shooters ID and Membership Cards	1,04,97,094	79,68,645
Fees for Miscellaneous services (including Misc. Income and late fees)	1,00,38,385	98,34,753
Import Licence & Amendment Processing Fee	60,52,500	-
Total	2,71,99,440	1,83,56,298

Note 12 Sponsorship Fees

Particulars	Figures for the year ending from 01.04.2023 To 31.03.2024	Figures for the year ending from 01.04.2022 To 31.03.2023
For promotion of shooting sports	-	99,96,000
Total	-	99,96,000



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Notes forming part of the financial statements

Note 13 Other Income

(Amount in INR)

Particulars	Figures for the year ending from 01.04.2023 To 31.03.2024	Figures for the year ending from 01.04.2022 To 31.03.2023
Interest received on FDR	41,61,109	35,94,304
Interest received on saving account	5,06,942	5,34,189
Interest Received	9,560	7,875
Exchange Gain	15,11,673	28,48,580
Short and Excess Receipt/Payment A/c	46	-
Total	61,89,330	69,84,947

Note 14 Establishment Expenses

Particulars	Figures for the year ending from 01.04.2023 To 31.03.2024	Figures for the year ending from 01.04.2022 To 31.03.2023
Staff Salaries	1,33,46,919	1,13,49,686
Ex-gratia	20,04,778	17,26,420
Employer's Contribution to PF & EDLI	10,86,609	9,06,050
Gratuity	10,52,324	9,44,713
Pf administrative charges	58,319	43,471
Total	1,75,48,949	1,49,70,340

Note 15 Other Administrative Expenses

Particulars	Figures for the year ending from 01.04.2023 To 31.03.2024	Figures for the year ending from 01.04.2022 To 31.03.2023
Electricity and Rent Taxes	7,55,806	43,91,554
Insurance	5,48,807	5,10,793
Repairs & Renewals	2,95,098	3,76,637
Communication expenses	1,52,300	1,95,238
Printing and Stationery	3,99,015	2,71,919
Travelling and Conveyance	6,35,897	5,57,640
Payment to Auditors		
-Statutory Audit Fee	1,00,000	75,000
Postage & Telegram	88,279	50,754
Legal Expense	26,00,250	52,80,913
Professional Charges	15,33,700	19,68,518
Affiliation fees paid	2,20,646	78,473
Bank Charges	2,04,873	4,28,194
Miscellaneous exp (Diwali Exp)	3,46,256	3,03,333
Governing Body Meeting expenses	23,015	1,04,621
Security Charges	12,79,700	11,88,073
Website Charges	18,41,893	12,97,472
Property tax	66,441	62,790
Amount Written Off	14,630	-
Foreign Exchange loss on import	-	-
General Expenses	2,78,354	2,11,602
Locker Expense	2,22,600	2,51,760
Media Menegment Charges	15,00,000	2,50,000
NRAI Documentary(CSR)	-	-
Total	1,31,07,560	1,78,55,284



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Notes forming part of the financial statements

Note 16 Bank Interest Expenditure

(Amount in INR)

Particulars	Figures for the year ending from 01.04.2023 To 31.03.2024	Figures for the year ending from 01.04.2022 To 31.03.2023
Interest paid	38,95,345	29,70,987
Total	38,95,345	29,70,987

Note 17 Sports promotion expenses

Particulars	Figures for the year ending from 01.04.2023 To 31.03.2024	Figures for the year ending from 01.04.2022 To 31.03.2023
Coaching/ Training/ Selection Camps	7,78,52,960	10,32,57,982
Expenditure For Shooting Competitions	(1,17,35,812)	4,90,90,585
Total	6,61,17,148	15,23,48,567



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Fixed Assets	Land	Building	Furniture and Fixtures	Plant & Machinery			Intangibles	Total
				General	Air Conditioners	Computers		
Rate of Depreciation	0%	10%	10%	15%	15%	40%	25%	
As of April 1, 2023 (Opening WDV)	26,17,096	51,35,165	16,17,011	32,51,006	2,12,444	3,89,298	54,188	1,32,76,208
Deletion	-	-	-	-	-	-	-	-
For more than 180 days	-	-	-	-	-	-	-	-
Consideration/Realization out of above	-	-	-	-	-	-	-	-
For less than 180 days	-	-	-	-	-	-	-	-
Additions	-	-	10,800	3,80,128	-	64,831	35,000	4,90,759
For more than 180 days	-	-	-	94,355	40,448	58,152	-	1,92,955
Consideration/Realization out of above	-	-	-	-	-	-	-	-
For less than 180 days	-	-	-	3,80,128	-	64,831	-	4,90,759
Consideration/Realization out of above	-	-	-	-	-	-	-	-
As of March 31, 2024	26,17,096	51,35,165	16,27,811	37,25,489	2,52,892	5,12,281	89,188	1,39,59,923
Depreciation								
At full rate	-	5,13,517	1,61,701	5,01,804	37,934	1,78,980	13,547	14,07,483
At half rate	-	-	540	28,510	-	12,966	4,375	46,391
	-	5,13,517	1,62,241	5,30,314	37,934	1,91,946	17,922	14,53,874
As of March 31, 2024 (Closing WDV)	26,17,096	46,21,649	14,65,570	31,95,175	2,14,958	3,20,335	71,266	1,25,06,049



18	Significant Accounting Policies
18.1	<p>Basis of Accounting</p> <p>The financial statements are prepared under historical cost convention on a going concern basis in accordance with the applicable accounting standards issued by the Institute of Chartered Accountants of India.</p>
18.2	<p>Use of Estimates and Judgments</p> <p>These financial statements are in conformity with the Accounting Standards prescribed by ICAI, to the extent reasonable, requires Management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosures relating to the contingent liabilities as on the date of balance sheet and the reported amount of revenues and expenditures during the reporting period. The estimates and assumptions used in the Financial Statements are based upon Management's best evaluation of the relevant facts and circumstances as of the date of the Financial Statements.</p>
18.3	<p>Fixed Assets</p> <p>Fixed Assets are valued at cost of acquisition inclusive of inward freight, duties and taxes, incidental/installation and direct expenses related to acquisition.</p>
18.4	<p>Depreciation</p> <p>Depreciation is provided on written down value method as per the rates specified in the Income tax act, 1961. In respect of assets which has been used for less than 180 days, depreciation at half rates has been provided in accordance with the Income tax act, 1961.</p>
18.5	<p>Investments</p> <p>Investment in Bank Deposit is shown at the value originally created plus accrued interest (to the extent information is available).</p>
18.6	<p>Foreign Exchange Transactions</p> <p>Transactions in foreign currency are converted at the exchange rate prevailing at the date of the transaction. Foreign currency monetary assets and liabilities are restated at the year end rates and the resultant gains or losses are recognized in the Income and Expenditure account. Non-monetary items are carried in terms of historical cost denominated in foreign currency using the exchange rates at the date of transaction.</p>
18.7	<p>Government Grants/Subsidies</p> <p>National Rifle Association of India (NRAI) being the apex body for regulating the shooting sports in India, representing India in the International Shooting Sports events and imparting education for safe usage of Arms, receives Grants from Government of India (GOI) through Sports Authority of India (SAI) under ACTC (Annual Calendar for Trainings and Competitions) of the Ministry of Sports.</p>
	<p>The amount of grants against which shooting/training/coaching events has not been completed as on the balance sheet date are shown as Grants Received in advance.</p>
	<p>Shooting/training/coaching/selection trial events which were over in the current period, for which partly payment was received as grant in advance and the balance amount is due from SAI for which Association has complied with all the terms and conditions including the submission of Utilization Certificate as per General Financial Rule (GFR) are shown as Grants Receivable.</p>
	<p>All the expenditures that are incurred against government grants are recognized as an expense in the period in which the related event for which such grant is received is over.</p>



18.8	<p>Membership Subscription and Affiliation Fees Membership fees from Annual Members and affiliation fees from affiliated Associations/Clubs are accounted for on receipt basis. Any fees which has been received for future years are accounted for as fees received in advance.</p> <p>Membership subscription fees from Life Members are treated as contribution towards corpus of the association and accordingly accounted for under General Reserve fund.</p> <p>Any collection on account of Shooters Benevolent Fund are transferred to General Reserve Fund.</p>
18.9	<p>Sports Promotion Expenses The amount of expenditure on sports promotion activities which are incurred by the association including the expenses against which any government grants was received and those which are not fully met/reimbursed by the government grants are recognized as a sports promotion expense in the period in which the related event, for which such partial funding of grant is received, is over.</p>
19	<p>Notes on Accounts</p> <p>19.1 The Association's Head Office collects Subscription from its Members/ Affiliates and receives Government Grants which is accounted as Income. The Association is maintaining separate books of accounts in respect of these activities. The Income arising from this activity is applied for the purpose of Sports Promotion Activities such as providing coaching to student shooters for safe handling of arms, selecting shooters, participation in National and International shooting events etc..</p> <p>19.2 No provision for Income tax has been made in the books of accounts of Head Office, as it has obtained exemption from Commissioner of Income tax (Exemption) u/s 12A of the Income tax act, 1961 vide Registration No. DIT(E)/95-96/T-334/168 dated 08/09/1995.</p> <p>19.3 Association Receives donations u/s 80G of the Income tax act, 1961, for which it has obtained registration u/s 80G vide Registration No. DIT(E)2007-2008/T-334 dated 08/02/2008.</p> <p>19.4 Balance due from/to members and Balance of Creditors , Grant Receivable, advance paid to parties, input Gst Receivable, expense payable are subject to confirmation and reconciliations (if any).</p> <p>19.5 Corresponding figures for the previous year have been regrouped/rearranged, wherever necessary to confirm to current year classification.</p>



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Annexure A - Adv recd from members/shooters

Particulars	Figures as at the end of current reporting period 31.03.2024	Figures as at the end of current reporting period 31.03.2023
25TH ALL INDIA GVMSC-ASANSOL		78245
AADEITHYAA JOHAL (SHOOTER)	4998	4998
AADEPU SRUJAN (NEW)	401	401
AADITYA KUMAR L/M	2	2
AAKASH KUSHWAHA SHM3107200301	111297	111297
AAMIR NAWAZ KHAN L-	4726	4726
AASHIMA KHANNA-SHOOTER	10000	10000
AATIF MOHSIN RIZVI L-6205	2360	2360
ABBAD SIADI	100	100
ABDUL SHAHID (NEW)	10	10
ABDUL ZAA BAIG-TS	210	210
ABHAY SINGH SEKHON SHM1810200202	8968	10981
ABHINASH PRATAP SINGH (NEW)	20203	20203
ABHINAV BINDRA	11859	11859
ABHINAV CHAUDHARY-L-6124	68938	105229
ABHINAV KUMAR (NEW)	2729	2729
ABHINAV KUMAR SINGH (L/M)	52	52
ABHISHEK ARYA (SHOOTER)	40209	40209
ABID ALI KHAN (NEW)	9881	9881
ABIDNYA PATIL (SHOOTER)	13600	13600
ADARSH SINGH	9314	9314
ADARSH SINGH (SHOOTER)	30271	199500
ADHIRAJ SINGH AMARSIGN (NEW)	110	110
ADITYA BHARDWAJ	9900	9900
ADITYA VIKRAM SINGH L-7685	1021	1021
AGNEYA KAUSHIK SHM1805200401	716	716
AHMEDABAD MILLITARY RIFLE CLUB	318876	1070
AHMED NAZEEF KIDWAI L-6958	400	400
AISHWARY PRATAP SINGH TOMER L-9269	17147	17147
AJAY JAUHRY	125	125
AJAY MADANPAT APPUKUTTAN (NEW)	52	52
AJAY SINGH HADA (L/M)	131	131
AJIT SINGH (L/M)	131	131
AJYANT KUMAR -SHOOTER	1	1
AKASH SAHARAN (NEW)	11166	11166
AKBARUDDIN	52	52
AKHIL SHEORAN (SHOOTER)		5462
AKSHAY JAIN	10	10
AKSHAY KUMAR (SHOOTER) L-6870	24112	1
ALI AHMED KHAN (NEW)	300	300
ALIANA PAUL (SHUL)	5509	5509
ALL INDIA POLICE SPORTS CONTROL BOARD	5800	5800
AMIT BHALLA L-5264	2250	2250
AMITY SHOOTING CLUB	162	162
AMRINDER SINGH CHEEMA (SHOOTER)	35309	35309
ANAMIKA KUMARI	18	18
ANAND DIST. RIFLE ASOCIATION	30374	30374
ANANTJEET NARUKA (SHOOTER)		6473.36
ANDHRA PRADESH RIFLE ASSOCIATION	1638	1638
ANGAD VIR SINGH BAJWA (SHOOTER)		11786



