

42nd Annual Report



CASINO CULTURAL AUDITORIUM LIMITED.

CIN-U70101KL1983PLC003726

Regd. Office: T.B. Road, Thrissur, Kerala, India, PIN-680 021

Tel: +91 99472 63222

casinotcr@yahoo.co.in | www.casinoculturalauditoriumlimited.com

GST NO: 32AAACC9105H1Z3

SPECIAL ATTENTION TO SHARE HOLDERS

Shareholders whose KYC updation or nominee registration is pending are requested to contact the Company or the Registrar & Transfer Agent at the address given below

ഓഹരി ഉടമകളുടെ പ്രത്യേക ശ്രദ്ധക്ക്

കെ. വൈ.സി (KYC) അപ്ഡേഷൻ / നോമിനി രെജിസ്ട്രേഷൻ എന്നിവ രജിസ്റ്റർ ചെയ്യാത്ത ഓഹരി ഉടമകൾ ദയവായി കമ്പനിയിലോ, കമ്പനിയുടെ റെജിസ്ട്രാർ & ട്രാൻസ്ഫർ ഏജന്റായ MUFG INTIME INDIA PRIVATE LIMITED എന്ന വിലാസത്തിലോ ബന്ധപ്പെടണമെന്ന് വിനീതമായി അഭ്യർത്ഥിക്കുന്നു.

CASINO CULTURAL AUDITORIUM LTD.

Regd. Office: T.B. Road, Thrissur,
Kerala, India, PIN-680 021
Mob: 9947264666
E-mail: casinotcr@yahoo.co.in

MUFG INTIME INDIA PRIVATE LIMITED

"Surya" 35, Mayflower Avenue,
Behind Senthil Nagar, Sowripalayam Road,
Coimbatore, 641028
Phone: +91 422 2314792,
2539835 / 836, 4958995





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NOTICE

Notice is hereby given that the **42nd Annual General Meeting** of the members of **CASINO CULTURAL AUDITORIUM LIMITED** will be held on **Thursday, the 25th day of September 2025 at 3.00 P.M.** at the Casino Cultural Centre Hall, Casino Cultural Auditorium Limited, TB Road, Kokkalai, Thrissur, Kerala- 680021, to transact the following business:

ORDINARY BUSINESS:

1. To receive, consider and adopt the Audited Balance Sheet as at 31st March 2025 and Statement of Profit & Loss for the year ended on that date, together with Cash Flow Statement, report of the Auditors and Directors' thereon.
2. To declare dividend for the Financial Year 2024-2025.

**By the order of the Board
For CASINO CULTURAL AUDITORIUM LIMITED**

(Sd/-)

BALAKRISHNAN ERNEZHATHPADINHATTAYIL KUNHIKUTTAN
Chairman & Director
DIN: 01541508

Thrissur
18/08/2025

Notes:

1. **Mr. Fijo Jose, one of the shareholders along with 35 other shareholders, filed a case (Case No: KOB/CP/27/2023) against the Company and 06 other Respondents, before the Honorable NCLT, Kochi Bench, under Section 241, 242 and 213 of the Companies Act, 2013 (Oppression and Mismanagement). The Honorable NCLT, Kochi Bench, vide its Interim Order dated 02/04/2024, directed the Company to maintain status quo on the shareholding pattern with regard to the fresh issue of shares and composition of the Board of Directors, until further orders. This Interim Order is still in force. Hence, retirement by rotation and re-appointment of directors as per Section 152(6) of Companies Act, 2013 and notice of candidature under Section 160 of the Companies Act, 2013 will not be considered at this Annual General Meeting, as it will affect the composition of the Board of Directors of the Company.**
2. **A MEMBER ENTITLED TO ATTEND AND VOTE AT THE ABOVE MEETING IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE INSTEAD OF HIMSELF AND THE PROXY NEED NOT BE A MEMBER OF THE COMPANY.**
3. A blank form of proxy is enclosed. The proxy, to be effective, should be lodged with the Company at its registered office **not less than 48 hours before the commencement of the meeting**. During the period beginning 24 hours before the time fixed for the commencement of the meeting and ending with the conclusion of the meeting, a member would be entitled to inspect the proxies lodged, at any time during the business hours of the Company, provided not less than 3 days written notice is given to the Company.



CASINO CULTURAL AUDITORIUM LIMITED
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4. Proxies submitted on behalf of limited companies, societies etc. must be supported by appropriate resolutions/authority as applicable. A person can act as proxy on behalf of members not exceeding fifty and holding in the aggregate not more than 10% of the total share capital of the Company carrying voting rights. In case a proxy is proposed to be appointed by a member holding more than 10% of the total share capital of the Company carrying voting rights, then such proxy shall not act as a proxy for any other person or shareholder.
5. Members/Proxies who desires to attend the Annual General Meeting of the Company are requested to bring the attendance slip duly filled and hand over the same at the registration counter at the venue of the Annual General Meeting.
6. Proxy shall not have a right to speak at the Meeting and shall not be entitled to vote except on a poll.
7. In case of Joint holders attending the meeting, only such joint holder whose name appears first in the order of names will be entitled to vote.
8. Shareholders, desirous of obtaining any information concerning the accounts and operations of the Company, are requested to address their queries to the Company's registered office at T B Road, Kokkalai, Thrissur, Kerala- 680021, so as to reach at least 7 days before the date of the meeting so that the information may be made available at the meeting to the best extent possible.
9. The members, who are desirous of getting the notice and/or documents, covered under Section 136 of the Companies Act, 2013 and other communications from the Company by electronic mode are requested to register their e-mail address and the changes, if any, in their present address to the registered office of the Company.
10. All documents referred to in the notice are open for inspection at the Registered Office of the Company on all working days between 10.00 A.M. and 2.00 P.M. up to the date of the Annual General Meeting.
11. The Register of Members and Share Transfer Books of the Company will remain closed from **19/09/2025 to 25/09/2025 (both days inclusive)**. Transfers received during book closure will be considered only after re-opening of Register of Members.
12. The shares of the Company may be held in dematerialized form. Members may opt for availing the benefits of electronic holding/transfer of shares held by them.
13. In terms of Section 108 of the Companies Act, 2013 read with the Companies (Management & Administration) Rules, 2014 as amended, the Company is providing the facility to its Members holding shares in physical or dematerialized form as on the cut-off date, i.e., **18/09/2025**, to exercise their rights to vote by electronic means (the 'Remote e-voting') on any or all of the business specified in the accompanying notice. Details of the process and manner of Remote e-voting are being sent to all the Members along with the Notice. **If any person who is not a member/ceased to be a member as on the cut-off date should treat this notice for information purpose only.**
14. The Chairman shall, at the Annual General Meeting, at the end of discussion on the resolutions on which voting is to be held, allow voting with the assistance of scrutinizer, by use of ballot form for all those members who are present at the Annual General Meeting but have not cast their votes by availing the remote e-voting.
15. While providing the facility for voting through electronic means, the Company is pleased to offer the facility for voting by way of physical ballot at the Annual General Meeting venue. The Members attending the meeting should note that those who are entitled to vote but have not exercised their right to vote by Remote e-voting, may vote at the Annual General Meeting via ballot for all businesses specified in the accompanying notice. The Members who have exercised their right to vote by Remote e-voting may attend the Annual General Meeting but shall not vote at the meeting.



The voting rights of the Members shall be in proportion to their shares of the paid-up equity share capital of the Company as on the cut-off date being 18/09/2025.

16. CS. P.D. Vincent, LLB, MBA, FCS, Practicing Company Secretary, Managing Partner of SVJS & Associates, Company Secretaries, Kochi has been appointed as Scrutinizer for conducting the voting process in a fair and transparent manner.
17. The Scrutinizer will submit his report on remote e-voting not later than Three (03) days of conclusion of the meeting and the report on poll will be submitted within Seven (07) days of conclusion of the Meeting. The Chairman will countersign the Scrutinizer Reports and declare the results in the manner specified under Companies Act, 2013 and Secretarial Standard on General Meetings (SS-2).
18. **Members / Proxies shall carry their valid Photo ID proof at the time of attending the meeting. This is important for identification. Entry will be restricted for those producing valid Photo ID.**

THE INSTRUCTIONS OF SHAREHOLDERS FOR REMOTE E-VOTING:

Step 1: Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

Step 2: Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

- (i) The voting period begins on Monday, the 22nd day of September 2025 at 9.00 A.M. and ends on Wednesday, the 24th day of September 2025 at 05.00 P.M. During this period shareholders' of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date, i.e., 18/09/2025 may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.
- (ii) Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.
- (iii) Pursuant to SEBI Circular No. **SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09.12.2020**, under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholders/retail shareholders is at a negligible level.

Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders. In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to **all the demat account holders, by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants**. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

Step 1: Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

- (iv) In terms of SEBI circular no. **SEBI/HO/CFD/CMD/CIR/P/2020/242** dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.



