

Auditor's Report

JUDO FEDERATION OF INDIA
F-14, JAGATPURI, DELHI-110051

To JUDO FEDERATION OF INDIA

1. We have audited the attached Balance Sheet of the **JUDO FEDERATION OF INDIA** at 31st March, 2025 and also its Income and expenditure Account for the year ended on the date annexed thereto.
2. These financial statements are the responsibility of the governing body of the **JUDO FEDERATION OF INDIA** and our role is to express an opinion on them based on our audit.
3. We conducted the audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on the test basis or otherwise, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used as well as evaluating the overall financial statements. An audit also includes assessing the accounting principles used as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
4. Further, We reported that:
 - a) We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of this audit;
 - b) In our opinion, proper books of account, as required by Law, have been kept by the JFI so far as appears from my examination of these books;
 - c) The Balance Sheet / Statement of Affairs and the Income and Expenditure Account dealt with by this report are in agreement with the books of accounts;
 - d) In our opinion, and to the best of our knowledge and according to the explanations given to us, the said accounts, read along with Notes to the Accounts & Significant Accounting Policies and our detailed audit required and give a true and fair view in conformity with the accounting principles generally accepted in India.



APT & CO (a Partnership Firm) converted into APT and Co LLP (a Limited Liability Partnership) with LLPIN-AAI-8025 with effect from 23-01-2018

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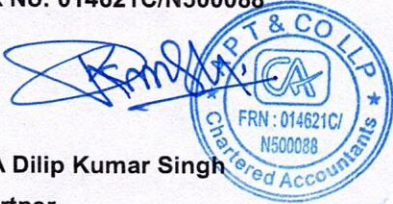
Branches at: Gurugram . Mumbai . Hyderabad . Bengaluru . Bahadurgarh . Patna . Ahmedabad . Chandigarh . Jammu . Noida . Ranchi.

- a) In the case of the Balance Sheet, of the state of affairs of the JUDO FEDERATION OF INDIA as at 31st March 2025 and
- b) In the case of the Income and expenditure Account of the Surplus of income over expenditure for the audit period ended on that date.

For M/s. A P T & CO LLP

Chartered Accountants

FR No: 014621C/N500088



CA Dilip Kumar Singh

Partner

Membership No: 523877

Place: Noida

Date: 03.09.2025

UDIN: 25523877BMLBK06142

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNT

Significant Accounting Policies

1 Basis of Accounting

The accounts of JUDO FEDERATION OF INDIA) have been prepared on accrual basis, in accounting with the generally accepted accounting principles (GAAP).

2 Revenue Recognition

Income on account of monthly fees has been accounted on accrual basis and expenses have been booked on accrual basis in the same financial year.

3 Fixed Assets and depreciation

Fixed Assets are stated at historical cost less depreciation. JFI doesn't have any other assets other than those appearing in the Balance Sheet as on 31st March, 2025.

4 Notes to Accounts

1. One time charge fees has been accounted for as part of the corpus fund of JUDO FEDERATION OF INDIA. As regard of the membership fees has been booked on accrual basis.
2. JFI is registered under Society Registration Act XXI of 1860. The main objectives of the Federation are to encourage and promote judo and allied arts and sports in India to provide foster and maintain relations with and between National and International Organizations, Federation Association and to hold different type of National Championship and such other tournaments and to affiliate State Judo Association.



OBSERVATION SHEET

1. JFI have maintained proper Books of Accounts.
2. JFI has fully adhered to the prescribed accounting Standards.
3. Grants and Donations received by the society were properly tracked and accounted for.

SUGGESTION / RECOMMENDATION

1. The Amount retained in the saving account is to be invested as fixed deposits from which some return can be derived.
2. It was observed that certain receivables have been outstanding in the books of accounts for more than two years. Upon review, there appears to be low certainty of recovery of these dues, and no significant follow-up or confirmation has been noted. Management should evaluate the recoverability of all long outstanding dues and consider writing off or making appropriate provisions for balances where the possibility of recovery is remote, in line with applicable accounting standards and prudent accounting practices.
3. As per the actuarial valuation report, the **gratuity liability** of the company amounts to ₹40,43,891. However, no irrevocable trust has been established to fund this liability, as required under the provisions of the Income-tax Act, 1961 and supported by Accounting Standard 15 (AS 15) or Ind AS 19, as applicable.

JFI should promptly embark on the process of establishing an irrevocable Gratuity Trust, appointing a minimum of two trustees, and ensuring that a contribution commensurate with the actuarially determined liability is made and judiciously invested in accordance with Rule 101 of the Income Tax Rules, 1962. This will guarantee statutory compliance and foster long-term financial sustainability.



