COUNTRY
CRICKET
CLUB

NOTICE

Notice is hereby given to the Members of Country Cricket Club (CCC) that pursuant to provisions of Section 96 of the Companies Act, 2013 read with rules made thereunder and MCA Circulars, the 14th Annual General Meeting (AGM) of the members of the Country Cricket Club will be held on Sunday, the 20th September, 2026 at 12:30 PM at its registered office situated at Jharkhand State Cricket Association Stadium, Dhurwa, Ranchi - 834004, Jharkhand to transact the following business: -

ORDINARY BUSINESS

1. To receive, consider and adopt the audited financial statements for the financial year ended on 31st March, 2026, together with the report of the Board of Directors & the Auditor thereon.

2. To appoint the Statutory Auditor under Section 139 of the Companies Act, 2013 and fix the remuneration of Statutory Auditor under section 142 of the Companies Act, 2013.

3. Ratification of the Governing Committee of the Club till the next AGM.

For and on behalf of the Board of Directors
Country Cricket Club

Date: 05.09.2026
Place: Ranchi

Sd/-
(Rajiv Badhan)
Hony. Secretary
DIN: 00940742

J.S.C.A. International Stadium Complex, Dhurwa, Ranchi - 834 004
CIN : U92410JH2012NPL000254
E-mail : cccranchi4@gmail.com • Phone : 0651 - 2446315

Note: -

a. Members entitled to attend the AGM are requested to attend the AGM in person. No member shall be entitled to appoint a proxy.

b. The Notice of the AGM along with the Audited Financial Statements comprising the Balance Sheet as on 31st March 2026 and the Income & Expenditure Statement for the Financial year ended 31st March 2026 together with the Report of the Auditors and Management Committee/Borad of Directors will be available on the Club's website; https://www.countrycricketclub.com/.

c. Members attending the AGM are requested to carry their valid Club Membership Card for verification at the venue.

d. Members attending the AGM are kindly requested to clear their outstanding dues payable as on 31.07.2026.

e. Members are earnestly requested to extend their cooperation to ensure the smooth and transparent conduct of the AGM.

f. Members are hereby informed that any updates relating to the AGM shall be posted on the Club's website and Notice Board; members are requested to check the same regularly for information.

For Country Cricket Club

Date: 05.09.2026
Place: Ranchi

Sd/-
(Rajiv Badhan)
Hony. Secretary
DIN: 00940742

COUNTRY
CRICKET
CLUB

BOARD OF DIRECTORS' REPORT

To,
The Members
Country Cricket Club

Your Directors have pleasure in presenting the Annual Report on the business and operations of Country Cricket Club (CCC) together with the Audited Financial Statements for the financial year ended 31st March, 2026.

1. FINANCIAL RESULTS

The financial results of the Club for the Financial Year 2025-26 as compared with the previous Financial Year are as below:

Amount in INR (₹)

Particulars	Year Ended 31.03.2026	Year Ended 31.03.2025
Total Income	16,77,34,175.00	13,08,12,120.00
Less: Total Expense	12,39,05,169.80	10,32,20,680.06
Extraordinary Items	--	--
Surplus/(Deficit) before Tax	4,38,29,005.20	2,75,91,439.94
Less: Exceptional Items	2,20,00,000.00	7,25,000.00
Less: Current Tax	39,81,100.00	42,67,700.00
Deferred Tax	39,492.00	27,149.00
Surplus/(Deficit) after Tax	1,78,08,413.20	2,25,71,590.94

2. BUSINESS OPERATIONS AND FUTURE PROSPECTS

During the year, the total revenue of the Club was ₹ 16,77,34,175.00 as against ₹13,08,12,120.00 during the previous year. The surplus after tax during the year was ₹ 1,78,08,413.20 as against ₹2,25,71,590.94 during the previous year.

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The Club continues to serve as a hub for cricket enthusiasts, members, and the sporting community. There has been no change in the nature of the Operation/Business during Financial Year 2025-26 in comparison to the immediately preceding year. Your Directors are making all efforts and are confident of achieving better performance of the Club in the next financial year 2026-2027. Net Worth of the Club on 31.03.2026 stands at **₹ 29,28,09,047.00**.

3. AMOUNT TRANSFERRED TO RESERVES

The Company has not transferred any amount to reserves during the financial year.

4. MAJOR EVENTS OCCURRED DURING THE YEAR

During the financial year 2025-26, Country Cricket Club witnessed a vibrant calendar of events that celebrated sports, culture & togetherness. With enthusiastic participation from members and their families, the year was marked by memorable gatherings and meaningful upgrades that further enriched the Club experience.

A. Major Events & Celebrations

- **Dandiya Night** – 26th September, 2025: The grounds came alive with rhythm, colour and joy as members and their families twirled to traditional beats, celebrating Navratri in a spectacular display of culture and camaraderie.

- **Diwali Night** – 17th October, 2025: A dazzling evening of lights, laughter and cultural performances, Diwali brought families together to celebrate the festival of hope and prosperity in a warm, festive ambience. The powerful and soul-stirring special performance dedicated to Goddess Kali depicting her divine strength and grace left everyone spell-bound.

- **Ranchi Champion Trophy** – 4th November to 09th November, 2025: The Ranchi Champion Trophy was organised by the Gymkhana Club, in which our members enthusiastically participated. The tournament provided an excellent platform for our members to showcase their sporting talent while fostering a spirit of healthy competition, teamwork and camaraderie.

- **Lawn Tennis Tournament** – 19th November, 2025: The gracious presence of M. S. Dhoni added an extra dose of energy, excitement and charm to the courts, inspiring participants and delighting the spectators. A showcase of skill, stamina and sportsmanship, the tournament saw spirited competition among members and reaffirmed the Club's commitment to promoting fitness and healthy competition.

- **Intra-Club Cricket Tournament** – 14th December, 2025: An exclusive sporting extravaganza for our members, The Intra-Club Cricket Tournament brought out the best in-house talent. Fostering sporting excellence beyond boundaries, this event strengthened bonds and provided a high-energy platform for competitive spirit. This was followed by a Sufi Night, offering members an evening of music, entertainment and togetherness.

- **Christmas Celebrations** – 25th December, 2025: The club was transformed into a winter wonderland of joy and festive cheer. The celebrations featured a beautifully decorated Christmas tree, delightful activities, and a special visit from Santa Claus bearing gifts and surprises, spreading the magic of Christmas around. With fun filled games and activities for all age groups, it was a heartwarming day of laughter, love and togetherness.

- **GOOGLY** – 31st December, 2025: Members bid adieu to the year in style with an unforgettable evening of music, gourmet delights and revelry, marking the start of 2026 on a high note.

- **Staff Cricket Tournament** – 19th February, 2026: A special initiative to celebrate with our backbone – the Club staff. The tournament encouraged teamwork, bonding and joyous participation beyond duties.

- **Holi** – 1st March, 2026: The festival of colours was celebrated with unbridled enthusiasm, splashing the Club in hues of joy, togetherness and festive spirit. The highlight of the event was a mesmerizing performance Radha-Krishna leela that enchanted everyone.

- **Benevolence Day** – 6th July, 2026: Observed on the birthday of our guiding force Sri Amitabh Chaudhary, Benevolence Day was a heartfelt tribute to his legacy of selfless service. The day was marked by a noble Blood Donation Camp and a plantation ceremony reflecting his values of compassion, community service, and social responsibility towards society.