Pursuant to abovesaid SEBI Circular, Login method for e-Voting for **Individual shareholders holding securities in Demat mode CDSL/NSDL** is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in Demat mode with CDSL Depository	<ol style="list-style-type: none"> 1) Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login to Easi / Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & My Easi New (Token) Tab. 2) After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the e-voting is in progress as per the information provided by company. On clicking the e-voting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 3) If the user is not registered for Easi/Easiest, option to register is available at cdsi website www.cdslindia.com and click on login & My Easi New (Token) Tab and then click on registration option. 4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders holding securities in demat mode with NSDL Depository	<ol style="list-style-type: none"> 1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period. 2) If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS" "Portal" or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period. 4) For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID, 8-digit Client Id, PAN No., Verification code



Individual Shareholders (holding securities in demat mode) login through their Depository Participants (DP)	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period.
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Important note: Members who are unable to retrieve User ID/ Password are advised to use [Forget User ID and Forget Password option available at above-mentioned website.](#)

[Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. CDSL and NSDL](#)

Login type	Helpdesk details
Individual Shareholders holding securities in Demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911
Individual Shareholders holding securities in Demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at: 022 - 4886 7000 and 022 - 2499 7000

Step 2 : Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

- (i) Login method for Remote e-Voting for **Physical shareholders and shareholders other than individual holding in Demat form.**
 - 1) The shareholders should log on to the e-voting website www.evotingindia.com.
 - 2) Click on "Shareholders" module.
 - 3) Now enter your User ID
 - a. For CDSL: 16 digits beneficiary ID,
 - b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
 - c. Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.
 - 4) Next enter the Image Verification as displayed and Click on Login.
 - 5) If you are holding shares in demat form and had logged on to www.evotingindia.com and voted on an earlier e-voting of any company, then your existing password is to be used.
 - 6) If you are a first-time user follow the steps given below:



	For Physical shareholders and other than individual shareholders holding shares in Demat.
PAN	Enter your 10-digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders) <ul style="list-style-type: none"> Shareholders who have not updated their PAN with the Company/Depository Participant are requested to use the sequence number sent by Company/RTA or contact Company/RTA.
Dividend Bank Details OR Date of Birth (DOB)	Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the company records in order to login. <ul style="list-style-type: none"> If both the details are not recorded with the depository or company, please enter the member id / folio number in the Dividend Bank details field.

- (vi) After entering these details appropriately, click on "SUBMIT" tab.
- (vii) Shareholders holding shares in physical form will then directly reach the Company selection screen. However, shareholders holding shares in demat form will now reach 'Password Creation' menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.
- (viii) For shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.
- (ix) Click on the EVSN for the relevant < CASINO CULTURAL AUDITORIUM LIMITED > on which you choose to vote.
- (x) On the voting page, you will see "RESOLUTION DESCRIPTION" and against the same the option "YES/NO" for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.
- (xi) Click on the "RESOLUTIONS FILE LINK" if you wish to view the entire Resolution details.
- (xii) After selecting the resolution, you have decided to vote on, click on "SUBMIT". A confirmation box will be displayed. If you wish to confirm your vote, click on "OK", else to change your vote, click on "CANCEL" and accordingly modify your vote.
- (xiii) Once you "CONFIRM" your vote on the resolution, you will not be allowed to modify your vote.
- (xiv) You can also take a print of the votes cast by clicking on "Click here to print" option on the Voting page.
- (xv) If a demat account holder has forgotten the login password then Enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.
- (xvi) There is also an optional provision to upload BR/POA if any uploaded, which will be made available to scrutinizer for verification.
- (xvii) **Additional Facility for Non – Individual Shareholders and Custodians –For Remote Voting only.**



- Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to www.evotingindia.com and register themselves in the "Corporates" module.
- A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com.
- After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.
- The list of accounts linked in the login will be mapped automatically & can be delink in case of any wrong mapping.
- It is Mandatory that, a scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
- Alternatively Non Individual shareholders are required mandatory to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at the email address viz; casinotcr@yahoo.co.in (designated email address of the company) , if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.

PROCESS FOR THOSE SHAREHOLDERS WHOSE EMAIL/MOBILE NO. ARE NOT REGISTERED WITH THE COMPANY/DEPOSITORIES.

1. For Physical shareholders- please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to **Company/RTA email id**.
2. For Demat shareholders -, Please update your email id & mobile no. with your respective Depository Participant (DP)
3. For Individual Demat shareholders – Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting & joining virtual meetings through Depository.
4. If you have any queries or issues regarding e-Voting from the CDSL e-Voting System, you can write an email to helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911
5. All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, Sr. Manager, (CDSL,) Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai - 400013 or send an email to helpdesk.evoting@cdslindia.com or call at toll free no. 1800 21 09911





CASINO CULTURAL AUDITORIUM LIMITED

**Registered Office: T B Road, Kokkalai, Thrissur,
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CIN: U70101KL1983PLC003726

Website: www.casinoculturalauditoriumlimited.com

Email: casinotcr@yahoo.co.in

Tele: +91 9947263222

ATTENDANCE SLIP

ANNUAL GENERAL MEETING – Thursday, the 25th day of September 2025 at 3.00 P.M.

Full Name of Shareholder in Block Letters:

Folio No/Client Id:

No of shares held:

Whether member or proxy

☐

Member

☐

Proxy

E- Mail Id:

I/ We hereby record my/our attendance at the 42nd Annual General Meeting of the Company held on Thursday, the 25th day of September 2025 at 3.00 P.M. at the Casino Cultural Centre Hall, Casino Cultural Auditorium Limited, TB Road, Kokkalai, Thrissur, Kerala- 680021.

Signature of Shareholder/Proxy

Note: Only Shareholders of the Company or their proxies will be allowed to attend the Meeting. Members / Proxies shall carry their valid Photo ID proof at the time of attending the meeting. This is important for identification. Entry will be restricted for those producing valid Photo ID.

Members or their proxies are requested to present this form for admission, duly signed in accordance with their specimen signature registered with the Company. Duplicate slip will not be issued at the entrance to the meeting hall.





CASINO CULTURAL AUDITORIUM LIMITED

Registered Office: T B Road, Kokkalai, Thrissur,
Kerala- 680021

CIN: U70101KL1983PLC003726

Website: www.casinoculturalauditoriumlimited.com

Email: casinotcr@yahoo.co.in

Tele: +91 9947263222

Form No.MGT-11**PROXY FORM**

(Pursuant to Section 105(6) of the Companies Act, 2013 and Rule 19(3) of the Companies (Management and Administration) Rules, 2014)

Name of the member (s):

Registered address:

E-mail id:

Folio No./Client Id:

DP ID:

I/We, being the member(s) of Casino Cultural Auditorium Limited, holding..... shares of the above-named Company, hereby appoint

1. Name:

Address:

Email id:

Signature:, or failing him

2. Name:

Address:

Email id:

Signature:, or failing him

3. Name:

Address:

Email id:

Signature:



as my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the 42nd Annual General Meeting of the Company held on Thursday, the 25th day of September 2025 at 3.00 P.M. at the Casino Cultural Centre Hall, Casino Cultural Auditorium Limited, TB Road, Kokkalai, Thrissur, Kerala- 680021 and at any adjournment thereof in respect of such resolutions as are indicated below:

Sl.No.	Description	Type of Resolution	For	Against
	Ordinary Business			
1	Adoption of Audited Financial Statements along with Auditor's Report & Directors' Report for the financial year ended 31 st March, 2025.	Ordinary		
2	Declaration of dividend for the Financial Year 2024-2025.	Ordinary		

Signed this.....day of2025

Signature of Shareholder

Affix
Revenue
Stamp

Signature of Proxy holder(s)

Note: This form of proxy in order to be effective should be duly completed and deposited at the Registered Office of the Company, not less than 48 hours before the commencement of the Meeting.

It is optional to put tick mark in the appropriate column against the resolutions indicated in the box. If you leave the 'For' or 'Against' columns blank against any or all resolutions, your proxy will be entitled to vote in the manner as he/she thinks appropriate.



Route Map and prominent Land Mark for Annual General Meeting Venue:





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DIRECTORS' REPORT

To
The Members

Your Directors have pleasure in presenting before you the 42nd Annual Report along with the Audited Financial Statements and the report of the Auditor's for the financial year ended 31st March 2025.

1. FINANCIAL RESULTS:

Particulars	For year ended 31 st March, 2025 (Amount in Rs.)	For year ended 31 st March, 2024 (Amount in Rs.)
Total Revenue	13,723,494.52	13,893,856.40
Total Expenditure	10,492,348.54	10,689,009.94
Profit / (Loss) before Tax	3,231,145.98	3,204,846.46
Tax Expense		
Current Tax	916,357.00	1,071,313.00
Deferred Tax	(235,684.00)	18,917.00
Profit / (Loss) for the Year	2,550,472.98	2,114,616.46

2. STATE OF AFFAIRS & FUTURE OUTLOOK:

Your Company has earned a total revenue of Rs. 13,723,494.52/- for the financial year under review as compared to Rs. 13,893,856.40/- earned in the previous financial year. During the reporting period, the total expenditure of the Company has decreased to Rs. 10,492,348.54/- from Rs. 10,689,009.94/- as compared to the previous financial year.

The Company has earned a net profit of Rs. 2,550,472.98/- for the financial year under review as compared to the net profit of Rs. 2,114,616.46/- earned in the previous financial year. Your Directors have been taking constant efforts to improve the performance, efficiency and profitability of the Company in future.