JUDO FEDERATION OF INDIA
F-14, JAGATPURI, DELHI-110051
BALANCE SHEET AS AT 31ST MARCH 2025

(Amount in Hundreds.)

	Particulars	Note	31 March 2025	31 March 2024
I	Sources of Funds			
1	NPO Funds			
(a)	Unrestricted Funds		1,06,783	-34,929
(b)	Restricted Funds	3	-	-
			1,06,783	73,345
2	Non-current liabilities			
(a)	Long-term borrowings		-	-
(b)	Other long-term liabilities		-	-
(c)	Long-term provisions		-	-
			-	-
3	Current liabilities			
(a)	Short-term borrowings		-	-
(b)	Trade payables			
(i)	Total outstanding dues of micro, small and medium enterprises		-	-
(ii)	Total outstanding dues of creditors other than micro, small and medium enterprises	4	2,912	6,612
(c)	Other current liabilities	5	12,319	20,796
(d)	Short-term provisions	6	40,906	30,799
			56,138	58,206
	Total		1,62,921	1,31,552
II	Application of Funds			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets			
(i)	Property, Plant and Equipment	7	1,185	787
(ii)	Intangible assets	7	1,398	364
(iii)	Capital work in progress		-	-
(iv)	Intangible asset under development		-	-
(b)	Non-current investments	8	52,063	49,862
(c)	Long Term Loans and Advances		-	-
(d)	Other non-current assets		-	-
			54,647	51,013
2	Current assets			
(a)	Current investments		-	-
(b)	Inventories		-	-
(c)	Trade receivables	10	10,103	10,843
(d)	Cash and bank balances	11	25,609	7,709
(e)	Short Term Loans and Advances	9	56,287	46,884
(f)	Other current assets	12	16,275	15,102
			1,08,275	80,538
	Total		1,62,921	1,31,552
	Background of Entity	1		
	Significant accounting Policies	2		

In Terms of our report attached

For A P T & CO. LLP
Chartered Accountants
FRN : 014621C/N500088

CA Dilip Kumar Singh
Partner
M.No. - 523877
Place : Noida
Date : 03.09.2025



For Judo Federation Of India

Pankaj Naqvi
Pankaj Naqvi, Administrator

Justice Pankaj Naqvi (Retd.)
Administrator,
Judo Federation of India

JUDO FEDERATION OF INDIA
F-14, JAGATPURI, DELHI-110051
Income and Expenditure for the year ended 31st March 2025

(Amount in 00 Rs.)

S. No.	Particulars	Note	31 March 2025			31 March 2024		
			Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
I	Income		-	-	-	-	-	-
(a)	Donations and Grants		-	-	-	-	-	-
(b)	Membership Fees	13	1,800	-	1,800	1,800	-	1,800
(c)	Registration Fee	14	1,07,528	-	1,07,528	85,585	-	85,585
II	Other Income	15	11,592	-	11,592	5,564	-	5,564
III	Total Income (I+II)		1,20,920	-	1,20,920	92,949	-	92,949
IV	Expenses:							
(a)	Material consumed/distributed		-	-	-	-	-	-
(b)	Donations/contributions paid		-	-	-	-	-	-
(c)	Employee benefits expense	16	27,798	-	27,798	15,689	-	15,689
(d)	Depreciation and amortization expense	17	768	-	768	395	-	395
(e)	Finance costs	18	52	-	52	71	-	71
(f)	Other expenses	19	58,864	-	58,864	53,143	-	53,143
(g)	Religion/charitable expenses		-	-	-	-	-	-
(h)	Other Expenses (specify nature)		-	-	-	-	-	-
	Total expenses		87,482	-	87,482	69,298	-	69,298
V	Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- IV)		33,438	-	33,438	23,651	-	23,651
VI	Exceptional items (specify nature & provide note/delete if none)		-	-	-	-	-	-
VII	Excess of Income over Expenditure for the year before extraordinary items (V-VI)		33,438	-	33,438	23,651	-	23,651
VIII	Extraordinary Items (specify nature & provide note/delete if none)		-	-	-	-	-	-
IX	Excess of Income over Expenditure for the year (VII-VIII)		33,438	-	33,438	23,651	-	23,651
	Appropriations Transfer to funds, e.g., Building fund		-	-	-	-	-	-
	Transfer from funds		-	-	-	-	-	-
	Balance transferred to General Fund		-	-	-	-	-	-
			33,438	-	33,438	23,651	-	23,651
	The accompanying notes are an integral part of the financial statements							

In Terms of our report attached

For A P T & CO. LLP
Chartered Accountants
FRN : 014621C/N500088

CA Dilip Kumar Singh
Partner

M.No. - 523877

Date- 03.09.2025

Place - Noida



For Judo Federation Of India

Pankaj Naqvi

Pankaj Naqvi, Administrator

Justice Pankaj Naqvi (Retd.)
Administrator,
Judo Federation of India

JUDO FEDERATION OF INDIA
F-14, JAGATPURI, DELHI-110051

(Amount in Hundreds.)