5. INFRASTRUCTURE & FACILITY UPGRADATION

With a continued focus on enhancing member experience, the Club undertook several infrastructure and facility upgradation initiatives during the year, aimed at providing better facilities, greater convenience and a more contemporary Club environment. Key initiatives include:

- **Gym Equipment (PRECOR):** Procurement and upgradation of modern fitness equipment to enhance members' fitness experience.

- **Central Store:** Establishment of a centralised store for improved inventory management and operational efficiency.

- **Main Kitchen:** Renovation by segregating sections with new modern equipment and enhanced hygiene standards. A dedicated vegetarian section will commence operations shortly.
- **Staff Canteen:** Creation of a new staff canteen with improved facilities and hygiene standards.
- **Uptown Café Kitchen:** Upgradation and Modernisation with a dedicated bakery facility, which will be operational shortly.
- **Academy Kitchen:** Setting up of a new kitchen to cater exclusively to the requirements of the Academy Building as well as Club functions.
- **Lawn Tennis:** Renovation and upgradation of the Tennis Court by laying completely new synthetic nine-layer surface with a stunning new look.
- **Branding & Signage:** Development of a unified branding theme covering the Club logo, stationery, signage, staff uniforms and other communication materials, which will be implemented shortly.
- **Payroll Management:** For improved staff welfare, transparency and payroll management, the third-party payroll system has been discontinued and the Club's own payroll system has been implemented.
- **Reciprocal Club Agreements:** The Club has strengthened its reciprocal club network with prominent clubs across India, securing new affiliations with Chelmsford Club, New Delhi; Beldih Club, Jamshedpur; Chandigarh Club, Chandigarh; and Dhanbad Club, Dhanbad. The Club has also initiated efforts towards establishing a reciprocal arrangement with big clubs in the metro cities.

Proposed Infrastructure Projects – Target Completion by June 2027

The Club has initiated a comprehensive infrastructure upgradation programme targeted for completion by June 2027. The proposed works include renovation of the rooms at the A.C. Pavilion and Academy Building, along with the Reception Area, Museum, Family Lounge, Mid-Wicket, New Card Room, Small Café Lounge and a new Banquet Facility at the Swimming Pool side. To ensure professional execution, the Architect, Designer, MEP Consultant and PMC have already been appointed. The tendering process has been initiated, and the works are scheduled to commence from the second week of October 2026, with completion targeted by June 2027.

6. STATUTORY DEMAND NOTICES

Details of demand under Income Tax Act as on 31.03.2026

Demand U/s	Asst. Year	Demand Amount (in ₹)
143(1)(a)	2020-21	1,49,00,000 /-
143(1)(a)	2024-25	14,41,840 /-

The matter has been taken up with the respective department and our submissions/replies have been duly filed.

7. DIVIDEND

As Country Cricket Club is a non-profit organization, it is not allowed to propose or declare any dividend under provisions of the Companies Act, 2013. As such, the Directors do not recommend any dividend for the financial year ended March 31st, 2026.

8. CHANGE IN THE NATURE OF BUSINESS

There has been no change in the nature of the business of the Club during the financial year 2025-26.

9. 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 THE REPORT

No material changes and commitments have occurred between the end of the financial year of the Club to which the financial statements relate and till the date of this report.

10. DETAILS OF SUBSIDIARY/JOINT VENTURES/ASSOCIATE COMPANIES

There are no subsidiaries, associates or joint ventures, of the Company during the financial year under review or at any time after the closure of the year and till the date of this report.

11. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS

During the period, no such cases were found under review in respect of Loans, Guarantees or Investments under the provisions of Sections 186 of the Companies Act, 2013 and rules made there under.

12. PARTICULARS OF CONTRACTS OR ARRANGMENTS WITH RELATED PARTIES

During the year, there were no contracts or arrangements made with related parties under Section 188 of the Companies Act, 2013 and rules made there under. Hence, the Form AOC-2 is not annexed with the Board's Report.

13. DEPOSITS

During the period under review your Company has not accepted any deposits within the meaning of the provisions of Sections 73 to 76 or any relevant provisions of the Companies Act, 2013 and rules made there under.

14. SHARE CAPITAL

As the Club is the Company limited by guarantee and not having share capital, hence this clause is not applicable to the Club.

15. INVESTOR EDUCATION AND PROTECTION FUND (IEPF)

As the Club is the Company limited by guarantee and not having share capital, hence this clause is not applicable to the Club.

16. DIRECTORS AND KEY MANAGERIAL PERSONNELS

The composition of the Board of the Club as on 31st March, 2026 stood as follows:

Sl. No.	NAME	DIN
1	Mr. Sunil Kumar	00836680
2	Mr. Ajay Nath Shahdeo	01200804
3	Mr. Saurabh Tiwary	11181372
4	Mr. Sandeep Kumar Singh	11328798
5	Mr. Rajiv Badhan	00940742
6	Mr. Binay Bihari Karna	10995001
7	Mr. Ajit Kumar	09434741
8	Mr. Anupam Deo	10627371
9	Mr. Chandrashekhar Kinger	11315982
10	Mr. Kajal Das	11328812
11	Mr. Manoj Kumar Pandey	09337851
12	Mr. Pawan Kumar	02088169
13	Mr. Rahul Jha	02224414
14	Mr. Rajdeep Singh	11315647
15	Mr. Rajesh Kumar Sharma	03110324

17. GOVERNING COMMITTEE

SL. NO.	NAME	DESIGNATION
1.	Mr. Sunil Kumar	President
2.	Mr. Ajay Nath Shahdeo	President, JSCA & Ex – Officio Member
3.	Mr. Saurabh Tiwary	Secretary, JSCA & Ex – Officio Member
4.	Mr. Sandeep Kumar Singh	Vice President
5.	Mr. Rajiv Badhan	Hony. Secretary
6.	Mr. Binay Bihari Karna	Hony. Treasurer

7.	Mr. Ajit Kumar	Member
8.	Mr. Anupam Deo	Member
9.	Mr. Chandrashekhar Kinger	Member
10.	Mr. Kajal Das	Member
11.	Mr. Manoj Kumar Pandey	Member
12.	Mr. Pawan Kumar	Member
13.	Mr. Rahul Jha	Member
14.	Mr. Rajdeep Singh	Member
15.	Mr. Rajesh Kumar Sharma	Member

18. INDEPENDENT DIRECTORS

The Company is not covered under Section 149(3) of the Companies Act, 2013 read with Companies (Appointment and Qualifications of Directors) Rules, 2014. Hence, it is not required to appoint an Independent Director on the Board of the Company.

19. BOARD MEETINGS

During the year, (07) Seven Meetings of the Board of Directors were held, the details of which are given below:

Sl.No.	Date	Board Strength	No. of Directors present
1.	26.05.2025	14	11
2.	09.07.2025	14	12
3.	23.08.2025	14	12
4.	26.09.2025	15	12
5.	07.10.2025	15	14
6.	15.11.2025	15	14
7.	17.02.2026	15	12

20. MEMBERS MEETING

During the year, one (01) meeting of the Members was held, the details of which are given below:

- The Annual General Meeting (AGM) of the Members of the Club for the financial year 2024-25 was held on 21st September, 2025, at the registered office of the Club.

21. BOARD'S COMMENT ON AUDITORS' REPORT:

The Board has duly examined the Statutory Auditors' Report to the financial statements, which are self-explanatory and since there are no observations, qualifications, or adverse remarks made by the Auditors in their report, it does not call for any further explanations and comments.

22. COMPANY'S POLICY ON DIRECTORS' APPOINTMENT AND REMUNERATION

The provisions of Section 178 of the Companies read with Rule 6 of the Companies (Meetings of Board and its Powers) Rules, 2014 are not applicable to the Company. Hence, the Company is not required to constitute a Nomination and Remuneration Committee and is not under obligation to disclose its policy on the director's appointment and remuneration.

