

Chennai Super Kings Cricket Limited
Standalone Financial Statements for period 01/04/2017 to 31/03/2018

[400100] Disclosure of general information about company

Unless otherwise specified, all monetary values are in Lakhs of INR

| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
|--------------------------------------------------------------------------------------------------------|------------------------------------------------------|-----------------------------------------|
| Corporate identity number | U74900TN2014PLC098517 | |
| Permanent account number of entity | AAFCC8730K | |
| Address of registered office of company | Dhun Building, 827, Anna Salai, Chennai 600002 | |
| Type of industry | Commercial and Industrial | |
| Whether company is listed company | No | |
| Date of board meeting when final accounts were approved | 04/06/2018 | |
| Period covered by financial statements | 12 months | 12 months |
| Date of start of reporting period | 01/04/2017 | 01/04/2016 |
| Date of end of reporting period | 31/03/2018 | 31/03/2017 |
| Nature of report standalone consolidated | Standalone | |
| Content of report | Financial Statements | |
| Description of presentation currency | INR | |
| Level of rounding used in financial statements | Lakhs | |
| Type of cash flow statement | Indirect Method | |
| Whether company is maintaining books of account and other relevant books and papers in electronic form | Yes | |
| Complete postal address of place of maintenance of computer servers (storing accounting data) | Dhun Building, 827, Anna Salai, Chennai 600002 | |
| Name of city of place of maintenance of computer servers (storing accounting data) | Chennai | |
| Name of state/ union territory of place of maintenance of computer servers (storing accounting data) | Tamilnadu | |
| Pin code of place of maintenance of computer servers (storing accounting data) | 600002 | |
| Name of district of place of maintenance of computer servers (storing accounting data) | Chennai | |
| ISO country code of place of maintenance of computer servers (storing accounting data) | India | |
| Name of country of place of maintenance of computer servers (storing accounting data) | India | |
| Phone (with STD/ ISD code) of place of maintenance of computer servers (storing accounting data) | 04428521451 | |
| Whether books of account and other books and papers are maintained on cloud | No | |

Disclosure of principal product or services [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

| Types of principal product or services [Axis] | Principal Product Or Principal Services 1 |
|---------------------------------------------------------------------|---------------------------------------------------------|
| | 01/04/2017 to 31/03/2018 |
| Disclosure of general information about company [Abstract] | |
| Disclosure of principal product or services [Abstract] | |
| Disclosure of principal product or services [LineItems] | |
| Product or service category (ITC 4 digit) code | 9996 |
| Description of product or service category | RECREATIONAL, CULTURAL and SPORTING SERVICES |
| Turnover of product or service category | 271.14 |
| Highest turnover contributing product or service (ITC 8 digit) code | 99965110 |
| Description of product or service | Sports and recreational sports event promotion services |
| Turnover of highest contributing product or service | 271.14 |

[400400] Disclosures - Directors report**Details of indebtedness of company [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

| Indebtedness [Axis] | Indebtedness [Member] | | Secured loans excluding deposits [Member] | |
|-------------------------------------------------------|--------------------------|------------|-------------------------------------------|------------|
| | 01/04/2017 to 31/03/2018 | 31/03/2017 | 01/04/2017 to 31/03/2018 | 31/03/2017 |
| Details of indebtedness of company [Abstract] | | | | |
| Details of indebtedness of company [LineItems] | | | | |
| Changes in indebtedness [Abstract] | | | | |
| Addition in indebtedness | 6,500 | | 6,500 | |
| Reduction in indebtedness | 0 | | 0 | |
| Total changes in indebtedness | 6,500 | | 6,500 | |
| Principal amount at end of financial year | 6,500 | 0 | 6,500 | 0 |
| Interest due but not paid at end of financial year | 0 | 0 | 0 | 0 |
| Interest accrued but not due at end of financial year | 0 | 0 | 0 | 0 |
| Total indebtedness at end of financial year | 6,500 | 0 | 6,500 | 0 |

Details of indebtedness of company [Table]

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

| Indebtedness [Axis] | Unsecured loans [Member] | | Deposits [Member] | |
|-------------------------------------------------------|--------------------------|------------|--------------------------|------------|
| | 01/04/2017 to 31/03/2018 | 31/03/2017 | 01/04/2017 to 31/03/2018 | 31/03/2017 |
| Details of indebtedness of company [Abstract] | | | | |
| Details of indebtedness of company [LineItems] | | | | |
| Changes in indebtedness [Abstract] | | | | |
| Addition in indebtedness | 0 | | 0 | |
| Reduction in indebtedness | 0 | | 0 | |
| Total changes in indebtedness | 0 | | 0 | |
| Principal amount at end of financial year | 0 | 0 | 0 | 0 |
| Interest due but not paid at end of financial year | 0 | 0 | 0 | 0 |
| Interest accrued but not due at end of financial year | 0 | 0 | 0 | 0 |
| Total indebtedness at end of financial year | 0 | 0 | 0 | 0 |

Details of directors signing board report [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

| Directors signing board report [Axis] | Directors Signing Board Report 1 |
|-------------------------------------------------------|----------------------------------|
| | 01/04/2017 to 31/03/2018 |
| Details of signatories of board report [Abstract] | |
| Details of directors signing board report [LineItems] | |
| Name of director signing board report [Abstract] | |
| First name of director | SABARETNAM |
| Last name of director | LAKSHMANAN |
| Designation of director | Chairman |
| Director identification number of director | 00276882 |
| Date of signing board report | 04/06/2018 |

Details of shareholding pattern [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

| Shareholding pattern [Axis] | Shareholders [Member] | Public shareholding [Member] | Institutions [Member] | Others institutions [Member] |
|--------------------------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| | 01/04/2017 to 31/03/2018 | 01/04/2017 to 31/03/2018 | 01/04/2017 to 31/03/2018 | 01/04/2017 to 31/03/2018 |
| Details of shareholding pattern [Abstract] | | | | |
| Details of shareholding pattern [LineItems] | | | | |
| Number of demat shares held at end of period | [shares] 30,81,52,474 | [shares] 30,81,52,474 | [shares] 30,81,52,474 | (A) [shares] 30,81,52,474 |
| Number of physical shares held end of period | [shares] 600 | [shares] 600 | [shares] 600 | [shares] 600 |
| Total number of shares held at end of period | [shares] 30,81,53,074 | [shares] 30,81,53,074 | [shares] 30,81,53,074 | (B) [shares] 30,81,53,074 |
| Percentage of total shares held at end of period | 100.00% | 100.00% | 100.00% | 100.00% |
| Percentage of change in shares held during year | 0.00% | 0.00% | 0.00% | 0.00% |
| Total number of shares held at end of period | [shares] 30,81,53,074 | [shares] 30,81,53,074 | [shares] 30,81,53,074 | (B) [shares] 30,81,53,074 |
| Percentage of total shares held at end of period | 100.00% | 100.00% | 100.00% | 100.00% |
| Percentage of change in shares held during year | 0.00% | 0.00% | 0.00% | 0.00% |
| Total number of shares held at end of period | [shares] 30,81,53,074 | [shares] 30,81,53,074 | [shares] 30,81,53,074 | (B) [shares] 30,81,53,074 |
| Percentage of total shares held at end of period | 100.00% | 100.00% | 100.00% | 100.00% |
| Total number of shares held at end of period | [shares] 30,81,53,074 | [shares] 30,81,53,074 | [shares] 30,81,53,074 | (B) [shares] 30,81,53,074 |
| Percentage of total shares held at end of period | 100.00% | 100.00% | 100.00% | 100.00% |
| Total number of shares held at end of period | [shares] 30,81,53,074 | [shares] 30,81,53,074 | [shares] 30,81,53,074 | (B) [shares] 30,81,53,074 |
| Percentage of total shares held at end of period | 100.00% | 100.00% | 100.00% | 100.00% |

Footnotes

(A) Shares held by India Cements Shareholders' Trust

(B) includes 600 equity shares of Re.0.10 each held by individuals as nominees of India Cements Shareholders Trust

Details of shareholding pattern of top 10 shareholders [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

| Name of top 10 shareholder [Axis] | Top 1 shareholder [Member] | |
|--------------------------------------------------------------------|--------------------------------------------|----------------------------------------------|
| | Shareholding at beginning of year [Member] | Cumulative shareholding during year [Member] |
| Change in shareholding [Axis] | 01/04/2017 to 31/03/2018 | 01/04/2017 to 31/03/2018 |
| Total number of shares held at end of period | [shares] 30,81,53,074 | [shares] 30,81,53,074 |
| Percentage of total shares held at end of period | 100.00% | 100.00% |
| Total number of shares held at end of period | [shares] 30,81,53,074 | [shares] 30,81,53,074 |
| Percentage of total shares held at end of period | 100.00% | 100.00% |
| Increase decrease in shareholding during year | [shares] 0 | [shares] 0 |
| Percentage increase decrease in shareholding during year | 0.00% | 0.00% |
| Total number of shares held at end of period | [shares] 30,81,53,074 | [shares] 30,81,53,074 |
| Percentage of total shares held at end of period | 100.00% | 100.00% |
| Details of shareholding pattern of top 10 shareholders [Abstract] | | |
| Details of shareholding pattern of top 10 shareholders [LineItems] | | |
| Name of shareholder | India Cements Shareholders' Trust | India Cements Shareholders' Trust |
| Increase decrease in shareholding during year | [shares] 0 | [shares] 0 |
| Percentage increase decrease in shareholding during year | 0.00% | 0.00% |
| Total number of shares held at end of period | [shares] 30,81,53,074 | [shares] 30,81,53,074 |
| Percentage of total shares held at end of period | 100.00% | 100.00% |
| Increase decrease in shareholding during year | [shares] 0 | [shares] 0 |
| Percentage increase decrease in shareholding during year | 0.00% | 0.00% |
| Total number of shares held at end of period | [shares] 30,81,53,074 | [shares] 30,81,53,074 |
| Percentage of total shares held at end of period | 100.00% | 100.00% |