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ANIRUDH	10	10
ANISH (SHOOTER) L-7280	12488	12488
ANJAN KUMAR SINGH L-7442	647	647
ANJUM MOUDGIL (SHOOTER)		12574
ANKITA GUPTA (NEW) L-7899	36	36
ANKUR BHARDWAJ	36	36
ANKUSH BHARDWAJ	36	36
ANNU RAJ SINGH	3820	3820
ANWAR SULTAN L02545	814	814
ANWER KHAN (SHOOTER)	20703	20703
ANYA GUPTA	2950	2950
APURVI CHANDELA	42136	42136
ARHAM SHAH	80	80
ARJUN BABUTA-L-7040		198558
ARJUN MANN/RANDEEP MANN (SHOOTER)	272	272
ARJUN SINGH CHEEMA (SHOOTER)	160353	285036
ARMAAN SINGH		1180
ARMY MARKSMANSHIP UNIT	585562	225829
ARPIT GOEL - L4920	7837	64233
ARUN GEORGE	1135	1135
ARYAN SINGH L-8047	709	709
ARYAVANSH TYAGI L8378	12438	10981
ASANSOL RIFLE CLUB	1000942.76	1000942.76
ASHOK J PANDIT A4735	1080	1080
ASIM IMTIAZ L/M	352	352
ASIM KUMAR SEN GUPTA	504	504
ASSAM RIFLE ASSOCIATION	6557.48	37381.48
ATLURI KISHORE DUTT A-5965	3	3
AWAD RIFLE SHOOTING ACADEMY		464884
AYUSH RUDRARAJU L-6242	2017	2017
AZAM MONEM	2	2
AZHAR UDDIN (L/M)	42	42
AZIM ALI KHAN	210	210
BABA PS BEDI	11180	11180
BAGHESH CHAUDHARY -8276	4131	4131
BAKHTIYAK MALIK-SHOOTER	191	191
Bakhtiyaruddin Malek (SHM0506200501)	20628	46173
BAKHTYAR UDDIN MOHD. MUZAHID MALEK	10981	10981
Balish Devi	645	645
BANDI SRI KANTH REDDY (L/M)	3000	3000
BARODA RIFLE CLUB, BARODA	470	5293
BHANU PRATAP SINGH	447	1000
BHAVESH SHEKHAWAT (SHOOTER)	4483	9700
BHOWNEESH MENDIRATTA (SHOOTER)		24366
BHUCHO VILLAGE BHAYI DEVINDER SINGH	89	1069789
BIHAR STATE RIFLE ASSOCIATION	1008	1008
BIKRAM	552	552
BILAL AKHTAR	0.36	0.36
BORDER SECURITY FORCE		49834
BRIJPAL SINGH CHOUHAN (L/M)	52	52
CAPT. PARAMPAL SINGH L-4421	1	1
CHAITANYA M.DESAI (SHOOTER)	18000	18000
CHAKRADHAR SINGH SHM2312199301	20	20
CHANDER SHEKHAR	2	2
CHANDIGARH RIFLE ASSOCIATION	1190	1190
CHANDRA PRAKASH L-6928	257	257
CHANDRA SHEKHAR L-6847	2362	2362
CHENNAI RIFLE CLUB	2990459	308233
CHHATISGARH RIFLE ASSOCIATION	177702	177702
CHITRANG MEHUL PATEL	25149	25149
CHITRANJAN RIFLE CLUB	184278	184278
CISF, NEW DELHI	328714	100350
COIMBATORE RIFLE ASSOCIATION	9500	9500
COIMBATORE RIFLE CLUB	13185	13185
CROWN SHOOTING SPORTS ACADEMY (NEW)	255708	1640758
DALIP SINGH CHANDEL	5610	5610



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DALY COLLEGE RIFLE CLUB	503797	269526
DARIUS CHENAI	3559	3559
DARSHNA RATHORE SHF0309200101 Senior		71237
DASHMESH GIRLS SR. SEC. PUBLIC SCHOOL	440111	440111
DASMESH RIFLE CLUB	1812964	1812964
DEB KUMAR SAMANTA	27978	27978
DEEPAK KUMAR	15000	15000
DEEPAK KUMAR DUBEY L-5290	3349	3349
DEEPAK SINGH	78	78
DELHI POLICE SHOOTING TEAM DL014	171482	171482
DELHI POLICE SPORTS CONTROL	4681	4681
DELHI STATE RIFLE ASSOCIATION	1476875	296851
DEVENDRARAJE NIMBALKAR KHARDEKA (NEW)	110	110
DEVINDER SINGH CHAHAL (L/M)	3752	3752
DG NCC, NEW DELHI	590	590
DGQA, ICHAPUR	3564	3564
DHANVIR SHOKEEN (L/M)	52	52
DIKSHANT GUPTA (SHOOTER)	4240	4240
DILSHAAN KELLEY (NEW)	4926	4926
DIRECTOR GENERAL NCC	8.92	182.92
DIRECTOR OF SPORTS & YOUTH AFFAIRS-KERALA	282214	282214
DISTRICT RIFLE ASSOCIATION BIJNORE (U.P)	3436	3436
DISTRICT RIFLE ASSOCIATION FARIDKOT	470119	470119
DISTRICT RIFLE ASSOCIATION-JALANDHAR	45613	45613
District Rifle Association Monga	281430	1
DISTRICT RIFLE SHOOTING ASSN.,KAPURTHALA (PUNJAB)	28159	28159
DIST. RIFLE CLUB KAUSHAMBI	82656	329645
DIVDEEP SINGH (NEW)	131	131
DIVYA AGARWAL	1180	1180
DIVYANSH SINGH PANWAR	63968	200000
DR. PARTHIBAN MANOHARAN	1668	1668
D.V.SEETHARAMA RAO	1134	1134
E.GOPAL RAO	410	410
ELAVENIL VALARIVAN (SHOOTER)	116847	127623
ELIZABETH SUSAN KOSHY	3450	3450
EMERALD HEIGHT INTERNATION SCHOOL, INDORE	287	287
FAHAD SULTAN (SHOOTER)	3540	3540
FAISAL YOUSUFUDDIN	20	20
FEROZEPUR DISTRICT RIFLE ASSOCIATION	1273	1273
GAGAN NARANG-SHOOTER	13732	13732
GAGAN NARANG SPORT PROMOTION FOUNDATION	707582.51	39889.51
GAGAN SHM0511200002	10	10
GANEMAT SEKHON (SHOOTER)		87296
GAURAV RANA (SHOOTER)	33767	33767
GAURAV SEN JHALA (L/M)	131	131
Gautami Bhanot		4900
GEETAKSHI DIXIT (SHOOTER)	9740	9740
GIRESHWAR SINGH SHAKTAWAT (L/M)	52	52
GODWIN PUBLIC SCHOOL	169463	169463
GOPALA KRISHNA KALAGARA	10	10
GOVIND SINGH DEORA -L/M	202	202
G. REKHA REDDY	2045	2045
G S GARCHA, LUDHIANA	47000	47000
GUJRAT STATE RIFLE ASSOCIATION	25682	724
GURBEL SINGH	5	5
GURIQBAL SINGH DHILLON (L/M)	2950	2950
GURMEET MANN	2	2
GURNIHAL SINGH GARCHA	14448	14448



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GURPREET SINGH (SHOOTER)	13600	13600
GURVINDER SINGH GILL	2750	2750
GUWAHATI RIFLE ASSOCIATION	7688	4564
HARDEEP KAUR BHAMBRA-L/M	5850	5850
HARDEEP SINGH L4306	2500	2500
HARSH BENIWAL	350	350
HARSH GUPTA	1417	237
HARSHITA MUDUNDI (NEW)	2360	2360
HARSHIT TIWARI (SHOOTER)	4473	4473
HARSH SINGLA SHM2701200605	935	935
HARSHVARDHAN SINGH YADAV	8338	8338
Hasvindra Singh		1770
HAZEL (SHOOTER)	40112	141758
HEENA SIDHU (SHOOTER)	16023	16022
HERMIT SINGH SEKHON L/M	552	552
HIMACHAL PRADESH RIFLE ASSOCIATION	1964927	370647
HOSHIARPUR DISTRICT RIFLE SHHOTING SPORT ASSOCIATIO	148	148
HOTO YEPTHO	633	633
IDUKKI RIFLE ASSOCIATION	8789	8789
INAYATKHAN PERUKHAN PATHAN	11211	11211
INDIAN REVENUE OFFICERS SHOOTING CLUB		12928
INDU BANSAL	2	2
ISHRAT KHAN L/N- L-8627	10	10
JAGDEEP SINGH L-3741	2	2
JAGJIT SINGH DHILLON (L/M)	52	52
JAISALMER JILA RIFLE SHOOTING,SANGAM	530	530
JALORE DISTRICT RIFLE ASSOCIATION	4334	4334
JAMMU & KASHMERE RIFLE ASSOCIATION	497.64	497.64
JAMSHEDPUR RIFLE CLUB	106859.6	219490.6
JANMEJAI SINGH RATHORE - (SHOOTER)	3822	3822
JANME JAY SINGH BHATI SHM3011200201		3540
JAPTYESH SINGH JASPAL (NEW)	865	865
JASMEEN KAUR L-6738	13600	13600
JASMEEN KAYR	4130	4130
JASON PREET SINGH DHILLON (NEW)	18567	18567
JASPAL RANA A5322 (COACH)	2880	2880
JASPAL SINGH (NEW)	764	764
JASPREET SINGH L-6281	352	352
Jassimran Kaur	354	354
JATIN AWLA (L/M)	3202	3202
JATIN L/M	2	2
JAYANTA VASANT SALVE	2330	2330
JAYANT R PATIL (NEW)	6750	6750
JITENDER BENIWAL (SHOOTER)	40681	40681
JITENDRA SINGH CHAHUHAN L-8380	1	1
JOGINDER PREET SINGH (L/M)	131	131
JOHN RAVINDRANE L/M	18	18
JUNGHER SINGH VIRK L-8156	83976	83976
KABIR SHARMA SHM2909200201	62192	9900
KAIKHUSRU INANI (NEW)	620	620
KAMINENI ADITYA RAO	720	720
KAMINENI KESHAV RAO	720	720
KAMLESH	1860	1860