23. AUDIT COMMITTEE:

The provisions of Section 177 of the Companies read with Rule 6 of the Companies (Meetings of Board and its Powers) Rules, 2014 are not applicable to the Club. Hence, the Company is not required to constitute an Audit Committee.

24. PARTICULARS OF EMPLOYEES

There are no such employees whose statement of particulars is required to be given pursuant to the Companies (Appointment and Remuneration of Managerial Personnel) Rules 2014.

25. EXTRACT OF ANNUAL RETURN

An extract of the Annual Return (Form MGT-9) for Financial Year 2025-26 as required under Section 134(3) of the Companies Act, 2013 read with section 92(3) of the Companies Act, 2013 and Rules made there under are kept in the registered office of the Company. The same is uploaded on the website of the Club. The weblink is https://www.countrycricketclub.com/

26. ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO FINANCIAL STATEMENTS:

The directors state that proper design, implementation and maintenance of adequate internal financial controls is ensured by the Company for 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 Act.

During the financial year 2025-26, such controls were tested and no reportable material weakness in the design or operation was observed. The Statutory Auditor of the Company has not reported any incident of fraud to the Board of the Company during the course of performance of their duties for the financial year under review.

27. DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013:

Your Club has always believed in providing a safe and harassment free workplace for every woman working in its premises through various interventions and practices. The Club always endeavors to create and provide an environment that is free from discrimination and harassment including sexual harassment.

The Internal Complaints Committee (ICC) is functioning in our club for Prevention of Sexual Harassment of Women at Workplace and redressal of complaints of sexual harassment in line with guidelines of the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013. During the year, there was no complaint lodged with the Company on sexual harassment of women at workplace.

28. MATERIAL ORDERS OF JUDICIAL BODIES/REGULATORS

There have been no orders passed by the Regulators or Courts which would affect the going concern status of the company and its future operations.

29. CONSERVATION OF ENERGY TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNING AND OUTGO

The provisions of Section 134(3)(m) of the Companies Act, 2013 in respect of conservation of energy and technology absorption are not applicable to our Club considering the nature of business of the Club, but wherever possible, necessary energy conservation measures have been taken.

The Club has not earned any foreign exchange during the year under review. There is no outgoing of foreign exchange during the year.

30. STATEMENT ON COMPLIANCE OF APPLICABLE SECRETARIAL STANDARDS

According to Section 118 (10) of Companies Act,2013, every company shall observe secretarial standards with respect to general and Board meetings specified by the Institute of Company Secretaries of India constituted under section 3 of the Company Secretaries Act, 1980 (56 of 1980), and approved as such by the Central Government.

However, pursuant to exemption notification dated 05th June, 2015 issued by the Ministry of Corporate Affairs, Section 118 of Companies Act, 2013 is not applicable to Section 8 Companies as a whole except that, the minutes may be recorded within thirty days of the conclusion of every meeting in case of companies where the articles of association provide for confirmation of minutes, by circulation.

31. EXPLANATION OR COMMENTS ON QUALIFICATIONS, RESERVATIONS OR ADVERSE REMARKS OR DISCLAMERS MADE BY THE AUDITORS AND THE PRACTICING COMPANY SECRETARY IN THEIR REPORTS

There was no qualifications, reservations or adverse remarks made by the Auditors in their report. The provisions relating to submission of Secretarial Audit Report is not applicable to the Company.

32. RISK MANAGEMENT

Pursuant to provision of section 134(3)(n) of the Companies Act, 2013, the Club does not have a Risk Management policy in place as the elements of risk threatening the Club's existence are very minimal due to it being a professional institute led by elected members as Directors on Board.

33. CORPORATE GOVERNANCE

The Club is committed to maintain the highest standards of Corporate Governance and adhere to the Corporate Governance requirements set out by the Companies Act.

34. CORPORATE SOCIAL RESPONSIBILITY

The Club doesn't fall under the criteria of Section 135(1) of the Companies Act, 2013 read with Companies (Corporate Social Responsibility Policy) Rules, 2014, and other applicable provisions. Therefore, the Company is not required to constitute a Corporate Social Responsibility Committee.

35. DISCLOSURE ON MAINTENANCE OF COST RECORDS

The Club is not engaged in the activities as prescribed under sub-section (1) of section 148 of Companies Act, 2013. Therefore, the company is not required to maintain cost records as specified by the Central Government.

36. AUDITORS

Pursuant to provisions of Section 139 and other applicable provisions and relevant rules of the Companies Act, 2013, M/s K. Pandeya & Co., Chartered Accountants, Ranchi (ICAI Firm Registration No. 0000135C) was appointed as the Statutory Auditor of the Club to hold office for a term of five consecutive years i.e. from the financial year 2026 - 27 to 2030 – 31, to examine and audit the accounts of the Company, on such remuneration as may be mutually agreed upon between the Board of Directors of the Company and the Auditors. The Board recommends to the members to appoint M/s K. Pandeya & Co., Chartered Accountants as the Statutory Auditors of the Company at the ensuing AGM for the said period.

37. DIRECTORS' RESPONSIBILITY STATEMENT

In terms of Section 134 (5) of the Companies Act 2013, your Directors state that;

(a) in preparation of annual accounts under review the applicable accounting standards had been followed along with proper explanation for material departures;

(b) 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 and loss of the company for that period;

(c) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance to the provisions of the Companies Act, 2013 for the safeguard of assets of the Company and preventing fraud or irregularities.

(d) the directors had prepared the annual accounts on a going concern basis.

(e) 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.

38. ACKNOWLEDGEMENT

The Board extends its sincere appreciation to all valued stakeholders, including business associates, bankers, government departments, and local authorities, for their unwavering support and assistance. The Board places on record its special gratitude to the members of the Club for their continued trust and encouragement, which have been instrumental in the Club's smooth functioning.

We also express our heartfelt thanks to the Jharkhand State Cricket Association for their consistent guidance and support. The Board deeply values the cooperation of all stakeholders and conveys its profound appreciation to every member of the Country Cricket Club.

For and on behalf of the Board of Directors
Country Cricket Club

Sd/-	Sd/-	Sd/-
(Sunil Kumar)	**(Rajiv Badhan)**	**(Binay Bihari Karna)**
President	**Hony. Secretary**	**Hony. Treasurer**
DIN: 00836680	**DIN:** 00940742	**DIN:** 10995001

Date: 30.08.2026
Place: RANCHI

2nd Floor, Ganpati Complex,
Opp :- Sidhu Kanhu Park, Ranchi College Road
Ranchi - 834008
Mb No.- 0651-3559694, 76319-97007
Mail: info@krapsandco.in
www.krapsandco.in

Independent Auditor's Report

To

The Members of Country Cricket Club

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of Country Cricket Club ("the Company"), which comprise the Balance Sheet as at 31st March 2026, the Statement of Profit and Loss/Income and Expenditure Account (including other comprehensive income), the Statement of Changes in Equity and the Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of the material accounting policies and other explanatory information (hereinafter referred to as "the standalone financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March 2026, the profit and total comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Standalone 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 (ICAI) together with the ethical requirements that are relevant to our audit of the Standalone financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Disclaimer of Opinion on Disallowance Under Section 43B(h)

As part of our audit of the financial statements for the year ended 31st March 2026, we were required to verify the compliance with Section 43B(h) of the Income Tax Act, 1961, which pertains to the disallowance of any sum payable to micro or small enterprises beyond the time limit specified under Section 15 of the Micro, Small and Medium Enterprises Development Act, 2006. However, due to the limitation of scope, we could not obtain sufficient and appropriate audit evidence regarding the payments to these enterprises within the specified time frame. Consequently, we are unable to determine the adjustments, if any, that might have been necessary in respect of the recognized and disclosed in the financial statements. Therefore, we do not express an opinion on the potential disallowance under Section 43B(h) of the Income Tax Act, 1961.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. Reporting of the key Audit matters as per SA 701 , Key audit matters are not applicable to the Company as it is an unlisted Company.