At the 38th Annual General Meeting of the Company was held on Tuesday, the 28th day of December 2021, the respected shareholders defeated the resolutions for the retirement by rotation and re-appointment of some of its Directors viz. Mr. Thomas Chakkappan Kanichai (DIN: 00163306), Mr. Mathew Mannummel Sebastian (DIN: 01605018) and Mr. Chettupuzha Jose Fijo (DIN: 00450473). Subsequently, the defeated directors through Mr. Anto C.C. (Shareholder), and 13 others filed a case against the Company, before the Honourable NCLT, Kochi Bench, stating that there were defaults in conducting the 38th Annual General Meeting and sought stay of the 38th AGM held on 28/12/2021. **The Honourable NCLT, Kochi Bench, vide its Order dated 23/06/2023, dismissed the Company Petition filed by the defeated directors and 13 others against the Company.**

Subsequently, Mr. Fijo Jose, one of the shareholders along with 35 other shareholders, filed another case (Case No: KOB/CP/27/2023) against the Company and 06 other Respondents, before the Honorable NCLT, Kochi Bench, under Section 241, 242 and 213 of the Companies Act, 2013 (Oppression and Mismanagement). **The Honorable NCLT, Kochi Bench, vide its Interim Order dated 02/04/2024, directed the Company to maintain status quo on the shareholding pattern with regard to the fresh issue of shares and composition of the Board of Directors, until further orders. This Interim Order is still in force. Hence, retirement by rotation and re-appointment of directors as per Section 152 (6) of Companies Act, 2013 and notice of candidature under Section 160 of the Companies Act, 2013 will not be considered at the ensuing Annual General Meeting, as it will affect the composition of the Board of Directors.**

The year under report has been very tough and challenging for your Board to handle all these incidents together, along with the regular business operations. However, we have boldly taken up the



CASINO CULTURAL AUDITORIUM LIMITED

CIN-U70101KL1983PLC003726

challenges with confidence and were able to overcome it with your support and encouragement. Your Board is thankful to all our valued shareholders for having reposed the confidence on it.

3. SHARE CAPITAL:

The Authorised Share Capital of the Company as on 31/03/2025 is Rs. 20,000,000/- (Rupees Two Crore only) divided into 4,000 Equity Shares of Rs. 5,000/- each. The Issued, Subscribed and Paid-up Share Capital of the Company as on 31/03/2025 is Rs. 14,665,000/- (Rupees One Crore Forty-Six Lakh Sixty-Five Thousand only) divided into 2,933 Equity Shares of Rs. 5,000/- each. There were no changes in the Share Capital of the Company during the financial year under review.

4. TRANSFER TO RESERVES:

The Company has transferred an amount of Rs. 25,000/- to the General Reserve during the financial year under review.

5. DIVIDEND:

Your directors are pleased to recommend a dividend of Rs. 2,933,000/- (Rs. 1,000/- per share, i.e., 20% of the Equity Share Capital) for the financial year 2024-2025 as compared to the dividend of Rs. 2,639,700/- (Rs. 900/- per share, i.e., 18% of the Equity Share Capital) declared for the previous financial year.

6. DETAILS OF MATERIAL CHANGES AND COMMITMENTS, IF ANY, AFFECTING THE FINANCIAL POSITION OF THE COMPANY WHICH HAVE OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR OF THE COMPANY TO WHICH THE FINANCIAL STATEMENTS RELATE AND THE DATE OF THIS REPORT:

There were no material changes and commitments affecting the financial position of the Company which have occurred between the end of the financial year of the Company to which the financial statements relate and the date of the report other than those mentioned in the Report.

7. ANNUAL RETURN:

Pursuant to the provisions of Section 92 (3) and 134 (3) (a) of the Companies Act, 2013, the copy of the Annual Return will be uploaded on the website of the Company; Web Link: <https://www.casinoculturalauditoriumlimited.com/>, once it is filed with the Registrar of Companies, after the Annual General Meeting scheduled to be held on Thursday, the 25th day of September 2025 at 3.00 P.M.

8. BOARD OF DIRECTORS AND ITS COMMITTEES:

The Board of Directors of the Company as on 31/03/2025 consists of 09 (Nine) directors. The composition of the Board is as follows:

Sl. No.	DIN	Name of the Director	Designation
1	01541508	Balakrishnan Ernezathathpadinhattayil Kunhikuttan	Chairman & Director
2	00047012	Varghese Kakku Anchery	Director
3	01163544	Kesavan Namboothiri Kodakkattu Mana	Director
4	01267631	Rema Jinadevan	Director
5	01605754	Jose Paul Chandy	Director
6	00335567	Peppin Thomas	Director
7	01234657	Jacob Anchery Varghese	Director
8	09312396	Erenezhath Balakrishnan Bipin	Director
9	09432823	Paul Thom Jose	Director

There were no changes in the composition of Board of Directors of the Company during the financial year under review.



Mr. Fijo Jose, one of the shareholders along with 35 other shareholders, filed another case (Case No: KOB/CP/27/2023) against the Company and 06 other Respondents, before the Honorable NCLT, Kochi Bench, under Section 241, 242 and 213 of the Companies Act, 2013 (Oppression and Mismanagement). The Honorable NCLT, Kochi Bench, vide its Interim Order dated 02/04/2024, directed the Company to maintain status quo on the shareholding pattern with regard to the fresh issue of shares and composition of the Board of Directors, until further orders. **This Interim Order is still in force. Hence, retirement by rotation and re-appointment of directors as per Section 152 (6) of Companies Act, 2013 and notice of candidature under Section 160 of the Companies Act, 2013 will not be considered at the ensuing 42nd Annual General Meeting, as it will affect the composition of the Board of Directors.**

Your Company was not required to constitute any committees of the Board as envisaged under various provisions of the Companies Act, 2013 and Rules made thereunder except Stakeholders Relationship Committee as per Section 178 (5) of the Companies Act, 2013.

9. NUMBER OF MEETINGS OF THE BOARD & IT'S COMMITTEES:

The Board met 14 (Fourteen) times during the financial year under review on 29/04/2024, 29/05/2024, 29/06/2024, 29/07/2024, 27/08/2024, 30/09/2024, 30/10/2024, 12/11/2024, 21/12/2024, 14/01/2025, 12/02/2025, 28/02/2025, 13/03/2025 and 31/03/2025. The attendances of directors in the said meetings are as follows:

Sl. No.	Name of the Director	No. of meetings entitled to attend	No. of meetings attended
1	Balakrishnan Ernezathpadinhattayil Kunhikuttan	14	14
2	Varghese Kakku Anchery	14	14
3	Kesavan Namboothiri Kodakkattu Mana	14	12
4	Rema Jinadevan	14	14
5	Jose Paul Chandy	14	14
6	Peppin Thomas	14	14
7	Jacob Anchery Varghese	14	14
8	Erenzhath Balakrishnan Bipin	14	14
9	Paul Thom Jose	14	14

The Stakeholders Relationship Committee met 04 (Four) times during the financial year under review on 06/05/2024, 12/08/2024, 18/11/2024 and 10/02/2025. The attendance of members in the said meeting is as follows:

Sl. No.	Name of the Member	No. of meetings entitled to attend	No. of meetings attended
1	Balakrishnan Ernezathpadinhattayil Kunhikuttan	04	04
2	Jose Chandy Palu	04	04
3	Varghese Kakku Anchery	04	04

10. DECLARATION OF INDEPENDENT DIRECTORS:

The Company was not required to appoint Independent Directors under Section 149 (4) and Rule 4 of the Companies (Appointment and Qualification of Directors) Rules, 2014. Hence no declaration has been obtained.

11. DIRECTORS' RESPONSIBILITY STATEMENT:

Pursuant to the requirements under Section 134 (5) of the Companies Act, 2013 with respect to Directors' Responsibility Statement, it is hereby confirmed that:



- i) in the preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanation relating to material departures;
- ii) the Directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit of the Company for the financial year 2024-2025;
- iii) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- iv) the directors had prepared the annual accounts on a going concern basis; and
- v) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

12. COMPANY'S POLICY ON DIRECTORS' APPOINTMENT AND REMUNERATION INCLUDING CRITERIA FOR DETERMINING QUALIFICATIONS, POSITIVE ATTRIBUTES, INDEPENDENCE OF A DIRECTOR AND OTHER MATTERS PROVIDED UNDER SUB-SECTION (3) OF SECTION 178:

The provisions of Section 178 (1) relating to constitution of Nomination and Remuneration Committee are not applicable to the Company and hence the Company has not devised any policy relating to appointment of Directors, payment of managerial remuneration, Directors qualifications, positive attributes, independence of Directors and other related matters as provided under Section 178 (3) of the Companies Act, 2013.

13. PARTICULARS OF EMPLOYEES:

The provisions as envisaged under Section 197 (12) read with Rule 5 (2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is not applicable to your Company. Hence the disclosure with reference to the particulars of employees is not attached to this report.

14. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186:

Your Company has not given any loan or given any guarantee or provided any security in connection with any loan to any person or body corporate and has not acquired by way of subscription or purchased securities of any body-corporate during the financial year under review as envisaged under Section 186 of the Companies Act, 2013. The details of loan given by the Company to Casino Hotels Limited are disclosed in the financial statements attached and are in compliance of the provisions of Section 186 of the Companies Act, 2013.

15. STATUTORY AUDITORS & AUDIT REPORT:

M/s. Abraham & Jose (Firm Registration No: 000010S), Chartered Accountants, Mission Quarters Road, Thrissur, Kerala- 680001, has been appointed as the Statutory Auditors of the Company for a term of five years at its Annual General Meeting held on 27/09/2024. They will hold office till the conclusion of the Annual General Meeting to be held for the financial year ended 31/03/2029.

The Statutory Auditors have not made any qualifications, reservations, adverse comments or remarks or disclaimers in the Statutory Audit Report for the financial year under review, except the following:

Auditor's Comment	Management Reply
The Company has not transferred the amount due in respect of dividend to Investor Education and Protection Fund from the financial year 2012-2023 to 2016-2017 which aggregates to an amount of Rs. 1,504,600/- and the transfer of corresponding value of shares are still pending	Noted for compliance. The Company is taking all necessary steps to ensure the compliance at the earliest.



16. PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES:

During the financial year under review, the Company has not entered into any contracts or arrangements or transactions with the related parties as specified under Section 188 of the Companies Act, 2013. Hence Form AOC-2 is not attached to this report.

17. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO:

The information under Section 134 (3) (m) of the Companies Act, 2013 read with Rule, 8 of The Companies (Accounts) Rules, 2014, for the financial year ended 31/03/2025 is given below:

- A. Conservation of Energy:** Your Company is committed to conserve energy in all its operations. Efforts are being made to install various energy saving equipments in the Company and to replace the high power consuming equipments. Your Company uses generators as the main source of energy. During the financial year under review no capital investments on energy conservation equipment have been made.
- B. Technology Absorption:** Your Company has not done any activities during the period under review which involves absorption of technology. Hence the information to be provided under Section 134 (3) (m) of the Companies Act, 2013 read with Rule, 8 (3) of The Companies (Accounts) Rules, 2014 is not applicable.
- C. Foreign Exchange Earnings and outgo:** During the financial year, the Company has not expended any amount in foreign currency. The Company has also not earned any foreign exchange during the financial year under review.

18. CORPORATE SOCIAL RESPONSIBILITY:

The provisions as mentioned in Section 135 of the Companies Act, 2013 are not applicable to your Company and hence the Company has not developed and implemented any Corporate Social Responsibility initiatives.

19. RISK MANAGEMENT:

Your Company has an in-house Risk Management procedure wherein all material risks faced by the Company are identified and assessed. Major risks identified are addressed and monitored by the Board of Directors of the Company.

20. DEPOSITS:

The Company has not accepted or invited any deposits as per the Companies Act, 2013 during the financial year under review and no amount has remained unpaid or unclaimed as at the end of the financial year. Further there were no deposits which were not in Compliance with the requirements of Chapter V of the Companies Act, 2013.

Unsecured Loan:

During the financial year under review, your Company has not accepted any unsecured loans from its directors or their relatives. As on 31/03/2025, your Company does not have any outstanding unsecured loans from its directors or their relatives.

21. FRAUD REPORTING:

Your Company has not entered into transactions which are fraudulent, illegal or violative of the Company's Code of Conduct. During the financial year under review no frauds have occurred in the Company and no fraud was reported by the Auditors of the Company.



22. DISCLOSURE OF MAINTENANCE OF COST RECORDS:

The maintenance of cost records as specified by the Central Government under sub-section (1) of Section 148 of the Companies Act, 2013, is not applicable to the Company.

23. DISCLOSURE UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION & REDRESSAL) ACT, 2013:

As per the applicable provisions of Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, your Company does not have the requirement to constitute the Internal Complaints Committee. Hence the disclosures as required under Section 134 (3) (q) of the Companies Act, 2013 read with Rule 8 (5) (x) of the Companies (Accounts), Rule, 2014, is not applicable to your Company.

24. OTHER DISCLOSURES:

- a) There were no changes in the nature of business of the Company during the financial year under review.
- b) The Company does not have any existing subsidiaries, joint ventures or associate companies. During the financial year under review, there were no Companies which have become or ceased to be subsidiaries, joint ventures or associate companies.
- c) There were no significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and Company's operations in future.
- d) The Company has adequate internal financial controls to commensurate the business.
- e) Your Company has not issued any equity shares with differential rights, sweat equity, or ESOS during the financial year under review.
- f) Your Company has complied with all the applicable provisions of Secretarial Standards.
- g) The Company has not required to appoint any Key Managerial Personnel pursuant to Section 203 of the Companies Act, 2013.
- h) Your directors are taking all necessary steps to transfer the unpaid dividend amounting to Rs 335,000/- to Investor Education and Protection Fund, in compliance with the provisions of Section 124 (5) of the Companies Act, 2013.
- i) The provision with respect to Section 204 pertaining to Secretarial Audit is not applicable to your Company.
- j) The Company has made arrangements with National Securities Depository Limited (NSDL) and Central Depository Services (India) Limited (CDSL) for dematerialization of Company's Equity Shares. The International Security Identification Number (ISIN) allotted to the Equity Shares of the Company is INE05SW01014. The Company has appointed MUFG INTIME INDIA PRIVATE LIMITED (CIN: U67190MH1999PTC118368), C-101, Embassy 247, L.B.S Marg, Vikhroli (West), Mumbai, Maharashtra- 400083, as the Registrars and Share Transfer Agents of the Company. Shareholders may contact the Company's Registrar and Share Transfer Agent for any assistance regarding dematerialization of shares, share transfers, transmission, change of address, and any other query relating to the shares of the Company.
- k) Details of application made or any proceeding pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) during the year along with their status as at the end of the financial year- NOT APPLICABLE.
- l) Details of difference between amount of the valuation done at the time of one-time settlement and the valuation done while taking loan from the Banks or Financial Institutions along with the reasons thereof- NOT APPLICABLE.
- m) Statement by the Company with respect to the compliance of the provisions relating to the Maternity Benefit Act 1961: NOT APPLICABLE



25. ACKNOWLEDGEMENT:

Your Directors express their appreciation for the assistance and co-operation received from the banks, Government authorities, clients, consultants, auditors and members during the year under review. Your Directors also wish to place on record their deep sense of appreciation for the committed services by the employees of the Company.

For and on behalf of the Board of Directors

(Sd/-)

BALAKRISHNAN ERNEZHATH PADINHATTAYIL KUNHIKUTTAN
Chairman & Director
DIN: 01541508

Thrissur
18/08/2025



INDEPENDENT AUDITOR'S REPORT

The Members of Casino Cultural Auditorium Limited
T B Road, Thrissur 680021
CIN U70101KL1983PLC003726

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Casino Cultural Auditorium Limited ("the Company"), which comprise the Balance Sheet as at 31st March 2025, the Statement of Profit and Loss and the Statement of Cashflows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, its Profit / loss for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information- Board of Directors' Report

- A. The Company's Board of Directors is responsible for the preparation and presentation of its report (hereinafter called as "Board's Report") which comprises various information required under section 134(3) of the Companies Act, 2013 but does not include the financial statements and our auditor's report there on.
 Our opinion on the financial statements does not cover the Board's Report and we do not express any form of assurance conclusion thereon.
- B. In connection with our audit of the financial statements, our responsibility is to read the Board Report and in doing so, consider whether the Board Report is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.
 If, based on the work, we have performed; we conclude that, if there is a material misstatement in this Board's Report; we are required to report that fact.
 We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for



safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has internal financial controls with reference to Financial Statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative



factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure A statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143(3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books
 - (c) The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
 - (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - (e) On the basis of the written representations received from the directors as on 31st March, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164(2) of the Act.
 - (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".
 - (g) In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197(16) of the Act.
 - (h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company has considered the impact of pending litigations on its financial position in its financial statements and no item required to be disclosed. The details of pending litigation are disclosed in Note 17 (C) (c).
 - ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long term contracts including derivative contracts.
 - iii. The company has not transferred the amount due in respect of dividend to Investor Education and Protection Fund from the financial years 2012-2013 to 2016-17 which aggregates to an amount of Rs.15,04,600 and transfer of corresponding value of shares are still pending.
 - iv. (a) The Company management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or



on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security, or the like on behalf of the Ultimate Beneficiaries.

(b) The Company management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Parties ("Ultimate Beneficiaries") or provide any guarantee, security, or the like on behalf of the Ultimate Beneficiaries.

(c) Based on the audit procedures considered reasonable and appropriate in the circumstances, the above representations do not contain any material misstatement.

v. The company has declared a dividend of Rs. 29,33,000 during the financial year in compliance with section 123 of the Companies Act 2013.

3. Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of account for the financial year ended 31 March, 2025 which has a feature of recording audit trail (edit log) facility as per the requirements of Proviso to Rule 3(1) of Companies (Accounts) Rules, 2014 and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with.