Receipt & Payment Account for the year ended 31st March 2025

	Amount (Rs)	Particulars	Amount (Rs)
Op Balance		Payment of TDS	3411.02
Cash in hand 268.25		Prov for Electricity exps last Year paid	12.70
Balance in Bank 7441.24	7709.49	Payments to Creditors	47106.82
		TA/DA Paid	1584.45
Championship Receipts	98403.64	Furniture Purchased	104.97
Interest Income	1477.64	Office Equipment purchased	25.90
Misc Income	40.09	FDR	220.10
RTI Fee	.80	Loan given to Staff	300.00
Refund from Deaf Bank	1408.10	Exps incurred for International Training Asian Judo	74488.81
Staff Loan Repayment	250.00	Exps incurred for International Training & European Cup Geor	45983.60
Receipt of Annual Membership Fee	2104.00	Exps incurred for Kerela Judo Association	4250.00
Receipt from State Federation	3400.00	Exps incurred for UP Judo Association	3978.13
Receipt from Virendra Vashist	310.00	Exps incurred for Khelo India	64736.16
Grant Receipt-Khelo India	80395.69	Exps incurred 37th National Games 2023	11021.27
Grant Received from SAI	171192.23	Payment of Salary	30331.26
Advance from Creditors	486.90	Payment to Virendra Vashist	1649.37
TA & DA returned	69.80	Payment to Praveen thakur	286.10
Grant Receivable	1400.00	Payment to Jiwan Kumar Sharma	256.34
		Payment of Security Deposit	3504.00
		Payment of Others	450.00
		Payment to State Federation	39950.00
		Payment of Championship Exps	3408.00
		Payment of AGM Exps	86.00
		Payment towards Electricity Exps	658.30
		Payment towards Subscriptions & Fee	59.00
		Payment towards Festival Exps	327.22
		Payment towards Bank Charges, Interest & Commission	56.21
		Payment towards Postage & Telephone	349.92
		Payment for Printing & Stationary	7.30
		Payment of Rent, Rates & Taxes	3540.36
		Payment of Repair & Maintenance	634.40
		Payment of Travelling Exps	185.65
		Payment of Website Exps	13.00
		Payment of Advertisement Exps	63.08
		Cash in hand 1810.81	
		Balance in Bank 23798.13	25608.94
	368648.38		368648.38

For A P T & CO. LLP

Chartered Accountants

FRN : 014621C/N500088

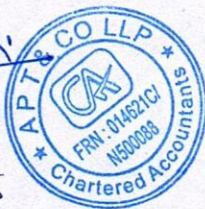
CA Dilip Kumar Singh

Partner

M.No. - 523877

Date- 03.09.2025

Place - Noida



For Judo Federation Of India

Pankaj Naqvi

Pankaj Naqvi, Administrator

Justice Pankaj Naqvi (Retd.)
Administrator,
Judo Federation of India

JUDO FEDERATION OF INDIA
Notes forming part of the Financial Statements for the year ended, 31st March, 2025

Note No. 14 SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

14.1 Background of the entity

The Judo Federation of India was formed in 1965. It is the national governing body for the sport of Judo in India. The Federation organizes national tournaments, select athletes for international competitions, and provide training and resources for Judo Practitioners.

JFI works in affiliation with the International Judo Federation (IJF) and the Judo Union of Asia (JUA) to ensure that Indian athletes can compete at the highest levels internationally. The federation also collaborates with various state judo associations to promote the sport across different regions of India.

14.2 Significant Accounting Policies

(I) Basis of preparation

a) The financial statements have been prepared in accordance under the historical cost convention, in accordance with the generally accepted accounting principles.

b) Accounts are maintained on mercantile Basis. All incomes and expenses accounted for on Accrual/Due Basis.

(II) Fixed Assets

Fixed assets are stated at their written down value. Fixed assets are disclosed at net written down value at the beginning and end of the accounting year showing additions, disposal, other movements and depreciation for the Year. Addition during the year includes inward freight, duties taxes, and expenses incidental to acquisitions and installations.