Information Other than the Standalone Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the standalone financial statements and our auditor's report thereon.

Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance or conclusion thereon.

In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone 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 there is a material misstatement of this other information, 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 Standalone Financial Statements

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Ranchi - 834008
Mb No.- 0651-3559694, 76319-97007
Mail: info@krapsandco.in
www.krapsandco.in

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, total comprehensive income, changes in equity and cash flows of the Company in accordance with Ind AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, the management 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.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the Standalone 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 standalone 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 standalone 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

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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 financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system 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 standalone 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 standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone 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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the

2nd Floor, Ganpati Complex,
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Ranchi - 834008
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www.krapsandco.in

current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

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 Section 143(11) of the Act , are not applicable to the Company.
2. As required by Section 143(3) of the Act, based on our audit, 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 except for the matters stated in paragraph 2(i)(vi) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014.

c) The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, and the Statement of Cash Flow dealt with by this Report are in agreement with the relevant books of account.

d) In our opinion, the aforesaid standalone financial statements comply with the Ind AS 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 2026 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March 2026 from being appointed as a director in terms of Section 164 (2) of the Act.

f) With respect to the maintenance of accounts and other matters connected therewith as stated in the paragraph 2(b) above on reporting under Section 143(3)(b) of the Act and paragraph 2(i)(vi) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014.

g)With respect to the adequacy of the internal financial controls with reference to financial statement of the Company and the operating effectiveness of such controls,not applicable to this company and no seprate report on this matter is enclosed.

h) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended: In our opinion and to

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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 of the Act.

i) 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, as amended in our opinion and to the best of our information and according to the explanations given to us:

i. The Company has disclosed the impact of pending litigations as on 31st March 2026 in its financial position in its standalone financial statements. Refer Note of accounts to the standalone financial statements.

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. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company as no such required to transfer during the year. Hence is no such events to transfer the amount to investor Education and protection fund by the Company.

iv.(a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) 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 or entity, including foreign entity ("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 Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or

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

(c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

(d) The Company is not required to declared dividend.

v. As stated in Notes the company is not required to declare dividend

vi. Based on our examination which included test checks, the Company, in respect of financial year ended 31st March 2026, has used an accounting software for maintaining its books of account which has feature of recording audit trail (edit log) and the same has operated throughout the year for all relevant transactions recorded in the software except that the audit trail feature of the aforesaid software at the database level was enabled and operated from 1st April 2025. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with respect to the accounting software, wherein this feature has been enabled and the audit trail has been preserved by the company as per the statutory requirements for record retention.

For KRAPS AND CO
Chartered Accountants
Firm Registration No.: 014788C
UDIN – 26410315FCRGCY4024

Sd/-

CA ABHINAV KUMAR
(Partner)
Membership No.: 410315

Place: Ranchi

Date: 30/08/2026

COUNTRY CRICKET CLUB
Jharkhand State Cricket Association, Dhurwa
Reg. office- JSCA International Stadium Complex, HEC Dhurwa
Ranchi (Jharkhand) - 834004

Statement of Cash Flows
For the Year Ended March 31, 2026

(All Amounts in Rs. unless otherwise stated)

	2026		2025	
Cash Flows from Operating Activities				
Net Income		17,808,413.20		22,571,690.94
Add: Expenses Not Requiring Cash:				
Depreciation	11,824,559.38		9,341,707.77	
Income Tax	-		-	
Deferred Tax	39,492.00		27,149.00	
Other	-	**11,864,051.38**		**9,368,856.77**
Add Decrease in Current Assets				
Inventories	-		-	
Trade receivables	(1,036,035.00)		(2,310,153.00)	
Short-term loans and advances	-		-	
Inventories	-	**(1,036,035.00)**		**(2,310,153.00)**
Less :- Increase in Current Assets :-				
Inventories	3,378,014.89		1,293,166.97	
Short-term loans and advances	929,241.00		(1,764,517.00)	
Other current assets	-	**4,307,255.89**	-	**(471,350.03)**
Add:- Increase in Current Liability :				
Short Term Borrowings	-			
Trade payables	-			
Other current liabilities	8,775,780.00		3,100,820.00	
Short-term provisions	1,661,003.00		(1,597,828.00)	
		10,436,783.00		**1,502,992.00**
Less;- Decrease in Current Liabilities-				
Short Term Borrowings	-		-	
Trade payables	1,462,451.43		(2,005,135.91)	
Short Term Provision	-		-	
Short-term provisions	-		-	
Other current liabilities	-	**1,462,451.43**		**(2,005,135.91)**
Net Cash from Operating Activities		**33,303,505.26**		**33,609,872.65**
Cash Flows from Investing Activities				
Add:- Fund Received		22,000,000.00		725,000.00
Less:- Purchase of New Equipment		18,670,390.11		23,187,459.33
Add:- Investments Decreased				
Less:- Investments Increased		-		
Other				
Net Cash Used for Investing Activities		**3,329,609.89**		**(22,462,459.33)**
Add Share Capital				
Add Long-term borrowings		-		
Less:- Long-term borrowings		-		
Add Other				
Net Cash from Financing Activities		**-**	**-**	**-**
NET INCREASE/(DECREASE) IN CASH		36,633,115.15		11,147,413.32
CASH, & CASH EQUIVALENT AT THEBEGINNING OF YEAR		174,083,492.00		162,936,079.00
CASH, & CASH EQUIVALENT AT THE END OF YEAR		**210,716,607.15**		**174,083,492.32**

As per our report of even date

K R A P S & Co
Chartered Accountants
FRN014788C

Sd/-

(CA Abhinav Kumar)
Partner
Membership No.: 410315
UDIN: 26410315FCRGCY4024
Place: Ranchi
Date: 30/08/2026

For and on behalf of Board of Directors
COUNTRY CRICKET CLUB

Sd/-	Sd/-	Sd/-
Sunil Kumar	**Rajiv Badhan**	**Binay Bihari Karna**
President	**Hony. Secretary**	**Hony. Treasurer**
DIN- 00836680	DIN- 00940742	DIN- 10995001

COUNTRY CRICKET CLUB
Reg. office- JSCA International Stadium Complex, HEC Dhurwa
Ranchi (Jharkhand) - 834004
Balance Sheet As On 31st March, 2026

(All Amounts in Rs. unless otherwise stated)