Unless otherwise specified, all monetary values are in Lakhs of INR

| | 01/04/2017 to 31/03/2018 |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Disclosure in board of directors report explanatory [TextBlock] | Textual information (1) [See below] |
| Description of state of companies affair | Textual information (2) [See below] |
| Disclosure relating to amounts if any which is proposed to carry to any reserves | Not Applicable |
| Disclosures relating to amount recommended to be paid as dividend | In view of the loss incurred, your Directors do not recommend any Dividend for the year ended 31st March 2018. |
| Details regarding energy conservation | Since the Company has no manufacturing activity, the prescribed details as required under Section 134(3) (m) of the Companies Act, 2013 are not applicable. |
| Details regarding technology absorption | NIL |
| Details regarding foreign exchange earnings and outgo | NIL |
| Disclosures in director's responsibility statement | Textual information (3) [See below] |
| Details of material changes and commitment occurred during period affecting financial position of company | Textual information (4) [See below] |
| Particulars of loans guarantee investment under section 186 [TextBlock] | Textual information (5) [See below] |
| Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock] | Textual information (6) [See below] |
| Whether there are contracts/arrangements/transactions not at arm's length basis | No |
| Whether there are material contracts/arrangements/transactions at arm's length basis | No |
| Disclosure of extract of annual return as provided under section 92(3) [TextBlock] | Textual information (7) [See below] |
| Details of change in promoters shareholding [TextBlock] | |
| Details of shareholding pattern of directors and key managerial personnel [TextBlock] | |
| Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock] | Textual information (8) [See below] |
| Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock] | Textual information (9) [See below] |
| Disclosure of statement on development and implementation of risk management policy [TextBlock] | Textual information (10) [See below] |
| Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock] | Not Applicable |
| Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock] | |
| Disclosure of financial summary or highlights [TextBlock] | Textual information (11) [See below] |
| Disclosure of change in nature of business [TextBlock] | Not Applicable |
| Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock] | Textual information (12) [See below] |
| Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock] | Not Applicable |
| Details relating to deposits covered under chapter v of companies act [TextBlock] | Textual information (13) [See below] |
| Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock] | Not Applicable |

| | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]</p> | <p>There has been no Order passed by any Regulatory authority or Court or Tribunal impacting the going concern status and future operations of the company.</p> |
| <p>Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]</p> | <p>The Company has adequate internal financial controls with reference to the Financial Statements commensurate to the size and nature of operations of the company.</p> |
| <p>Disclosure of appointment and remuneration of managerial personnels [TextBlock]</p> | <p>Textual information (14) [See below]</p> |
| <p>Number of meetings of board</p> | <p>[pure] 9</p> |

Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

CHENNAI SUPER KINGS CRICKET LIMITED

Directors' Report

Your Directors present the Fourth Annual Report together with the Audited Accounts of the Company for the year ended 31st March, 2018.

FINANCIAL RESULTS:

The Financial Results for the year ended 31st March are given below:

Rs. in Lakhs

| | Year ended | Year ended |
|--------------------------------------------------------|----------------------------------|------------|
| 31.3.2018 | 31.3.2017 | |
| Total Revenue | 285.16 | 337.25 |
| Profit / (-) Loss before Interest, Depreciation & Tax. | Exceptional Items and -100.19 | -100.27 |
| Interest | 7.10 | 0.00 |
| Deferred Tax | -55.79 | 0.00 |
| Profit / (-)Loss after Tax | -51.48 | -100.27 |

DIVIDEND:

In view of the loss incurred, your Directors do not recommend any Dividend for the year ended 31st March 2018.

COMPANY'S PERFORMANCE:

The Company not being permitted to participate in IPL T20 tournament for a period of two years a settlement was reached between BCCI and the company vide settlement deed dated 18th July 2016. The Company, after the completion of two years of suspension, participated in IPL T20 tournament season 11 during April / May 2018, and WON the IPL Championship in May 2018.

As part of the business plan for the ensuing years, the Company proposes to construct a stadium of its own and also start a cricket academy to recruit and develop budding talents.

OPTIONALLY CONVERTIBLE DEBENTURES

During the year, the Company for working capital and other requirements, raised financial resources of Rs.65 crores by issuing 650 – 8% Optionally Convertible Debentures of Rs.10,00,000/- each fully paid up to IL & FS Financial Services Limited for cash at par on private placement basis and the same were allotted on 23.01.2018. The Debentures are convertible into Equity Shares of Re.0.10 each fully paidup at a price of Rs.9.12 per Equity Share including a premium of Rs.9.02 per share, at the option of the investor, at any time after 2 years from the date of allotment of Debentures. The Equity Shares to be allotted on conversion of

Debentures are subject to Lock in for a period of 3 years from the date of allotment of equity shares. The Debentures shall mature and due for redemption for cash at par at the end of 5 years from the date of its allotment, if not converted into equity shares.

INTERNAL FINANCIAL CONTROLS

The Company has adequate internal financial controls with reference to the Financial Statements commensurate to the size and nature of operations of the company.

RISK MANAGEMENT POLICY

Pursuant to Section 134(3)(n) of the Companies Act, 2013, the company has developed and implemented a risk management policy. The policy envisages identification of risk and procedures for assessment and mitigation thereof.

RELATED PARTY TRANSACTIONS

During the year under review, the Company has not entered into any contract or arrangement with respect to the transactions referred to in Section 188 of the Companies Act, 2013 with any related party.

PARTICULARS OF LOANS, GUARANTEES AND INVESTMENTS

During the year under review, the Company has neither given any loan or guarantee nor has made any investment under Section 186 of the Act.

ORDERS PASSED BY REGULATORS OR COURTS OR TRIBUNALS

There has been no Order passed by any Regulatory authority or Court or Tribunal impacting the going concern status and future operations of the company.

MATERIAL CHANGES AND COMMITMENTS

There has been no material changes and commitments affecting the financial position of the Company, which has 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 disclosed in the financial statements.

EXTRACT OF ANNUAL RETURN

As required under Section 92(3) of the Companies Act, 2013 and Rule 12(1) of the Companies (Management and Administration) Rules, 2014, an extract of Annual Return in Form No.MGT-9 is attached which forms part of this Board's Report.

PUBLIC DEPOSITS

The Company has not accepted any deposits covered under Chapter V of the Companies Act, 2013 from the public during the financial year 2017 -18. There are no outstanding Public Deposits at the beginning or end of the Financial Year.

CONSERVATION OF ENERGY, ETC.

Since the Company has no manufacturing activity, the prescribed details as required under Section 134(3) (m) of the Companies Act, 2013 are not applicable.

| Total Foreign exchange used and earned: | | | | Current Year | Previous Year | Used | Rs. / |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----|--------|--------------|---------------|------|-------|
| Lakhs | Nil | Nil | Earned | Rs. / Lakhs | Nil | Nil | |
| | | | | | | | |
| DIRECTORS | | | | | | | |
| Sri.L.Sabaretnam, retires by rotation at the ensuing Annual General Meeting of the Company and is eligible for re-appointment. Resolution for his re-appointment as director, is included in the Notice convening the 4th Annual General Meeting of the Company. | | | | | | | |
| The Board of Directors have, at their meeting held on 19.01.2018, appointed Sri. K.S.Viswanathan as Wholetime Director designated as Chief Executive Officer of the Company for a period of 3 years w.e.f 19.01.2018 and the same was approved by the members at their Extraordinary General Meeting held on 05.03.2018. | | | | | | | |
| Sri.K.Ramgopal was coopted as an Additional Director by the Board at its meeting held on 09.11.2017. The Board at its meeting held on 05.02.2018 appointed him as an Independent Director of the Company to hold office for a term of 3 consecutive years from 05.02.2018 and the same was approved by the Members at the Extraordinary General Meeting held on 05.03.2018. | | | | | | | |
| Sri.PL.Subramanian was coopted as an Additional Director by the Board of Directors at their meeting held on 19.01.2018. Sri.R.Srinivasan and Sri. Rakesh Singh were coopted as Additional Directors by the Board of Directors at their meeting held on 26.03.2018. The said Directors will hold office upto the date of the ensuing Annual General Meeting of the Company and the resolutions for their election as directors of the Company are included under Special Business in the Notice convening the 4th Annual General Meeting of the Company. | | | | | | | |

Sri.K.George John resigned as Director and Wholetime Director of the Company with effect from 07.03.2018. The Board expresses its appreciation of the valuable contribution made by him during his tenure of office.

INDEPENDENT DIRECTORS

A declaration given by the Independent Directors under Section 149(7) of the Companies Act, 2013 that they meet the criteria of independence as provided under Section 149(6) of the Companies Act, 2013 has been received by the Company.

DIRECTORS' RESPONSIBILITY STATEMENT:

Your Directors make the following statement in terms of Section 134 (5) of the Companies Act, 2013.

