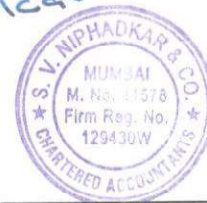


The Park Club Ltd KELUSKAR ROAD NORTH, SHIVAJI PARK, DADAR, MUMBAI-400028, MAHARASHTRA CIN : U92410MH1946NPL005396 Balance Sheet As At 31 St March ,2026				
Sr. No.	Note No	As At 31.03.2026 Rs	As At 31.03.2025 Rs	
EQUITY AND LIABILITIES				
1 Shareholders' funds				
Share capital	2.1	NIL	NIL	
Reserves and surplus	2.2	12,79,41,141.00	11,15,79,036.00	
Money received against share warrants	2.3	NIL	NIL	
Share application money pending allotment	2.4	NIL	NIL	
Total 1		12,79,41,141.00	11,15,79,036.00	
2 Non-current liabilities				
Long-term borrowings	2.5	NIL	NIL	
Other Long term liabilities	2.7	NIL	NIL	
Long-term provisions	2.8	NIL	NIL	
Total 2		NIL	NIL	
3 Current liabilities				
Short-term borrowings	2.9	NIL	NIL	
Trade payables	3.0			
Total outstanding dues of micro enterprises and small enterprises		NIL	NIL	
Total outstanding dues of creditors other than micro enterprises and small enterprises		5,87,497.00	19,72,383.00	
Other current liabilities	3.1	67,89,134.20	48,57,434.00	
Short-term provisions	3.2	9,00,671.00	9,00,671.00	
Total 3		82,77,302.20	77,30,488.00	
GRAND TOTAL EQUITY AND LIABILITIES		13,62,18,443.20	11,93,09,524.00	
ASSETS				
1 Non-current assets				
Property, Plant and Equipment and Intangible Assets				
Property, Plant and Equipment	3.3	54,60,207.62	58,14,054.00	
Intangible assets	3.4	NIL	NIL	
Capital work-in-progress	3.5	NIL	NIL	
Intangible assets under development	3.6	NIL	NIL	
Total 1		54,60,207.62	58,14,054.00	
2 Non-current investments	3.7	3,18,06,837.00	2,36,71,980.00	
Deferred tax assets (net)	2.6	4,79,640.00	4,49,464.00	
Long-term loans and advances	3.9	NIL	NIL	
Other non-current assets	4.0	NIL	NIL	
Total 2		3,77,46,684.62	2,99,35,498.00	
3 Current assets				
Current investments	4.1	NIL	NIL	
Inventories	4.2	20,11,858.00	15,21,246.00	
Trade receivables	4.3	NIL	NIL	
Cash and cash equivalents	4.4	9,15,44,856.58	8,40,14,892.00	
Short-term loans and advances	4.5	16,28,850.00	14,68,309.00	
Other current assets	4.6	32,86,194.00	23,69,579.00	
Total 3		9,84,71,758.58	8,93,74,026.00	
GRAND TOTAL - ASSETS		13,62,18,443.20	11,93,09,524.00	
Accounting Policies and Notes on Accounts	7 to 16			
In terms of our attached report of even date For S.V. NIPHADKAR AND CO CHARTERED ACCOUNTANTS FRN : 0129430W				
For THE PARK CLUB LIMITED  PRADEEP SHIRGAONKAR (DIRECTOR) KIRON KUNTE (DIRECTOR) (DIN : 03162993) (DIN : 09579300)				
 				

THE PARK CLUB LIMITED
KELUSKAR ROAD NORTH, SHIVAJI PARK, DADAR, MUMBAI-400028, MAHARASHTRA
CIN : U92410MH1946NPL005396
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31/03/2026

Particulars	Note No.	For the Year Ended 31/03/2026	For the Year Ended 31/03/2025
1) INCOME :			
Revenue from operations	4.7	2,38,13,190.00	2,21,72,276.00
Other income	4.8	1,30,83,878.00	1,26,86,433.00
Total Income		3,68,97,068.00	3,48,58,709.00
2) EXPENSES			
Purchases of Stock-in-Trade	5.0	90,71,839.00	98,66,416.00
Changes in inventories of finished goods work-in-progress and Stock-in-Trade	5.1	(4,90,612.00)	(4,99,582.00)
Employee Salary Wages & benefits	5.2	63,85,413.00	74,12,397.00
Depreciation and amortization expense	5.4	8,11,858.00	7,58,943.00
Other expenses	5.5	1,01,43,071.00	1,27,80,765.00
Total expenses		2,59,21,569.00	3,03,18,939.00
3) Profit before exceptional, extraordinary and prior period items and tax (1 LESS 2)		1,09,75,499.00	45,39,770.00
4) Exceptional items	5.6	NIL	NIL
5) Profit before extraordinary and prior period items and tax		1,09,75,499.00	45,39,770.00
6) Extraordinary Items	5.7	NIL	NIL
Profit before prior period items and tax		1,09,75,499.00	45,39,770.00
7) Prior Period Items	5.8	NIL	NIL
Profit before tax		1,09,75,499.00	45,39,770.00
8) Tax expense:	5.9		
Current tax		23,99,570.00	10,53,096.00
Deferred tax		(30,176.00)	41,816.00
Profit/(loss) for the period from continuing operations		86,06,105.00	34,44,858.00
9) Profit/(loss) from discontinuing operations	6.0	NIL	NIL
10) Tax expense of discontinuing operations		NIL	NIL
11) Profit/(loss) from Discontinuing operations (after tax)		NIL	NIL
Profit/(loss) for the period		86,06,105.00	34,44,858.00
Earnings per equity share:	NA		
Basic		-	-
Diluted		-	-