Particulars	Note No.	As at 31st March, 2026 (Rs.)	As at 31st March, 2025 (Rs.)
A EQUITY AND LIABILITIES			
1 Funds			
(a) General & Corpus Fund	1	215,545,998.00	193,545,998.00
(b) Reserves and surplus	2	77,263,049.00	59,454,636.00
2 Non-current liabilities			
(a) Long-term borrowings		-	-
(b) Deferred tax liabilities (net)		-	-
(c) Other Long Term Liabilities			
3 Current liabilities			
(a) Short Term Borrowings		-	-
(b) Trade payables	3	4,406,937.07	5,869,388.50
(c) Other current liabilities	4	27,083,906.00	18,308,126.00
(d) Short-term provisions	5	7,630,997.00	5,969,994.00
TOTAL		**331,930,887.00**	**283,148,143.00**
B ASSETS			
1 Non-current assets			
(a) Property, Plant & Equipment and Intangible Assets			
(i)Property, Plant & Equipments	6	92,843,663.62	85,997,832.90
(ii) Intangible Assets		-	-
(iii) Capital Work in progress		-	-
(b) Non-current investments		-	-
2 Other non current Assets			
(a) Deferred tax assets		3,770,938.00	3,810,430.00
(b) Long Term Loans & Advances		-	-
3 Current assets			
(a) Current Investments		-	-
(b) Inventories	7	8,436,523.16	5,058,508.27
(c) Trade receivables	8	7,179,890.00	6,143,855.00
(d) Cash and cash equivalents	9	210,716,606.00	174,083,492.00
(e) Short-term loans and advances	10	8,983,266.00	8,054,025.00
(f) Other Current Assets		-	-
TOTAL		**331,930,887.00**	**283,148,143.00**

See accompanying notes forming part of the financial statements

As per our report of even date

K R A P S & Co
Chartered Accountants
FRN014788C

For and on behalf of Board of Directors
COUNTRY CRICKET CLUB

Sd/-
(CA Abhinav Kumar)
Partner
Membership No.: 410315
UDIN: 26410315FCRGCY4024
Place: Ranchi
Date: 30/08/2026

Sd/-
Sunil Kumar
President
DIN- 00836680

Sd/-
Rajiv Badhan
Hony. Secretary
DIN- 00940742

Sd/-
Binay Bihari Karna
Hony. Treasurer
DIN- 10995001

COUNTRY CRICKET CLUB
Reg. office- JSCA International Stadium Complex, HEC Dhurwa
Ranchi (Jharkhand) - 834004
STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2026

(All Amounts in Rs. unless otherwise stated)

	Particulars	Note No.	For the year ended 31st March,2026 (Rs.)	For the year ended 31st March, 2025 (Rs.)
A	**CONTINUING OPERATIONS**			
1	Revenue from operations	11	155,497,499.00	118,600,106.00
2	Other Income	12	12,236,676.00	12,212,014.00
3	**Total Revenue (1+2)**		**167,734,175.00**	**130,812,120.00**
4	**Expenses**			
	(a) Cost of materials consumed	13	47,226,896.00	40,048,316.00
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	14	(3,378,025.89)	(1,293,178.24)
	(c) Employee benefits expenses	15	2,085,676.55	2,246,885.00
	(d) Finance costs	16	1,866.00	48,261.00
	(e) Depreciation and amortisation expenses		11,824,559.38	9,341,707.77
	(f) Other expenses	17	66,144,197.76	52,828,688.53
	Total Expenses		**123,905,169.80**	**103,220,680.06**
5	**Surplus / (Deficit) before tax (3 - 4)**		**43,829,005.20**	**27,591,439.94**
6	Exceptional items		22,000,000.00	725,000.00
7	**Surplus / (Deficit) before tax (5 - 6)**		**21,829,005.20**	**26,866,439.94**
8	**Tax Expense:**			
	(a) Current tax expense		3,981,100.00	4,267,700.00
	(b) (Less) : MAT credit (where applicable)		-	-
	(c) Current tax expense relating to prior years		-	-
	(d) Net current tax expense		-	-
	(e) Deferred tax		39,492.00	27,149.00
7	**Surplus / (Deficit) from continuing operations (5-6)**		**17,808,413.20**	**22,571,590.94**
	Earning per equity share:			
	(1) Basic		**NA**	**NA**
	(2) Diluted		**NA**	**NA**

As per our report of even date

K R A P S & Co
Chartered Accountants
FRN014788C

For and on behalf of Board of Directors
COUNTRY CRICKET CLUB

Sd/-

(CA Abhinav Kumar)
Partner
Membership No.: 410315
UDIN: 26410315FCRGCY4024
Place: Ranchi
Date: 30/08/2026

Sd/-	Sd/-	Sd/-
Sunil Kumar	**Rajiv Badhan**	**Binay Bihari Karna**
President	**Hony. Secretary**	**Hony. Treasurer**
DIN- 00836680	DIN- 00940742	DIN- 10995001

COUNTRY CRICKET CLUB
Reg. office- JSCA International Stadium Complex, HEC Dhurwa
Ranchi (Jharkhand) - 834004

NOTES FORMING PART OF FINANCIAL STATEMENTS

Note 1: GENERAL & CORPUS FUND **(All Amounts in Rs. unless otherwise stated)**

Particulars	As at 31 March, 2026 (Rs.)	As at 31 March, 2025 (Rs.)
Opening Balance	193,545,998.22	192,820,998.22
Addition:		
Fund Receipt	22,000,000.00	725,000.00
Closing Balance	215,545,998.22	193,545,998.22
Total	**215,545,998.22**	**193,545,998.22**

NOTE 1A. SHARES HELD BY PROMOTORS (Since the Companies Registered under Section 8 of the Companies Act 2013 hence this schedule is not applicable)

Current Reporting Period				
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year

Previous reporting Period				
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year

COUNTRY CRICKET CLUB
Reg. office- JSCA International Stadium Complex, HEC Dhurwa
Ranchi (Jharkhand) - 834004

NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note 2: RESERVES AND SURPLUS

(All Amounts in Rs. unless otherwise stated)

Particulars	As at 31 March, 2026 (Rs.)	As at 31 March, 2025 (Rs.)
(A) Securities premium account		
Opening balance	-	-
Closing balance	-	-
(B) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	59,454,636.01	36,883,045.07
Add: Surplus/ (Loss) for the year	17,808,413.20	22,571,590.94
Add: Deprication Excess written off adjusted	-	-
Less: Preliminary Expenses	-	-
Closing balance	**77,263,049.21**	**59,454,636.01**
Total	**77,263,049.00**	**59,454,636.00**

Note 3: TRADE PAYABLES

Particulars	As at 31 March, 2026 (Rs.)	As at 31 March, 2025 (Rs.)
TRADE PAYABLES FOR GOODS		
(a) Outstanding dues of micro enterprises and small enterprises	-	-
(b) Outstanding dues of creditors other than micro	-	-
TRADE PAYABLES FOR SERVICES		
(a) Outstanding dues of micro enterprises and small enterprises	-	-
(b) Outstanding dues of creditors other than micro enterprises and small enterprises	4,406,937.07	5,869,388.50
Total	**4,406,937.07**	**5,869,388.50**

Note 4: OTHER CURRENT LIABILITIES

Particulars	As at 31 March, 2026 (Rs.)	As at 31 March, 2025 (Rs.)
Venue Advance & Room Advance	1,197,108.00	872,431.00
Security Deposit	15,266,375.36	15,099,313.55
Bar & Resturant Renovation work Expenses	9,000,000.00	-
Advances including Guest Ledger	1,620,422.56	2,336,381.20
		-
Total	**27,083,906.00**	**18,308,126.00**

Note 5: SHORT TERM PROVISIONS

Particulars	As at 31 March, 2026 (Rs.)	As at 31 March, 2025 (Rs.)
(a) Provision - for Taxation		
Income Tax F.Y 2025-26	3,981,100.00	-
Income Tax F.Y 2023-24	-	1,351,793.70
Income Tax Earlier year	-	4,267,700.00
(b) Provision - Others		
GST Payable	3,352,119.00	-
TDS Payable	46,400.00	105,300.00
Salary Payable	145,102.00	160,200.00
JVAT Payable	41,276.00	-
Audit Fee Payable	65,000.00	85,000.00
Total	**7,630,997.00**	**5,969,994.00**