Thrissur
02.08.2025

For ABRAHAM & JOSE
CHARTERED ACCOUNTANTS
FRN: 000010 S

(Sd/-)

JOSE POTTOKARAN
PARTNER (NO: 012056)

UIN 25012056BMFXRE8752



Annexure "A" to the Independent Auditors' Report of Casino Cultural Auditorium Limited, T B Road, Thrissur 680021, CIN U70101KL1983PLC003726 as of and for the year ended March 31, 2025 (referred to in our report of even date)

- i) a) The company has maintained adequate records showing full particulars, including quantitative details and situation of its property, plant and equipment and intangible assets.
b) All Property, Plant and Equipment's have been physically verified by the Management during the year and no material discrepancies between the book records and the physical inventory have been noticed.
In our opinion, the frequency of verification is reasonable. Company has no intangible assets, capital work-in-progress and intangible asset under development.
- c) According to the information and explanations given to us, the title deeds of all the immovable properties are held in the name of the company.
- d) Company have not revalued any of its Property, Plant and Equipment during the financial year ended 31st March 2025.
- e) According to the information and explanation given to us no proceedings have been initiated against the Company under the provisions of Benami Transactions (Prohibition) Act, 1988 and the relevant rules made thereunder.
- ii) a) As the company is not carrying on any processing, manufacturing or trading activity, it does not have any stock of finished goods, spare parts and raw-materials. Hence physical verification, valuation and consequent adjustments are not applicable to the company.
b) The Company has not been granted/no working capital facility has been sanctioned in excess of Rs. 5 Crores from any bank or financial institution during the financial year. Hence the reporting requirements under Para 3(ii)(b) of the Order are not applicable to the Company.
- iii) a) Based on our verification and according to the information and explanations given to us, the Company has granted loans during the current financial year, the details of which are specified as under:

	Guarantees	Security	Loans	Advances in the nature of Loans
Aggregate amount granted/ provided during the year:				
- Subsidiaries	Nil	Nil	Nil	Nil
- Joint Ventures	Nil	Nil	Nil	Nil
- Associates	Nil	Nil	Nil	Nil
- Others	Nil	Nil	Rs. 40,00,000	Nil
Balance outstanding as at balance sheet date in respect of above cases:				
- Subsidiaries	Nil	Nil	Nil	Nil
- Joint Ventures	Nil	Nil	Nil	Nil
- Associates	Nil	Nil	Nil	Nil
- Others	Nil	Nil	Rs. 40,00,000	Nil

- b) In our opinion and according to the information and explanations given to us, the Company has not made any investments, provided any guarantee or security nor has it granted any loans and advances that are prejudicial to the Company's interest.



c) In our opinion and according to the information and explanations given to us, all the loans and advances granted by the Company have been stipulated with a schedule of repayment of the relevant principal and interest. Based on our verification, all the repayments and receipts of such loans are regular and there are no dues on such loans.

d) In our opinion and according to the information and explanation given to us, no loan has remained overdue for a period exceeding 90 days.

e) In our opinion and according to the information and explanation given to us, the Company has renewed existing loans during the financial year the details of which are as under:

Name of the Party	Aggregate amount of loans or advances in the nature of loans granted during the year	Aggregate overdue amount settled by renewal or extension or by fresh loans granted to same parties	Percentage of the aggregate to the total loans or advances in the nature of loans granted during the year
Casino Hotels Limited	Rs. 40,00,000	Rs. 40,00,000	100%

f) Based on our verification and according to the information and explanation given to us, the Company has not granted any loans that are repayable on demand or any loans that has no specific time period stipulated for repayment.

iv) There are no loans, investments, guarantees and securities granted in respect of which provisions of section 185 and 186 of the Act are attracted. Accordingly, paragraph 3(iv) of the Order is not applicable to the Company.

v) According to the information and explanations given to us, the Company has neither accepted any deposits from the public nor accepted any amounts which are deemed to be deposits within the meaning of sections 73 to 76 of the Companies Act and the rules made there under, to the extent applicable. Accordingly, the requirement to report on clause 3(v) of the Order is not applicable to the Company.

vi) According to the information and explanations given to us and to the best of our knowledge, the Central Government has not prescribed the maintenance of cost records under sub-section 1 of section 148 of the Companies Act, 2013 read with Companies (Cost Records and Audit) Rules, 2014, as amended for the services of the Company, and, hence, reporting on clause 3(vi) of the Order is not applicable to the Company.

vii) a) According to the information and explanations given to us, company is regular in depositing undisputed tax dues including Provident Fund, Employees State Insurance, Income tax, GST, Wealth tax, Customs duty, excise duty, cess and any other statutory dues with the appropriate authorities wherever applicable. It is further informed that there are no undisputed arrears of outstanding statutory dues as at the end of the last day of the financial year concerned for a period of more than six months from the date, they became payable.

b) According to the information and explanations given to us, the Company has no disputed statutory dues as at the end of the financial year ended 31st March 2025.

viii) According to the information and explanations given to us, there were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income in the tax assessments made during the year under the Income Tax Act, 1961.

ix) a) In our opinion and according to the information and explanations given to us, the Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.

b) According to the information and explanation given to us, the Company has not been declared as a willful defaulter by any bank or financial institution or government or any government authority during the year.

c) Based on our verification and according to the information and explanation given to us, no term loan has been sanctioned to the Company. Hence the reporting requirements under Para 3(ix)(c) of the Order are not applicable to the Company.



- d) Based on our verification and according to the information and explanation given to us, the Company has not been sanctioned any short-term credit facility. Hence the reporting requirements under Para 3(ix)(d) of the Order are not applicable to the Company.
- e) Based on verification and according to the information and explanation given to us, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.
- f) Based on our verification and according to the information and explanation given to us, the Company has not availed any loans or credit facilities. Hence the reporting requirements under Para 3(ix)(f) of the Order are not applicable to the Company.
- x) Based on our verification and according to the information and explanation given to us, the Company has not raised any amount by way of an Initial Public Offer or Further Public Offer or by way of any Private Placement or preferential allotment. Hence the reporting requirements under Para 3(x) of the Order are not applicable to the Company.
- xi) a) In our opinion and according to the information and explanation given to us, no fraud by the Company or any fraud on the Company was reported during the financial year. Hence the reporting requirements under Para 3(xi)(a) and (b) of the Order are not applicable to the Company.
b) Based on our verification and according to the information and explanations given to us, the Company has not received any whistle-blower complaint during the financial year.
- xii) The company is not a Nidhi company. Hence the reporting requirements under Para 3(xii) of the Order are not applicable to the Company.
- xiii) In our opinion, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013, where applicable, for all transaction with the related parties and the details of related party transactions have been disclosed in the Standalone Financial Statements as required by the applicable Accounting Standards under Note 17(14) in the financial statements as required by the applicable accounting standards.
- xiv) a) Based on our verification and according to the information and explanations given to us, the Company has an internal audit system that commensurate with the size and nature of its business.
b) The Company has not appointed any Internal Auditor as per the requirements of Section 138 of Companies Act 2013 during the financial year. Hence, Hence the reporting requirements under Para 3(xiv)(b) of the Order are not applicable to the Company.
- xv) According to the information and explanations given to us and based on our examination of the records of the company, the company has not entered into any non-cash transactions with directors or persons connected with him.
- xvi) In our opinion and according to the information and explanation given to us, the Company does not qualify to be a Non-Banking Finance Company under Section 45-IA of the Reserve Bank of India Act, 1934. Hence the reporting requirements under Para 3(xvi) of the Order are not applicable to the Company.
- xvii) The Company has not incurred cash losses during the financial year covered by our audit and the immediately preceding financial year.
- xviii) There has been no resignation of Statutory Auditors during the current financial year. Hence the reporting requirements under Para 3(xviii) of the Order are not applicable to the Company.
- xix) On the basis of financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the Standalone Financial Statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the



date of the balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

- xx) There are no amounts required to be reported regarding unspent CSR amount to fund specified in Schedule VII. Hence the reporting requirements under Para 3(xx) of the Order are not applicable to the Company.
- xxi) Reporting under clause 3(xxi) of the Order is not applicable in respect of the audit of Standalone Financial Statements of the Company. Accordingly, no Comment has been included in respect of the said clause under this report.

Thrissur
02.08.2025

For ABRAHAM & JOSE
CHARTERED ACCOUNTANTS
FRN: 000010 S

(Sd/-)

JOSE POTTOKARAN
PARTNER (NO: 012056)

UIN 25012056BMFXRE8752



Annexure "B" to the Independent Auditors' Report of Casino Cultural Auditorium Limited, T B Road, Thrissur 680021, CIN U70101KL1983PLC003726, as of and for the year ended March 31, 2025 (referred to in our report of even date)

REPORT ON THE INTERNAL FINANCIAL CONTROLS UNDER CLAUSE (i) OF SUB-SECTION 3 OF SECTION 143 OF THE COMPANIES ACT, 2013 ("THE ACT")

We have audited the internal financial controls over financial reporting of Casino Cultural Auditorium Limited (the "Company") TB Road, Thrissur 680021 CIN U70101KL1983PLC003726 as of March 31, 2025 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the guidance note on audit of internal financial controls over financial reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the guidance note on audit of internal financial controls over financial reporting (the 'Guidance Note') and the standards on auditing (the 'Standards') issued by ICAI and deemed to be prescribed under section 143 (10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (i) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (ii) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are



being made only in accordance with authorisations of management and directors of the company; and (iii) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial control over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2025, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the guidance note issued by the ICAI.