"We confirm that

| | |
|----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1. | in the preparation of the annual accounts for the year ended 31st March, 2018, the applicable accounting standards have been followed along with proper explanation relating to material departures; |
|----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

| | |
|--|-------------------------------------------------------------------------------|
| | such Accounting Policies have been selected and applied consistently and made |
|--|-------------------------------------------------------------------------------|

judgements and estimates that are reasonable and prudent so as to give a true and fair view

2.

| | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | of the state of affairs of the Company as at 31st March, 2018 and of the loss of the Company for that year; |
| | |
| 3. | proper and sufficient care has been taken for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities; |
| | |
| 4. | the annual accounts for the year ended 31st March, 2018 have been prepared on a going concern basis; |
| | |
| 5. | Proper systems to ensure compliance with the provisions of all applicable laws have been devised and that such systems are adequate and operating effectively.” |
| | |
| REMUNERATION POLICY | |
| | |
| <p>The Board has, on the recommendation of the Nomination and Remuneration Committee, framed a Policy for selection and appointment of Directors, Key Managerial Personnel and other employees and their remuneration for implementation. During the year, no remuneration, including sitting fees has been paid to any Director of the Company except to the Wholetime Directors.</p> | |
| | |
| EMPLOYEES | |
| | |

During the year, no employee received remuneration in excess of the limits prescribed under Section 197 of the Companies Act, 2013 read with the Rules made thereunder.

BOARD MEETINGS

During the year 2017-18, nine Board Meetings were held on 25.05.2017, 31.08.2017, 09.11.2017, 11.01.2018, 19.01.2018, 23.01.2018, 05.02.2018, 05.03.2018 and 26.03.2018.

KEY MANAGERIAL PERSONNEL

The Key Managerial Personnel of the Company for the purpose of Companies Act 2013 are Sri.K.George John (till 18.01.2018) and Sri.K.S.Viswanathan, Chief Executive Officer w.e.f 19.01.2018.

AUDIT COMMITTEE

The Audit Committee was re-constituted with the following Directors as its members, viz. (i) Sri.L.Sabaretnam, (ii) Sri.K.Ramgopal and (iii) Sri.B.Kalyanasundaram. There has been no instance, where the Board has not accepted any recommendation of Audit Committee.

AUDITORS

Pursuant to the provisions of section 139 of the Companies Act, 2013 and Companies (Audit & Auditors) Rules, 2014, M/s. Brahmayya & Co., Chartered Accountants, Chennai, Auditors of the Company, retire at the ensuing Annual General Meeting and they are proposed to be re-appointed as the Statutory Auditors to hold office from the conclusion of the 4th Annual General Meeting until conclusion of the 5th Annual General Meeting of the Company.

The Company has obtained a written consent from the above Auditor for their appointment as Auditors of the Company along with a Certificate confirming that the appointment, if made, would be in accordance with the conditions and criteria as prescribed under section 141(3) of the Companies Act, 2013.

A resolution for appointment of M/s. Brahmayya & Co., Chartered Accountants as statutory auditors of the Company by the Members, is included in the Notice convening the 4th Annual General meeting of the Company.

The Report of the Statutory Auditors for the year ended 31st March, 2018 does not contain any qualification, reservation or other remarks.

ACKNOWLEDGEMENTS

The continued dedication and senses of commitment shown by the employees at all levels during the year deserve special mention.

For and on behalf of the Board

| | |
|---------------|------------|
| | |
| | |
| L. Sabaretnam | |
| Chairman | |
| Place | Chennai |
| Date | 04.06.2018 |
| | |

CHENNAI
SUPER KINGS
CRICKET
LIMITED

Form No.
MGT-9

EXTRACT OF
ANNUAL
RETURN

As on the
financial year
ended on
31.03.2018

[Pursuant to
section 92(3) of
the Companies
Act, 2013 and

rule 12(1) of the
Companies
(Management

| | | | |
|------------------------------------|---------------------------------------------------------------------------|---|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| and Administration) Rules, 2014] | | | |
| I. REGISTRATION AND OTHER DETAILS: | | | |
| i) | CIN | : | U74900TN2014PLC098517 |
| ii) | Registration Date | : | 19/12/2014 |
| iii) | Name of the Company | : | Chennai Super Kings Cricket Limited |
| iv) | Category / Sub-Category of the Company | : | Company limited by shares / Indian Non-Government Company |
| v) | Address of the Registered office and contact details | : | 'Dhun Building', 827, Anna Salai, Chennai 600002. |
| vi) | Whether listed company Yes / No | : | No |
| vii) | Name, Address and Contact details of Registrar and Transfer Agent, if any | : | Integrated Registry Management Services Private Limited, [formerly Integrated Enterprises (India) Limited] 2nd Floor, "Kences Towers" No.1, Ramakrishna Street, North Usman Road T. Nagar, Chennai - 600017. Phone : 044-28140801 to 28140803 |

| | | | |
|--|--|--|-------------------|
| | | | Fax: 044-28142479 |
|--|--|--|-------------------|

| |
|--|
| |
|--|

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY:

| | |
|--|-------------------------------------------------------------------------------------------------------------|
| | All the business activities contributing 10 % or more of the total turnover of the company shall be stated: |
|--|-------------------------------------------------------------------------------------------------------------|

| Sl. No. | Name and Description of main products / services | NIC Code of the Product/ service | % to total turnover of the company |
|---------|--------------------------------------------------|----------------------------------|------------------------------------|
|---------|--------------------------------------------------|----------------------------------|------------------------------------|

| | |
|--|--|
| | |
|--|--|

The Company has the business of owning and operating Cricket Teams and all Cricket related activities.

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES:

| Sl. No. | Name and address of the Company | CIN/GLN | Holding/ Subsidiary/ Associate Company | % of shares held | Applicable Section |
|---------|---------------------------------|---------|----------------------------------------|------------------|--------------------|
|---------|---------------------------------|---------|----------------------------------------|------------------|--------------------|

| | |
|--|-----|
| | NIL |
|--|-----|

| IV. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity) | | | | | | | |
|-------------------------------------------------------------------------------------------|--------------------------|----------------------------------------------------------------|----------------------------------------------------------|--------------------------|----------|-------|-------------------|
| i) Category-wise Share Holding | | | | | | | |
| | Category of Shareholders | No. of Shares @ Re.0.10 each held at the beginning of the year | No. of Shares @ Re.0.10 each held at the end of the year | % Change during the year | | | |
| Demat | Physical | Total | % of Total Shares | Demat | Physical | Total | % of Total Shares |
| | A. | Promoters | | | | | |
| | (1) | Indian | | | | | |
| | a) | Individual/HUF | --- | --- | --- | --- | --- |
| | b) | Central Govt | --- | --- | --- | --- | --- |
| | c) | State Govt (s) | --- | --- | --- | --- | --- |
| | d) | Bodies Corp. | --- | --- | --- | --- | --- |
| | e) | Banks / FI | --- | --- | --- | --- | --- |

| | | | | | | | |
|--|-----|-------------------------------------------------------------|-----|-----|-----|-----|-----|
| | f) | Any Other... | | | | | |
| | | Sub-total (A) (1) | --- | --- | --- | --- | --- |
| | (2) | Foreign | | | | | |
| | a) | NRIs – Individuals | --- | --- | --- | --- | --- |
| | b) | Other – Individuals | --- | --- | --- | --- | --- |
| | c) | Bodies Corp. | --- | --- | --- | --- | --- |
| | d) | Banks / FI | --- | --- | --- | --- | --- |
| | e) | Any Other.... | --- | --- | --- | --- | --- |
| | | Sub-total (A) (2) | | | | | |
| | | Total shareholding of Promoter (A) = (A)(1)+(A)(2) | --- | --- | --- | --- | --- |
| | B. | Public Shareholding | | | | | |
| | 1. | Institutions | | | | | |
| | a) | Mutual Funds | --- | --- | --- | --- | --- |
| | b) | Banks / FI | --- | --- | --- | --- | --- |
| | c) | Central Govt | --- | --- | --- | --- | --- |

| | | | | | | | |
|--|-----|----------------------------------------------------------------------|-----------|-----|-----------|--------|-----|
| | d) | State Govt(s) | --- | --- | --- | --- | --- |
| | e) | Venture Capital Funds | --- | --- | --- | --- | --- |
| | f) | Insurance Companies | --- | --- | --- | --- | --- |
| | g) | FIs | --- | --- | --- | --- | --- |
| | h) | Foreign Venture Capital Funds | --- | --- | --- | --- | --- |
| | i) | Others (specify):- Trust | 308152474 | 600 | 308153074 | 100.00 | 308 |
| | | Sub-total (B)(1) | 308152474 | 600 | 308153074 | 100.00 | 308 |
| | 2. | Non-Institutions | | | | | |
| | a) | Bodies Corp. | --- | --- | --- | --- | --- |
| | i) | Indian | | | | | |
| | ii) | Overseas | --- | --- | --- | --- | --- |
| | b) | Individuals | | | | | |
| | i) | Individual shareholders holding nominal share capital upto Rs.1 lakh | --- | --- | --- | --- | --- |
| | | Individual | | | | | |

| | | | | | | | |
|--|-----|-------------------------------------------------------------------|-----------|-----|------------|--------|------|
| | ii) | shareholders holding nominal share capital in excess of Rs 1 lakh | --- | --- | --- | --- | --- |
| | c) | Others (specify) | | | | | |
| | | Sub-total (B)(2) | --- | --- | --- | --- | --- |
| | | Total Public Shareholding (B)=(B)(1)+(B)(2) | 308152474 | 600 | 308153074 | 100.00 | 3081 |
| | C. | Shares held by Custodian for GDRs & ADRs | --- | --- | --- | --- | --- |
| | | Sub-total © | --- | --- | --- | --- | --- |
| | | Grand Total (A+B+C) | 308152474 | 600 | 308153074* | 100.00 | 3081 |
| | | | | | | | |

* includes 600 equity shares of Re.0.10 each held by individuals as nominees of India Cements Shareholders' Trust.