<u>**Note-6**</u>

COUNTRY CRICKET CLUB
Ranchi (Jharkhand) - 834004

			Gross Block			Depreciation			Net block as on 31.03.26	
SL. NO	ASSETS CATEGORY	Rate Under w.d.v	opening balance	addition during the yr	Total	Opening Depn.	Depn. During the year	Cl. Depn	Net block as on 31.03.26	Net block as on 31.03.25
1	Furniture and fittings used in hotels, restaurants and boarding	31.23%	37,356,782.82	4,893,404.24	42,250,187.06	34,634,531.86	2,247,792.15	36,882,324.01	5,367,863.05	2,722,250.96
2	Electrical Installations and Equipment [NESD]	25.89%	2,373,448.41		2,373,448.41	2,123,276.60	64,769.48	2,188,046.08	185,402.33	250,171.81
3	Plant & Machinery other than Continious plant	18.10%	14,027,477.75	2,934,167.80	16,961,645.55	7,693,255.27	1,221,351.35	8,914,606.62	8,047,038.93	6,334,222.48
4	Computers and data processing units [NESD]	63.16%	1,280,881.09	183,050.85	1,463,931.94	1,246,871.69	83,832.91	1,330,704.60	175,773.18	76,555.24
5	Special Plant and Machinery	20.58%	1,682,474.74		1,682,474.74	1,332,243.70	72,077.55	1,404,321.25	278,153.49	350,231.04
6	Building (other than factory buildings) other than RCC	9.50%	92,206,769.83	27,314,170.78	119,520,940.61	35,490,090.26	7,277,138.07	42,767,228.33	76,753,712.28	56,716,679.57
7	Fences, wells, tube wells	45.07%	1,643,917.00		1,643,917.00	1,617,382.95	11,958.89	1,629,341.85	48,465.80	60,424.70
8	Buildings [NESD]	63.16%	2,207,426.00		2,207,426.00	2,203,602.60	2,414.86	2,206,017.46	101,401.44	103,816.30
	Computers and data processing units [NESD]	63.16%	1,761,202.98		1,761,202.98	1,312,035.09	283,694.44	1,595,729.53	165,473.45	449,167.89
9	Furniture and fittings [NESD]	25.89%	3,600,947.29	602,719.22	4,203,666.51	1,954,655.38	554,883.10	2,509,538.48	1,694,128.03	1,646,291.91
10	Telecom – Ducts, Cables and optical fibre	15.33%	106,353.00		106,353.00	80,396.34	3,979.16	84,375.50	21,977.50	25,956.66
11	Transmission lines, cables and other network assets	7.22%	5,450.00		5,450.00	2,668.84	200.80	2,869.64	2,580.36	2,781.16
12	Others including Material Handling / Pipeline / Welding	22.09%	17,475.00		17,475.00	15,362.60	466.63	15,829.23	1,645.77	2,112.40
13	WORK IN PROGRESS	-	17,257,170.78	-		-	-	-	-	17,257,170.78
			175,527,776.69	**35,927,512.89**	**194,198,118.80**	**89,706,373.18**	**11,824,559.38**	**101,530,932.57**	**92,843,615.62**	**85,997,832.90**

COUNTRY CRICKET CLUB
Reg. office- JSCA International Stadium Complex, HEC Dhurwa
Ranchi (Jharkhand) - 834004

NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note 7: INVENTORIES
(At lower of cost and net realisable value)

(All Amounts in Rs. unless otherwise stated)

Particulars	As at 31 March, 2026 (Rs.)	As at 31 March, 2025 (Rs.)
Raw Materials	8,436,523.16	5,058,497.27
Total	**8,436,523.16**	**5,058,497.27**

Note 8: TRADE RECEIVABLES

Particulars	As at 31 March, 2026 (Rs.)	As at 31 March, 2025 (Rs.)
Undisputed Trade Receivables -considered good	7,179,890.14	6,143,855.22
Undisputed Trade Receivables -considered doubtful	-	-
Disputed Trade Receivables -considered good	-	-
Disputed Trade Receivables -considered doubtful	-	-
Trade Receivables Ageing Schedule (Outstanding for following periods from the due date of Payment)		
Disputed/Undisputed, Considered good/ doubtful		
~ Not Yet Due	-	-
~ Less Than 6 Months	-	-
~ 6 Months - 1 Year	-	-
~ 1- 2 Year	-	-
~ 2- 3 Year	-	-
~More Than 3 Year	-	-
Total	**7,179,890.00**	**6,143,855.00**

Note 9: CASH AND CASH EQUIVALENTS

Particulars	As at 31 March, 2026 (Rs.)	As at 31 March, 2025 (Rs.)
Cash In Hand	156,677.00	160,876.00
Fixed Deposit:	185,192,698.80	171,089,852.00
Bank Account		
Punjab National Bank	100,127.17	101,006.46
Cash at Bank (HDFC)	15,039.85	25,264.25
HDFC BANK SAVING (A/C NO.:50100215319840)	(3,579,324.35)	2,132,813.65
ICICI Bank	28,831,387.89	573,679.57
Total	**210,716,606.00**	**174,083,492.00**

Note 10: SHORT TERM LOANS AND ADVANCES

Particulars	As at 31 March, 2026 (Rs.)	As at 31 March, 2025 (Rs.)
Other Advance	519,989.00	172,256.00
IT Refund Receivable21-22	-	303,856.00
Guest Ledger	137,119.96	92,653.00
Advance tax 24-25	33,288.74	975,000.00
Advance tax	600,000.00	600,000.00
Advance Tax 25-26	2,500,000.00	
Advance Bar Licence	900,000.00	900,000.00
Security Deposit	561,000.00	561,000.00
TDS 24-25	-	3,018,073.00
TDS 25-26	3,305,533.50	-
TDS 23-24	-	71,072.57
TDS/TCS Receivable- FY 20-21	-	115,500.00
TDS/TCS Receivable- FY 21-22	-	30,665.00
TDS/TCS Receivable- FY 22-23	-	384,051.07
Commercial Gas Cylinder	19,085.00	19,085.00
RFID Card	299,942.44	4,543.00
GST (INPUT) A/C	107,307.74	806,270.22
Total	**8,983,266.00**	**8,054,025.00**

NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

COUNTRY CRICKET CLUB
Reg. office- JSCA International Stadium Complex, HEC Dhurwa
Ranchi (Jharkhand) - 834004

Note 11: REVENUE FROM OPERATIONS

(All Amounts in Rs. unless otherwise stated)

Particulars	For the year ended 31 March,2026 (Rs.)	For the year ended 31 March, 2025 (Rs.)
Sale of Products		
Sale of Foods	61,884,928.46	46,502,298.67
Sale of Liquor	12,760,010.00	11,354,540.00
Sale of Beverages & Other	3,300,600.00	3,099,243.42
Sale of Services		
Guest Room Booking	32,847,825.00	33,855,300.00
Sponsorship	675,000.00	292,203.38
Guest Charges	2,073,550.00	1,632,466.10
Badminton Fees	951,000.00	903,000.00
Gym Charges	852,000.00	866,500.00
Swimming charges	2,084,960.00	2,149,000.00
Subscription Charges	4,910,100.00	4,843,500.00
Tennis Coaching Fee	763,556.00	923,301.10
Income From Booking	7,172,497.00	6,214,000.00
Rifle Shooting	87,000.00	97,000.00
Squash Fee	84,500.00	146,500.00
Roller Skating	5,500.00	14,000.00
Devlopment Fund Received from members	22,000,000.00	725,000.00
Temprorary Member Admision Fee	200,000.00	3,280,000.00
Membership Renewal Fees	-	25,000.00
Registration Fees	129,000.00	
Res Membership Admission Fee	1,000,000.00	
Lifetime Membership Application Fees	40,000.00	300,000.00
Service Membership fee	850,000.00	1,000,000.00
Misc. Income	825,472.81	377,253.04
Total	**155,497,499.00**	**118,600,106.00**