(III) Depreciation

Depreciation has been provided on written down value basis, as per the rate prescribed in Income Tax Act, 1961.

(IV) Employee Benefit

Provision for Gratuity has been accounted for as per the Provision For Gratuity Act, 1972.

(V) Recognition of Entry & Registration

a) Affiliation Fee

Any amount received as affiliation fee (First time) is directly credited to the corpus fund. Subsequent Affiliation Fees received from the State Government/Federation is accounted for as Income.

b) Entry and Registration Fees

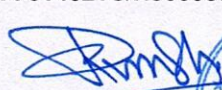
Income in respect of Entry and registration fee pertaining to each event is recognized event wise.

(VI) Grants

Grant-in-aid is received on behalf of organizing states/units and the same is disbursed to them. Any amount remaining undisbursed shown in the Balance sheet as Outstanding Liabilities.

Expenditure incurred over and above the amount received from the Grant in respect of International events is charged to revenue.

For A P T & CO. LLP
Chartered Accountants
FRN : 014621C/N500088


CA Dilip Kumar Singh
Partner

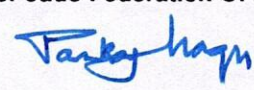
M.No. - 523877

Place : Noida

Date : 03.09.2025



For Judo Federation Of India


Pankaj Naqvi, Administrator

Justice Pankaj Naqvi (Retd.)
Administrator,
Judo Federation of India

JUDO FEDERATION OF INDIA
Notes forming part of the Financial Statements for the year ended, 31st March, 2025

Note No. 15 NOTES TO ACCOUNTS

(I) Grants Receivable Written Off

During the Year 2024-25, No Grant is Written off.

(II) As Per the records Grants Recoverable from SAI for Rs. 12.20 lac was Derecognised. This grant belongs to the FY 2015-16 & 2016-17 and is yet to be recovered.

(III) Grant worth Rs. 4.50 lacs pertaining to period between 2012 and 2014 is still recoverable from SAI.

(IV) The Federation has not deposited GST under Reverse Charge mechanism on the payments made to Legal Consultants for Legal Services.

(V) The Federation is carrying corpus prior to 2000 for Rs. 47.65 Lacs. The Funds for the same are not available and its utilization details are not available.

(VI) Advance Membership Fees

Advance Membership Fees received from the given State Judo Association.

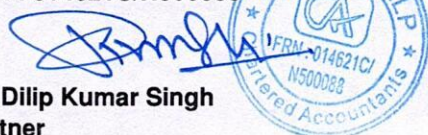
Assam Judo Association (AMF)	4000
Gujarat Judo Association (AMF)	400
Kerala Judo Association (AMF)	4000
Punjab Judo Association (AMF)	4000
	<u>12400</u>

(VII) Membership Fees

Various affiliated members of the federation have not paid the annual membership fees for the varying years, although the same have been considered as income during current year. The amount as on 31st March, 2025 amounts to Rs. 90500/- as per the details below :

A P Judo Association (AMF)	4000
Bihar Judo Council (AMF)	4000
BSF (AMF)	7000
Haryana Judo Association (AMF)	8000
HP Judo Association	4800
Jharkhand Judo Association (AMF)	8000
MP Judo Association (AMF)	4000
Mumbai Judo Association (AMF)	4000
Orissa Judo Association (AMF)	4000
Tamil Nadu Judo Association (AMF)	30700
Meghalaya Judo Association (AMF)	4000
Telegana Judo Association (AMF)	4000
UP Judo Association (AMF)	4000

For A P T & CO. LLP
Chartered Accountants
FRN : 014621C/N500088



CA Dilip Kumar Singh
Partner

M.No. - 523877

Place : Noida

Date : 03.09.2025

For Judo Federation Of India

Pankaj Naqvi, Administrator

Justice Pankaj Naqvi (Retd.)
Administrator,
Judo Federation of India

JUDO FEDERATION OF INDIA

Notes forming part of the Financial Statements for the year ended 31st March, 2025

Note - 1 Brief about the entity

Note - 2 Significant Accounting Policies

Note - 3 NPOs Funds

(Amount in 00)					
Sr. No.	Particulars	As at 1st April 2024 (Opening Balance)	Funds transferred/received during the year/transfer from Inc & Exp A/c	Funds Utilised during the year	As at 31st March 2025 (Closing Balance)
(A)	Unrestricted Funds				
1	Corpus Funds	-34928.76	33,438	-	-1,490.41
2	General Funds	108273.90	-	-	1,08,273.90
3	Designated Funds	-	-	-	-
(B)	Restricted Funds	-	-	-	-
			33,438	-	1,06,783
	Previous Year (PY)		-	-	73,345