(ii) Shareholding of Promoters

| Sl No. | Shareholder's Name | Shareholding at the beginning of the year | Shareholding at the end of the year | % change in share holding during the |
|--------|--------------------|-------------------------------------------|-------------------------------------|--------------------------------------|
| | | | | |

| | | | | year | | | | |
|-------------------------------|----------------------------------|--------------------------------------------------|-------------------------------|----------------------------------|--------------------------------------------------|----|----|----|
| No. of Shares of Re.0.10 each | % of total Shares of the company | % of Shares Pledged / encumbered to total shares | No. of Shares of Re.0.10 each | % of total Shares of the company | % of Shares Pledged / encumbered to total shares | | | |
| | -- | -- | -- | -- | -- | -- | -- | -- |

(iii) Change in Promoters' Shareholding (please specify, if there is no change) :

| | Shareholding | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|----|
| No. of shares | % of total shares of the company | |
| At the beginning of the year (No. of Shares of Re.0.10 each) | -- | -- |
| Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus/ sweat equity etc) | -- | -- |
| At the end of the year (No. of Shares of Re.0.10 each) | -- | -- |

(iv) Shareholding Pattern of top ten Shareholders (other than Directors, Promoters and Holders of GDRs and ADRs):

| Sl No | Top 10 Shareholders | Shareholding at the beginning of the year | Increase / Decrease in Shareholding during the year | Cumulative Shareholding during the Year | At the end of the year | | |
|-------|---------------------|-------------------------------------------|-----------------------------------------------------|-----------------------------------------|------------------------|--|--|
| | | | Reason for increase / decrease | | | | |

| No. of shares | % of total shares of the company | Date | (e.g. allotment / | No. of shares | % of total shares of the company | No. of shares | % of total shares of the company |
|---------------|----------------------------------|------|-------------------|---------------|----------------------------------|---------------|----------------------------------|
| | | | | | | | |

| | | | | | | | | | |
|---|--------------------------------------------|-----------|-------------------------------------------|---|---|-----------|--------|-----------|---|
| | | | transfer / bonus/ sweat equity etc) | | | | | | |
| 1 | India Cements Shareholders' Trust | 308153074 | 100.00 | - | - | 308153074 | 100.00 | 308153074 | 1 |

(v) Shareholding of Directors and Key Managerial Personnel:

| Sl No | For Each of the Directors and KMP | Shareholding at the beginning of the year | Increase / Decrease in Shareholding during the year | Cumulative Shareholding during the Year | At the end of the year | | | | |
|------------------|----------------------------------------------|----------------------------------------------------|--------------------------------------------------------------------------------------------------------|--------------------------------------------------|----------------------------------------------|------------------|-------------------------------------------------|-----|-----|
| No. of shares | % of shares total of the company | Date | Reason for increase / decrease (e.g. allotment / transfer / bonus/ sweat equity etc) | No. of shares | % of total shares of the company | No. of shares | % of total shares of the company | | |
| I. | Directors: | | | | | | | | |
| 1. | Mr. L. Sabaretnam | --- | --- | --- | --- | --- | --- | --- | --- |
| 2. | Mr. R.Srinivasan *1 | NA | NA | --- | --- | --- | --- | --- | --- |
| 3. | Mr.K.S.Viswanathan *2 | NA | NA | --- | --- | --- | --- | --- | --- |
| 4. | Mr.Rakesh Singh *1 | NA | NA | --- | --- | --- | --- | --- | --- |
| 5. | Mr. B. Kalyanasundaram *3 | --- | --- | --- | --- | --- | --- | --- | --- |
| 6. | Mr.PL. Subramanian *4 | NA | NA | --- | --- | --- | --- | --- | --- |
| | | | | | | | | | |

| | | | | | | | | | |
|----|-----------------------|-----|-----|-----|-----|-----|-----|-----|-----|
| 7. | Mr.K.Ramgopal *5 | NA | NA | --- | --- | --- | --- | --- | --- |
| 8. | Mr. K. George John *6 | --- | --- | --- | --- | --- | --- | NA | NA |

*1 Appointed as a Director of the Board w.e.f. 26.03.2018;

*2 Appointed as a Whole time Director designated as Chief Executive Officer w.e.f. 19.01.2018;

*3 Appointed as Independent Director of the Board w.e.f. 09.12.2016;

*4 Appointed as a Director of the Board w.e.f. 19.01.2018;

*5 Appointed as Director of the Board w.e.f. 09.11.2017 and Independent Director w.e.f. 05.02.2018;

*6 Ceased to be a Director from the Board w.e.f. 07.03.2018.

V. INDEBTEDNESS

Indebtedness of the Company including interest outstanding/accrued but not due for payment:

(Rs.in Lakhs)

| | Secured Loans Excluding deposits | Unsecured Loans | Deposits | Total Indebtedness |
|--------------------------------------------------------|-------------------------------------|--------------------|----------|-----------------------|
| Indebtedness at the beginning of the financial year | | | | |
| i) Principal Amount | 0 | 0 | 0 | 0 |
| ii) Interest due but not paid | 0 | 0 | 0 | 0 |
| iii) Interest accrued but not due | 0 | 0 | 0 | 0 |
| Total (i+ii+iii) | 0 | 0.00 | 0 | 0.00 |
| Change in Indebtedness during | | | | |

| | | | | |
|----------------------------------------------------------|---------|------|---|---------|
| the financial year | | | | |
| Addition | 6500.00 | 0 | 0 | 6500.00 |
| Reduction | 0 | 0 | 0 | 0 |
| Net Change Indebtedness at the end of the financial year | | | | |
| i) Principal Amount | 6500.00 | 0 | 0 | 6500.00 |
| ii) Interest due but not paid | 0 | 0 | 0 | 0 |
| iii) Interest accrued but not due | | | | |
| Total (i+ii+iii) | 6500.00 | 0.00 | 0 | 6500.00 |

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL –

No remuneration was paid to Directors during the year except to Mr. Karukayil George John, Wholetime Director (from 01.04.2017 to 07.03.2018) and Mr.K.S Viswanathan, Whole time Director designated as Chief Executive Officer (from 19.01.2018 to 31.03.2018).

A. Remuneration to Managing Director, Whole-time Directors and / or Manager:

Remuneration Paid to Mr. K George John, Wholetime Director : Rs.30.46 Lakhs

Remuneration Paid to Mr.K.S. Viswanathan, Whole time Director designated as Chief Executive Officer : Rs. .18.99 Lakhs

B. Remuneration to other directors: Not Applicable

C. Remuneration to Key Managerial Personnel other than MD / Manager / WTD: Not Applicable

VII. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES:

There were no penalties / punishments / compounding of offences against the Company, Directors and other Officers in Default during the year ended 31st March, 2018.

| | |
|--------------------------------------|--------------------------------|
| | for and on behalf of the Board |
| Place : Chennai Date : 04.06.2018 | L. SABARETNAM CHAIRMAN |

Textual information (2)

Description of state of companies affair

The Company not being permitted to participate in IPL T20 tournament for a period of two years a settlement was reached between BCCI and the company vide settlement deed dated 18th July 2016. The Company, after the completion of two years of suspension, participated in IPL T20 tournament season 11 during April / May 2018, and WON the IPL Championship in May 2018. As part of the business plan for the ensuing years, the Company proposes to construct a stadium of its own and also start a cricket academy to recruit and develop budding talents.

Textual information (3)

Disclosures in director's responsibility statement

Your Directors make the following statement in terms of Section 134 (5) of the Companies Act, 2013. "We confirm that 1. in the preparation of the annual accounts for the year ended 31st March, 2018, the applicable accounting standards have been followed along with proper explanation relating to material departures; 2. such Accounting Policies have been selected and applied consistently and made judgements and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at 31st March, 2018 and of the loss of the Company for that year; 3. proper and sufficient care has been taken for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities; 4. the annual accounts for the year ended 31st March, 2018 have been prepared on a going concern basis; 5. Proper systems to ensure compliance with the provisions of all applicable laws have been devised and that such systems are adequate and operating effectively.

Textual information (4)

Details of material changes and commitment occurred during period affecting financial position of company

There has been no material changes and commitments affecting the financial position of the Company, which has 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 disclosed in the financial statements.

Textual information (5)

Particulars of loans guarantee investment under section 186 [Text Block]

During the year under review, the Company has neither given any loan or guarantee nor has made any investment under Section 186 of the Act.

Textual information (6)

Particulars of contracts/arrangements with related parties under section 188(1) [Text Block]

During the year under review, the Company has not entered into any contract or arrangement with respect to the transactions referred to in Section 188 of the Companies Act, 2013 with any related party.