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KANGRA DISTRICT RIFLE ASSOCIATION	2195605	195605
KARAMSUKHBIR SINGH L6280	2326	2326
KARNATKA STATE RIFLE ASSOC.	3658	3658
KARTHIK DHANAPAL L/M	24781	1
KATHA KAPUR	1	1
KERALA STATE RIFLE ASSOCIATION	189690	189690
KIRAN	21945.5	21945
Kiran Ankush Jadhav	4900	4900
KIRAN SHF21071999901	9900	9900
KIRTI GUPTA L5271	118284	81414
KIRTIMAN CHAUBEY-L/M	52	52
KOLKATA POLICE SPORTS CLUB		267745
KONGUNADU RIFLE CLUB	48560	48560
KOTTYAM RIFLE ASSOCIATION	7331.84	7331.84
KOZHICODE DT RIFLE ASSOCAITION		28569
KRIDA PRABODHNI KOLHAPUR	29146	29146
KRIDA PROBODHINI, KOLHAPUR	408351	408351
K.SHYAM SUNDER	10	10
KULABA RIFLE & PISTOL SHOOTING CLUB	50000	50000
KULDEEP SINGH L1198	200	200
KULDEEP SINGH L3763	60	60
KULWINDER	10000	10000
KUMRAWAT NUPUR	733	733
KUNAL D PATIL	30	30
KYNAN D. CHENAI	96269	75103
LAKSHAY L-6981		10995
LAKSHJEET SINGH SINDHU SHM0602199202	27524	9900
LAXMAN SINGH	442	442
LEHAL SHOOTING CLUB	11800	11800
LT. COL. BABA GAJINDER SINGH BEDI	764	764
MAHARASHTRA RIFLE ASSOCIATION	3317298.24	2035772.24
MAHENDRA VIKRAM SINGH (L/M)	52	52
MAHESHWARI CHAUHAN-SHOOTER L-7318		25511
MANAVADITYA RATHORE (SHOOTER)	387627	39881
MANAVJIT SINGH SANDHUL4847	2071	6813
MANAV POONIA		590
MANAV SINGH L9021	1	1
MANINI KAUSHIK L7399	43628	31174
MANIPUR RIFLE ASSOCIATION	76139	149543
M ANIRUDH REDDY (NEW)	120	120
MANISHA PATEL	236	236
MANSI KATHAIT	3575	3575
MANSIMRAN JOHAL (NEW)	2697	2697
Man Singh-L-4693	10981	10981
MANU BHAKER (SHOOTER)		585
M. BALAKUMAR	17100	17100
MD ABDUL OAMAIR KHAN	20	20
MD. ZAINUL ABIDDIN GHOUSE	90	90
MEERUT DISTRICT RIFLE ASSOCIATION	59668	59668



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MEGHANA M. SAJJANAR L5769	2800	2800
MEHAKMEET SINGH-MOHALI	380	380
MEHULI GHOSH (SHOOTER)	13600	13600
MIDATHALA RAVI KUMAR A-5964	2	2
MIDNAPORE RIFLE CLUB	741	741
MIR YOUSUF SULTAN	210	210
MIRZA SHEERAZ BEG	10	10
MIZORAM RIFLE ASSOCIATION	313634.64	313047
MOHAMMED HAJI UDDIN	20	20
MOHD ABAID KHAN	10	10
MOHD. ABDUL SHAHID SHM1103199701	70	70
MOHD. AFZAL A-2693	2	2
MOHD AHMAD KHAN L1226	620	620
MOHD ASIF MUSTAFA KHAN A4449	1854	1854
MOHD. ATA UR REHMAN	320	320
MOHD DILNAWAZ	10	10
MOHD. HYDER KHAN	24750	24750
MOHD KHIZER	10	10
MOHD. SAIF SHEIKH-L3514	1	1
MOHD. SHEERAZ SHEIKH L5692	20943.2	214640
MOHD. SOHAIL ELAHI	800	800
MOHD ZAID QURESHIL8667	6	6
MOHIT PURI	9	9
MONALI GORHE (NEW)	4282	4282
M P STATE RIFLE ASSOCIATION	20769.36	208582.36
M. THIRUNAVUKKARASU	1180	1180
MUJAHID ALAM KHAN	60	60
MUNEK BATTULA SHM3107200301	59878	9900
MUZAFFARNAGAR DISTRICT RIFLE ASSOCIATION	184647.5	184647.5
NAAMYA KAPOOR SHF2507200701	195	195
NAGALAND RIFLE ASSOCIATION (NEW)	7056	7606
NAGPUR DISTRICT RIFLE ASSOCIATION	1	87017
NAMAN JAIN	10	10
NAMANVEER SINGH BRAR(SHOOTER)	9900	9900
NANCY		17786
NARAYAN SINGH RANA (NEW)	15166	15165
NAVSARI DISTRICT RIFLE ASSOCIATION (GUJ.)	318	318



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NAWABZADA MOHD. OMER BIN JUNG	90	90
NCC 10 BENGAL BN. NCC	24	24
NCC AP&T	72	72
NCC BIHAR/JHARKHAND	74	74
NCC CHANDIGARH	201	201
NCC DELHI	204	204
NCC DTE,ANDHRA PRADESH	20023	20023
NCC DTE PHHP C.	51	51
NCC DTE. UP	23	23
NCC GUJRAT	218	218
NCC JAMMU-JK & L	74	74
NCC-KAR & G	25	25
NCC KARNATKA & GOA	239	239
NCC KERALA	22425	22425
NCC LUCKNOW	2874	2874
NCC MAHARASHTRA	26	26
NCC MP & BHOPAL	26	26
NCC NER	51	51
NCC ORISSA	74	74
NCC SHILLONG	7431	7431
NCC TN,P & AN	75	75
NCC UTTRANCHAL	206	206
NCC WEST & S NCC DTE	10103	10103
NEELA PANIGRAHI- A-5181	318.55	313.55
NIKHIL PRAND THOMBARE	410	410
NIMIT CHOPRA (WC.)	3.04	3.04
NIRVAN SINGH L-4698	142	142
NISCHAL		211509
NISHAN ACADEMY GONDAL	41431	141446
NIVEDITHA VELOOR NAIR	207	197805
NOORUDDIN OWASI	52	52
NORTH CALCUTTA RIFLE CLUB	19	19
OM PRAKASH MITHARVAL (SHOOTER)	13600	13600
ORGANISING COMMITTEE NATIONAL GAMES	4548324	4548324
ORISSA RIFLE ASSOCIATION	251105.16	0.16
PALAKKAD RIFLE ASSOCIATION	99974	1822
PANKAJ MUKHEJA		102380
PARAMJEET SINGH	100	100
PARAMPAL SINGH GURON	1509	1509
PARINAAZ DHALIWAL (SHOOTER)		11822
Parth Mane	23835	4900
PASUPULETI BHARAT (L/M)	202	202
PAVAN	2500	2500
PAWAN J SINGH	157746	54487
PAWAN KUMAR L-5000	131	131
PERMINDER KUMAR L-5416	165358	12960
Police Shooting Club State-Telangana	170	170
PONDICHERRY SHOOTING ASSOCIATION	196105	5180
POOJA AGATH	890	890
POOJA SAMIR PATIL SHF0811199602	637	637
Porbandar Dist Rifle Shooting Association	284543	600000
PRABHSUKHMAN KAUR	9900	9900



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Prajakta Lal Sare	2800	2800
PRAMOD PAULOSE (NEW)	177	177
Pravesh Sharma	2	2
PRECISE SHOOTING CLUB (MRA)		572217
PRECISION SHOOTING CLUB-DL0020	1371162	1581227
PREETPAL SINGH MAJOR -NEW	2420	2420
Preksha Agrawal	6	6
PRITHRIVIRAJ TONDIWAN		814
PRIYA	10377	10377
PRIYADARSHANA ROHAN GAWANS	9900	9900
PRIYA RAGHAV (NEW)	3994	3994
PRUTHVIRAJ RIFLE SHOOTING INSTITUTE,GUJRAT	865969.5	265969.5
P.S. CHADHA	442	442
P. SHRI NIVETHA (SHOOTER)	107002	107002
PUR/SALES-NRAI AT S TRIAL-BHOPAL-MP	0	1
PUSHKARAJ ENGLE	110	110
P.VIGNESH PRABHU-L/M	32	32
RAHI SARNOBAT	8929	8929
RAHUL NAND KUMAR GHOSALKAR SHM2909198101	40	40
RAILWAY SPORTS CONTROL BOARD	662	662
RAJASTHAN RIFLE ASSOCIATION	220943.96	58108.96
RAJEN BANERJEE		20798
RAJESH DUTT BALPAL L-6148	300	300
RAJESH KUMAR L-6096	298	298
RAJESHWARI KUMARI L-4898		119
RAJ KUMAR DESHPAGA	50	50
RAJVEER GILL	99	99
RAMANJEET SINGH, JALANDHAR	1000	1000
RAMINDER SINGH L/M	2000	2000
RAMITA	115238	7560
RANA PARAMRAJSINH	100	100
RANA PARAMRAJSINH BHARATSINH	10000	10000
RANINDER SINGH		175999
RANJANA GUPTA (AMO)	98501	98501
RASHMMI RATHORE SHM1406199301	300	300
RAVI DHARHAN GHANSHYAM	2	2
RAVI KARAN SINGH KAHLON (L/m)	152	152
RAVINDER SINGH (L/M)	3752	3752
RHYTHM SANGWAN SHF2911200301		959
RIA RAJESHWARI KUMARI	2897	2897
Rishi Gireesh		200000
RIYA SINGH L-6503	73	73
R.K. TRADERS (EMPTIES)	3080	617
R Narmada Nithin		198000
ROHIT KUMAR PRAJAPATI L-6502	165	165
RONAK PANDIT SHOOTING CENTRE (RPSC)	299858	450737
ROYAL PUDUKOTTAI SPORTS CLUB (NEW)	1476031	9219
R.P.ILANGO	2950	2950
R.PRITHVIRAJ TONDAIMAN	30566.6	44192
R.SHARMILA (L/M)	40	40
RUPINDER PAL SINGH CHAHAL	52	52
SAAD SHAH-A5115	1747	1747
SACHIN SINGH SHEKHAWAT L-7329	239	239
SADIYA MALIK-SHOOTER	781	781
SADIYA MOHD. MUZAHID MALEK KHAN	100	100
SAEED AIJAZ ABBASI	442	442
SAGAR MARUTI KHOT (NEW)	110	110
Sahabzada Mir Masood Ali Khan L/m	20798	20798
SAHUL RIZVI L-4599	590	590
SAI KRISHNA GANGAREDDI	40	40