Thrissur
02.08.2025

For ABRAHAM & JOSE
CHARTERED ACCOUNTANTS
FRN: 000010 S

(Sd/-)

JOSE POTTOKARAN
PARTNER (NO: 012056)

UIN 25012056BMFXRE8752



CASINO CULTURAL AUDITORIUM LIMITED
T B ROAD, THRISSUR 680021
CIN U70101KL1983PLC003726

BALANCE SHEET AS AT 31ST MARCH 2025

Particulars	Note No	Figures as at the end of current reporting period as at 31.03.2025	Figures as at the end of previous reporting period as at 31.03.2024
(Amount in hundreds)			
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	1	146650.00	146650.00
(b) Reserves and surplus	2	87353.00	91178.00
(c) Money received against share warrants		Nil	Nil
(2) Share application money pending allotment		Nil	Nil
(3) Non-Current Liabilities			
(a) Long-term borrowings		Nil	Nil
(b) Deferred tax liabilities (Net)		Nil	Nil
(c) Other Long-term liabilities	3	12971.00	12971.00
(d) Long term provisions		Nil	Nil
(4) Current Liabilities			
(a) Short-term borrowings		Nil	Nil
(b) Trade payables	4	114.00	494.00
(c) Other current liabilities	5	44049.00	40084.00
(d) Short-term provisions	6	30043.00	27110.00
Total		321180.00	318487.00
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment's and Intangible Assets			
(i) Tangible assets	7	150889.00	160116.00
(ii) Intangible assets		Nil	Nil
(iii) Capital work-in-progress		Nil	Nil
(b) Non-current investments		Nil	Nil
(c) Deferred tax assets (net)	8	4781.00	2424.00



(d) Long term loans and advances	9	40000.00	40000.00
(e) Other non-current assets	10	1543.00	1543.00
(2) Current Assets			
(a) Current investments		Nil	Nil
(b) Inventories		Nil	Nil
(c) Trade receivables	11	12997.00	7510.00
(d) Cash and cash equivalents	12	110970.00	106894.00
(e) Short-term loans and advances		Nil	Nil
(f) Other current assets - Interest Receivable		Nil	Nil
Total		321180.00	318487.00
Statement on Significant Accounting Policies and Notes to the Financial Statements are an integral part of this Balance Sheet			

DIRECTORS**(Sd/-)****(Sd/-)**

1. Sri. E P K Balakrishnan
(DIN 01541508)
(Chairman)

2. Dr. Jose Paul Chandy
(DIN 01605754)
(Director)

Thrissur/ 02.08.2025

As per our report of even date

For ABRAHAM & JOSE
CHARTERED ACCOUNTANTS
FRN: 000010 S

(Sd/-)

JOSE POTTOKARAN
PARTNER (NO: 012056)

UIN 25012056BMFXRE8752

CASINO CULTURAL AUDITORIUM LIMITED
T B ROAD, THRISSUR 680021
CIN U70101KL1983PLC003726

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2025

Particulars	Note No	Figures as at the end of current reporting period as at 31.03.2025	Figures as at the end of previous reporting period as at 31.03.2024
		(Amount in hundreds)	
I. Revenue from operations	13	128846.00	129626.00
II. Other income	14	8388.00	9312.00
III. Total revenue (I + II)		137234.00	138938.00
IV. Expenses:			
Cost of materials consumed		Nil	Nil
Purchase of Stock-in-Trade		Nil	Nil
Changes in inventories of finished goods, work-in-progress and stock-in-trade		Nil	Nil
Employee benefit expenses	15	40066.00	41019.00
Financial costs		Nil	Nil
Depreciation and amortization expenses	7	21329.00	18011.00
Other expenses	16	43528.00	47860.00
Total expenses		104923.00	106890.00
V. Profit/(Loss) before exceptional and extraordinary items and tax (III - IV)		32311.00	32048.00
VI. Exceptional items		Nil	Nil
VII. Profit/(Loss) before extraordinary items and tax (V - VI)		32311.00	32048.00
VIII Extraordinary items		Nil	Nil
IX. Profit before tax (VII - VIII)		32311.00	32048.00
X. Tax expenses:			
(1) Current tax		9163.00	10713.00
(2) Deferred tax		-2357.00	189.00
XI. Profit /(Loss) for the period from continuing operations		25505.00	21146.00



XII. Profit /(Loss) from discontinuing operations		Nil	Nil
XIII Tax expense of discontinuing operations		Nil	Nil
XIV Profit/(Loss) from discontinuing operations		Nil	Nil
after tax (XII - XIII)		Nil	Nil
XV. Profit/(Loss) for the period (XI - XIV)		25505.00	21146.00
XVI Earning per equity share: Par value Rs.5000/- each			
(1) Basic		8.70	720.97
(2) Diluted		8.70	720.97
Statement on Significant Accounting Policies and Notes to the Financial Statements are an integral part of this Profit & Loss account	17		

DIRECTORS

(Sd/-)

Sri. E P K Balakrishnan
(DIN 01541508)
(Chairman)

Thrissur /02.08.2025

(Sd/-)

2. Dr Jose Paul Chandy
(DIN 01605754)
(Director)

As per our report of even date

For ABRAHAM & JOSE
CHARTERED ACCOUNTANTS
FRN: 000010 S

(Sd/-)

JOSE POTTOKARAN
PARTNER (NO: 012056)

UIN 25012056BMFXRE8752



CASINO CULTURAL AUDITORIUM LIMITED**T B ROAD, THRISSUR 680021****CIN U70101KL1983PLC003726****CASH FLOW STATEMENT FOR THE YEAR ENDED 31st MARCH, 2025**

Particulars	As on 31.03.2025	As on 31.03.2024
	(Amount in hundreds)	
A. Cash flow from Operating Activities		
Net profit before tax and extraordinary items	32,311	32,048
Adjustments		
Add: Depreciation	21,329	18,011
Less: Interest on Fixed Deposit	(8,388)	(7,940)
Less: Proposed Dividend	(29,330)	(26,397)
Operating profit before working Capital Changes	15,922	15,722
(Increase)/Decrease in Trade Receivables	(5,487)	1,678
Increase/(Decrease) in Trade Payable	(380)	(139)
(Increase)/Decrease in Other Non current asset	-	(100)
Increase/(Decrease) in Other current liabilities	3,965	(9,593)
Increase/(Decrease) in Short term provisions	2,933	4,400
Cash generated from operating activities	16,953	11,968
Direct Taxes	(9,163)	(10,713)
Net cash from Operating Activities (A)	7,790	1,255
B. Cash flow from investing Activities:		
Purchase of Fixed Asset	(12,102)	(66,321)
Rent Security Deposit Accepted	-	(580)
Interest on Fixed Deposit	8,388	7,940
Net cash used in investing Activities (B)	(3,714)	(58,961)
C. Cash flow from Financing Activities:		
Net Cash from Financing Activities (C)	0	0
Net Increase/Decrease in Cash & Cash Equivalents (A+B+C)	4,076	(57,706)
Cash & Cash Equivalents as at 01.04.2024 (Opening Balance)	1,06,894	1,64,600
Cash & Cash Equivalents as at 31.03.2025 (Closing Balance)	1,10,970	1,06,894

DIRECTORS**(Sd/-)**

Sri. E P K Balakrishnan
(DIN 01541508)
(Chairman)

Thrissur /02.08.2025

(Sd/-)

2. Dr Jose Paul Chandy
(DIN 01605754)
(Director)

As per our report of even date

For ABRAHAM & JOSE
CHARTERED ACCOUNTANTS
FRN: 000010 S

(Sd/-)

JOSE POTTOKARAN
PARTNER (NO: 012056)
UIN 25012056BMFXRE8752



CASINO CULTURAL AUDITORIUM LIMITED
T B ROAD, THRISSUR 680021
CIN U70101KL1983PLC003726

Notes forming part of accounts

Note 1

Share Capital

Authorised

Equity shares of Rs. 5000/- each

Issued, Subscribed & Paid Up

Fully paid up

Equity shares of Rs.5000/- each

	As at 31st March 2025		As at 31st March 2024	
	Number	Amount in hundreds	Number	Amount in hundreds
Equity shares of Rs. 5000/- each	4000	200000	4000	200000
Equity shares of Rs.5000/- each	2933	146650	2933	146650

Disclosure pursuant to Note No. A in respect of Part I Schedule VI of the Companies Act

Particulars

	Equity shares		Equity shares	
	Number	Amount in hundreds	Number	Amount in hundreds
Shares outstanding at the beginning of the year	2933	146650	2933	146650
Shares Issued during the year	0	0	0	0
Shares bought back during the year	0	0	0	0
Shares outstanding at the end of the year	2933	146650	2933	146650
		146650		146650

Company has only equity share capital and not a subsidiary company. Company has not issued shares for consideration other than cash, or issued any bonus shares or bought back any shares during the year or immediate preceding five years. Details of shareholding and percentage of holding of Directors at the end of the financial year is as follows:

Name of Directors	Designation	No of shares	% of holding	Change in the % of holding during the year
1. Sri. E P K Balakrishnan	Chairman	6	0.20%	No
2. Dr Jose Paul Chandy	Director	37	1.26%	No
3. Sri A K Varghese	Director	6	0.20%	No
4. Sri. K Kesavan Namboothiri	Director	46	1.57%	No
5. Smt Rema Jinadevan	Director	32	1.09%	No
6. Sri Peppin Thomas	Director	1	0.03%	No
7. Sri Bipin E B	Director	12	0.41%	No
8. Sri Jacob Anchery Varghese	Director	33	0.27%	No
9. Sri Paul Thom Jose	Director	8	1.13%	No

Details of shareholders holding more than 5% of share capital

1. Casino Hotels Ltd.	Shareholder	604	20.59%	No
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There are no promoters in the company hence disclosure are not applicable to the company as notified by MCA amendments to Schedule III to the Companies Act, 2013 on March 24, 2021.

Terms/Rights attached to equity shares and other disclosures

The company has only one class of equity shares having a par value of Rs.5000 per share. Equity shares is entitled to one vote per share. The company do not hold any securities convertible into



equity/preference shares. The company declares and pays dividend in Indian rupees. The dividend proposed by the Board of directors is subject to the approval of the shareholders in the ensuing annual general meeting, except in the case of interim dividend, if any. The distribution of dividend, if any, will be in proportion to the number of equity shares held by the shareholders.

The Company is a Standalone Company, hence none of its equity shares are held by its holding company, ultimate holding company, subsidiary companies or any of the associate companies.

The Company has not shares reserved for issue under options and contracts/commitments for the sale of shares/disinvestment

The Company has not allotted any shares pursuant to any contract without any receipt of cash nor by way of issue of bonus shares nor has it bought back any of its shares within the preceeding 5 financial years.