Note - 4 Trade Payables

	Trade payables	31 March 2025	31 March 2024
(a)	Total outstanding dues of micro, small and medium enterprises	-	-
(b)	Total outstanding dues of creditors other than micro, small and medium enterprises	2,912	6,612
	Total Trade payables	2,912	6,612




 Justice Pankaj Naqvi (Retd.)
 Administrator,
 Judo Federation of India

JUDO FEDERATION OF INDIA

Notes forming part of the Financial Statements for the year ended 31st March, 2025

Note - 5 Other Current Liabilities

	Other current liabilities	31 March 2025	31 March 2024
(a)	Income received in advance	124	120
(b)	Statutory Liabilities		-
(c)	Other payables	12,195	20,676
	Total Other current liabilities	12,319	20,796

Note - 6 Short Term Provisions

	Provisions	Long term		Short term	
		31 March 2025	31 March 2024	31 March 2025	31 March 2024
(a)	Provision for employee benefits				
	Provision for gratuity	-	-	40,439	30,292
(b)	Other provisions				
	- Audit Fees Payable	-	-	468	495
	- Electricity payables	-	-	-	13
	- Rent Payable	-	-	-	-
	Total Provisions	-	-	40,906	30,799



Pankaj Naqvi

Justice Pankaj Naqvi (Retd.)
Administrator,
Judo Federation of India

JUDO FEDERATION OF INDIA
Notes forming part of the Financial Statements for the year ended 31st March, 2025

Note -7 Property, Plant and Equipment and Intangible Assets (owned assets)

(Amount in Hundreds.)

Particulars /Assets	TANGIBLE ASSETS					
	Freehold land	Buildings	Plant and Equipment	Office equipment	Furniture & Fixtures	Computer/Peripherals
Gross Block						
At 1 April 2023	-	-	-	1,041.37	419.84	516.82
Additions	-	-	-	-	-	-
Deductions/Adjustments	-	-	-	-	-	-
At 1 April 2024	-	-	-	314.08	162.66	310.10
Additions	-	-	-	305.90	104.97	289.00
Deductions/Adjustments	-	-	-	-	-	-
At 31 March 2025	-	-	-	619.98	267.63	599.10
At 31 March 2024	-	-	-	1,041.37	419.84	516.82
Depreciation/Adjustments						
At 1 April 2023	-	-	-	727.29	257.18	-
Additions	-	-	-	-	-	206.72
Deductions/Adjustments	-	-	-	-	-	-
At 1 April 2024	-	-	-	93.00	26.76	-
Additions	-	-	-	-	-	181.84
Deductions/Adjustments	-	-	-	-	-	-
At 31 March 2025	-	-	-	93.00	26.76	181.84
At 31 March 2024	-	-	-	727.29	257.18	206.72
Net Block						
At 31 March 2025				526.98	240.87	417.26
At 31 March 2024				314.08	162.66	310.10

Particulars /Assets	INTANGIBLE ASSETS							
	Goodwill	Brands/trademarks	Computer Software	Mining Rights	Masthead and publishing title	Copyrights/Patents	License and franchise	Software-Tally Prime
Gross Block								
At 1 April 2023	-	-	-	-	-	-	-	296.62
Additions	-	-	-	-	-	-	-	188.80
Deductions/Adjustments	-	-	-	-	-	-	-	-
At 1 April 2024	-	-	-	-	-	-	-	141.60
Additions	-	-	-	-	-	-	-	222.46
Deductions/Adjustments	-	-	-	-	-	-	-	1,500.00
At 31 March 2025	-	-	-	-	-	-	-	141.60
At 31 March 2024	-	-	-	-	-	-	-	1,722.46
Amortization/Adjustment								
At 1 April 2023	-	-	-	-	-	-	-	74.16
Additions	-	-	-	-	-	-	-	47
Deductions/Adjustments	-	-	-	-	-	-	-	-
At 1 April 2024	-	-	-	-	-	-	-	35.40
Additions	-	-	-	-	-	-	-	430.62
Deductions/Adjustments	-	-	-	-	-	-	-	-
At 31 March 2025	-	-	-	-	-	-	-	35.40
At 31 March 2024	-	-	-	-	-	-	-	47.20
Net Block								
At 31 March 2025	-	-	-	-	-	-	-	106.20
At 31 March 2024	-	-	-	-	-	-	-	1,291.85



Pankaj Naqvi
Justice Pankaj Naqvi (Retd.)
Administrator,
Judo Federation of India

JUDO FEDERATION OF INDIA
Notes forming part of the Financial Statements for the year ended 31st March, 2025

Note -8 Investments

(Amount in Hundreds.)