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SAMEER		52826
SAMEER HUSSAIN MEER	210	210
SANDEEP LAMBA	20	20
SANDEEP SINGH (SHOOTER)	13600	13600
SANGEETA DEVI L-8376	8	8
SANIYA SHEIKH	1018	1018
SANJANA SOOD L/M	27222	285920
SANJAY SARUP (L/M)	10	10
SANJEEV KUMAR YADAV	9570	6915
SARABJOT SINGH (NEW)	7946	7946
SAROSH KHAN L-5151	40	40
SATISH JOHN	10	10
SAVLI TALUKA RIFLE ASSOCIATION	3613	3611
SERVICES SPORTS CONTROL BOARD	2271	2271
SHAGUN CHOUDHARY	1375	27600
SHAHU TUSHAR MANE	57611	57611
SHAIK MAZLOOM HUSSAIN	10	10
SHAMBHURAJE PRAKACH DESH Shanker	410	410
SHAPATH BHARDWAJ L-6776	4073	4073
SHARDUL VIHAAN (SHOOTER)		13698
SHIKHA DHALL	360	360
SHIKHA NARWAL-	15470	15470
Shitalaba Vijay Singh	10	10
SHIVANJALI BHARATI (NEW)	21	21
SHOOTING ASSOCIATION OF MEGHALAYA	418111	82061
SHREYA AGRAWAL	13600	13600
SHRIYANIK A SADANGI	32210	210831
SIDESH DILIP POWALE	620	620
SIMRAN KAUR A/C	15000	15000
SIUS AG IM LANGHAG (SIUS)	6982.11	6982.11
SMIT SINGH L-5389	10809	10563
S.M.YUGAN(L/M)		102
SNEH BIR SINGH L-7628	59	59
SOLAN DISTRICT RIFLE ASSOCIATION	26052	26052
SONAL DINESH NERKAR	2500	2500
SPORT AUTHORITY OF INDIA (IMPORT)	37009957.67	41022241.98
SPORT AUTHORITY OF TELANGANA STATE	1341890	41890
SPORTS DEVELOPMENT AUTHORITY OF TAMILNADU	1923	1923
SPORTZ CRAFT INC.	5237	5237
SPRING DALE SENIOR SCHOOL CLUB		99067
S. RAJARAM (NEW)	492	492
SSB NEW DELHI		1655652
S. SIBY RAJESH-L6197	7	7
Stock on Loan	2607026	2607026
SUFYAN K	7100	7100
SUKHMAN SINGH SIDHU L/M	71	71
SURAJ SINGH	36	36
SURKHRAJ SINGH	20	20
SURYANSH SINGH L/M	1	1
SUSHMA SINGH L-38794	6482	6482
SWAPNIL KUSALE	59191	59191
SYED ASAD ALI SHM0806197001	590	590
SYED IFTEKAR MOHD	210	210
SYED SALEEM PERVEZ (NEW)	600	600
SYED ZUNAID L-9193	17	17
TADBEER SINGH GILL (NEW)	395	395
TAJAMUL HUSSAIN L/M	52	52
TALCHER RIFLE CLUB	17247	17247
TAMILNADU POLICE SPORTS	1764108	766608
TAMILNADU SHOOTING ASSOCIATION	31392	31391
TANVEER SINGH BAJWA	100	100
TANYA PRANAV MORZARIA (NEW)	19039	19039
TAUSEEF AHMED SIDDIQUI	750	750
TEJAS KRISHNA (SHOOTER)	34192	34192
TELANGANA RIFLE ASSOCIATION (NEW)	131533.84	131533.84
THOMAS GEORGE (SHOOTER)	45035	45035
TILOTTAMA SEN	2300	2300
TINJIT DHANOTA (SHOOTER)	2808	75720
TOP GUN SHOOTING CLUB	4370	4370
TRICHIRAPPALLI RIFLE CLUB	436795.44	351535.44
TRIPURA SHOOTING ASSN	1834	1834



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T. R. S. MUTHU KUMAR	40	40
Tushar singh Nirwan	2950	2950
UDEY THAKUR	250	250
UDHAYVEER SIDHU (SHOOTER)-CURRENT	414	414
UJJAIN DISTRICT RIFLE ASSOCIATION (NEW)	14	14
Umashankar L-4055.	4686	4686
U P STATE RIFLE ASSOCIATION		8729
UTTARANCHAL STATE RIFLE ASSOCIATION	1051676.8	45802
VAIBHAV SHARMA	25800	17500
Vandana Chudasama L/m	202	202
VANSHIKA SHAHI	9600	9600
VARSHA SINGH L/M		7989.08
VELSHANKAR-TAMILNADU (NEW)	15000	15000
VIBHU SHARMA (SHOOTER)	472	472
VIBHUTI BHATIA (SHOOTER)	715	715
VIDIT JAIN		72911
VIJAY SINGH A6017	134	134
VIJAY SINGH MOHANSINGH RANA (NEW)	615	615
VIJAYVEER SIDHU (SHOOTER)		18093
VIMLESH KUMAR (SCRAP)	13778	2228
VISHU	2500	2500
VISHWAJEET SACHIN JADHAV (SHOOTER)	410	410
VISHWAJEET SINGH (SHOOTER)	93600	93600
VISHWA KUNDU (SHOOTER)	19524	19524
VIVAAN KAPOOR (SHOOTER)		26179
WAYANAD DISTRICT RIFLE ASSOCIATION	479373	479373
WEST BENGAL RIFLE ASSOCIATION	223878.25	1887834.25
YADURAJ SINGH SHM1801199102	9900	9900
YASHASWINI SINGH DESHWAL-NEW		11449
YASH SHOOTING ACADEMY (NEW)	230101	1
YASHWANT SANJAY MAMA SHINDE L/M	99	99
YESHAYA HAFIZ CONTACTOR	70	70
YUKTHI RAJENDER	2800	2800
YUVRAJ KUMAR MAHAJAN SHM0507199702	9900	9900
YUVRAJ LAMBA L-6483	30	30
ZAHRA MUFADDAL DEESAWALA (NEW)		261579
ZENITH ANGEL	4071	4071
ZORAVAR SINGH SANDHU L-7768	119528.6	192533
ZORAVAR SINGH SANDHU SHM0708197701	9900	9900
ZORAWAR SINGH	637	637
Zubaer Sira L/m	202	202
KheLo India 2023 Guwhati		2245320
4TH KHELO INDIA GAMES		63853
DIKSHA DIXIT		27000
PARTH TRADING COMPANY		3
ABHAY THAKUR	40	
ABHILASH BAL	0.5	
ABHINAV DESHWAL	1	
ADESHWAR GILL	1	
Aditya	1	
AGA MOHD. ZAINULABEDIN (SHOOTER)	20	
AJAY MALIK	9965	
AJITESH SINGH L-5296	2	
AKASH	18	
AMAN SOOD	74	
AMIT KUMAR PATIL L/M	41448	
ANAGH SARDA	72	
ANEESHA SHARMA	36020	
ANIS AHMAD SHM2110199803	110	
ANUJA JUNG-L-4787	45000	
ANUYA PRASAD	1	
Anvi Vikram Rathod	49099	
ARJUN THAKUR SHM1501200102	250000	
ATUL KUMAR L3639	24249	
AVINASH KUMAR SHM2511198202	40	
AYUSH NIMSE	40	
BALABHADRA DAS (MEMBER)	0.5	
Balda Jain	118	
BALRAJ SINGH BHATHAL	2	
BHAVTEGH SINGH GILL (SHOOTER)	32653	
BRAHM BHATT SHIVANG	40	
CARL WALTHER	3475156	
CHAIN SINGH (SHOOTER)	22675	



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CLARIE PHILLIP MISQUITTA	60
CRPF	1663800
DANIEL ABRAHAM	1
DANISH AHMAD L-7168	9
Darius Saurastri	9965
DARPALLY CHANDEESHA RAMU	40
DAYA RAMANNA	0.5
D Cafe	34
Deepinder Singh Sidhu	354
DEVANSHI DHAMA SHF2904200301	9965
DEVANSH VASHISHTHA	11613
DHIREN BHATIA	50529
DILRAJ KAUR L-6860	654
DIVANSHI	12483
DIVYA SINGH L-7644	54065
DIVYA TS	229545
Drishti Sangwan	3594
Falguni Gupta	8260
FARASAT KAMAL L-6763	68
FARHAN MIRZA	26426
GAURAV CHOUDHARY (NEW)	53706
GAURAV SUD	2
GIRIRAJ SINGH	2
G. M. A. Ansari Raja	2
GURFATEH SINGH SANDHU SHM2210200604	42660
GURJEEV SINGH RIAR L-9245	1
GURLAL SINGH	147.5
GURMAN SINGH SIDHU	6
GUSTI NORIA	2
HARI KRISHANAN	10
HARPREET SINGH MANDLA L-5185	304
HARSH SINGHLA	1132
HARYANA RIFLE ASSOCIATION	36814.92
HEMANT	20
HEM RAJ	8100
HIRAL BANSAL	37
INAMPUDI TARUN ADITYA	1
INDIAN NEVY SPORTS CONTROL BOARD (MILAN)	92232
INDIAN OLYMPIC ASSOCIATION	204609
Isha Anil Taksale	136699
JAS KANWAR SINGH TOOR	2
JASWINDER SINGH SHM1508200201	50000
JAUNPUR RIFLE ASSOCIATION	3145768
JAY MEHTA	590
KAMAKSHI KUMAR	590
KAMALJEET SHM2208200303	29554
KANAK	39370
KAPIL DUTTA	97
Kartik Kaushik	1
KARTTIKI SINGH SHAKTAWAT	88851
KAVYA BHARDWAJ	1
Kayomarz Ichhaporia L-9451	2
KEDARLING UCHAGANVE	8000
KHUSHI SAINI	9965
KHYATY CHAUDHARY	93935
KIRAN KUMAR INAMPUDI	1
KIUG. 2022 Uttar Pradesh	869865
KRITIKA SHARMA	143653
KULDEEP SANYASHI SHM2104199101	250000
KUNWAR KARTIK SINGH DEO	1
LAIPHRAPAM RAJES	30
LAKHWINDER SINGH	9
MADHYA PRADESH RIFLE ASSOCIATION	73769
MADURAI RIFLE CLUB	35559
MAHESH THAWARE	1
MAHIT SANDHU SHF0407200401	1132
MAITREYI SINGH	40
Matloob Hussain	2
MAWDAKER MARWEIN	1
MAYANK MARWAH L-4433	1
MILAN CHAUDHARY L-7166	1
MOHD. FAISAL	2400
MOHD. SAQLAIN ANSARI (NEW)	5900



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MOHD. SHOAB (NEW)	1
Mohd Zohair	1
MOHIT SANDHU	1
MOKSHIT REDDY	30
MUJAHID HASAN KHAN	7
MUNGER RIFLE CLUB	80273
NAJEEB ULLAH KHAN	30
NIHAL SINGH	20
Nilaa Rajaa Baalu	220647
Nisha Bashiaya	2500
NISHANT RATHEE	11613
NITIN	0.5
OINAM LABISH	30
PALLAVI SHARMA	1
Paras Khola	41004
PRAMEYA SRISUDHAN	20798
PRASHANT	50
PRATHAM BHADANA	4922
Prathap Bhiimsenrao	118
PRATHYUSHA PADMAKUMAR	43201
PREETI RAJAK	225000
PREKSHA	885
PUKHRAJ CHAUHAN SHM0203200207	37367
Rachit Tandon L-8306	37
RAIGARH DISTT. RIFLE ASSOCIATION	418795
RAJAN TOMAR	1
RAJA SAGI SRI APOORVA	43201
Rajasthan on Wheels	7000
RAJBIR GAUR	1
Rajeev Kumar Sharma L/m	41448
RAJESH KUMAR	2500
RAJ KUMAR A5724	2
RAJ KUMAR PRATAP SINGH (NEW)	10
RAJKUWAR PRANIL INGLE	250000
RAJVIR SARNA L/M	28602
RAKSHAN ALI RIZVI SHM1504199703	20
Ramanya Tomar	2
RANVEER KANWAR	590
RASHTRADEEP SINGH L/m	52
RAVINDER SINGH L4230	27813
RENU	2
RITIK THAKUR	40
ROHIT KAVITI	43226.6
R.RAJIV KUMAR (NEW)	10
RUCHIRA ARUN LAWAND	109770
RUCHITA VINERKAR	19015
S.A. BASIR (NEW)	3
SABEERA HARIS L-8505	17523
Sachin	60387
SAGAR DANGI	29760
SAINYAM	115929
SANDEEP SINGH L4428	33873
SANDESH	147
Sanjay Jayaraman	1
SANJEEV RAJPUT	13548
SANTI RAJU	272
Saragarhi Shooting Academy	3750000
SARKANWAR SINGH TOOR	2
SATGUR DASS	7500
SHAMBHAVI KUMARI (SHOOTER)	9965
SHASHANK TRIPATHI	83892
SHASHWAT	590
SHIVAM PANWAR	9
SHIVAM TYAGI	5310
SHIVANJALEE KALASH BHARTI GOSWANI	1
SHUMAN KUMAR	0.5
SIDHARTHA BABU (NEW)	0.5
SIMRANPREET KAUR BRAR L-8830	25083
SONIA SHARMA	7968
SOURAV DAS	30
SRINJOY DATTA	560
SUNIL RAJPUT	1
SURESH SHNKHLA	22990