Note 12: OTHER INCOME

Particulars	For the year ended 31 March,2026 (Rs.)	For the year ended 31 March, 2025 (Rs.)
Interest on FDR and Saving A/c	12,116,676.00	12,092,014.00
Shop Rent	120,000.00	120,000.00
Tower Rent Received	-	-
Total	**12,236,676.00**	**12,212,014.00**

Note 13: COST OF MATERIALS CONSUMED

Particulars	For the year ended 31 March,2026 (Rs.)	For the year ended 31 March, 2025 (Rs.)
Opening Stock	-	-
Purchases	47,226,895.53	38,755,104.79
(less) : Closing Stock	-	-
Cost of material consumed	**47,226,896.00**	**38,755,105.00**

Note 14: CHANGE IN INVENTORIES

Particulars	For the year ended 31 March,2026 (Rs.)	For the year ended 31 March, 2025 (Rs.)
Inventories at the end of the year:		
Raw Materials	8,436,523.16	5,058,497.27
	8,436,523.16	**5,058,497.27**
Inventories at the beginning of the year:		
Raw Materials	5,058,497.27	3,765,319.03
	5,058,497.27	**3,765,319.03**
Net (Increase) / Decrease	**(3,378,025.89)**	**(1,293,178.24)**

Note 15: EMPLOYEE BENEFIT EXPENSES

Particulars	For the year ended 31 March,2026 (Rs.)	For the year ended 31 March, 2025 (Rs.)
Salaries and wages	1,463,032.00	1,913,325.00
Staff Welfare Expenses	622,644.55	333,560.00
Total	**2,085,676.55**	**2,246,885.00**

Note 16: FINANCE COST

Particulars	For the year ended 31 March,2026 (Rs.)	For the year ended 31 March, 2025 (Rs.)
Bank Charges	1,865.65	48,260.53
Total	**1,866.00**	**48,261.00**

Note 17: OTHER EXPENSES

Particulars	For the year ended 31 March,2026 (Rs.)	For the year ended 31 March, 2025 (Rs.)
Expenses on Club Activities		
Lease licence Fees	3,825,000.00	3,500,000.00
Bar License Fees	900,000.00	1,360,000.00
License Fee for Banquet Hall	-	15,000.00
Club Events	3,630,863.84	2,645,810.04
Manpower Service Outsourcing Cost	31,537,807.92	26,846,726.49
Total (A)	**39,893,671.76**	**34,367,536.53**
Other Expenses		
Advertisement	138,400.00	16,000.00
AMC Charges	63,920.34	335,888.34
Payment to Auditor - As Statutory Audit fees	35,000.00	35,000.00
Payment to Auditor - Tax Audit Fees	30,000.00	30,000.00
Professional & Tech Fees - Consultancy Charges	1,667,436.00	1,320,403.00
Cable & Connection	430,927.00	417,397.00
General Expenses	249,558.54	198,532.26
Internal Audit Charges	540,000.00	450,000.00
Legal Charges	162,250.00	257,650.00
Interest JVAT	7,975.00	-
Trainning & Material For Riffle	36,000.00	120,000.00
Solid Waste User Charges	130,000.00	110,000.00
Other Maintaince Expenses	1,106,495.00	453,615.40
Prize Distribution	127,000.00	-
Postage & Telegram	17,199.00	21,782.00
Repair & Renewal	2,715,182.32	2,557,288.37
Travelling & Conveyance	441,967.02	478,780.03
Rates & Taxes	34,642.00	500.00
Website, Software & SMS Charges	283,540.17	189,670.17
Freight & Transportation	122,883.00	9,000.00
Pest Control Charges (IPM Service)	190,000.00	181,864.00
Laundry Charges	2,838,275.40	2,599,196.02
Round Off	(1.00)	(42,320.26)
Power & Fuels Charges	12,121,725.84	5,392,002.85
Trade License	17,640.00	-
ROC Charges	36,500.00	56,800.00
Unclaimed GST		324,803.62
Guest Room Card	-	46,551.96
Trainning charges	28,750.00	116,609.00
Cooking & Catering Charges	2,677,260.00	2,784,138.00
Total (B)	**26,250,526.00**	**18,461,152.00**
Total (A+B)	**66,144,197.76**	**52,828,688.53**

COUNTRY CRICKET CLUB
(A Section 8 Company under the Companies Act, 2013)
CIN: U92410JH2012NPL000254

Notes to the Financial Statements for the year ended March 31, 2026

NOTE 1: COMPANY OVERVIEW & SIGNIFICANT ACCOUNTING POLICIES

1.1 Corporate Information

Country Cricket Club ("the Company") is a company incorporated under Section 25 of the Companies Act, 1956 (Now Section 8 of the Companies Act, 2013) as a company limited by guarantee. The primary objective of the Company is to promote, organize, and develop cricket and provide recreational, dining, bar, and event facilities to its members.

As a Section 8 company:

- The surplus, if any, or other income derived are applied solely towards the promotion of the objects of the Company.
- No dividend, bonus, or return of capital is paid or payable, directly or indirectly, to any member of the Company.

1.2 Significant Accounting Policies

A. Basis of Preparation

The financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on an accrual basis, except where otherwise stated, and comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014, and the relevant provisions of Schedule III to the Companies Act, 2013.

B. Principle of Mutuality & Revenue Recognition

- **Member Receipts (Mutual Activities):** Annual membership fees, entrance fees, new member registration charges, and member facility charges are governed by the **Principle of Mutuality**. These receipts are received from members for mutual benefit and are non-taxable under the Income Tax Act, 1961. Revenue is recognized on an accrual basis upon receipt/billing.
- **Non-Member / Non-Mutual Activities:** Income derived from non-members or third-party associations—including venue booking charges, cricket match

room bookings, receipts from cricket body associations, dining/catering to non-members, and interest on fixed deposits—is classified as non-mutual income.

- **Bar & Catering Sales:** Revenue from bar and dining sales is recognized on a point-of-sale basis upon delivery of goods/services.

C. Property, Plant & Equipment (PPE) & Capital Work-In-Progress (CWIP)

- PPE is stated at cost of acquisition less accumulated depreciation and impairment losses, if any.

- Direct costs incurred on projects under construction are carried under **Capital Work-In-Progress (CWIP)**.

- **Capitalization of New Bar: Work on the new bar carried forward from previous years under CWIP was completed and put to use on July 9, 2025. All direct expenses and construction liabilities incurred up to the inauguration date (09.07.2025) have been capitalized under Property, Plant & Equipment on the same date.**

D. Contingent liabilities

- Contingent Liabilities are generally not provided for in the accounts and are shown by way of notes on accounts.

E. Accounting Polices

- The accounting policies have been consistently followed and there has been no significant change in such policies during the year.

F. Balance confirmation

- The outstanding balances are subject to direct confirmation and reconciliation.

G.**Revenue**

- We would like to state that the Gross Revenue as shown in the Profit & Loss includes fund received from members as development fund.