Textual information (7)

Disclosure of extract of annual return as provided under section 92(3) [Text Block]

| | | | |
|------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|---|-------------------------------------|
| CHENNAI SUPER KINGS CRICKET LIMITED | | | |
| Form No. MGT-9 | | | |
| EXTRACT OF ANNUAL RETURN | | | |
| As on the financial year ended on 31.03.2018 | | | |
| [Pursuant to section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014] | | | |
| I. REGISTRATION AND OTHER DETAILS: | | | |
| i) | CIN | : | U74900TN2014PLC098517 |
| ii) | Registration Date | : | 19/12/2014 |
| iii) | Name of the Company | : | Chennai Super Kings Cricket Limited |
| iv) | Category / Sub-Category of the | : | Company limited by shares / |

| | | | |
|---------------------------------------------------|-------------------------------------------------------------------------------------------------------------|----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | Company | | Indian Non-Government Company |
| v) | Address of the Registered office and contact details | : | 'Dhun Building', 827, Anna Salai, Chennai 600002. |
| vi) | Whether listed company Yes / No | : | No |
| vii) | Name, Address and Contact details of Registrar and Transfer Agent, if any | : | Integrated Registry Management Services Private Limited, [formerly Integrated Enterprises (India) Limited] 2nd Floor, "Kences Towers" No.1, Ramakrishna Street, North Usman Road T. Nagar, Chennai - 600017. Phone : 044-28140801 to 28140803 Fax: 044-28142479 |
| II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY: | | | |
| | All the business activities contributing 10 % or more of the total turnover of the company shall be stated: | | |
| | | Name and | % to total |

| SI. No. | Description of main products / services | NIC Code of the Product/ service | turnover of the company |
|---------|-----------------------------------------|----------------------------------|-------------------------|
|---------|-----------------------------------------|----------------------------------|-------------------------|

| | | | |
|--|--|--|--|
| | | | |
|--|--|--|--|

The Company has the business of owning and operating Cricket Teams and all Cricket related activities.

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES:

| SI. No. | Name and address of the Company | CIN/GLN | Holding/ Subsidiary/ Associate Company | % of shares held | Applicable Section |
|---------|---------------------------------|---------|----------------------------------------|------------------|--------------------|
|---------|---------------------------------|---------|----------------------------------------|------------------|--------------------|

| | | | | | |
|--|-----|--|--|--|--|
| | NIL | | | | |
|--|-----|--|--|--|--|

| | | | | | |
|--|--|--|--|--|--|
| | | | | | |
|--|--|--|--|--|--|

IV. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)

i) Category-wise Share Holding

| Category of Shareholders | No. of Shares @ Re.0.10 each held at the beginning of the year | No. of Shares @ Re.0.10 each held at the end of the year | % Change during the year |
|--------------------------|----------------------------------------------------------------|----------------------------------------------------------|--------------------------|
|--------------------------|----------------------------------------------------------------|----------------------------------------------------------|--------------------------|

| | | | | | |
|--|--|--|--|--|--|
| | | | | | |
|--|--|--|--|--|--|

| Demat | Physical | Total | % of Total Shares | Demat | Physical | Total | ₹ |
|-------|----------|------------------------|-------------------------|-------|----------|-------|---|
| | A. | Promoters | | | | | |
| | (1) | Indian | | | | | |
| | a) | Individual/HUF | --- | --- | --- | --- | - |
| | b) | Central Govt | --- | --- | --- | --- | - |
| | c) | State Govt (s) | --- | --- | --- | --- | - |
| | d) | Bodies Corp. | --- | --- | --- | --- | - |
| | e) | Banks / FI | --- | --- | --- | --- | - |
| | f) | Any Other... | | | | | |
| | | Sub-total (A) (1) | --- | --- | --- | --- | - |
| | (2) | Foreign | | | | | |
| | a) | NRIs – Individuals | --- | --- | --- | --- | - |
| | b) | Other – Individuals | --- | --- | --- | --- | - |
| | c) | Bodies Corp. | --- | --- | --- | --- | - |
| | d) | Banks / FI | --- | --- | --- | --- | - |
| | e) | Any Other.... | --- | --- | --- | --- | - |

| | | | | | | | |
|--|----|----------------------------------------------------|-----------|-----|-----------|--------|---|
| | | Sub-total (A) (2) | | | | | |
| | | Total shareholding of Promoter (A) = (A)(1)+(A)(2) | --- | --- | --- | --- | - |
| | B. | Public Shareholding | | | | | |
| | 1. | Institutions | | | | | |
| | a) | Mutual Funds | --- | --- | --- | --- | - |
| | b) | Banks / FI | --- | --- | --- | --- | - |
| | c) | Central Govt | --- | --- | --- | --- | - |
| | d) | State Govt(s) | --- | --- | --- | --- | - |
| | e) | Venture Capital Funds | --- | --- | --- | --- | - |
| | f) | Insurance Companies | --- | --- | --- | --- | - |
| | g) | FII's | --- | --- | --- | --- | - |
| | h) | Foreign Venture Capital Funds | --- | --- | --- | --- | - |
| | i) | Others (specify):- Trust | 308152474 | 600 | 308153074 | 100.00 | 3 |
| | | Sub-total (B)(1) | 308152474 | 600 | 308153074 | 100.00 | 3 |

| | | | | | | | |
|--|-----|---------------------------------------------------------------------------------------------|-----------|-----|-----------|--------|---|
| | 2. | Non-Institutions | | | | | |
| | a) | Bodies Corp. | --- | --- | --- | --- | - |
| | i) | Indian | | | | | |
| | ii) | Overseas | --- | --- | --- | --- | - |
| | b) | Individuals | | | | | |
| | i) | Individual shareholders holding nominal share capital upto Rs.1 lakh | --- | --- | --- | --- | - |
| | ii) | Individual shareholders holding nominal share capital in excess of Rs 1 lakh | --- | --- | --- | --- | - |
| | c) | Others (specify) | | | | | |
| | | Sub-total (B)(2) | --- | --- | --- | --- | - |
| | | Total Public Shareholding (B)=(B)(1)+(B)(2) | 308152474 | 600 | 308153074 | 100.00 | 3 |
| | C. | Shares held by Custodian for GDRs & ADRs | --- | --- | --- | --- | - |

| | | | | | | | |
|--|--|------------------------|-----------|-----|------------|--------|---|
| | | Sub-total © | --- | --- | --- | --- | - |
| | | Grand Total (A+B+C) | 308152474 | 600 | 308153074* | 100.00 | 3 |
| | | | | | | | |

* includes 600 equity shares of Re.0.10 each held by individuals as nominees of India Cements Shareholders' Trust.

(ii) Shareholding of Promoters

| Sl No. | Shareholder's Name | Shareholding at the beginning of the year | Shareholding at the end of the year | % change in share holding during the year | | | |
|-------------------------------|----------------------------------|--------------------------------------------------|-------------------------------------|-------------------------------------------|--------------------------------------------------|----|----|
| No. of Shares of Re.0.10 each | % of total Shares of the company | % of Shares Pledged / encumbered to total shares | No. of Shares of Re.0.10 each | % of total Shares of the company | % of Shares Pledged / encumbered to total shares | | |
| | -- | -- | -- | -- | -- | -- | -- |

(iii) Change in Promoters' Shareholding (please specify, if there is no change) :

| | |
|---------------|----------------------|
| | Shareholding |
| No. of shares | % of total shares of |

| | | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|----|
| | the company | |
| At the beginning of the year (No. of Shares of Re.0.10 each) | -- | -- |
| Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus/ sweat equity etc) | -- | -- |
| At the end of the year (No. of Shares of Re.0.10 each) | -- | -- |

(iv) Shareholding Pattern of top ten Shareholders (other than Directors, Promoters and Holders of GDRs and ADRs):

| Sl No | Top 10 Shareholders | Shareholding at the beginning of the year | Increase / Decrease in Shareholding during the year | Cumulative Shareholding during the Year | At the end of the year | | | |
|---------------|-----------------------------------|-------------------------------------------|--------------------------------------------------------------------------------------|-----------------------------------------|----------------------------------|---------------|----------------------------------|-----------|
| No. of shares | % of total shares of the company | Date | Reason for increase / decrease (e.g. allotment / transfer / bonus/ sweat equity etc) | No. of shares | % of total shares of the company | No. of shares | % of total shares of the company | |
| 1 | India Cements Shareholders' Trust | 308153074 | 100.00 | - | - | 308153074 | 100.00 | 308153074 |

(v) Shareholding of Directors and Key Managerial Personnel:

| Sl No | For Each of the Directors and KMP | Shareholding at the beginning of the year | Increase / Decrease in Shareholding during the year | Cumulative Shareholding during the Year | At the end of the year | | | |
|---------------|-----------------------------------|-------------------------------------------|-----------------------------------------------------|-----------------------------------------|------------------------|---------------|-------------------|--|
| No. of shares | % of total shares of the company | Date | Reason for increase / decrease (e.g. allotment / | No. of shares | % of total | No. of shares | % of total shares | |

| | | | transfer / bonus/ sweat equity etc) | | shares of the company | | of the company | | |
|----|------------------------------|-----|-------------------------------------------|-----|-----------------------------|-----|----------------------|-----|-----|
| I. | Directors: | | | | | | | | |
| 1. | Mr. L. Sabaretnam | --- | --- | --- | --- | --- | --- | --- | --- |
| 2. | Mr. R.Srinivasan *1 | NA | NA | --- | --- | --- | --- | --- | --- |
| 3. | Mr.K.S.Viswanathan *2 | NA | NA | --- | --- | --- | --- | --- | --- |
| 4. | Mr.Rakesh Singh *1 | NA | NA | --- | --- | --- | --- | --- | --- |
| 5. | Mr. B. Kalyanasundaram *3 | --- | --- | --- | --- | --- | --- | --- | --- |
| 6. | Mr.PL. Subramanian *4 | NA | NA | --- | --- | --- | --- | --- | --- |
| 7. | Mr.K.Ramgopal *5 | NA | NA | --- | --- | --- | --- | --- | --- |
| 8. | Mr. K. George John *6 | --- | --- | --- | --- | --- | --- | NA | NA |

*1 Appointed as a Director of the Board w.e.f. 26.03.2018;

*2 Appointed as a Whole time Director designated as Chief Executive Officer w.e.f. 19.01.2018;

*3 Appointed as Independent Director of the Board w.e.f. 09.12.2016;

*4 Appointed as a Director of the Board w.e.f. 19.01.2018;

*5 Appointed as Director of the Board w.e.f. 09.11.2017 and Independent Director w.e.f. 05.02.2018;

*6 Ceased to be a Director from the Board w.e.f. 07.03.2018.