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SURUCHI	65240	
Surya Pratap Singh Banshtu	11210	
SWARAN SINGH (L/M)	40	
SWAYAM VIKRANT DESAI	1463	
SYED MOHD. FAIZAN	1	
SYED MOHD NAWAZ	40	
TAVREZ SINGH SANDHU L8375	56473	
TIYANA PHOGAT SHF0305200701	20968	
TRIPTAJOT KAUR	10	
Tushar Singh (Advocate)	151020	
UDAYRAJ AUJLA	74	
UMA MAHESH MADDINEY	3594	
VARUN TOMAR	82979	
VATAN GILL	1	
VEERPAL KAUR-PUNJAB (NEW)	88201	
VIJAY	0.5	
VINAY KUMAR PATIL (NEW)	0.5	
VIRAL JAMAWADIN RAJAN	2	
YASHITA SHOKEEN	1100	
Yogesh Singh	61122	
YUJVENDRA SINGH	1	
ZAHID HUSAIN PARRAY	22073	
Shooting Fedration of Saudi	77821.91	
Total	9,90,43,029	8,12,48,900



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Annexure B - Due from members/shooters		
Particulars	Figures as at the end of current reporting period 31.03.2024	Figures as at the end of current reporting period 31.03.2023
36th National Games Gujrat	631025	631025
ABHA DHILLAN		8300
ABHIDNYA PATIL SHF020419902	141922	2402
ADITYA SINGH		20
AJAY MISHRA SHOOTER	34359	34359
AMANPREET SINGH L-5924	12599.64	12599.64
AMAR RATHORE L/M	148	148
ANANTJEET NARUKA (SHOOTER)	245094.84	0
ANU SHARMA		8300
ARJUN CHOPRA	215400	215400
ARUN WARESHI		8300
ARUNA KUMARI(L/M)		
ASHI CHOOKSEY	15300	15300
Bashirahmad Najrahmmad Patel	20	20
BHAVYA TRIPATHI (NEW)		28716
BORDER SECURITY FORCE	94613	0
C. R DASS		8300
CRPF		
D. S. Chandel		8300
DALJIT SINGH		
DEEPAK VASUDEVAN	90	90
DEEPAI AVINASH DESHPANDE(COACH)		
DHANVEER HITEN RATHOD	500	500
DHIRAJ SINGH L-8067		8300
DILRAJ KAUR L-6860		7646
DIPENDRA SINGH		
DIRECTOR GENERAL SPORT AUTHORITY OF KARNATAKA	73984	73984
DIWAKAR YADAV (SHOOTER)		
EARNEST BAKSH		8300
ESHA SINGH (SHOOTER)	3128	3128
GRUNIG ELMIGER AG		
GURJOAT SINGH KHANGURA	49357	863
HEMANT MORE		8300
ISSF WORLD CUP RECEIVABLE A/C		565598
ISSF-GERMANY		
JASPAL RANA A5322 (COACH)		0
JAYWARDHAN SINGH		8300
JITU RAI (SHOOTER)	36415	32062
JUILY DHAPODKAR	500	500
K. S KAPASIA		8300
KEHLOOR RIFLE SHOOTING ACADEMY	136	226
KHELO INDIA UNIV GAMES-KARNATAKA-2022	0	83448
Khelo India University Games- Guwhati 2024	324822.5	
Khelo India Youth Games Tamilnadu-2024	332484	



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KIRAN KHANDARE (NEW)		8300
KR RANDHIR SINGH, SHIMLA		26045
LAKKU VENKAT LAKSHMI L-8382	9	9
M P SHOOTING ACADEMY BHOPAL	5,21,348	14,16,046
M.THIRNAV WAKKARAS		0
MADURAI RIFLE CLUB		1925
MAIRAJ AHMAD KHAN	45091	28726
MAITREYI SINGH		
MANAV RACHNA SPORT ACADEMY	21510	21509
Mandeep Singh	1442	1442
MANOJ KUMAR-COACH		0
MANSHER SINGH (COACH)		14324
MAYA RAY		8300
MILAN JAMES		8300
MOHD G ANSARI RAJA A5126		
MOHD. MUNAWAR NAUSHAD		
NEELANJANA GHOSAL (COACH)		13200
NEW MOTIBAGH GUN CLUB PATIALA	2248558	1932726
NIRAJ KUMAR (SHOOTER)	294890	1442
NIRUPMA GAUTAM L/M		
NISHAN ACADEMY GONDAL		0
OGQ SHOOTERS	287364.2	1174749
OGQ SHOOTERS		
ORDINANCE FACTORY SPORTS PROMOTION BOARD	1070	1070
P.N.PRAKASH	112034	112034
PAYAL	6531	6531
PRETENDRA ABASAHEB JACHAK		
PUNJAB RIFLE SHOOTING ASSOCIATION	1646041	306857
PUR/SALES-NRAI AT S.TRIAL-BHOPAL-MP		0
Rachit Tandon L-8306		
RAIGARH DISTT. RIFLE ASSOCIATION		0
RAJESH KUMAR		5800
RAJESH PARMAR		8300
RAJESHWARI KUMARI L-4898	63143.4	0
RAJIV GUPTA L-7907		0
RAJKANWAR SINGH SANDHU (SHOOTER)		
RAJVIR KAUR		8300
RASHMEE RATHORE L-4957		6655
RIA RAJESHWARI KUMARI		0
RONAK PANDIT		0
SAMREEN		8300
SANJEEV RAJPUT		1442
SEZAL MAAN	90	90
SHASHI KANT SHARMA L6313		12608
SHIVA NARWAL	41267	41267
SHREYASI SINGH (SHOOTER)		4894
SHREYASI SINGH (SHOOTER)	37387	36849
SHYMAL SINHA		8300
SITA SHARMA		0
SPORTS AUTHORITY OF INDIA		
SPORTS AUTHORITY OF INDIA	1580488	1580488
SUMA S SHIRUR (COACH)		
SUMITA KUMARI JAIN (NEW)		0
SUNIL KUMAR MAHAATO (NEW)	633	633
SUNITA LAKHAN		8300
SURYAPRATAP SINGH BASHANTU	6767	6767
SYED FAROOQ HUSAIN	57	57
TEJASWANI SAWANT L-4828	5346	5346
TELANGANA RIFLE ASSOCIATION (NEW)		0
UDIT JOSHI	473	473
VARDA SHARMA	500	500
VARSHA VARMAN (SHOOTER)	124024	124024
VIJAY KUMAR	10412	10412
VIKRAM CHOPRA-COACH		0
VIRENDER BANSHTU		8300



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VRISHANKADITYA PARMAR (SHOOTER)	690	690
DIRECTORATE OF SPORTS & YOUTH GAMES (ASSAM)	2	
ERNAKULAM DISTRICT RIFLE ASSOCIATION	1	
HARSH VARDHAN SINGH CHUNAWAT -L9023	1	
PRABHAT KUMAR L/M- 9129	1	
Pur/Sale Account 65th NSCC Bhopal	0	
Pur/Sale Account 65th NSCC, Kerala	0	
Pur/Sales Open ST 1&2 Rifle, Bhopal,2023	0	
RASHMEE RATHORE L-4957	6655	
ROHIT JAIN	1	
Sale/ Purchase Control A/c, Bhopal	0	
SWAPNIL SURESH KUSALE L-8833	0.5	
SYED ABRAR HUSSAIN (NEW)	0.5	
ABDULLAH KHAN (NEW)	90	
ABHIMANYU SINGH	4	
ABHINAV SHAW	119844	
Ahmedabad District Rifle Association GJ005	2	
AKANSHA SHARMA	1	
AKHIL SHEORAN (SHOOTER)	38253	
AKSHAY ASHTAPUTRE (SHOOTER)	600	
AKSHAY KUMAR	1	
Amanpreet Singh	18876	
AMIT KUMAR KOSLIA	126000	
AMIT SHARMA L-7151	4624	
ANIRUDH SINGH L-3674	1	
ANJALI CHAUDHARY	2013	
ANJUM MOUDGIL (SHOOTER)	260948	
ANKUR SAINI	10382	
ANSHIKA GUPTA	10382	
ARIES RIFLE & PISTOL SHOOTING ACAM (NAGALAND)	441	
ARJUN BABUTA-L-7040	1442	
ARQAM CHAUDHARY	590	
ARTEK INDIA (NEW)	129800	
Aryan Sethi L/m	20798	
AYUSHI PODDER L-9256	178115	
BHOWNEESH MENDIRATTA L-9253	61460.4	
DARSHNA RATHORE SHF0309200101 Senior	185433	
DIVIEJA OM BALI	90	
GANEMAT SEKHON (SHOOTER)	74341.4	
HEMANT AGGARWAL	0.5	
Hriday Hazarika	14549	
Ishan Sethi L/m	20798	
JOGINDER SINGH L3039	1	
KANISHKA DAGAR	12955	
KARAN VIKRAM SINGH	73814	
KARTHIK SABARI RAJ	32683	
KRISH JOSHI	9	
Kumarawamy B. N.	0.5	
LAKSHAY L-6981	236218	
LAKSHITA	5139	
LALITESH PATI TRIPATHI	23	
MAHESHWARI CHAUHAN-SHOOTER L-7318	41871	
MANU BHAKER (SHOOTER)	66683.7	
NANCY	42148	
NAZISH VIQAR L9343	1	
NIKITA KUNDU L-9313	2	
NISCHAL	209692	
PANKAJ MUKHEJA	54521	
PARAMITA KUNDU (NEW)	390000	
PARINAAZ DHALIWAL (SHOOTER)	50341	
PRADEEP SINGH SHEKHAWAT	10584	
PRATAP SINGH, NEW DELHI	10	
PRITHRIVIRAJ TONDIWAN	19905	
RAIZA DHILLON	204	
Rajendra Bagul (Shooter)	1	
RANINDER SINGH	8141	
RANI R. SREE RAJA RAJESHWARI DEVI	118	
RAZIA DHILLON	17481.2	
RHYTHM SANGWAN SHF2911200301	23274	
RIYA SHIRISH THATTE	5114	
R Narmada Nithin	88298	



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SAHIL VIJAY DUDHANE	4896	
SAMRESH JUNG	781627	
Sanskriti Bana	6893	
SAURABH CHAUDHARY	341367	
Shapath Bharadwaj	3984	
SHARDUL VIHAAN (SHOOTER)	11847	
Sonam Uttam Maskar	14549	
SPRING DALE SENIOR SCHOOL CLUB	1113	
SSB NEW DELHI	1180	
TEJASWANI	6940	
U P STATE RIFLE ASSOCIATION	35496	
URVA CHAUDHARY	7453	
VARSHA SINGH L-9118	4965.92	
VEDANT NITIN WAGHMARE	710	
VIJAYVEER SIDHU (SHOOTER)	4947	
VIPIN DAS VASUDEVAN	2949	
VIVAAN KAPOOR (SHOOTER)	190618	
YANA RATHORE	10382	
YASHASWINI SINGH DESHWAL-NEW	159616	
ZAHRA MUFADDAL DEESAWALA (NEW)	3751	
Total	1,35,40,121	87,63,365
	1,22,51,790	