In terms of our attached report of even date
For S.V. NIPHADKAR AND CO
CHARTERED ACCOUNTANTS
FRN : 0129430W

S.V. Niphadkar

SUHAS VISHWANATH NIPHADKAR
(PROPRIETOR)

Membership No. 041578

UDIN: 26041578WAPUJR5182

Place : MUMBAI

Date : 25/08/2026



For THE PARK CLUB LIMITED

CA Pradeep Shirgaonkar
CA PRADEEP
SHIRGAONKAR
(DIRECTOR)
(DIN : 03162993)

Kiron Kunte
KIRON KUNTE
(DIRECTOR)
(DIN : 09579300)

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THE PARK CLUB LIMITED
KELUSKAR ROAD NORTH, SHIVAJI PARK, DADAR, MUMBAI -400028, MAHARASHTRA
CIN : U92410MH1946NPL005396
For the year 01.04.2025 to 31.03.2026
Department wise Profit & Loss Account

Sr No	Particulars	Club Rs.	Permit Room Rs.	Total Rs.
1	Income			
	Revenue from Operation	80,60,374	1,57,52,816	2,38,13,190
	Other Income	1,23,19,144	7,64,734	1,30,83,878
	Total 1	2,03,79,518	1,65,17,550	3,68,97,068
2	Expenses			
	Purchase of Stock In Trade	1,85,393	88,86,446	90,71,839
	Changes in Inventories	(10,603)	(4,80,009)	(4,90,612)
	Employees Salary Wages & benefits	33,51,111	30,34,302	63,85,413
	Depreciation and amortisation expense	7,83,596	28,262	8,11,858
	Other expenses	86,15,631	15,27,440	1,01,43,071
	Total 2	1,29,25,128	1,29,96,441	2,59,21,569
	Profit for the Year (1 Less 2)	74,54,390	35,21,109	1,09,75,499



Kiron Kunte
Mr. Kiron Kunte
Director
Tresurer
DIN : 09579300



Pradeep Shirgaonkar
CA. Pradeep Shirgaonkar
Director
Hon.Jt. Secretary
DIN : 03162993

NOTES ON ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2026

Note No. 2.1 Share Capital

Particulars	as at 31/03/2026	as at 31/03/2025
Authorised	NOT APPLICABLE	NOT APPLICABLE
Issued	NOT APPLICABLE	NOT APPLICABLE
Subscribed	NOT APPLICABLE	NOT APPLICABLE
Paidup	NOT APPLICABLE	NOT APPLICABLE

Note No. 2.2 Reserve and Surplus

Particulars	as at 31/03/2026		as at 31/03/2025	
A) Development Fund -		2,66,670.00		2,66,670.00
B) General Reserves		59,602.00		59,602.00
C) Life Members - Membership Fees				
Balance per preceding Balance Sheet	6,86,19,285.00		5,67,69,285.00	
Add : Admitted during the year	77,50,000.00	7,63,69,285.00	1,18,50,000.00	6,86,19,285.00
Balance as at 31st March				
D) Ordinary Members - Membership Fees		19,22,523.00		19,22,523.00
E) Gymkhana Members - Membership Fees				
Balance per preceding Balance Sheet	97,926.00		93,926.00	
Add : Admitted during the year	6,000.00	1,03,926.00	4,000.00	97,926.00
F) Life Members - Senior Citizens				
Balance per preceding Balance Sheet	3,83,75,000.00		3,82,50,000.00	
Add : Admitted during the year	0.00	3,83,75,000.00	1,25,000.00	3,83,75,000.00
Balance as at 31st March				
Total (A TO F)		11,70,97,006.00		10,93,41,006.00
G) Income & Expenditure Account				
Balance per preceding Balance Sheet	22,38,030.00		(12,06,831.00)	
Add: Profit for per Profit & Loss Account	86,06,105.00	1,08,44,135.00	34,44,861.00	22,38,030.00
PER BALANCE SHEET		12,79,41,141.00		11,15,79,036.00

Note No. 2.3 Money Received Against Share Warrants

Particulars	as at 31/03/2026	as at 31/03/2025
NOT APPLICABLE	NOT APPLICABLE	NOT APPLICABLE

Note No. 2.4 Share Application Money Pending Allotment

Particulars	as at 31/03/2026	as at 31/03/2025
NOT APPLICABLE	NOT APPLICABLE	NOT APPLICABLE