V. INDEBTEDNESS

Indebtedness of the Company including interest outstanding/accrued but not due for payment:

(Rs.in Lakhs)

| | Secured Loans Excluding deposits | Unsecured Loans | Deposits | Total Indebtedness |
|-------------------------------------------------------------|-------------------------------------|--------------------|----------|-----------------------|
| Indebtedness at the beginning of the financial year | | | | |
| i) Principal Amount | 0 | 0 | 0 | 0 |
| ii) Interest due but not paid | 0 | 0 | 0 | 0 |
| iii) Interest accrued but not due | 0 | 0 | 0 | 0 |
| Total (i+ii+iii) | 0 | 0.00 | 0 | 0.00 |
| Change in Indebtedness during the financial year | | | | |
| Addition | 6500.00 | 0 | 0 | 6500.00 |
| Reduction | 0 | 0 | 0 | 0 |
| Net Change Indebtedness at the end of the financial year | | | | |
| i) Principal Amount | 6500.00 | 0 | 0 | 6500.00 |
| ii) Interest due but not paid | 0 | 0 | 0 | 0 |
| iii) Interest accrued but not due | | | | |
| Total (i+ii+iii) | 6500.00 | 0.00 | 0 | 6500.00 |

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL –

No remuneration was paid to Directors during the year except to Mr. Karukayil George John, Wholetime Director (from 01.04.2017 to 07.03.2018) and Mr.K.S Viswanathan, Whole time Director designated as Chief Executive Officer (from 19.01.2018 to 31.03.2018).

A. Remuneration to Managing Director, Whole-time Directors and / or Manager:

Remuneration Paid to Mr. K George John, Wholetime Director : Rs.30.46 Lakhs

Remuneration Paid to Mr.K.S. Viswanathan, Whole time Director designated as Chief Executive Officer : Rs. .18.99 Lakhs

B. Remuneration to other directors: Not Applicable

C. Remuneration to Key Managerial Personnel other than MD / Manager / WTD: Not Applicable

VII. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES:

There were no penalties / punishments / compounding of offences against the Company, Directors and other Officers in Default during the year ended 31st March, 2018.

| | |
|--------------------------------------|--------------------------------|
| | for and on behalf of the Board |
| Place : Chennai Date : 04.06.2018 | L. SABARETNAM CHAIRMAN |

Textual information (8)

Disclosure of statement on declaration given by independent directors under section 149(6) [Text Block]

A declaration given by the Independent Directors under Section 149(7) of the Companies Act, 2013 that they meet the criteria of independence as provided under Section 149(6) of the Companies Act, 2013 has been received by the Company.

Textual information (9)

Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [Text Block]

Sri.L.Sabaretnam, retires by rotation at the ensuing Annual General Meeting of the Company and is eligible for re-appointment. Resolution for his re-appointment as director, is included in the Notice convening the 4th Annual General Meeting of the Company.

The Board of Directors have, at their meeting held on 19.01.2018, appointed Sri. K.S.Viswanathan as Wholetime Director designated as Chief Executive Officer of the Company for a period of 3 years w.e.f 19.01.2018 and the same was approved by the members at their Extraordinary General Meeting held on 05.03.2018.

Sri.K.Ramgopal was coopted as an Additional Director by the Board at its meeting held on 09.11.2017. The Board at its meeting held on 05.02.2018 appointed him as an Independent Director of the Company to hold office for a term of 3 consecutive years from 05.02.2018 and the same was approved by the Members at the Extraordinary General Meeting held on 05.03.2018.

Sri.PL.Subramanian was coopted as an Additional Director by the Board of Directors at their meeting held on 19.01.2018. Sri.R.Srinivasan and Sri. Rakesh Singh were coopted as Additional Directors by the Board of Directors at their meeting held on 26.03.2018. The said Directors will hold office upto the date of the ensuing Annual General Meeting of the Company and the resolutions for their election as directors of the Company are included under Special Business in the Notice convening the 4th Annual General Meeting of the Company.

Sri.K.George John resigned as Director and Wholetime Director of the Company with effect from 07.03.2018. The Board expresses its appreciation of the valuable contribution made by him during his tenure of office.

Textual information (10)

Disclosure of statement on development and implementation of risk management policy [Text Block]

Pursuant to Section 134(3)(n) of the Companies Act, 2013, the company has developed and implemented a risk management policy. The policy envisages identification of risk and procedures for assessment and mitigation thereof.

Textual information (11)

Disclosure of financial summary or highlights [Text Block]

The Financial Results for the year ended 31st March are given below:

Rs. in Lakhs

| | Year ended | Year ended |
|---------------------------------------------------------------------------|------------|------------|
| 31.3.2018 | 31.3.2017 | |
| Total Revenue | 285.16 | 337.25 |
| Profit/(-)Loss before Interest, Depreciation & Exceptional Items and Tax. | -100.19 | -100.27 |
| Interest | 7.10 | 0.00 |
| Deferred Tax | -55.79 | 0.00 |
| Profit / (-)Loss after Tax | -51.48 | -100.27 |

Textual information (12)

Details of directors or key managerial personnels who were appointed or have resigned during year [Text Block]

Sri.L.Sabaretnam, retires by rotation at the ensuing Annual General Meeting of the Company and is eligible for re-appointment. Resolution for his re-appointment as director, is included in the Notice convening the 4th Annual General Meeting of the Company.

The Board of Directors have, at their meeting held on 19.01.2018, appointed Sri.K.S.Viswanathan as Wholetime Director designated as Chief Executive Officer of the Company for a period of 3 years w.e.f 19.01.2018 and the same was approved by the members at their Extraordinary General Meeting held on 05.03.2018.

Sri.K.Ramgopal was cooptedas an Additional Director by the Board at its meeting held on 09.11.2017. The Board at its meeting held on 05.02.2018 appointed him as an Independent Director of the Company to hold office for a term of 3 consecutive years from 05.02.2018 and the same was approved by the Members at the Extraordinary General Meeting held on 05.03.2018.

Sri.PL.Subramanian was coopted as an Additional Director by the Board of Directors at their meeting held on 19.01.2018.Sri.R.Srinivasan and Sri. Rakesh Singh were cooptedas Additional Directorsby the Board of Directors at their meeting held on 26.03.2018. The said Directors will hold office upto the date of the ensuing Annual General Meeting of the Company and the resolutions for their election as directors of the Company are included under Special Business in the Notice convening the 4th Annual General Meeting of the Company.

Sri.K.George John resigned as Director and Wholetime Director of the Company with effect from 07.03.2018. The Board expresses its appreciation of the valuable contribution made by him during his tenure of office.

Textual information (13)

Details relating to deposits covered under chapter v of companies act [Text Block]

The Company has not accepted any deposits covered under Chapter V of the Companies Act, 2013 from the public during the financial year 2017-18. There are no outstanding Public Deposits at the beginning or end of the Financial Year.

Textual information (14)

Disclosure of appointment and remuneration of managerial personnels [Text Block]

The Key Managerial Personnel of the Company for the purpose of Companies Act 2013 are Sri.K.George John (till 18.01.2018) and Sri.K.S.Viswanathan, Chief Executive Officer w.e.f 19.01.2018.

The Board of Directors have, at their meeting held on 19.01.2018, appointed Sri. K.S.Viswanathan as Wholetime Director designated as Chief Executive Officer of the Company for a period of 3 years w.e.f 19.01.2018 and the same was approved by the members at their Extraordinary General Meeting held on 05.03.2018.

Sri.K.George John resigned as Director and Wholetime Director of the Company with effect from 07.03.2018. The Board expresses its appreciation of the valuable contribution made by him during his tenure of office.

The Board has, on the recommendation of the Nomination and Remuneration Committee, framed a Policy for selection and appointment of Directors, Key Managerial Personnel and other employees and their remuneration for implementation. During the year, no remuneration, including sitting fees has been paid to any Director of the Company except to the Wholetime Directors.