Investments - Non Current and Current (valued at historical cost unless stated otherwise)	As at 31 March 2025			As at 31 March 2024	
	Face Value	Numbers/ Units/ Shares	Book Value	Numbers/ Units/ Shares	Book Value
Other Investments					
- FDR with Union Bank of India		-	52,063.46	-	49,862.47
Total Investments		-	52,063.46	-	49,862.47

Note - 9 Loans & Advances

Loans and advances (Unsecured)	Long Term		Short Term	
	31 March 2025	31 March 2024	31 March 2025	31 March 2024
(a) Other loans and advances				
- Staff	-	-	-	-
- Grants Receivable from SAI	-	-	56,044.29	26,948.19
- Grants Receivable from Inter JFI Championship 2017	-	-	-	-
- Grants Receivable from Khelo India	-	-	-375.00	19,935.43
- Others	-	-	617.84	-
Total	-	-	56,287.13	46,883.62

Note - 10 Trade Receivables

Trade receivables	31 March 2025	31 March 2024
Outstanding for a period less than 6 months from the date they are due for receipt		
(a) Secured Considered good	-	180.00
(b) Unsecured Considered good	-	-
(c) Doubtful	-	-
Less: Provision for doubtful receivables	-	-
	-	180.00
Outstanding for a period exceeding 6 months from the date they are due for receipt		
(a) Secured Considered good	-	-
(b) Unsecured Considered good	10,103.46	10,663.17
(c) Doubtful	-	-
Less: Provision for doubtful receivables	-	-
Unbilled receivables	-	-
	10,103.46	10,663.17
Total	10,103.46	10,843.17

Note -11 Cash & Bank Balances

Cash and Bank Balances	31 March 2025	31 March 2024
A Cash and cash equivalents		
(a) On current accounts	-	-
(b) On Savings accounts		
- Andhra Bank	-	27.07
- Union Bank	7,509.11	5.06
- Yes Bank	16,289.02	7,409.11
(c) Cash on hand	1,810.81	268.25
Total Cash and bank balances	25,608.94	7,709.49

Note -12 Other Current Assets

Other current assets	31 March 2025	31 March 2024
(a) Income Accrued on Investments	5,948.46	4,684.50
(b) Other Current Assets	10,326.52	10,417.40
Total	16,274.98	15,101.90



Pankaj Naqvi
Justice Pankaj Naqvi (Retd.)
Administrator,
Judo Federation of India

JUDO FEDERATION OF INDIA
Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Hundreds.)

13 Membership Fee	31 March 2025	31 March 2024
(a) Annual fees/Subscriptions	1,800	1,800
Total Membership Fee	1,800	1,800

14 Registration Fee	31 March 2025	31 March 2024
(a) Registration/Participation Fee from Players/Seminar/Program fees	1,07,528	85,585
Total Registration Fee	1,07,528	85,585

15 Other income	31 March 2025	31 March 2024
(a) Interest on term Deposit		
- with scheduled bank	3,605	2,505
(b) Interest on Saving Bank		
- with scheduled Bank	1,478	630
(c) Miscellaneous Income	1,409	20
(d) Royalty Income	5,100	2,410
Total other income	11,592	5,564

16 Employee benefits expense	31 March 2025	31 March 2024
(a) Salaries, wages, bonus and other allowances	17,650	15,689
(b) Gratuity expenses	10,147	-
Total Employee benefits expense	27,798	15,689

18 Finance cost	31 March 2025	31 March 2024
(a) Bank Charges	52	71
Total Finance cost	52	71

17 Depreciation and amortization expense	31 March 2025	31 March 2024
(a) on tangible assets (Refer note 7)	302	274
(b) on intangible assets (Refer note 7)	466	121
Total Depreciation and amortization expense	768	395

19 Other Expenses	31 March 2025	31 March 2024
(a) Interest On TDS	4	-
(b) Repairs and maintenance	517	1,070
(c) Rent, rates & Taxes	3,906	3,714
(d) Electricity and Power	658	736
(e) AGM & Meeting Expenses	2,248	839
(f) Auditor's Remuneration	600	550
(g) Printing and stationery	628	1,213