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Note No. 2.5 Long Term Borrowings

Particulars	as at 31/03/2026	as at 31/03/2025
NOT APPLICABLE	NOT APPLICABLE	NOT APPLICABLE

Note No. 2.6 Deferred Taxes

Particulars	as at 31/03/2026	as at 31/03/2025
Deferred Tax Assets		
Timing difference on account of depreciation	4,79,640.00	4,49,464.00
PER BALANCE SHEET	4,79,640.00	4,49,464.00

Note No. 2.7 Other Long Term Liabilities

Particulars	as at 31/03/2026	as at 31/03/2025
Trade Payables	0.00	0.00
	0.00	0.00

Note No. 2.8 Long Term Provisions

Particulars	as at 31/03/2026	as at 31/03/2025
	0.00	0.00

Note No. 2.9 Short Term Borrowings

Particulars	as at 31/03/2026	as at 31/03/2025
	0.00	0.00

Note No. 3.0 Trade Payables

as at 31/03/2026

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Not due	
(i) MSME	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Others	5,87,497.00	0.00	0.00	0.00	0.00	5,87,497.00
(iii) Disputed dues - MSME	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Disputed dues - Others	0.00	0.00	0.00	0.00	0.00	0.00

as at 31/03/2025

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Not due	
(i) MSME	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Others	19,72,383.00	0.00	0.00	0.00	0.00	19,72,383.00
(iii) Disputed dues - MSME	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Disputed dues - Others	0.00	0.00	0.00	0.00	0.00	0.00

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Note No. 3.1 Other Current Liabilities

In `

Particulars	as at 31/03/2026	as at 31/03/2025
Other Current Liabilities		
OTHERS PAYABLES	1,99,234.00	3,24,141.00
DEPOSIT RECEIVED	30,68,074.00	34,80,197.00
PROVISION FOR INCOME TAX – YEAR ENDED 31.03.2025	10,17,466.00	10,17,466.00
CURRENT TAX- PROVISION FOR INCOME TAX – YEAR ENDED 31.03.2026	24,68,730.00	0.00
PRIOR PERIOD ADJUSTMENT	35,630.00	35,630.00
PER BALANCE SHEET	67,89,134.20	48,57,434.00

Note No. 3.2 Short Term Provisions

In `

Particulars	as at 31/03/2026	as at 31/03/2025
Others		
MAT Provisions	9,00,671.00	9,00,671.00
PER BALANCE SHEET	9,00,671.00	9,00,671.00

Note No. 3.3 Tangible Assests

Note No. 3.4 Intangible assets – NIL

Note No. 3.5 Capital work-in-progress

In `

Particulars	as at 31/03/2026	as at 31/03/2025
	0.00	0.00



3.3 Tangible assets

Particular	Gross					Depreciation					Impairment				Net	
	Opening	Addition	Deduction	Revaluation	Closing	Opening	During Period	Deduction	Other Adj.	Closing	Opening	During Period	Reversal	Closing	Closing	Opening
Lease Hold Land	2764339.00				2764339.00	1220905.00	134571.00			2704150.00					60189.00	1543434.00
Residential Building	790870.00				790870.00	287558.00									790870.00	503312.00
Other Building	3815027.00				3815027.00	1061118.00									3815027.00	2753909.00
Plant and Machinery		86280.00			86280.00		3071.00			3071.00					83209.00	
Factory Equipments		60200.00			60200.00		13191.84			13191.84					47008.16	
Computer Equipments	428461.00	5508.00			433969.00	357494.00	37230.00			394723.00					39246.00	70967.00
Other Equipments	4318670.00	276356.00			4595026.00	3392996.00	172087.00			3588112.00					1006914.00	925674.00
Furniture and Fixtures	3279792.00	29662.00			3309454.00	3263034.00	451707.00			3691709.24					-382255.24	16758.00
Grand Total	15397159.00	458006.00	0.00	0.00	15855165.00	9583105.00	811857.84	0.00	0.00	10394957.08	0.00	0.00	0.00	0.00	5460207.92	5814054.00
Previous	13098201.00	2298958.00	0.00	0.00	15397159.00	8824162.00	758943.00	0.00	0.00	9583105.00	0.00	0.00	0.00	0.00	5814054.00	4274039.00