The Company has not issued any securities convertible into equity/preference shares

Note 2

Reserves & Surplus

(a) General reserve

Opening balance	78747.00	78497.00
Add: Addition / (Deletion)	250.00	250.00
Closing balance	78997.00	78747.00

(b) Capital reserve

Opening balance	1950.00	1950.00
Add: Addition / (Deletion)	Nil	Nil
Closing balance	1950.00	1950.00

(c) Surplus

Opening balance	10481.00	15982.00
Add: Net Profit / (Loss) for the year	25505.00	21146.00
Add: Transfer from Reserves	Nil	Nil
	35986.00	37128.00
Less: Proposed dividend	29330.00	26397.00
Less: Transfer to General Reserve	250.00	250.00
Closing balance	6406.00	10481.00
Total (a + b + c)	87353.00	91178.00

"General Reserve" is a free reserve created from the distributable profits of the Company. The general reserve can be utilised for the declaration and payment of dividend, but only in accordance with the conditions prescribed under the Companies Act, 2013 and the Companies (Declaration and Payment of Dividend) Rules, 2014, which limit the amount and require the maintenance of a minimum reserve balance.

Company has no reserve in the nature of capital redemption reserve, security premium reserve, debenture redemption reserve, revaluation reserve and share option outstanding account.

Note 3

Other long-term liabilities

Rent security deposit	12971.00	12971.00
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Rent security deposit have been collected from leaseholders in accordance with the lease agreements.

Note 4

Trade Payables

Sundry Creditors

114.00	494.00
<u>114.00</u>	<u>494.00</u>

Age wise details of sundry creditor is given below:

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 Months	6 months - 1 year	1-2 year	2-3 year	More than 3 years	Total
MSME	0	0	0	0	0	0
Others	114	0	0	0	0	114
Disputed dues- MSME	0	0	0	0	0	0
Disputed dues- Others	0	0	0	0	0	0

Note 5

Other Current Liabilities:

Expense payable	745.00	645.00
GST Payable	1076.00	721.00
Banquet advance	5748.00	5953.00
Unpaid dividend	36480.00	32765.00
	<u>44049.00</u>	<u>40084.00</u>

Note 6

Short Term Provisions

Provision for income tax	713.00	713.00
Proposed dividend	29330.00	26397.00
	<u>30043.00</u>	<u>27110.00</u>

The Board has recommended dividend @20% and an amount of Rs.29,33,000/- has been provided for dividend.

Note 7

Property, Plant and Equipment's - Separately attached

Company has no intangible assets, capital work-in-progress and intangible assets under development.

Note 8

Deferred tax assets (Net)

Components of net deferred tax assets

Deferred tax assets:

Depreciation on fixed asset	4781.00	2424.00
Deferred tax liability	Nil	Nil
Net deferred tax asset	<u>4781.00</u>	<u>2424.00</u>

Net deferred tax asset as on 31.03.2025 computed in compliance with the Accounting Standard 22 on accounting for taxes on income amounted to Rs.4781/- which is separately disclosed in Balance Sheet. The increase of deferred tax asset as on 31.03.2025 when compared to 31.03.2024 comes to Rs.2357/- and is credited to tax expenses account during the year.

Note 9

Long term loans and advances



Casino Hotels Ltd.	40000.00	40000.00
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On the security of second charge of property of the company Casino Hotels Ltd, where all the directors are interested and requires disclosure as per AS 18.

Note 10**Other non-current assets**

Telephone security	16.00	16.00
Electricity deposit	627.00	627.00
CDSL Security deposit	100.00	100.00
SKDC Security Deposit	700.00	700.00
NSDL Security Deposit	100.00	100.00
	<u>1543.00</u>	<u>1543.00</u>

Note 11**Trade Receivables**

Sundry Debtors- Trade	7411.00	5614.00
Other Receivable	5586.00	1896.00
	<u>12997.00</u>	<u>7510.00</u>

Amount reported under Other Receivables Rs.5586/- represents TDS receivables Rs.3072/-, others of Rs.2514 /-. Age wise details of Sundry Debtors Trade is given below:

Particulars	Outstanding for the following periods from due date of payment					
	Less than 6 months	6 months - 1 Year	1-2 year	2-3 years	More than 3 Years	Total
Undisputed Trade receivable - considered Good		0	5614	0	0	5614
Undisputed Trade receivable - considered doubtful	1798.00	0	0	0	0	1798
Disputed Trade receivable - considered good	0	0	0	0		0
Disputed Trade receivable - considered doubtful	0	0	0	0	0	0

Note 12**Cash and cash equivalents**

Balance with banks	110689.00	105640.00
Cash on hand	281.00	1254.00
	<u>110970.00</u>	<u>106894.00</u>

Balance with bank Rs. 1,10,689/- represent the balance maintaining with various bank in current account of which Rs.3,003/-, earmarked for unpaid dividend Rs.36,383/- and term deposit with various banks Rs.71,303/- have a maturity period of more than 12 months. No deposits are held as margin money or security or guarantee to any liability.

Note 13**Revenue from operations**

Hall rent & other receipts	105265.00	107688.00
Shop room rent	23581.00	21938.00
	<u>128846.00</u>	<u>129626.00</u>

Note 14**Other income**

Interest on deposits	8388.00	7940.00
Miscellaneous income	0.00	3.00
Booking advance - Forfeited	0.00	1369.00
	<u>8388.00</u>	<u>9312.00</u>

Interest on deposits include an amount of Rs.3,300/- received on loan granted to Casino Hotels Ltd where all the directors are interested and requires disclosure as defined in AS 18.

Note 15

Employee benefit expenses

Salary and bonus to staff	<u>40066.00</u>	<u>41019.00</u>
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Note 16

Other expenses

Repairs and maintenance	17248.00	22160.00
Electricity	2781.00	4612.00
Rates, tax & insurance	1132.00	2156.00
Printing and stationery	875.00	2012.00
Postage and telephone	851.00	1903.00
Business promotion & travelling	901.00	301.00
Advertisement	1776.00	741.00
Meeting expenses	1609.00	2158.00
Bank Charges	321.00	488.00
Professional and legal expenses	9534.00	7379.00
Sitting fee	6200.00	3660.00
Audit fee	<u>300.00</u>	<u>290.00</u>
	<u>43528.00</u>	<u>47860.00</u>



Note 7: Property, Plant and Equipment's and Intangible assets

Particulars	Gross Block			Depreciation Block			Net Block	
	Cost as on 01.04.24	Addition	Cost as on Addition	Up to 01.04.24	For the year	As on 31.03.2025	As on 31.03.2025	As on 31.03.24
Land	5315.00	Nil	5315.00	Nil	Nil	Nil	5315.00	5315.00
Building, shop & Auditorium	330119.00	2351.00	332470.00	201845.00	12397.00	214242.00	118228.00	128274.00
Electric fittings	6798.00	0.00	6798.00	4755.00	1884.00	6639.00	159.00	2042.00
A/C plant	45481.00	7059.00	52540.00	34908.00	2700.00	37608.00	14932.00	10573.00
Generator	26469.00	0.00	26469.00	22660.00	856.00	23516.00	2953.00	3809.00
Photostat machine	703.00	0.00	703.00	703.00	0.00	703.00	0.00	0.00
Utensils	24977.00	0.00	24977.00	19009.00	1314.00	20323.00	4654.00	5968.00
Fire Extinguisher	201.00	561.00	762.00	162.00	167.00	329.00	433.00	39.00
Computer	924.00	0.00	924.00	678.00	0.00	678.00	246.00	247.00
Furniture & fittings	18581.00	1260.00	19841.00	16726.00	1446.00	18172.00	1669.00	1855.00
Sewage Plant	14683.00	0.00	14683.00	13206.00	338.00	13544.00	1139.00	1477.00
Incinerator	1395.00	0.00	1395.00	878.00	213.00	1091.00	304.00	517.00
Software	0.00	400.00	400.00	0.00	8.00	8.00	392.00	0.00
Scrubbing machine	0.00	471.00	471.00	0.00	6.00	6.00	465.00	0.00
Total	475646.00	12102.00	487748.00	315530.00	21329.00	336859.00	150889.00	160116.00
Previous year	409325.00	66321.00	475646.00	297519.00	18011.00	315530.00	160116.00	111806.00

Note 17**A. General Information**

The company is engaged in service sector and the principal activity is let out of auditorium and let out of shop rooms in the premises of the company.

B. Accounting policies

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

1. Basis of Accounting:

The financial statements have been prepared in accordance with the historical cost convention on an accrual basis, and in compliance with the Accounting Standards prescribed under the Companies (Accounting Standards) Rules, 2006 and the relevant provisions of the Companies Act, 2013, to the extent applicable



2. Property, Plant and Equipment and intangible assets (AS 10):

Plant and Equipment's other than property have been stated at historical cost less depreciation as per Companies Act 2013. Properties are stated at historical cost. Company has no intangible asset. The Company has the following class of fixed assets.

Asset	Useful Life
Land	NA
Building	30 Yrs
Electric Fittings	8 Yrs
Electronic Equipment's	15 Yrs
Furniture & Fittings	8 Yrs
Computer & Accessories	3 Yrs

3. Depreciation (AS 10):

Depreciation on Plant and Equipment have been provided on written down value method at the rates computed based on useful lives specified in Part C and residual value specified in Part A of Schedule II of Companies Act, 2013.

4. Inventories (AS 2)

The company does not have any stock or stores.