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JUDO FEDERATION OF INDIA

Notes forming part of the Financial Statements for the year ended 31st March, 2025

(h) Postage, Telephone And Communication Expenses	350	369
(i) Legal and professional charges	30,067	30,151
(j) Travelling And Conveyance Expenses	585	408
(k) Judo Championships/Tournament/Trials Exp	16,075	13,125
(l) Website Expenses	1,659	626
(m) Festival Expenses	327	338
(n) Miscellaneous expenses	1,240	3
Total	58,864	53,143



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Annexures	2024-25	2023-24
1. Other Current Assets	10326.5174	10417.3974
Deposits (Asset)	0	
MTNL	114.54	114.54
Sai Residential Wing	10	10
Balance with Revenue Authorities		
Income Tax (A.Y. 2003-2004)	2124.66	2124.66
TDS AY 2017-18	40.00	40
TDS AY 2018-19	282.47	282.47
TDS AY 2019-20	519.26	519.26
TDS AY 2020-21	238.04	238.04
TDS AY 2021-22	325.99	325.99
TDS AY 2022-23	385.49	385.49
TDS AY 2023-24	235.61	235.61
TDS AY 2024-25	308.37	308.37
TDS AY 2025-26	360.54	
TDS Recoverable	333.83	333.83
Other Current Assets		
B Kailasam Yadav	10.4	10.4
Dena Bank DEAF A/c	334.0074	334.0074
Jiwan Kumar Sharma	3.61	3.61
Judo Jackets 2015	45.41	66
Prepaid Exp.	406.66	281.65
SAI- Electricity Security	1354	1354
Security- Jagatpuri Office	540	540
Security- Router	20	20
Security- Selection Trial I G Stadium, Sept 2021	1486.8	1486.8
Staff Loan	70	
Ticket Cancellation Reimbursement to Balmer Lawrie		
Harsh Tokas	532.42	532.42
Jaslin Singh Saini	74.41	74.41
Vasundra M Nagalinga	170	170
Sundry Creditors	0	625.84



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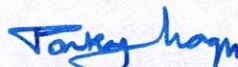
PARTICULARS	Amount (Rs)
Annexure-1 Trade Payable	
A G H A & Associates	40,000.00
Ayub Saifi	1,600.00
Balmer Lawrie & Co. Ltd	1,42,123.00
Jagbir Tokas	4,800.00
Nilesh Naladeo Goyathale	9,300.00
Silver Trade Centre	16,000.00
Visa Fees Payable (9th Asian & 16th Jr. Cdt. 2015 Bangkok)	61,972.00
Yogesh Dhadve	3,792.00
Frank copier	3,587.00
Sanjay Digital Studio	8,000.00
	2,91,174.00

Other payables	
Covid Refund	1,48,801.00
TA/DA Payables	17,374.00
Poonam Taxi Services	2,000.00
World Veteran Judo Championship 2024 USA Refundable	70,000.00
Suspense	13,980.00
NATIONAL EVENTS-STATE FEDERATION	9,24,800.00
Unati Sharma	6,194.00
Rajan	36,400.00
Total	12,19,549.00

Loan and Advance - Advance to suppliers	
Asmita Dey	30492.00
Laishram Roshni	800.00
Sheetal Singh	30492
Total	61784.00

Grant Receivable From SAI	
Grant from SAI International	2020880
Grant from SAI Derecognition	1220532
Grant from SAI Not	450871
Grant from SAI NATIONAL	2168846
	5861129
Grant Receivable From SAI-International- in Advance	
3rd Women League	
A.P.Judo Association (Grant)	100000
Tamil Nadu Judo Association (Grant)	150000
SAI	6700
	256700.00
Net Grant Receivable	5604429.00




 Justice Pankaj Naqvi (Retd.)
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 Judo Federation of India

Trade Receivables	
Annual membership	90500
Sr National Champ 2015-16 Chandigarh	10811
BB, NDIO, CIMP & Exps	39000
Madhu Chetri	9000
Manmohan Jaiswal	850035
Mohan Singh Yadav	9000
Sr Ntl Champ 2019-2020 KD JW	2000
	1010346