Note No. 3.6 Intangible assets under development

Particulars	as at 31/03/2026	as at 31/03/2025
	0.00	0.00

Note No. 3.7 Non-current investments

Particulars	as at 31/03/2026	as at 31/03/2025
Non – Current Investments		
Investments in debentures or bonds		
Trade, Quoted		
7.74% State Bank of India	0.00	39,70,904.00
7.97% REC Ltd	20,19,674.00	20,19,674.00
8.05% Tata Capital Housing Finance Limited	10,15,733.00	10,15,733.00
8.50% Bank of Baroda	0.00	29,99,496.00
8.55% HDFC Bank Limited	30,99,582.00	30,99,582.00
8.75% Punjab National Bank	1,00,55,310.00	1,00,55,310.00
9.30% Mahindra & Mahindra Finance Limited	5,11,281.00	5,11,281.00
7.05% National Highways Authority of India	10,01,476.00	0.00
7.32% Indgrid Infrastructure Trust	19,79,754.00	0.00
7.85% LIC Housing Finance Ltd	10,36,597.00	0.00
8.10% L & T Finance Ltd	10,26,601.00	0.00
8.65% Tata Capital Ltd	10,33,829.00	0.00
MF- HDFC Balanced Advantage Fund- Regular -Growth	25,00,000.00	0.00
MF - ICICI Prudential Multi-Asset Fund – Growth	10,00,000.00	0.00
MF - SBI Income Plus Arbitrage Active FOF - Regular Growth	15,00,000.00	0.00
NCD - EDEL FINANCE COMPANY LIMITED	40,27,000.00	0.00
Market Value : 2,59,02,655.00/- (31/03/2025 : 2,38,61,871.00)		
PER BALANCE SHEET	3,18,06,837.00	2,36,71,980.00

Note No. 3.9 Long-term loans and advances

Particulars	as at 31/03/2026	as at 31/03/2025
	0.00	0.00

Note No. 4.0 Other non-current assets

Particulars	as at 31/03/2026	as at 31/03/2025
	0.00	0.00

Note No. 4.1 Current investments

Particulars	as at 31/03/2026	as at 31/03/2025
	0.00	0.00

Note No. 4.2 Inventories

Particulars	as at 31/03/2026	as at 31/03/2025
Finished Goods		
STOCK-LIQUOR (AT COST PRICE)	19,81,352.00	15,01,908.00
STOCK-MISCELLANEOUS ITEMS	6,198.00	3,380.00
STOCK-NEW PLAYING CARDS (AT COST PRICE)	23,051.00	11,932.00
STOCK-OLD PLAYING CARDS (AT SELLING PRICE)	67.00	583.00
STOCK-SOFT DRINKS (AT COST PRICE)	1,190.00	3,443.00
PER BALANCE SHEET	20,11,858.00	15,21,246.00



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Note No. 4.3 Trade receivables

In `

Particulars	as at 31/03/2026	as at 31/03/2025
	0.00	0.00

Ageing Schedule as at 31/03/2026

Particulars	Outstanding for following periods from due date of payment						Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Not due	

Ageing Schedule as at 31/03/2025

Particulars	Outstanding for following periods from due date of payment						Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Not due	

Note No. 4.4 Cash and cash equivalents

In `

Particulars	as at 31/03/2026	as at 31/03/2025
Balances With Banks		
On Saving Account	91,32,096.00	90,90,501.00
On Current Account	23,34,869.00	14,10,670.00
Total	1,14,66,965.00	1,05,01,171.00
Others		
Fixed Deposits with Banks (Include deposits Rs. 3,89,00,000 /- Previous year Rs. 7,86,10,521 /- with maturity of more than 12 months)	8,00,00,000.00	7,34,00,000.00
Cash in Hand	77,891.58	1,13,721.00
PER BALANCE SHEET	9,15,44,856.58	8,40,14,892.00

Note No. 4.5 Short-term loans and advances

In `

Particulars	as at 31/03/2026	as at 31/03/2025
Security Deposits		
Secured, considered good		
Deposits Paid - BAR	1,000.00	1,000.00
Deposits Paid - BEST	2,68,964.00	2,40,183.00
Deposits Paid - BMC HEALTH DEPT	834.00	834.00
Deposits Paid - MAHANAGAR GAS	1,12,070.00	97,681.00
Deposits Paid - Telephone	4,000.00	4,000.00
Other Loans and Advances		
Unsecured, considered good		
Loan to Employees	9,000.00	18,000.00
Prepaid Expenses- Bar License Fees	12,32,982.00	11,06,611.00
PER BALANCE SHEET	16,28,850.00	14,68,309.00



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Note No. 4.6 Other current assets

In Rupees

Particulars	as at 31/03/2026	as at 31/03/2025
ACCURED INTEREST ON FIXED DEPOSITS	4,292.00	35,753.00
ACCURED INTEREST ON PERPETUAL BONDS	4,35,781.00	4,96,248.00
ACCURED INTEREST ON NCD	18,219.00	0.00
DUES FROM MEMBERS -BAR BILLS	23,775.00	11,260.00
EXCESS PAID - ESIC (DOUBLE PAYMENT)	20,200.00	20,200.00
DUE FROM TRUSTEES EMPLOYEES GRATUITY SCHEME	5,000.00	5,000.00
DUES FROM M K SUPPORT SERVICES	0.00	95,345.00
TAX DEDUCTED AT SOURCE		
YEAR ENDED 31.03.2023	3,41,551.00	3,41,551.00
YEAR ENDED 31.03.2024	5,87,660.00	5,87,660.00
YEAR ENDED 31.03.2025	7,76,562.00	7,76,562.00
YEAR ENDED 31.03.2026	10,03,994.00	0.00
INCOME TAX REFUND - AY 2025-2026	69,160.00	0.00
PER BALANCE SHEET	32,86,194.00	23,69,579.00