[400200] Disclosures - Auditors report**Details regarding auditors [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

| Auditors [Axis] | Auditors 1 |
|-------------------------------------------------------|------------------------------------------------------------------------|
| | 01/04/2017 to 31/03/2018 |
| Details regarding auditors [Abstract] | |
| Details regarding auditors [LineItems] | |
| Category of auditor | Auditors firm |
| Name of audit firm | BRAHMAYYA & CO |
| Name of auditor signing report | SRI KRISHNA NUTHALAPATI |
| Firms registration number of audit firm | 000511S |
| Membership number of auditor | 026575 |
| Address of auditors | 48, Masilamani Road, Balaji Nagar, Royapettah, Chennai 600014 |
| Permanent account number of auditor or auditor's firm | AAAFB2481J |
| SRN of form ADT-1 | G55738561 |
| Date of signing audit report by auditors | 04/06/2018 |
| Date of signing of balance sheet by auditors | 04/06/2018 |

Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

| Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis] | Auditor's favourable remark [Member] | Clause not applicable [Member] |
|------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|---------------------------------------------------------------------------------------------------------------------------|
| | 01/04/2017 to 31/03/2018 | 01/04/2017 to 31/03/2018 |
| Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract] | | |
| Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems] | | |
| Disclosure in auditors report relating to fixed assets | | Textual information (15) [See below] |
| Disclosure relating to quantitative details of fixed assets | | Not Applicable |
| Disclosure relating to physical verification and material discrepancies of fixed assets | | Not Applicable |
| Disclosure relating to title deeds of immovable properties | | Not Applicable |
| Disclosure in auditors report relating to inventories | Textual information (16) [See below] | |
| Disclosure in auditors report relating to loans | | Textual information (17) [See below] |
| Disclosure about loans granted to parties covered under section 189 of companies act | | Not Applicable |
| Disclosure relating to terms and conditions of loans granted | | Not Applicable |
| Disclosure regarding receipt of loans granted | | Not Applicable |
| Disclosure regarding terms of recovery of loans granted | | Not Applicable |
| Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013 | | Textual information (18) [See below] |
| Disclosure in auditors report relating to deposits accepted | | Textual information (19) [See below] |
| Disclosure in auditors report relating to maintenance of cost records | | Textual information (20) [See below] |
| Disclosure in auditors report relating to statutory dues [TextBlock] | Textual information (21) [See below] | |
| Disclosure relating to regularity in payment of undisputed statutory dues [TextBlock] | Textual information (22) [See below] | |
| Disclosure relating to disputed statutory dues [TextBlock] | Textual information (23) [See below] | |
| Disclosure in auditors report relating to default in repayment of financial dues | Textual information (24) [See below] | |
| Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised | | Textual information (25) [See below] |
| Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period | | Textual information (26) [See below] |
| Disclosure in auditors report relating to managerial remuneration | Textual information (27) [See below] | |
| Disclosure in auditors report relating to Nidhi Company | | The company is not a Nidhi company and hence reporting under Para 3 clauses (XII) of CARO 2016 or der i s not applicable. |
| Disclosure in auditors report relating to transactions with related parties | Textual information (28) [See below] | |
| Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures | | Textual information (29) [See below] |
| Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him | | Textual information (30) [See below] |
| Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934 | | The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934. |

Unless otherwise specified, all monetary values are in Lakhs of INR

| | 01/04/2017 to 31/03/2018 |
|-------------------------------------------------------------------------------------------------|-----------------------------------------|
| Disclosure in auditor's report explanatory [TextBlock] | Textual information (31) [See below] |
| Whether companies auditors report order is applicable on company | Yes |
| Whether auditors' report has been qualified or has any reservations or contains adverse remarks | No |

Textual information (15)

Disclosure in auditors report relating to fixed assets

In respect of its fixed assets a. The Company does not have any fixed assets and hence reporting under this clause does not arise, however the company continues to hold Franchise Right in BCCI-IPL as intangible asset without any carrying value. b. According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no immovable properties held in the name of the Company.

Textual information (16)

Disclosure in auditors report relating to inventories

As explained to us and according to information and explanations given to us the inventories were physically verified during the year by the management at reasonable intervals and no material discrepancies were noticed on physical verification.

Textual information (17)

Disclosure in auditors report relating to loans

According to the information and explanations given to us and on the basis of our examination of the books of account, The Company has not granted any loans, secured or unsecured to companies, firms, Limited Liability partnerships or other parties listed in the Register maintained under section 189 of the Companies Act, 2013.

Textual information (18)

Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013

In our opinion and according to the information and explanations given to us, the company has not granted any loans, making investments, and providing guarantee, security in terms of section 185 and 186 of the Companies Act, 2013. Accordingly the provisions of clause (IV) of Para 3 of CARO 2016 order are not applicable to the Company and hence not commented upon.

Textual information (19)

Disclosure in auditors report relating to deposits accepted

In our opinion and according to the information and explanations given to us, the Company has not accepted any deposit from the public during the year. Therefore, the provisions of Clause (v) of Para 3 of CARO 2016 order are not applicable to the Company.

Textual information (20)

Disclosure in auditors report relating to maintenance of cost records

In our opinion and according to the information and explanations given to us, the Company is not required to maintain cost records as per section 148 of Companies Act, 2013. Therefore, the provisions of Clause (vi) of Para 3 of CARO 2016 order are not applicable to the Company.

Textual information (21)

Disclosure in auditors report relating to statutory dues [Text Block]

According to the information and explanations given to us and on the basis of our examination of the books of account in respect of statutory dues:

a. The Company has generally been regular in depositing undisputed statutory dues including provident fund, Employees' state insurance, income tax, service tax, sales tax, GST, customs duty, and other statutory dues as applicable with the appropriate authorities. There were no undisputed amounts payable towards Employees' state insurance, income tax, service tax, sales tax, customs duty, duty of excise, value added tax, Goods and Services Tax, cess and other statutory dues, which are outstanding as at 31st March, 2018 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 does not have any dues of Income tax, Service tax, Customs duty, Excise duty, VAT, Goods and Services Tax which are not deposited on account of any dispute as on March 31, 2018.

Textual information (22)

Disclosure relating to regularity in payment of undisputed statutory dues [Text Block]

The Company has generally been regular in depositing undisputed statutory dues including provident fund, Employees' state insurance, income tax, service tax, sales tax, GST, customs duty, and other statutory dues as applicable with the appropriate authorities. There were no undisputed amounts payable towards Employees' state insurance, income tax, service tax, sales tax, customs duty, duty of excise, value added tax, Goods and Services Tax, cess and other statutory dues, which are outstanding as at 31st March, 2018 for a period of more than six months from the date they became payable.

Textual information (23)

Disclosure relating to disputed statutory dues [Text Block]

According to the information and explanations given to us, the Company does not have any dues of Income tax, Service tax, Customs duty, Excise duty, VAT, Goods and Services Tax, which are not deposited on account of any dispute as on March 31, 2018.

Textual information (24)

Disclosure in auditors report relating to default in repayment of financial dues

According to the information and explanations given to us and on the basis of our examination of the books of account and based on explanations given by the management, we are of the opinion that, as at the balance sheet date the Company has not defaulted in the repayment of loans to financial institutions, government, banks or debenture holders.

Textual information (25)

Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised

In our opinion and according to the information and explanations given to us during the year the company has not raised any loans and monies by way of initial public offer or further public offer (including debt instruments). Therefore, the provisions of Clause (ix) of Para 3 of CARO 2016 order are not applicable to the Company.

Textual information (26)

Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period

To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company or no material fraud on the company by its officers or employees has been noticed or reported during the year.

Textual information (27)

Disclosure in auditors report relating to managerial remuneration

In our opinion and according to the information and explanations give to us, we are of the opinion that the Company has paid/provided for managerial remuneration in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Act.

Textual information (28)

Disclosure in auditors report relating to transactions with related parties

In our opinion and according to the information and explanations given to us and based on our examination of the records of the Company, the company is in compliance with sections 177 and 188 of the Act where applicable for all transactions with related parties and the details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.

Textual information (29)

Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures

During the year the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures and hence reporting under clause (xiv) of Para 3 of CARO 2016 Order is not applicable to the company.

Textual information (30)

Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him

In our opinion and according to the information and explanations given to us and based on our examination of the records of the Company, during the year the Company has not entered into any non-cash transactions with its directors or directors of its holding, subsidiary or associate company or persons connected with them hence the provisions of section 192 of the Companies Act, 2013 are not applicable.

Textual information (31)

Disclosure in auditor's report explanatory [Text Block]

Independent Auditor's Report

To

The Members of

Chennai Super Kings Cricket Limited

1. Report on the Financial Statements

We have audited the accompanying financial statements of Chennai Super Kings Cricket Limited ("the Company"), which comprise the Balance Sheet as at March 31, 2018, and the Statement of Profit and Loss and Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

2. Management's Responsibility 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, read with relevant rules issued thereunder.

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 financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

3. Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

Based on the procedures and evaluations referred above we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

4. Opinion

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 Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the financial position of the Company as at 31st March, 2018, and its Financial performance and its cash flows for the year ended on that date.

5. Report on Other Legal and Regulatory Requirements

a. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of Section 143 of Companies Act, 2013, we give in the Annexure - A statement on the matters specified in the paragraphs 3 and 4 of the Order, to the extent applicable.

b. As required by section 143(3) of the Act, we report that:

i. 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.

ii. In our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books.

iii. The Balance Sheet, Statement of Profit and Loss, and Cash Flow Statement dealt with by this Report are in agreement with the books of account.

iv. In our opinion, the Balance Sheet, Statement of Profit and Loss, and Cash Flow Statement comply with the Accounting Standards specified under Section 133 of the Act read with relevant rule issued there under;

v. On the basis of written representations received from the Directors as on 31st March, 2018 and taken on record by the Board of Directors, none of the directors are disqualified as on 31st March, 2018, from being appointed as a director in terms of section 164(2) of the Act;

vi. 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"; and

vii. With respect to the other matters included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to our best of our information and according to explanations given to us:

a) The Company did not have any pending litigations which would impact its financial position.

b) The Company did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses;

c) There were no amounts which are required to be transferred, to the Investor Education and Protection Fund by the company.

For Brahmayya & Co.