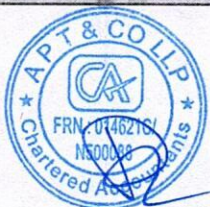


Pankaj Naqvi

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Grant From SAI - FY 2024-25

SAI			
S. No	Date	Particulars	Amount
1	24/Jun/24	Salary Reimbursement of Ass. Secretary	6,27,200
2	28/Jul/24	UC Amount of Junior National 23-24 - Kerala	4,25,000
3	9/Dec/24	Salary Reimbursement of Ass. Secretary	4,29,540
4	27/Dec/24	Sr. National 24-25 - Delhi	12,75,000
5	9/Jan/25	Sub Jr. National 24-25 - Pune	12,75,000
6	6/Mar/25	International Training & European Cup - Cadets	35,13,450
7	7/Mar/25	Junior National 24-25 Dehradun	12,75,000
8	19/Mar/25	Training for Asian Juod C'ship	46,37,841
9	26/Mar/25	Asian Judo C'Ship - 24-25 - Japan	22,55,940
Total Grant from SAI			1,57,13,971
SAI Khelo India			
1	14/Jun/24	UC amount of Khelo India University Games 23-24 - Guwhati	1,76,571
2	14/Jun/24	UC amount of Khelo India Youth Games 23-24 - Chennai	2,53,807
3	24/Jun/24	UC amount of KIYG 22-23 - Lucknow	89,853
4	31/Jul/24	KIWL 24-25 Zonal & National	47,04,188
5	28/Aug/24	UC amount of KIWL 24-25 - Zonal & National	15,68,063
6	13/Feb/25	UC amount of 1st KIWL - City/Division - 23-24	2,88,215
7	12/Mar/25	KIWL City/Division - 24-25	9,37,500
Total Grant from SAI Khelo India			80,18,197



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PARTICULARS**(Amount '00 Rs)**

Annexure-1 Trade Payable	
A G H A & Associates	400.00
Ayub Saifi	16.00
Balmer Lawrie & Co. Ltd	1421.23
Jagbir Tokas	48.00
Nilesh Naladeo Goyathale	93.00
Silver Trade Centre	160.00
Visa Fees Payable (9th Asian & 16th Jr. Cdt. 2015 Bangkok)	619.72
Yogesh Dhadve	37.92
Frank copier	35.87
Sanjay Digital Studio	80.00
	2911.74

Other payables	
Covid Refund	1488.01
TA/DA Payables	173.74
Poonam Taxi Services	20.00
World Veteran Judo Championship 2024 USA Refundable	700.00
Suspense	139.80
NATIONAL EVENTS-STATE FEDERATION	9248.00
Unati Sharma	61.94
Rajan	364.00
Total	12195.49

Loan and Advance - Advance to suppliers	
Asmita Dey	304.92
Laishram Roshni	8.00
Sheetal Singh	304.92
Total	617.84

Grant Receivable From SAI	
Grant from SAI International	20208.80
Grant from SAI Derecognition	12205.32
Grant from SAI Not	4508.71
Grant from SAI NATIONAL	21688.46
	58611.29
Grant Receivable From SAI-International- in Advance	
3rd Women League	
A.P.Judo Association (Grant)	1000.00
Tamil Nadu Judo Association (Grant)	1500.00
SAI	67.00
	2567.00
Net Grant Receivable	56044.29



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Trade Receivables	
Annual membership	905.00
Sr National Champ 2015-16 Chandigarh	108.11
BB, NDIO, CIMP & Exps	390.00
Madhu Chetri	90.00
Manmohan Jaiswal	8500.35
Mohan Singh Yadav	90.00
Sr Ntl Champ 2019-2020 KD JW	20.00
	10103.46



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भारतीय जूडो महासंघ JUDO FEDERATION OF INDIA

Affiliated To : INDIAN OLYMPIC ASSOCIATION, JUDO UNION OF ASIA,
COMMONWEALTH JUDO ASSOCIATION & INTERNATIONAL JUDO FEDERATION

Dtd:- F-14, GALI NO. 12, PARWANA ROAD, JAGATPURI, NEW DELHI-110051

Tel. : +91-11-7827412316 E-mail : jfiindia@gmail.com

JFI/BANK/2025-26

The Manager
UNION BANK OF INDIA
J L N STADIUM BRANCH
SPORTS AUTHORITY OF INDIA BUILDING
C G O COMPLEX , DELHI - 110003

Ref. A/C No 108510011000353

Please find attached Demand Drafts as per below list in favour of Judo Federation of India and credit the same in our A/C

Event:- BB Exam - 2025- Goal

S.No	DD No	Date	Bank Name	Amount
1	864994	2-Sep-25	Bank of Maharashtra	25,000
2	864995	2-Sep-25	Bank of Maharashtra	25,000
				50,000

Amount in Words:- Fifty Thousand Only

for Judo Federation of India

C. S Rajan
Asst. Secretary