Note No. 4.7 Revenue from operations

In Rupees

Particulars	For the Year Ended 31/03/2026	For the Year Ended 31/03/2025
Sale of Products		
CARDS	3,47,085.00	2,59,779.00
LIQUOR	1,41,98,218.00	1,42,93,518.00
MISCELLANEOUS ITEMS - CHAKNA	3,31,760.00	3,65,400.00
SOFT DRINKS	2,77,843.00	2,98,051.00
EMPTY BOTTLES	4,646.00	0.00
Other Operating Revenues		
Members & Guests Fees		
BILLARD DEPT.	3,72,144.00	2,34,830.00
CARD DEPT.	6,42,838.00	5,53,115.00
TABLE TENNIS DEPT	4,81,202.00	2,07,209.00
SPORTS COMPLEX	45,35,138.00	34,87,950.00
GUEST ENTRANCE FEES	16,81,967.00	12,47,915.00
BAR GUEST FEES	9,40,349.00	12,24,509.00
PER PROFIT & LOSS A/C	2,38,13,190.00	2,21,72,276.00

Note No. 4.8 Other income

In Rupees

Particulars	For the Year Ended 31/03/2026	For the Year Ended 31/03/2025
INTEREST BANK FIXED DEPOSITS	61,37,745.00	56,17,590.00
INTEREST BANK SAVINGS ACCOUNT	1,86,187.00	2,02,593.00
INTEREST PERPETUAL BONDS	19,73,122.00	15,68,320.00
INT ON NCD ON EDEL	18,219.00	0.00
INTEREST ON BEST DEPOSIT	8,228.00	7,900.00
COMMISSION RECEIVED - CANTEEN	3,59,180.00	4,09,931.00
COMMISSION RECEIVED - DECORATOR	52,119.00	55,931.00
COMPENSATION RECD. (CANTEEN CONTR.)	9,60,000.00	9,60,000.00
DISCOUNT RECD. ON PURCH. OF LIQUOR	7,46,408.00	15,54,824.00
DISCOUNT ON RECEIVED	3,260.00	0.00
FORFEITURE OF DEPOSIT-URBAN SPORTS ZONE	4,83,333.00	0.00
HALL & LAWN BOKING CHARGES :	21,44,399.00	22,98,718.00
MISCELLANEOUS INCOME	1,500.00	0.00
SALE OF MEMBERSHIP FORMS	10,178.00	10,626.00
PER PROFIT & LOSS A/C	1,30,83,878.00	1,26,86,433.00



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Note No. 4.9 Cost of materials consumed

In Rupees

Particulars	For the Year Ended 31/03/2026	For the Year Ended 31/03/2025
NOT APPLICABLE	0.00	0.00

Note No. 5.0 Purchases of Stock-in-Trade

In Rupees

Particulars	For the Year Ended 31/03/2026	For the Year Ended 31/03/2025
Purchase of Stock in Trade	1,85,393.00	1,48,125.00
CARDS	85,18,674.00	92,86,822.00
LIQUORS	2,55,790.00	1,37,607.00
MISCELLANEOUS ITEMS	1,11,982.00	2,93,862.00
SOFT DRINKS	90,71,839.00	98,66,416.00
PER PROFIT & LOSS A/C		

Note No. 5.1 Changes in inventories of finished goods, work-in-progress and Stock-in-Trade

In Rupees

Particulars	For the Year Ended 31/03/2026	For the Year Ended 31/03/2025
Opening	15,21,246.00	10,21,664.00
Stock in Trade	15,21,246.00	10,21,664.00
Closing	20,11,858.00	15,21,246.00
Stock in Trade	20,11,858.00	15,21,246.00
Increase/Decrease	(4,90,612.00)	(4,99,582.00)
Stock in Trade	(4,90,612.00)	(4,99,582.00)
PER PROFIT & LOSS A/C		

Details of Changes in Inventory

In Rupees

Particulars	For the Year Ended 31/03/2026	For the Year Ended 31/03/2025
Stock in Trade	2,253.00	(1,722.00)
OPENING SOFT DRINKS	(4,79,444.00)	(4,91,616.00)
OPENING LIQUOR	(11,119.00)	(7,673.00)
OPENING STOCK NEW CARDS	516.00	84.00
OPENING STOCK OLD CARDS	(2,818.00)	1,345.00
V) MISCELLANEOUS ITEMS - CHAKANA	(4,90,612.00)	(4,99,582.00)

Note No. 5.2 Employee Salary Wages and benefits

In Rupees

Particulars	For the Year Ended 31/03/2026	For the Year Ended 31/03/2025
Salary, Wages & Bonus	58,54,948.00	68,50,279.00
Club Contribution to Provident, Pension and Gratuity Fund	4,53,475.00	4,06,906.00
Staff Welfare Expenses	76,990.00	1,55,212.00
PER PROFIT & LOSS A/C	63,85,413.00	74,12,397.00