5. Recognition of Income & Expenditure (AS 9):

Generally, items of Income and Expenditure are recognized on accrual basis.

6. Contingencies and Events occurred after Balance Sheet date (AS 4):

There are no contingencies and events of material nature occurred after balance sheet date which has an effect on the financial statement of the year.

7. Prior period and Extra -ordinary items (AS 5):

There are no prior period or extra-ordinary items of a material nature which has to be reported during the year.

8. Changes in Accounting Policies (AS 5):

Changes in accounting policies are made only if required by statute, Accounting Standards, or for better presentation. In current year there are no material changes in the accounting policies followed by the company during the year

9. Foreign Exchange transactions (AS 11):

The company has no dealings in foreign exchange during the year.

10. Investments (AS 13):

The current investments of the company are carried in the Balance Sheet at cost or fair value determined on individual investment basis and it does not have any long-term investments.

11. Employee Benefits (AS 15):

The company has not introduced Provident Fund and Employees State Insurance Scheme to the employees as there is no eligible number of employees. Company has not provided for accruing liability on account of gratuity since there are no eligible employees.

12. Uses of estimates

The preparation of Standalone Financial Statements requires management to make certain estimate and assumption that effect the amount reported in the Standalone Financial Statements and notes thereto difference between actual and estimates are recognized in the period in which they materialize.



13. Provision for Taxation & Deferred Tax (AS 22):

Provision for taxation is made on the basis of the estimated tax liability with adjustment for deterred tax in terms of accounting standard 22 issued by the Institute of Chartered Accountants of India. Deferred tax assets or liabilities are based on temporary differences between the value of assets and liabilities recorded in the Standalone Financial Statements and those used for Income Tax purposes. Tax rates applicable to future periods are used to calculate year-end Deferred Tax Assets or Liabilities. Deferred Tax liability are recognized only to the extent that there is virtual certainty of realization. Other Deferred Tax liability are recognized and carried forward to the extent that there is reasonable certainty of realization.

14. Related Party Transactions (AS 18)

Disclosure of Related Party Transactions: In accordance with **AS 18 - Related Party Disclosures**, the company discloses all transactions with related parties, whether or not these transactions are conducted at arm's length. All transactions with related parties, including sales, purchases, and balances, are disclosed in the financial statements as required by AS 18. Company has given loan to related party, Casino Hotels Limited, of Rs. 40,00,000/- for which interest of Rs. 3,30,000/- earned during the year. The details of other Related party transaction are as follows;

SI No.	Name of Person	Nature of Transaction	Relation	Amount
1	Sri. E P K Balakrishnan	Sitting Fees	Director	70000
2	Dr Jose Paul Chandy	Sitting Fees	Director	70000
3	Sri A K Varghese	Sitting Fees	Director	70000
4	Sri. K Kesavan Namboothiri	Sitting Fees	Director	60000
5	Smt. Rema Jinadevan	Sitting Fees	Director	70000
6	Sri Peppin Thomas	Sitting Fees	Director	70000
7	Sri Bipin E B	Sitting Fees	Director	70000
8	Sri Jacob Anchery Varghese	Sitting Fees	Director	70000
9	Sri Paul Thom Jose	Sitting Fees	Director	70000

15. Impairment of Assets

The company assesses at each balance sheet date whether there is any indication of impairment of assets. If such an indication exists and the value of the assets is less than the carrying amount, provision is made for impairment. During the year, no provision is made towards impairment of assets.

C) Additional Information to The Balance Sheet as Required by The Schedule III of The Companies Act, 2013

- The company is a Small and Medium Company (SMC) as defined in the general instruction in respect of the accounting standards specified under Section 133 of Companies Act 2013, read with Rule 7 of Companies (Accounts) Rules, 2014. Accordingly, the company has complied with the Accounting Standards as applicable to a small and Medium Sized Company.
- The company is a Standalone Company and not a Subsidiary, Associate or Joint Venture of any Company.
- One of the shareholders Fijo Jose & 35 others have filed a suit against the company before the NCLT, Kochi bench vide no: KOB/CP/27/2023 alleged the compliance of section 241 & 242 of the companies Act, 2013 and disputed matter is pending before the NCLT.

Company had filed suit against the M/s Artex Builders vide case no: OS/0302746/2019 & OS/0302764/2019 to recover damages and also filed suit against Mr. Aboobaker to recover the outstanding dues.



d) Number of non-resident shareholders is Nil and dividend paid to them is Nil.

D) Additional Regulatory Information:

- i. The title deeds, comprising all the immovable properties of land and buildings which are freehold, are held in the name of the Company as at the balance sheet date.
- ii. The company has not revalued its Property, Plant and Equipment during the year.
- iii. The company has not granted any loans, secured or unsecured, non-current or current to companies, firms, LLP, partnerships, promoters, directors, Key Managerial Persons or other parties covered in the Register maintained under section 189 of the Companies Act, 2013.
- iv. There are no capital-work-in-progress for the company.
- v. There are no intangible assets and intangible asset under development for the company.
- vi. There are no proceedings initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
- vii. The company has not been sanctioned any borrowings from banks or financial institutions on the basis of security of current assets at any point of time during the year.
- viii. The company is not declared as wilful defaulter by any bank or financial Institution or other lenders.
- ix. The company did not have any transactions with Companies struck off under Section 248 of Companies Act, 2013 or Section 560 of Companies Act, 1956 considering the information available with the Company.
- x. Company has registered all the active charges with the Registrar of Companies.
- xi. The company do not have any parent company and accordingly, compliance with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017 is not applicable for the year under consideration.
- xii. Contingent Liabilities not provided for Nil Nil
- xiii. i. Expenditure in foreign currency Nil Nil
- ii. Earnings in foreign currency Nil Nil
- iii. Dividend to non-residential shareholders Nil Nil
- iv. Value of imports Nil Nil



xiv) Ratios to be disclosed as per Part-II, Section 3, Sub-section (i):

Ratios	2024-25	2023-24	% Change in Ratio	Explanation if change Exceeds 25%
a) Current Ratio - Current assets / Current liabilities	0.71	2.57	-72.36%	The Significant decline in Current ratio is on account of difference in current assets.
b) Debt-Equity Ratio	Not Applicable			
c) Debt Service Coverage Ratio	NA	NA	0	
d) Return on Equity ratio - Profit after tax / Owners' equity	10.90	8.89	22.58%	Not applicable
e) Inventory Turnover ratio	Not Applicable			
f) Trade receivables Turnover ratio	Not Applicable			
g) Trade payables Turnover ratio	Not Applicable			
h) Net Capital Turnover ratio - Total revenue / shareholders fund	58.65	58.42	0.39%	Not applicable
i) Net Profit Ratio - Net profit / turnover	25.08	24.72	1.43%	Not applicable
j) Return on Capital Employed - Profit before tax / capital employed	13.81	13.48	2.47%	Not applicable
k) Return on Investment - Income on investment / total investment	Not Applicable			

xv) There is no Scheme of Arrangements approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013 during the year.

xvi)(1) The company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall (i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or (ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

(2) The company has also not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall (i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or (ii) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

Additional Information To The Statement of Profit And Loss As Required By The Schedule III Of The Companies Act, 2013:

a) Value of imports calculated on C.I.F basis by the company during the financial year in respect of

Raw Materials	:	NIL
Components and Spare Parts	:	NIL
Capital Goods	:	NIL

b) Expenditure in foreign currency during the financial year on account of Royalty, Know how, professional and consulting fees, interest and other matters. : NIL



- c) Total value if all imported raw materials, spare parts and components consumed during the financial year and the total value of all indigenous raw materials, spare parts and components similarly consumed and the percentage of each to the total components. : NIL
- d) The amount remitted during the year in foreign exchange currencies on account of dividends with a specific mention of the total number of non-resident shareholders, the total number of shares held by them on which the dividends were due and the year to which the dividends related. : NIL
- e) Earning in foreign exchange classified under the following heads namely :
- | | | |
|---|---|-----|
| Export of goods calculated on F.O.B basis | : | NIL |
| Know how, professional and consultation fees | : | NIL |
| Interest and Dividend | : | NIL |
| Other Income, by way of Website Development & software updating and reseller license fees | : | NIL |
- f) The company does not have any unbilled /undisclosed incomes nor any transactions not recorded in the books of accounts.
- g) The company is not covered under section 135 of the Companies Act, 2013 (Corporate Social Responsibility).
- h) The Company did not trade or invest in Crypto Currency or virtual currency during the financial year.
- i) None of the employees are drawing remuneration in excess of the amount specified under the Companies (Particulars to Employees) Rules 1975.
- j) Notes 1 to 12 form parts of the Balance Sheet as at 31st March, 2025 and Notes 13 to 16 form part of the Statement of Profit or Loss for the period ended on that date
- k) Previous year figures are re-arranged or re-grouped wherever found necessary.
- l) Figures are rounded to nearest hundred.

DIRECTOR**(Sd/-)**

Sri. E P K Balakrishnan
(DIN 01541508)
(Chairman)

Thrissur /02.08.2025

(Sd/-)

2. Dr Jose Paul Chandy
(DIN 01605754)
(Director)

As per our report of even date

For ABRAHAM & JOSE
CHARTERED ACCOUNTANTS
FRN: 000010 S

(Sd/-)

JOSE POTTOKARAN
PARTNER (NO: 012056)

UIN 25012056BMFXRE8752

CASINO CULTURAL AUDITORIUM LIMITED
CIN-U70101KL1983PLC003726