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Annexure-C - Sundry Creditors for Services and Others		
Particulars	Figures as at the end of current reporting period 31.03.2024	Figures as at the end of current reporting period 31.03.2023
A2Z Travels Planners	77,508	2,36,591
ADITYA VIKRAM SINGH (ADVOCATE)	1,30,680	7,84,080
Art World		47,821
BALMER LAWRIE LTD	14,68,048	12,67,160
B.S. RANA (OFFICE)	36,395	33,087
CHOUHARY & CO.		59,416
Dr. Pierre Beauchamp (FC)	26,00,798	8,44,335
EASTWARD CONSULTING LLP	2,70,000	4,59,000
GEM INTERNATIONAL		2,03,472
Godavari Shilpkala P. Ltd	1,82,818	2,64,434
Gouri Gopal Logistics Cargo Movers		16,132
Govind Singh Negi	9,900	9,900
Grant Returnable to SAI	-	4,01,688
Henri Oka		38,916
Intelligent Future Systems	2,360	2,360
Juan Giha (Foreign Coach)		8,19,696
Kirti Uppal		5,40,000
Lauryn Annyn Mark (Foreign Coach)	0	9,95,194
Meghalay Tourism Development Corp Ltd(Pinewood)		2,41,149
MNJ & CO. (CA)	61,560	41,040
Modi Associates	1	1
Mr. Paul Gumn		96,204
Munkhbayar Dorjsuren (Foreign Coach)	3,56,946	6,39,047
NATIONAL DOPE TESTING LABORATORY		10,56,190
REBORN DZINS		21,600
R.G.S. Enterpries		53,450
RUDRANI SINGH		1,03,500
Russell Mark (Foreign Coach)		16,46,842
SABARI ELECTRICALS (KERALA)	691	691
SAHUL RIZVI	9	9
Secretary SAI (Dr. KSSR)	42,480	7,12,094
SETHI TROPHIES	49,490	94,044
SHIV TOURS AND TRAVEL-HARYANA		2,81,940
Shyama Sarkar		31,500
Spiceretreat Hopitality Services Pvt. Ltd.	11,240	11,240
Sunil Kumar (Clerk)	9,900	9,900
Thomas Farnik (Foreign Coach)	13,92,295	7,26,749
Urmila Lanba	18,000	18,000
VIKAS TRAVELS	5,29,747	6,43,252
Amar India (Medals)	453	453
Amazon Internet Services P. Ltd.	59,198	46,608
Axis Bank Forex Card A/C 918020076269266	1,791	1,791
8TH WEST ZONE SHOOTING CHAMP (RIFLE)	18,751	18,751
Ganga Nagar Taxi Service	1,87,972	5,56,038
Manav Rachna International Institute Of Research	3,90,157	3,90,157
PARTH TRADING COMPANY	30,859	-
Amey Kashinath Patil	29,700	-
DATRONICS	170	-
DELTA MACHINERY CORPORATION	(0)	-
M R TECHNOLOGIES	10,237	-
Nagapattinam District Rifle Club	8,70,841	-
PUNJAB TEMPO TRANSPORT CO	40	-
Samarpit Suraksha (P) Ltd	74,948	-
SHIVAAY ENTERPRISES	88,990	-
SURYA'S LAZEEZ KHANNA (CATERS)	1,24,114	-
Muktir Fashion India Pvt. Ltd.	4,66,200	-
Selection Trial 3&4 (Advance For April)	15,39,434	15,39,433
SNG Associates(PF)	6,000	12,000
WEAPON INSPECTION	30,000	-
Work Force Contractual Service		60,778
ASIA CATERING-MP	1,19,413	49,142
EXCELLENT TRAVELS	10	10
G.D.SEIGELL & CO P.LTD	-	8,96,402
Entry fee recd in adv (Gst Paid)	48,72,859	54,03,159
M/S HANS WRAGE & CO.GMBH	1,31,934	1,31,934
Total	1,63,04,938	2,25,58,380



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Annexure-D - Advance Paid to Creditors		
Particulars	Figures as at the end of current reporting period 31.03.2024	Figures as at the end of current reporting period 31.03.2023
37TH NATIONAL GAMES GOA	26,05,785	
AKD International	50,000	50,000
Simmi Mehra	420	420
CAPAPIE SPORTS EQUIPMENTS	(31,900)	1
CONSTITUTION CLUB OF INDIA	1	-
Our Dreamrun Digital Services P. Ltd	63,602	63,602
Prakash Freight Movers Ltd	4,08,010	8,74,623
R.C. Roadlines (Regd0 Tpt.	1,365	1,365
ASHOKA TENT & CATERER'S	-	54,280
M/s Procopis G. Gvrieldes (Olympia)	-	2,72,039
NIS Patiala	8,953	8,953
V D INTERNATIONAL	18,240	18,560
ZENITH LEISURE HOLIDAYS LTD	1	-
Total	31,24,477	13,43,843
Annexure-E - MSME Creditors		
Particulars	Figures as at the end of current reporting period 31.03.2024	Figures as at the end of current reporting period 31.03.2023
G D SEIGELL & CO.P.LTD	2,33,153	-
Hub Sports Equipment P. Ltd	42,562	8,250
Nath Ahuja & Co	90,000	-
S D V & Co. (CA)	34,560	25,920
Salasar Enterprises	29,737	-
Synergy Technology Services P. Ltd	63,936	3,30,294
T.K.Sports Pvt. Ltd.	31,990	21,29,049
Yours Hospitality	8,25,108	31,90,910
Total	13,51,046	56,84,423
Annexure-F Amount Receivable from Coaches		
Particulars	Figures as at the end of current reporting period 31.03.2024	Figures as at the end of current reporting period 31.03.2023
Prajakta Lalsare		25,500
AMIT KUMAR KOSLIA		95,084
Joydeep Karmakar (Coach)		1,95,625
MANOJ KUMAR-COACH	2,45,696	1,80,000
PRITI SHARMA (COACH)		40,500
RAJIV SHARMA		1,12,500
Randhir Singh		36,000
RONAK PANDIT		53,125
Satguru Dass		1,66,500
Shreyan Kapoor	-	68,125
Suma Shirur (Coach)		2,55,625
Vidhya Jadhav		76,500
Total	2,45,696	13,05,084



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Annexure-G Amount Payable to Coaches		
Particulars	Figures as at the end of current reporting period 31.03.2024	Figures as at the end of current reporting period 31.03.2023
Amar Jung Singh	140000	67500
Anuja Jang		45000
Daleep Singh Chandel		126875
HARINDER SINGH BEDI		186875
Hemraj Coach		16500
KRISHNA KUMAR		16500
Mansher Singh	201676	175887
Neelanjana Ghosal	8100	37500
Sameer Ambekar- Coach	45000	
SAUMYA DEV SINGH -Coach	60258	
Veerpal Kaur Nijhar		45000
Vikram Chopra		1453600
Vishavdev Sidhu		67500
YOGINDER PAL SINGH		67500
VED PRAKASH PILANIYA-COACH		58250
Anwer Sultan		483300
Total	4,55,034	28,47,787



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Annexure H - Advances recoverable in cash or in kind or for value to be received

Particulars	Figures as at the end of current reporting period 31/03/2024	Figures for the year ending from 01.04.2022 To 31.03.2023
(i) For purchase of Stock-in-trade		
L/C Air Rifles		0
LC OLYMPIA AMM.	92,97,027	39,50,357
L/C AIR PELLETS		6,13,011
L/C Clay Birds	45,41,190	17,49,318
L/C Rc4		
L/C ELEY	1,72,25,428	37,73,300
L/c M/s Kiehhberg GMBH		2,03,989
L/c Haendler & Natermann Sport	11,61,852	
L/c Sius Consumables	(15,757)	
L/C EQUIPMENTS		1,05,871
LC LAPUA	51,23,845	-
INCREASE IN ADVANCE DUE TO GAIN & LOSS		
	3,73,33,586	1,03,95,846
(ii) Prepaid expenses		
Expenses Paid In Advance	6,61,525	5,96,843
Stall Charges Paid to sai		44,014
Expenses Paid In Advance-For Events		-
Total	6,61,525	6,40,857
(iii) Security Deposits		
Security (Bses)	1,69,716	1,69,716
Security Hello Marketing	3,000	3,000
SECURITY - CONTRAINER	(20,000)	(20,000)
Total	1,52,716	1,52,716
(iv) Income tax deducted (TDS)/Refundable		
Refund Receivable F.Y-2009-10	2,92,624	2,92,624
Refund Receivable F.Y-2010-11	2,53,396	2,53,396
Refund Receivable F.Y-2011-12	2,68,490	2,68,490
Refund Receivable F.Y-2012-13	2,85,933	2,85,933
Refund Receivable F.Y-2013-14	1,76,354	1,76,354
Refund Receivable F.Y-2014-15	1,23,261	1,23,261
Refund Receivable F.Y-2015-16	2,09,717	2,09,717
Refund Receivable F.Y-2016-17	3,78,236	3,78,236
Refund Receivable F.Y-2017-18	1,82,058	1,82,058
Income Tax Refundable F.Y 2013-14	1,22,597	1,22,597
Income Tax Demand A.Y 2016-17	58,32,240	58,32,240
Income Tax Demand A.Y 2017-18	61,29,879	61,29,879
REFUND RECEIVABLE F. YEAR 2018-19	2,43,014	2,43,014
REFUND RECEIVABLE F. YEAR 2019-20	5,20,073	5,20,073
REFUND RECEIVABLE F. YEAR 2020-21	3,17,185	3,17,185
TDS Receivable FY 2021-22	7,20,770	7,20,770
TDS Receivable FY 2022-23	10,04,198	10,04,198
TDS Receivable FY 2023-24	9,11,152	-
Total	1,79,71,177	1,70,60,025
Grant Total	5,61,19,004	2,82,49,444



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Annexure- I Coaching /Training /Selection Camps		
Particulars	Figures for the year ending from 01.04.2022 To 31.03.2024	Figures for the year ending from 01.04.2022 To 31.03.2023
Coaching Camp Exp	91,12,242	3,16,16,819
Coaches Development Programme	42,11,432	50,49,844
MISC ENTRY FEE		-
Expense for Coaches	5,74,85,469	5,59,20,235
Sport Science Expert (Physios)(CSR)		-
Misc. Sports Promotion Exp	70,20,295	1,06,71,084
INTERNAL COMPLAINTS COMMITTEE(ICC)	23,522	
Total	7,78,52,960	10,32,57,982