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Note No. 5.3 Finance costs

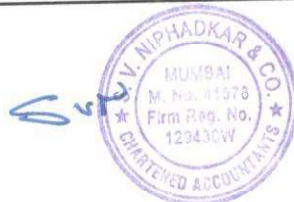
Particulars	For the Year Ended 31/03/2026	For the Year Ended 31/03/2025
NOT APPLICABLE	0.00	0.00

Note No. 5.4 Depreciation and amortisation expense

Particulars	For the Year Ended 31/03/2026	For the Year Ended 31/03/2025
Depreciation & Amortisation		
Depreciation Tangible Assets	8,11,857.84	7,58,943.00
PER PROFIT & LOSS A/C	8,11,857.84	7,58,943.00

Note No. 5.5 Other expenses

Particulars	For the Year Ended 31/03/2026	For the Year Ended 31/03/2025
Administrative and General Expenses		
Printing Stationery	1,22,859.00	1,72,693.00
Insurance Expenses	27,874.00	27,876.00
Entertainment Expenses	20,310.00	58,209.00
Annual Maintenance Charges	92,272.00	1,35,409.00
Audit Fees -Remuneration to Auditor	70,000.00	70,000.00
Functions & Festivals Expenses	2,49,340.00	7,35,637.00
General Expenses	1,72,507.00	11,14,386.00
Income Tax Paid AY 2024-25	7,600.00	0.00
Postage & Courier Expenses	24,253.00	2,059.00
Professional Charges	28,100.00	66,390.00
Sundry Balance Written Off	(28,299.00)	524.00
Operating Expenses		
Billard League /Billiard & Rummy Tournament Exp / Subscription	78,490.00	86,965.00
Card Room Tournament Exp	46,610.00	0.00
Electricity Charges	7,53,138.00	8,47,630.00
Housekeeping Material	1,34,455.00	1,66,986.00
Housekeeping - Monthly Charges	9,84,517.00	9,56,230.00
License Fees - Police , food & Drug	29,460.00	12,895.00
License Fees - Excise	10,36,825.00	9,01,525.00
Purchases - Ice Cubes	83,320.00	87,089.00
Purchase - Liquor - Other Exp - Court Fees / Stamp Etc.	1,740.00	14,756.00
Purchase - Liquor - VAT Paid - Set Off Not Allowed	1,05,945.00	2,61,788.00
Repairs & Maintenance - Biilard Department	76,830.00	96,127.00
Repairs & Maintenance - Canteen Department	23,230.00	14,47,695.00
Repairs & Maintenance -Card Deperment	8,42,745.00	88,018.00
Repairs & Maintenance -Computer ,CCTV	41,833.00	30,906.00
Repairs & Maintenance Charges - General Department	3,78,371.00	10,98,795.00
Repairs & Maintenance Charges - Hey Ball	41,000.00	0.00
Repairs & Maintenance Charges - Office	19,500.00	4,307.00
Repairs & Maintenance - Party Hall 1 & 2	3,40,850.00	22,985.00
Repairs & Maintenance - Porta Cabin	8,300.00	1,24,630.00
Repairs & Maintenance - Lawn / Open Area	2,87,209.00	6,92,518.00
Repairs & Maintenance - TT Room	36,930.00	1,75,142.00
Rent Rates & Taxes B.M.C. - Lease Rent	4,206.00	4,206.00
Rent Rates & Taxes B.M.C.	4,21,220.00	4,60,753.00
Rent Rates & Taxes B.M.C. - Water Charges	1,57,691.00	1,78,000.00
Security Gard Charges	5,58,000.00	5,19,355.00
Sports Turf Conducting Charges	25,85,240.00	13,22,505.00
Sports Table Tennis Conducting Charges	2,78,600.00	7,95,776.00
PER PROFIT & LOSS A/C	1,01,43,071.00	1,27,80,765.00



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Note No. 5.6 Exceptional items

In Rupees

Particulars	For the Year Ended 31/03/2026	For the Year Ended 31/03/2025
NOT APPLICABLE	0.00	0.00

Note No. 5.7 Extraordinary Items

In Rupees

Particulars	For the Year Ended 31/03/2026	For the Year Ended 31/03/2025
NOT APPLICABLE	0.00	0.00

Note No. 5.8 Prior Period items

In Rupees

Particulars	For the Year Ended 31/03/2026	For the Year Ended 31/03/2025
NOT APPLICABLE	0.00	0.00

Note No. 5.9 Tax expense

In Rupees

Particulars	For the Year Ended 31/03/2026	For the Year Ended 31/03/2025
Current tax		
Current Tax	24,68,730.00	10,17,466.00
Prior Year Tax Adjustment	(69,160.00)	35,630.00
Deferred tax	(30,176.00)	41,816.00
PER PROFIT & LOSS A/C	23,69,394.00	10,94,912.00

Note No. 6.0 Profit/(loss) from discontinuing operations

In Rupees

Particulars	For the Year Ended 31/03/2026	For the Year Ended 31/03/2025
NOT APPLICABLE	0.00	0.00