H. Development Fund

- The same is shown in the PL account for tax purposes.

I. Inventories

Closing stock of bar items, food, beverages, and sports consumables is valued at the lower of cost or net realizable value using the FIFO (First-In, First-Out) method. Closing stock is physically verified by management at the end of the financial year and accounted for directly through the trial balance.

J. Cash and Cash Equivalents & Bank Balances

Cash and cash equivalents comprise cash on hand and demand deposits with banks.

K. Income Tax Expenses

- Income tax is computed on non-club / non-mutual activities (e.g., Venue Booking, Interest on Fixed Deposits, Cricket Association Receipts) at the applicable rate (including applicable surcharge and cess) on the taxable income under the Income Tax Act, 1961, after applying the Principle of Mutuality to member income.
- Tax head outstanding liabilities from prior years are adjusted against statutory tax provisions created in previous periods upon final assessment/settlement.

L. Expenditure Recognition (Electrical Expenses)

Expenses are generally accounted for on an accrual basis. In the current financial year, electrical expenses are higher due to the absence of prior-period provisions and payments made on a cash/spot-payment basis. Going forward, the company maintains this operational policy for utility payments where immediate cash/spot settlement is required.

M. Income Tax Demand Due

We would like to bring to the notice that the following demand under Income Tax are due to be paid as on the Balance Sheet date-

Demand u/s	Assessment year	Demand Amount	Response
143(1)(a)	2020-21	1,49,00,000.00	Appeal / Rectification filed order pending.
143(1)(a)	2024-25	14,41,840.00	Appeal/ Rectification filed order pending.

NOTE 2: DETAILED NOTES TO ACCOUNTS

Note 2.1: Property, Plant & Equipment (PPE) & CWIP
Note on Bar Capitalization:

Construction of the New Bar facility was carried as Capital Work-in-Progress (CWIP) as of March 31, 2025. The facility was officially inaugurated and put to operational use on **July 9, 2025**. Total accumulated costs, including a final contractor settlement bill of **₹90,00,000**, were capitalized under PPE on July 9, 2025. The corresponding liability for ₹90,00,000 was recognized in FY 2025–26 and settled in FY 2026–27.

Note 2.2: Cash and Bank Balances
Disclosure on HDFC Bank Negative Balance:

The negative balance shown in the HDFC Bank ledger as on March 31, 2026, is due to cheques issued on the balance sheet date backed by an active **Sweep-in Fixed Deposit** facility. The effective bank position remains positive when considering the linked Sweep-In Fixed Deposits.

Note 2.3: Tax Expense & Prior Period Adjustments
Disclosure on Income Tax & Mutuality:

1. In according with the Principle of Mutuality, receipts from members (annual fees, registration fees) are exempt from income tax. Income generated from non-members and third parties (Venue bookings, FD interest, Cricket Association match room bookings) is taxed at an effective rate.
2. Outstanding tax liabilities across previous years were fully adjusted and set off against advance taxes/provisions maintained in the books during the current financial year.

Note 2.4: Operating Expenses — Electrical Expenses
Disclosure on Electrical Expenses:

Electrical expenses for FY 2025–26 are higher relative to prior periods because no accrual provisions were carried forward from the previous year, and utility bill disbursements were processed on a cash/direct settlement basis. The management has adopted a policy of making spot payments for electricity utility bills to ensure uninterrupted operations.

MISCELLANEOUS NOTES ON ACCOUNT

1. The company is company incorporated under Section 25 of the Companies Act, 1956 (now Section 8 of the Companies Act, 2013) as a company limited by guarantee and is not having turnover of more than Rs. 50 Crores and borrowing of more than Rs. 10 crores. Hence the disclosure of segment reporting as per AS 17 is not required.

2. Contingent liabilities not provided for- as mentioned in point no. 4 Note 18(A).

3. Claims against the Company/disputed liabilities not acknowledge as debts- NIL

4. Foreign currency Transactions**:**

   i) Expenditure in Foreign currency for travelling – NIL
   ii) Earnings in Foreign currency - NIL
   iii) Remittances in Foreign currency - NIL

5. Details of Amount paid to Auditors
   a) As Auditors 65,000/= (Previous year Rs.65,000/-)
   b) As Advisor or in any other capacity in respect of
      (i) Taxation Matters -NIL
      (ii) Company Law Matters - NIL
      (iii) Management Services - NIL
      (iv) Any other capacity - NIL

6. Expenditure related to Y2K Compliance- NIL

7. No expenditure has been incurred on employees who were in receipt of remuneration aggregating to Rs 60, 00,000/- p.a. or Rs 5, 00,000/-p.m, if employed for a part of the year.

8. In the opinion of the directors and to the best of their knowledge and belief, the realizable value of the current assets, loans and advances, in the ordinary course of business would not be less than the amount at which they are stated in the Balance sheet.

9. Related Party Disclosure

In View of the Accounting Standard 18 “Related Party Disclosure” issued by the Institute of Chartered Accountants of India, the disclosure in respect related party for the year ended 31st March” 2026 is as under.- NIL

10. Capital Commitments

There no capital commitments as at March 31, 2026 (previous year nil)

11. Note on Dues to Micro and Small Enterprises

The Company has initiated the process of identifying enterprises that qualify as Micro, Small, or Medium Enterprises under the Micro, Small and Medium Enterprises Development (MSMED) Act, 2006.

Status Confirmation and Non-Receipt of Responses:

- In accordance with the Company’s annual verification policy, confirmation letters and communication requests were sent to all vendor parties/creditors whose balances were outstanding as of March 31, 2026, requesting them to confirm their registration status under the MSMED Act, 2006.
- As of the date of approval of these financial statements, responses/confirmations from certain parties have not been received. Consequently, their status as a Micro, Small, or Medium Enterprise could not be verified.
- In the absence of definitive confirmations from these vendors, the dues owing to them have been classified under "Dues to other than Micro and Medium Enterprises" or under total Trade Payables based on the best available information currently with the management.
- Accordingly, no interest, if any, is assumed to be payable or has been accrued under the provisions of Section 16 of the MSMED Act, 2006, in respect of such unconfirmed balances.

NOTE 3: MANDATORY STATUTORY DISCLOSURES

3.1 Section 8 Specific Disclosures

1. **Dividend Distribution:** Pursuant to Section 8(1)(c) of the Companies Act, 2013, the company is prohibited from declaring any dividend. No dividend has been paid, recommended, or declared to any member during the year.
2. **Director Remuneration:** None of the Directors of the Company have received or drawn any salary, remuneration, allowance, or commission during the financial year (**₹Nil**).

3.2 Statutory Auditor / Regulatory Disclosure on Audit Trail

(As per Rule 3(1) of Companies (Accounts) Rules, 2014 & Companies (Audit and Auditors) Rules, 2014)

Accounting Software & Audit Trail Feature:

Based on our examination which included test checks, the Company, in respect of financial year ended 31st March 2026, has used an accounting software for maintaining its books of account which has feature of recording audit trail (edit log) and the same has operated throughout the year for all relevant transactions recorded in the software except that the audit trail feature of the aforesaid software at the database level was enabled and operated from 1st April 2025. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with respect to the accounting software, wherein this feature has been enabled and the audit trail has been preserved by the company as per the statutory requirements for record retention.

For and on behalf of the Board of Directors

Country Cricket Club

Sd/-	**Sd/-**	**Sd/-**
Sunil Kumar	**Rajiv Badhan**	**Binay Bihari Karna**
President	**Hony. Secretary**	**Hony. Treasurer**
DIN:00836680	**DIN:00940742**	**DIN:10995001**