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Annexure-J Domestic Shooting events		
Particulars	Figures for the year ending from 01.04.2022 To 31.03.2024	Figures for the year ending from 01.04.2022 To 31.03.2023
011 India Open Comp. Air Weapon Oct-23	(69,17,053)	-
64TH NSCCC-PISTOL-N.DELHI	-	2,57,830
64TH NSCCC.SHOTGUN	-	(26,59,510)
65TH NSCC pistol-BHOPAL	-	(1,21,85,132)
Khelo India Bhopal,2023	33,040	40,604
011 India Open Comp R/P/Shotgun 2023, New Delhi	(14,19,358)	(7,79,651)
0175 India Open Competition Shtgun Patiala,2022	-	1,28,528
0175 India Open Competition Shtgun Patiala,2023	(4,17,800)	2,81,727
07324 INDIA OPEN COMPETITION 2023-MHOW	-	(3,95,781)
0755 India Open Comp R/P/Shotgun Bhopal-2023	(22,68,635)	-
ISSF World Cup Bhopal, 2023	62,515	99,65,613
1ST DIGVIJAY SINGH MEMORIAL SHOOTING CHAM. SHOTGUN-202	-	-
20TH KSSS.RIFLE-DELHI	-	(23,18,391)
20TH KSSS. S. CHAMP.PISTOL-BHOPAL	-	1,47,262
21st KSS Shooting Championship Pistol-Bhopal-2023	(2,57,775)	-
21st KSS Shooting Championship Rifle- Kerala-2023	11,89,691	-
32nd AIGVMSC (Rifle& Shotgun) (Deaf/para) Mhow- AMU	(39,898)	-
42nd North Zone Daef SC- Rifle (Events)- New Delhi	(10,264)	-
42nd North Zone Para SC- Rifle (Events)- New Delhi	(15,285)	-
4th Selection Trail Shotgun, Bhopal,2024	3,47,275	-
66th NSCC Pistol Bhopal-2023	(1,14,90,727)	-
66th NSCC Rifle (Delhi) 2023	(1,13,03,323)	-
66th NSCC Shotgun (Delhi) 2023	(19,10,664)	-
KHELO INDIA UNIVERSITY GAMES-2022	29,590	-
Open Selection Trial 5&6 Group-B Deaf Bhopal-2023	(9,361)	-
Selection Trail 3&4 Group A R/P Bhopal-2024	21,35,349	-
Selection Trail Shotgun-2 Bhopal-2023	2,09,176	-
Selection Trial 1&2 R/P Sr. Group-B, Bhopal-2024	(37,32,689)	-
SELECTION TRIAL 1 (SHOTGUN) 2023	(1,67,936)	-
Selection Trial 3 Shotgun 2023- New Delhi	(2,92,736)	-
Selection Trial 3 Shotgun, Patiala-24	(64,946)	-
Selection Trial 4 Shotgun, Bhopal-2023	(2,89,368)	-
Selection Trial 5&6 Rifle/Pistol Group A N. Delhi23	(5,21,605)	-
Selection Trial 5 & 6 R/P Group-B Bhopal-2023	(1,43,207)	-
3rd 011 India Open Comp. Shotgun 2023, New Delhi	-	(62,443)
4TH KHELO INDIA GAMES	-	-
65th NSCC Rifle, Kerala	-	(92,50,670)
SELECTION TRIAL 1&2 R/P-KHELO INDIA	-	15,795
Selection Trial - 1 (3&4)	-	(45,11,890)
Selection Trial 1&2 R/P Bhopal-2022	-	-
SELECTION TRIAL 1&2 R/P-KHELO INDIA	-	-
SELECTION TRIAL (DEAF SHOOTER)	-	-
Selection Trial 3&4 Rifle/Pistol, New Delhi-2022	-	1,42,900
Selection Trial-5 Shotgun	-	2,29,104
Selection Trial-Shotgun-1,2	-	(1,09,578)
Selection Trial-Shotgun-3,4	-	(5,26,015)
Selection Trial 3 Shotgun 2023- New Delhi	-	-
SELECTION TRIAL 1&2 (R/P)	-	-
SELECTION TRIAL 1&2 SHOTGUN patiala	-	(2,12,671)
Selection Trial 5 & 6 Pistol New Delhi-2022	-	(19,70,139)
Selection Trial 5 & 6 Rifle Bhopal-2022	-	(5,17,684)
SELECTION TRIAL (DEAF SHOOTER)	-	5,850
TRG. FOR RUSSIAN TEAM AT DR.KSSR	-	(7,27,936)
OLYMPIC GAMES-2021	-	-
OLYMPIC GAMES-2024	-	10,124
Open Selection Trial 1&2 Rifle Group-B 2023, Bhopal	-	(4,31,237)
Open Selection Trial 3&4 R/P Group A Bhopal	19,72,327	-
Open Selection Trial 3&4 R/P Group B, Deaf	(52,510)	-
Open Selection Trial 3&4 R/P Group B, New Delhi	(31,41,903)	-
Participation of Indian Shooting Team (WC-21)	-	18,26,640
Selection Trail 1&2 R/P Group-A & B, New Delhi-2023	9,13,032	(17,65,433)
Felicitation Ceremony of Shooters	4,72,984	3,16,344
NRAI-PHDDCI SPORT EXP.	-	5,14,353
Total	(3,71,02,064)	(2,45,41,488)



THE NATIONAL RIFLE ASSOCIATION OF INDIA
51-B, Institutional Area, Tughlakabad, New Delhi

Annexure- K International Shooting events		
Particulars	Figures for the year ending from 01.04.2022 To 31.03.2024	Figures for the year ending from 01.04.2022 To 31.03.2023
15th Asian Shooting Championship Jr/Sr/Korea, 2023	3,14,140	-
19th Asian Games China-2023	20,09,839	
ISSF ID/JURRY/LICENCE FEE	(1,14,573)	(81,228)
ISSF PRESIDENT CUP		8,42,883
ISSF World Championship R/P Egypt,2022		1,64,17,570
ISSF World Championship Shotgun, Croatia,2022		1,46,68,078
ISSF WORLD CUP - CHANGWON(KORIE)		94,84,543
ISSF WORLD CUP EGYPT FEB-2023		(95)
Issf World Cup (Feb & Mar,23) Cyprus		(4,201)
ISSF WORLD CUP-LONOTO-ITALY		26,57,234
ISSF World Cup March, 23 Doha		(1)
ISSF WORLD CUP R/P -SHUL-GERMANY	63	1,63,29,644
ISSF WORLD CUP-SHOTGUN/R/P-BAKU		35,90,615
Asian Airgun Championship Korea-2022		97,27,031
Ammunition Testing, Berlin 11th to 20th Feb 2024	(1)	
ASC Meeting Kuwait-2023	2,60,802	
Asian R/P Championship Jakarta 2024	(1,234)	
Asian Shotgun Championship Kuwait 2024	1,95,111	
Asian Youth Traning Camp Colombo-2023	78,420	
ISSF Junior World Championship Korea-2023	18,454	
Issf World Cairo Egypt (April)-2023	2,84,733	
ISSF World Championship- Baku 2023	94,52,111	
ISSF World Cup, Almaty , 2023	(4,685)	
ISSF World Cup- Brazil 2023	(74,888)	
ISSF World Cup Brazil Final Qulification-2024	(0)	
ISSF WORLD CUP CAIRO, EGYPT 2024	74,844	
ISSF World Cup Egypt May-2023	4,59,248	
ISSF World Cup March, 23 Doha	1,16,987	
ISSF WORLD CUP, MOROCCO	(0)	
ISSF World Cup Rifle/Pistol Baku-May-23	2	
ISSF World Cup R/P, Spain-2024	28,494	
ISSF WORLD CUP SHOTGUN LONATO, ITALY-2023	24,14,598	
Olympic Probables-2024	1,57,912	
Training Camp at Capua	31,95,162	
Training Camp (Trap Shooter) Brno, Czech	20,87,598	
Traning Camp at France, 2023	43,42,514	
Olympic Traning Camps abroad.2024	70,601	
Total	2,53,66,252	7,36,32,073



THE NATIONAL RIFLE ASSOCIATION OF INDIA
51-B, Institutional Area, Tughlakabad, New Delhi

Annexure- L Bank Balances

Particulars	Figures for the year ending from 01.04.2022 To 31.03.2024	Figures as at the end of previous reporting period 31/03/2023
ANDHRA BANK/UBI A/C -108510100030594-GRATUITY	70,760	60,111
AXIS BANK 918010052524164	2,43,75,719	4,36,40,290
UNION BANK OD A/C 062	-	-
UNION BANK OF INDIA-CURRENT A/C NO-0002	1,78,493	66,01,682
STATE BANK OF INDIA-FCRA A/c 40088163715	9,34,940	65,17,433
Total	2,55,59,911	5,68,19,517

Annexure- M GST Liabilities

Particulars	Figures for the year ending from 01.04.2022 To 31.03.2024	Figures as at the end of previous reporting period 31/03/2023
GST Receivables (Dr. Balance)	(71,17,870)	-
GST Payable (Cr. Balance)	63,50,970	-
GST PAYABLE (Closing Entry)	36,826	4,35,195
SGST/CGST/IGST-PAYABLE/PAID-KERALA	-	9
GST PAYABLE & PAID (MP)	-	(3,51,423)
GSTPAYABLE/INPUT/PAID-BHOPAL-MP	-	2,002
Total	(7,30,074)	85,783

Annexure- N Expenses payable

Particulars		Figures as at the end of previous reporting period 31/03/2023
Expenses payable	27,28,258	77,52,074
Salary Payable	-	10,45,056
Total	27,28,258	87,97,130





Nath Ahuja & Co.
Chartered Accountants

INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying financial statements of M/s National Rifles Association of India, New Delhi ("the association") having registered office at 51-B, Institutional Area, Tughlakabad, New Delhi-110062, which comprises of the Sales Office Balance Sheet as at March 31, 2024, the Sales Office Income and Expenditure Account, significant accounting policies and notes to accounts for the year ended on that date.

Management's Responsibility for the Financial Statements

Management of the Association is responsible for the preparation of these financial statements that gives a true and fair view. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Association's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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



Opinion

In my opinion and to the best of our information and according to the explanation furnished to us the Financial Statements of National Rifle Association of India for the year ended March 31st, 2024 give a true and fair view:

- i. In case of the Balance Sheet, of the state of affairs of the Association's Sales Office as at **March 31st, 2024** and
- ii. In case of the Income and Expenditure Account, of the Surplus of the Income over Expenditure of the Association for the period ended on that date.

For Nath Ahuja & Company

Chartered Accountants

Firm Reg. No. 001083N

N.N. Ahuja

Proprietor

Membership No. 080178

Place: New Delhi

Date:- 23/09/2024

UDIN:- 24080178BKDALT6442

THE NATIONAL RIFLE ASSOCIATION OF INDIA
51-B, Institutional Area, Tughlakabad, New Delhi

Sales Office Balance Sheet as at 31st March, 2024

(Amount INR)

Particulars		Note No.	Figures as at the end of current reporting period 31.03.2024	Figures as at the end of previous reporting period 31.03.2023
A	LIABILITIES			
	Head Office Account	1	12,67,50,467	10,76,14,636
	Current Liabilities and Provisions	2	-	-
	TOTAL		12,67,50,467	10,76,14,636
B	ASSETS			
	Fixed Assets	3	20,687	20,313
	Current Assets, Loans and Advances	4	12,67,29,780	10,75,94,323
	TOTAL		12,67,50,467	10,76,14,636
	Significant Accounting Policies	12		
	Notes on Accounts	13		

The Notes referred to above forms an integral part of the Income & Expenditure account
In terms of our separate report of even date attached

for Nath Ahuja & Company

Chartered Accountants

FRN : 001083N



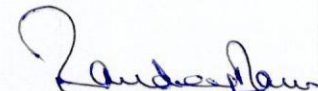
N. N. Ahuja
Proprietor

Membership No: 080178

For and on behalf of the Governing Body of NRAI



K. Sultan Singh
Secretary General



Randeep Mann
Hony. Treasurer



Rajiv Bhatia
Secretary



Rovin Jain
Executive Accountant

Place: New Delhi

Date :- 23-09-2024

THE NATIONAL RIFLE ASSOCIATION OF INDIA
51-B, Institutional Area, Tughlakabad, New Delhi

Sales Office Income and Expenditure Account for the year ended 31st March, 2024

(Amount INR)

Particulars		Note No.	Figures for the year ending from 01.04.2023 To 31.03.2024	Figures for the year ending from 01.04.2022 To 31.03.2023
A	Income			
	Sale of Arms, Ammunitions etc.	5	17,16,20,491	16,75,91,570
	Other Income	6	11,93,144	6,62,276
	Closing Stock	7	12,51,14,810	10,59,03,989
	Total		29,79,28,445	27,41,57,835
B	Expenditure			
	Opening stock	8	10,59,03,989	8,00,49,492
	Purchase of Arms, Ammunitions etc.	9	16,13,38,066	16,78,64,227
	Establishment Expenses	10	1,22,18,594	1,07,89,299
	Other Administrative Expenditure	11	8,62,188	7,51,451
	Depreciation	3	2,426	2,411
	Total		28,03,25,264	25,94,56,880
C	Balance being Excess of Income over Expenditure (A - B)		1,76,03,182	1,47,00,955
	Transferred to Corpus/ Capital Fund		-	-
D	Balance being Surplus carried to Head Office Account		1,76,03,182	1,47,00,955
	Significant Accounting Policies	12		
	Notes on Accounts	13		