Note No. 6.2 Earnings per equity share

In Rupees

Particulars	For the Year Ended 31/03/2026	For the Year Ended 31/03/2025
NOT APPLICABLE		

In terms of our attached report of even date
For S.V. NIPHADKAR AND CO
CHARTERED ACCOUNTANTS
FRN : 0129430W

For THE PARK CLUB LIMITED

S.V. Niphadkar

SUHAS VISHWANATH NIPHADKAR
(PROPRIETOR)

Membership No. 041578
UDIN: 26041578WAPUJR5182

Place : MUMBAI

Date : 25/08/2026



CA Pradeep Shirgaonkar
CA PRADEEP
SHIRGAONKAR
(DIRECTOR)
(DIN : 03162993)

Kiron Kunte
KIRON KUNTE
(DIRECTOR)
(DIN : 09579300)



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Note No	The Park Club Ltd CIN : U92410MH1946NPL005396 Notes on Financial Statements for the year ended 31 St March ,2026
7	SIGNIFICANT ACCOUNTING POLICIES 1. Corporate Information The Company was incorporated on 09th December, 1946. The main object of the company is to promote or orgnize any sporting event, entertainment or Exhibitions and offer facilities for holding such events and to promote or give or support dinner, balls, concerts and other entertainments. 2. Significationt Accounting Policies A) Basis of Accounting The financial statements are prepared on historical cost convention on accrual basis in accordance with the generally accepted accounting principles in India and the provision of the Companies Act 2013. B) Revenue Recognition Revenue is recognized to the extent it is probable that the economic benefits will flow to the company and the revenue can be reliably measured. Canteen is operated through Contractor. Monthly Satements are submitted and settled accordingly. C) Property, Plant and Equipment Fixed assets are stated at original cost less accumulated depreciation. D) Depreciation Depreciation on Fixed Assets is provided on WDV basis at the rates prescribed under Schedule II to the Companies Act, 2013. Depreciation on additions/deductions during the year, where applicable, is provided on pro-rata basis E) Investments Long term investments are stated at cost. F) Inventories Inventories are stated at cost or market value whichever is lower. G) Scrap Sales Scrap Sales during the year is Rs. 4,646/- H) Employee Benefits (i) Short Term Employee Benefits: Short Term Employee Benefits in the form of bonus is recognized as expense in the Profit & Loss Account of the year in which the related services is rendered. (ii) Long Term Employee Benefits:- (a) Defined Contribution Plan The Company has Defined Contribution plans for post-employment benefits in the form of Provident Fund and Pension Scheme administered by Government. Under the Provident Fund Plan and Pension Scheme, the Company contributes to a Government administered provident fund on behalf of its employees and has no further obligation beyond making its contribution. The Company's contributions to the above funds are charged to revenue every year. (b) Defined Benefits Plan The Company has a Defined Benefit plan namely Gratuity for all its employees. Liability for Defined Benefits Plan is provided on the basis of valuation, actuarially determined , by an independent agency namely Life Insurance Corporation of India. Liability for Defined Benefit Plan is recognized as an expenses in the Profit & Loss Account for the year in which employee has rendered services. The expenses is recognized at the present value of the amounts payable determined using actuarial valuation techniques. I) Provisions, Contingent Liabilities And contingent Assets Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent liabilities are not recognized but are disclosed in the notes. Contingent Assets are neither recognized nor disclosed in the financial statements. J) Taxation Tax expenses comprise current tax and deferred tax charge/credit. The deferred tax charge/credit is recognized using current tax rates. Deferred tax assets/liabilities are reviewed as at each Balance Sheet date. The company dosenot expect the current tax liability. But provision has been made for MAT for current year and previous year K) Payments The Creditors and other outstanding balances are subject to confirmation



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Note

No

The Park Club Ltd
CIN : U92410MH1946NPL005396

Notes on Financial Statements for the year ended 31 St March ,2026

8 Disclosure as per Accounting Standards- 15, "Employee Benefits" are given below:

a) Short Term Employee Benefits

The Company has provided for bonus & ex-gratia amounting to Rs . 4,28,813 /- (Previous year Rs. 4,33,043/-) for all its employees eligible under the Payment of Bonus Act, and has been recognized in the Profit & Loss Account for the year.

b) Long Term Employee Benefits

The Company has classified the various Long Term Employee Benefits as under:-

(i) Defined contribution Plans

During the year, the company has recognized the following amounts as expenses in the Profit and Loss Account-

Particulars	01.04.2025 to 31.03.2026	01.04.2024 to 31.03.2025
	Rs.	Rs.
Employers' Contribution to Provident Fund	1,28,742	1,15,171
Employers' Contribution to Pension Scheme	1,36,851	1,69,825

(ii) Defined Benefit Plan

The Employees Gratuity Fund Scheme managed by Life Insurance Corporation of India is a defined benefit plan. The present value of obligation is determined based on actuarial valuation using the projected unit credit method which recognizes each period of service as giving rise to additional unit of employee benefit entitlement and measures each unit separately to build up the final obligation.