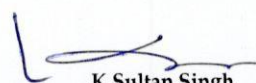
The schedule referred to above forms an integral part of the Income & Expenditure account
In terms of our separate report of even date attached

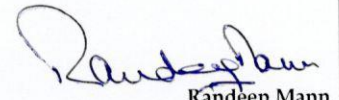
for Nath Ahuja & Company
Chartered Accountants
FRN: 001083N

N. N Ahuja
Proprietor
Membership No: 080178

Place: New Delhi
Date :- 23-09-2024

For and on behalf of the Governing Body of NRAI


K. Sultan Singh
Secretary General


Randeep Mann
Hony. Treasurer


Rajiv Bhatia
Secretary


Rovm Jain
Executive Accountant

THE NATIONAL RIFLE ASSOCIATION OF INDIA
51-B, Institutional Area, Tughlakabad, New Delhi

Sale Office Cash Flow Statement as at 31st March, 2023

Particulars	Figures for the year ending from 01.04.2023 To 31.03.2024	Figures for the year ending from 01.04.2022 To 31.03.2023
	Amount in INR	Amount in INR
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/(Loss) before tax	1,76,03,182	1,47,00,955
Adjustments for :-		
Depreciation	2,426	2,411
Operating profit before working capital changes	1,76,05,608	1,47,03,366
Adjustments for changes in working capital:-		
(Increase)/Decrease in Stock	(1,92,10,821)	(2,58,54,498)
(Increase)/Decrease in staff loans	(76,657)	(6,35,114)
Increase/(Decrease) in Current Liabilities & Provisions	-	(2,51,022)
Increase/(Decrease) in Head Office Account	15,32,650	1,21,30,912
Cash generated from operations		
Net cash from operating activities	(1,49,221)	93,645
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of fixed assets	(2,800)	-
Net cash used in investing activities	(2,800)	-
CASH FLOW FROM FINANCING ACTIVITIES		
Interest paid	-	-
Net cash flow from financing activities	-	-
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(1,52,021)	93,645
Cash & Cash equivalent at the begging of the year	4,45,665	3,52,020
Cash & Cash equivalent at the closing of the year*	2,93,644	4,45,665
*Cash & Cash equivalent comprise :		
Cash on hand	27,961	1,90,415
Postage Imprest	3,570	-
Balances with Scheduled Banks	2,62,113	2,55,250
Total	2,93,644	4,45,665

The notes referred to above forms an integral part of the financial statement

In terms of our report attached.

for Nath Ahuja & Company
Chartered Accountants
FRN : 001083N

N. N Ahuja
Proprietor
Membership No: 080178

Place: New Delhi
Date :- 23-09-2024

For and on behalf of the Governing Body of NRAI


K. Sultan Singh
Secretary General


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Rajiv Bhatia
Secretary


Rovin Jain
Executive Accountant

THE NATIONAL RIFLE ASSOCIATION OF INDIA
51-B, Institutional Area, Tughlakabad, New Delhi

Notes forming part of the financial statements

Note 1 Head Office Account

Particulars	Figures as at the end of current reporting period 31.03.2024	Figures as at the end of previous reporting period 31.03.2023
Balance at the beginning of the year	10,76,14,636	8,07,82,768
Add: Amount transferred from Shooters Benevolent Fund		
Add: Net Amount of transactions with Head Office during the year	15,32,650	1,21,30,912
Add: Balance being Surplus from the Income & Expenditure account	1,76,03,182	1,47,00,955
Total	12,67,50,467	10,76,14,636

Note 2 Current Liabilities and Provisions

Particulars	Figures as at the end of current reporting period 31.03.2024	Figures as at the end of previous reporting period 31.03.2023
Statutory Liabilities		
Provident fund/EDLI	-	-
Other Liabilities		
Expenses Payable	-	-
Total	-	-

Note 4 Current Assets, Loans and Advances etc.

Particulars	Figures as at the end of current reporting period 31.03.2024	Figures as at the end of previous reporting period 31.03.2023
Inventories		
<i>(As taken, valued and certified by the Management)</i>		
(a) Stock-in-trade	12,51,14,810	10,59,03,989
Cash and Bank Balances		
(a) Cash in hand	27,961	1,90,415
(b) Postage imprest	3,570	-
(c) Bank balances	2,62,113	2,55,250
Loans		
<i>(Unsecured, Considered Good)</i>		
(a) To Staff	13,21,326	12,44,669
Total	12,67,29,780	10,75,94,323



THE NATIONAL RIFLE ASSOCIATION OF INDIA
51-B, Institutional Area, Tughlakabad, New Delhi

Notes forming part of the financial statements

Note 5 Sale of Arms Ammunition etc.

(Amount in INR)

Particulars	Figures for the year ending from 01.04.2023 To 31.03.2024	Figures for the year ending from 01.04.2022 to 31.03.2023
Traded Goods		
Ammunition	14,09,55,830	13,98,79,190
Arms	1,31,01,986	1,17,21,929
Target paper/Clay Targets, etc.	1,75,62,675	1,59,90,451
Total	17,16,20,491	16,75,91,570

Note 6 Other income

Particulars	Figures for the year ending from 01.04.2023 To 31.03.2024	Figures for the year ending from 01.04.2022 to 31.03.2023
Interest income	6,863	13,372
Sale of Scrap	11,86,281	6,48,904
Total	11,93,144	6,62,276

Note 7 Closing Stock

Particulars	Figures for the year ending from 01.04.2023 To 31.03.2024	Figures for the year ending from 01.04.2022 to 31.03.2023
Stores and Spares	54,075	63,075
Stock-in-Trade		
Arms	1,55,93,805	1,37,63,991
Ammunitions	5,49,23,038	4,02,90,730
Air Pellets	7,67,719	5,71,586
Equipments	17,55,131	17,55,131
Accessories and Literature	1,03,47,087	1,66,28,893
Clay Birds/Targets	2,10,385	41,21,307
Stock with Sports Authority of India (SAI)	3,95,47,582	2,81,87,139
Stock at Karan Singh Shooting Range (KSSR)	19,15,988	5,22,137
Total	12,51,14,810	10,59,03,989

Note 8 Opening Stock

Particulars	Figures for the year ending from 01.04.2023 To 31.03.2024	Figures for the year ending from 01.04.2022 to 31.03.2023
Stores and Spares	63,075	66,956
Stock-in-Trade		
Arms	1,37,63,991	1,99,40,385
Ammunitions	4,02,90,730	2,82,11,062
Air Pellets	5,71,586	36,75,140
Equipments	17,55,131	17,55,131
Accessories and Literature	1,66,28,893	1,20,62,593
Clay Birds/Targets	41,21,307	10,75,883
Stock with Sports Authority of India (SAI)	2,81,87,139	1,22,02,568
Stock at Karan Singh Shooting Range (KSSR)	5,22,137	10,59,773
Total	10,59,03,989	8,00,49,492



THE NATIONAL RIFLE ASSOCIATION OF INDIA
51-B, Institutional Area, Tughlakabad, New Delhi

Notes forming part of the financial statements

Note 9 Purchase of Arms Ammunition etc.

(Amount in INR)

Particulars	Figures for the year ending from 01.04.2023 To 31.03.2024	Figures for the year ending from 01.04.2022 to 31.03.2023
Traded Goods		
Ammunition	12,95,70,842	13,21,46,668
Arms	1,71,25,689	1,05,49,006
Others (Paper Targets, Accessories, Clay Birds, etc.)	1,46,41,536	2,51,68,553
Total	16,13,38,066	16,78,64,227

Note 10 Establishment Expenses

Particulars	Figures for the year ending from 01.04.2023 To 31.03.2024	Figures for the year ending from 01.04.2022 to 31.03.2023
Staff Salaries	99,07,623	85,45,443
Ex-gratia	14,50,570	15,07,012
Employer's Contribution to PF & EDLI	8,60,401	7,36,844
Total	1,22,18,594	1,07,89,299

Note 11 Other Administrative Expenses

Particulars	Figures for the year ending from 01.04.2023 To 31.03.2024	Figures for the year ending from 01.04.2022 to 31.03.2023
Repairs & Renewals	18,413	37,479
Postage, Telephone and Communication	1,02,851	86,258
Printing and Stationery	1,42,658	1,04,054
Traveling and Conveyance	1,05,383	1,27,079
General Expenses	4,92,885	3,96,581
Total	8,62,190	7,51,451



THE NATIONAL RIFLE ASSOCIATION OF INDIA
51-B, Institutional Area, Tughlakabad, New Delhi

12	Significant Accounting Policies
12.1	Basis of Accounting The financial statements are prepared under historical cost convention on a going concern basis in accordance with the applicable accounting standards issued by the Institute of Chartered Accountants of India.
12.2	Fixed Assets Fixed Assets are valued at cost of acquisition inclusive of inward freight, duties and taxes, incidental/installation and direct expenses related to acquisition.
12.3	Depreciation Depreciation is provided on written down value method as per the rates specified in the Income tax act, 1961. In respect of assets which has been used for less than 180 days, depreciation at half rates has been provided in accordance with the Income tax act, 1961.
12.4	Inventory Stores and spares (including machinery spares) are valued at cost. Stock-in-trade (being Arms, Ammunitions, Clay birds, Air Pellets, Souvenirs, Ties, Pins, accessories, etc.) are valued at cost or Net realizable value (whichever is lower). The costs are based on FIFO method of accounting and is determined by considering purchase price, custom duty, clearing charges, freight and all other charges for bringing the inventory to its present location and condition.
12.5	Revenue Recognition Accounting for Sales Sales are recognized, net of returns and trade discounts, on transfer of significant risks and rewards of ownership to the buyer, which generally coincides with the delivery of goods to customers. Sales excludes sales tax and value added tax, goods and service tax.
12.6	Accounting for Purchase Purchase is accounted at cost which comprises purchase price, custom duties, clearing charges, freight and all other charges for bringing the goods to its present location and condition.
13	Notes on Accounts
13.1	The Association's Sales Office is in the business of Sales and Purchase of Arms, Ammunitions and Sports Accessories etc. for its Members. The Association is maintaining separate books of accounts in respect of this activity. The Income arising from this activity is applied for the purpose of Sports Promotion Activities.
13.2	No provision for Income tax has been made in the books of accounts, as it has obtained exemption from Commissioner of Income tax (Exemption) u/s 12A of the Income tax act, 1961 vide Registration No. DIT(E)/95-96/T-334/168 dated 08/09/1995.
13.3	Previous year's figures have been regrouped or rearranged wherever necessary, to confirm with current year classification and for the purpose of comparison and presentation.
13.4	The Association does not have any written policy regarding the sale of Arms & Ammunitions to the Members & Affiliated Body.



THE NATIONAL RIFLE ASSOCIATION OF INDIA
51-B, Institutional Area, Tughlakabad, New Delhi

Notes forming part of the financial statements

Note 3 Fixed Assets

Fixed Assets	Computers	Furniture and Fixtures	Office Equipment's	Total
Rate of Depreciation	40%	10%	15%	
As of April 1, 2023 (Opening WDV)	17	18,094	2,202	20,313
Additions for more than 180 days	-	2,800	-	2,800
Consideration/Realization out of above additions and opening for less than 180 days	-	-	-	-
Consideration/Realization out of above additions	-	-	-	-
As of March 31, 2024	17	20,894	2,202	23,113
Depreciation				
at full rate	7	2,089	330	2,426
at half rate	-	-	-	-
	7	2,089	330	2,426
As of March 31, 2024 (Closing WDV)	10	18,805	1,872	20,687