Valuation in respect of gratuity have been carried out by an independent actuary as at the Balance Sheet date, based on the following assumptions:-

Particulars	01.04.2025 to 31.03.2026	01.04.2024 to 31.03.2025
1 Assumption	0	0
Discount Rate	0	0
Salary Escalation		
	Rs.	Rs.
Present value of Past Service Benefits.	28,71,743	27,22,293
Current Service Cost	70,663	67,625
Total Service Gratuity	31,23,678	30,36,332
Accrued gratuity	30,01,684	28,44,046
Funded status	27,89,917	27,01,803
Additional Contribution for existing fund		
Amount in Deposit as on 31.03.2026		

9 The Company has adopted Accounting Standard-22 "Taxes on Income" issued by The Institute of Chartered Accountants of India. The break-up of deferred tax liability/(assets) into major component is as under:-

Particulars	AS AT 31.03.2026	AS AT 31.03.2025
	RS.	RS.
Timing Difference on account of Depreciation	4,79,640	4,49,464
Net deferred Tax Asset - Total	4,79,640	4,49,464

10 Auditor's Remuneration.

Particulars	01.04.2025 to 31.03.2026	01.04.2024 to 31.03.2025
	Rs.	Rs.
Audit fee	70,000	70,000
Other Matter - GST & VAT	30,000	30,000



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Note No	The Park Club Ltd CIN : U92410MH1946NPL005396 Notes on Financial Statements for the year ended 31 St March ,2026				
11	Contingent Liabilities not provided for :- A) Lease rental payable to MCGB amounting to Rs. 60,42,327/- (Previous year Rs. 57,51,142 /-)				
12	Related Party Transactions There are no related party transactions entered into by the company				
13	Undisclosed Income :- The Company does not have a transaction which are not recorded in the books of accounts and surrendered or disclosed as income during the year in tax assessment.				
14	Benami property :- Company does not hold any Benami property				
15	Relationship with Struck off Companies :- The company has not identified any transactions with companies Struck off us 248 of the Companies Act 2013 or sec 560 of the companies Act.				
16	Key Financial Ratios :-				
Particulars	FY 2025-26	FY 2024-25	% Change	Formulae	Reason for Change/Comments
1. Current Ratio (In Times)	12	12	(0)	Current Assets /Current Liabilities	Current Liabilities are increased compared to current assets
2. Net Profit Ratio	-	-		Net Profit /Turnover	Not Applicable
3. Return on Equity Ratio	-	-		Net Income/ Equity Shareholders Fund	Not Applicable
4. Return on Capital Employed	-	-		EBIT/ Capital Employed*	Not Applicable
5. Inventory Turnover Times	5	7	(0)	Cost of goods sold / (Average Inventory)	Increase in Inventory compared to P.Y.
6. Trade Receivable Turnover Ratio	-	-		Net Credit Sales / Average Accounts Receivable	No Credit Sales
7. Trade Payable Turnover Times	7	14	(1)	Net Credit Purchase/ Average Trade Payable	Increase in Inventories compared to P.Y.
Per our Report of even date For S V Niphadkar & Co Chartered Accountants [FRN- 129430W] <i>Suhas V Niphadkar</i> Suhas V Niphadkar (Proprietor) M.No.041578 UDIN No : 26041578WAPUJR5182  For The Park Club Ltd For & on behalf of the Executive Committee  <i>Kiron Kunte</i> Mr. Kiron Kunte Director Tresurer DIN : 09579300 <i>Pradeep Shirgaonkar</i> CA/Pradeep Shirgaonkar Director Hon.Jt. Secretary DIN : 03162993					
Place : Mumbai Date : 25/08/2026 41					

The Park Club Ltd

Ratios Supportings

Current Ratio		
	FY 2026-27	FY 2025-26
Current Assets	9,84,71,765	8,93,74,026
Current Liabilities	82,77,303	77,30,488

Inventory Turnover Ratio	FY 2026-27			FY 2025-26		
	permit Room	Club	Total	permit Room	Club	Total
COGS						
Opening Stock	15,08,731	12,515	15,21,246	10,16,738	4,926	10,21,664
Purchase	88,86,446	1,85,393	90,71,839	97,18,291	1,48,125	98,66,416
Closing stock	19,88,740	23,118	20,11,858	15,08,731	12,515	15,21,246
COGS = Op + Pur -Closing	84,06,437	1,74,790	85,81,227	92,26,298	1,40,536	93,66,834
AVG Inventory (Op +Cl)/2	17,48,736	17,817	17,66,552	12,62,735	8,721	12,71,455

Trade Payable Turnover Ratio	FY 2026-27			FY 2025-26		
	permit Room	Club	Total	permit Room	Club	Total
Purchase	88,86,446	1,85,393	90,71,839	97,18,291	1,48,125	98,66,416
Op Creditors			7,97,726			4,69,878
Closing Creditors			19,72,383			7,97,726
Average Trade Payable (Op TP +CL TP)/2			13,85,055			6,33,802
TP Ratio (Purchase/ Average Trade Payable)			7			16



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