Chartered Accountants

Firm Regn No: 000511S

N.Srikrishna

Partner

Place: Chennai

Date: 04-06-2018

Membership No.026575

Annexure - A to the Auditors' Report

The Annexure referred to in paragraph 5(a) under the heading of "Report on Other Legal and Regulatory Requirements" of our Report of even date to the members of Chennai Super Kings Cricket Limited on the accounts of the company for the year ended 31st March, 2018 we report that:

i. In respect of its fixed assets

a. The Company does not have any fixed assets and hence reporting under this clause does not arise, however the company continues to hold Franchise Right in BCCI-IPL as intangible asset without any carrying value.

b. According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no immovable properties held in the name of the Company.

ii. As explained to us and according to information and explanations given to us the inventories were physically verified during the year by the management at reasonable intervals and no material discrepancies were noticed on physical verification.

iii. According to the information and explanations given to us and on the basis of our examination of the books of account, The Company has not granted any loans, secured or unsecured to companies, firms, Limited Liability partnerships or other parties listed in the Register maintained under section 189 of the Companies Act, 2013.

iv. In our opinion and according to the information and explanations given to us, the company has not granted any loans, making investments, and providing guarantee, security in terms of section 185 and 186 of the Companies Act, 2013. Accordingly the provisions of clause (IV) of Para 3 of CARO 2016 order are not applicable to the Company and hence not commented upon.

v. In our opinion and according to the information and explanations given to us, the Company has not accepted any deposit from the public during the year. Therefore, the provisions of Clause (v) of Para 3 of CARO 2016 order are not applicable to the Company.

vi. In our opinion and according to the information and explanations given to us, the Company is not required to maintain cost records as per section 148 of Companies Act, 2013. Therefore, the provisions of Clause (vi) of Para 3 of CARO 2016 order are not applicable to the Company.

vii. According to the information and explanations given to us and on the basis of our examination of the books of account in respect of statutory dues

a. The Company has generally been regular in depositing undisputed statutory dues including provident fund, Employees' state insurance, income tax, service tax, sales tax, GST, customs duty, and other statutory dues as applicable with the appropriate authorities. There were no undisputed amounts payable towards Employees' state insurance, income tax, service tax, sales tax, customs duty, duty of excise, value added tax, Goods and Services Tax, cess and other statutory dues, which are outstanding as at 31st March, 2018 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 does not have any dues of Income tax, Service tax, Customs duty, Excise duty, VAT Goods and Services Tax which are not deposited on account of any dispute as on March 31, 2018.

viii. According to the information and explanations given to us and on the basis of our examination of the books of account and based on explanations given by the management, we are of the opinion that, as at the balance sheet date the Company has not defaulted in the repayment of loans to financial institutions, government, banks or debenture holders.

ix. In our opinion and according to the information and explanations given to us during the year the company has not raised any loans and monies by way of initial public offer or further public offer (including debt instruments). Therefore, the provisions of Clause (ix) of Para 3 of CARO 2016 order are not applicable to the Company.

x. To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company or no material fraud on the company by its officers or employees has been noticed or reported during the year.

xi. In our opinion and according to the information and explanations give to us, we are of the opinion that the Company has paid/provided for managerial remuneration in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Act.

xii. The company is not a Nidhi company and hence reporting under Para 3 clauses (XII) of CARO 2016 order is not applicable.

xiii. In our opinion and according to the information and explanations given to us and based on our examination of the records of the Company, the company is in compliance with sections 177 and 188 of the Act where applicable for all transactions with related parties and the details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.

xiv. During the year the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures and hence reporting under clause (xiv) of Para 3 of CARO 2016 Order is not applicable to the company.

xv. In our opinion and according to the information and explanations given to us and based on our examination of the records of the Company, during the year the Company has not entered into any non-cash transactions with its directors or directors of its holding, subsidiary or associate company or persons connected with them hence the provisions of section 192 of the Companies Act, 2013 are not applicable.

xvi. The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.

For Brahmayya&Co.

Chartered Accountants

Firm Regn No: 000511S

N.Srikrishna

Partner

Place: Chennai

Date: 04-06-2018

Membership No.026575

Annexure - B to the Auditors' Report

Report on the Internal Financial Controls Over Financial Reporting 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 Chennai Super Kings Cricket Limited ("the Company") as of 31 March 2018 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, 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, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. 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 judgment, 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 system 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 (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) 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 (3) 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, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2018, 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.

For Brahmayya&Co.

Chartered Accountants

Firm Regn No: 000511S

N.Srikrishna

Partner

Place: Chennai

Date: 04-06-2018

Membership No.026575

[400500] Disclosures - Secretarial audit report

Unless otherwise specified, all monetary values are in Lakhs of INR

| | 01/04/2017 to 31/03/2018 |
|----------------------------------------------------------------|-----------------------------------------|
| Disclosure in secretarial audit report explanatory [TextBlock] | |
| Whether secretarial audit report is applicable on company | No |

[100100] Balance sheet

Unless otherwise specified, all monetary values are in Lakhs of INR

| | 31/03/2018 | 31/03/2017 | 01/04/2016 |
|-------------------------------------------|--------------|------------|------------|
| Balance sheet [Abstract] | | | |
| Equity and liabilities [Abstract] | | | |
| Shareholders' funds [Abstract] | | | |
| Share capital | 308.15 | 308.15 | 308.15 |
| Reserves and surplus | 1,123.11 | 1,174.59 | 1,274.86 |
| Total shareholders' funds | 1,431.26 | 1,482.74 | 1,583.01 |
| Share application money pending allotment | 0 | 0 | |
| Non-current liabilities [Abstract] | | | |
| Long-term borrowings | 6,500 | 0 | |
| Other long-term liabilities | 0 | 0 | |
| Long-term provisions | 0 | 0 | |
| Total non-current liabilities | 6,500 | 0 | |
| Current liabilities [Abstract] | | | |
| Short-term borrowings | 0 | 0 | |
| Trade payables | (A) 9,903.34 | (B) 156.66 | |
| Other current liabilities | 1,164.49 | 1.78 | |
| Short-term provisions | 10.53 | 2.28 | |
| Total current liabilities | 11,078.36 | 160.72 | |
| Total equity and liabilities | 19,009.62 | 1,643.46 | 1,583.01 |
| Assets [Abstract] | | | |
| Non-current assets [Abstract] | | | |
| Fixed assets [Abstract] | | | |
| Tangible assets | 0 | 0 | |
| Intangible assets | 0 | 0 | |
| Total fixed assets | 0 | 0 | |
| Non-current investments | 0 | 0 | |
| Deferred tax assets (net) | 55.79 | 0 | |
| Long-term loans and advances | 0 | 0 | |
| Other non-current assets | 0 | 0 | |
| Total non-current assets | 55.79 | 0 | |
| Current assets [Abstract] | | | |
| Current investments | 0 | 0 | |
| Inventories | 0 | 15.84 | |
| Trade receivables | 12.06 | 58.36 | |
| Cash and bank balances | 14,291.53 | 926.89 | |
| Short-term loans and advances | 3,124.06 | 4.54 | |
| Other current assets | 1,526.18 | 637.83 | |
| Total current assets | 18,953.83 | 1,643.46 | |
| Total assets | 19,009.62 | 1,643.46 | |

Footnotes

(A) Creditors For Expenses Rs.140.59 Lakhs, Customer Credit Balance Rs. 9762.75 Lakhs

(B) Creditors For Expenses Rs.156.66 Lakhs

[400300] Disclosures - Signatories of financial statements**Details of directors signing financial statements [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

| Directors signing financial statements [Axis] | Directors Signing Financial Statements 1 | Directors Signing Financial Statements 2 | Directors Signing Financial Statements 3 | Directors Signing Financial Statements 4 |
|---------------------------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| | 01/04/2017 to 31/03/2018 | 01/04/2017 to 31/03/2018 | 01/04/2017 to 31/03/2018 | 01/04/2017 to 31/03/2018 |
| Details of signatories of financial statements [Abstract] | | | | |
| Details of directors signing financial statements [Abstract] | | | | |
| Details of directors signing financial statements [LineItems] | | | | |
| Name of director signing financial statements [Abstract] | | | | |
| First name of director | SABARETNAM | SRINIVASAN | KALIDAIKURUCHI | RAKESH |
| Middle name of director | | | SUBRAMANIAM | |
| Last name of director | LAKSHMANAN | RANGANATHAN | VISWANATHAN | SINGH |
| Designation of director | Chairman | DIRECTOR | DIRECTOR | DIRECTOR |
| Director identification number of director | 00276882 | 00207398 | 06965671 | 07563110 |
| Date of signing of financial statements by director | 04/06/2018 | 04/06/2018 | 04/06/2018 | 04/06/2018 |

[100400] Cash flow statement, indirect

Unless otherwise specified, all monetary values are in Lakhs of INR

| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 | 01/04/2016 |
|---------------------------------------------------------------------------------------------|--------------------------------|--------------------------------|------------|
| Statement of cash flows [Abstract] | | | |
| Whether cash flow statement is applicable on company | Yes | Yes | |
| Cash flows from used in operating activities [Abstract] | | | |
| Profit before extraordinary items and tax | -107.27 | -100.27 | |
| Adjustments for reconcile profit (loss) [Abstract] | | | |
| Adjustments to profit (loss) [Abstract] | | | |
| Adjustments for finance costs | 129.42 | 0.01 | |
| Total adjustments to profit (loss) | 129.42 | 0.01 | |
| Adjustments for working capital [Abstract] | | | |
| Adjustments for decrease (increase) in inventories | 15.84 | 0.21 | |
| Adjustments for decrease (increase) in trade receivables | 46.3 | -44.37 | |
| Adjustments for decrease (increase) in other current assets | -4,007.88 | 199.52 | |
| Adjustments for increase (decrease) in trade payables | 10,917.65 | -131 | |
| Total adjustments for working capital | 6,971.91 | 24.36 | |
| Total adjustments for reconcile profit (loss) | 7,101.33 | 24.37 | |
| Net cash flows from (used in) operations | 6,994.06 | -75.9 | |
| Interest received | -122.33 | -42.47 | |
| Income taxes paid (refund) | 0 | 118.45 | |
| Net cash flows from (used in) operating activities before extraordinary items | 6,871.73 | -236.82 | |
| Net cash flows from (used in) operating activities | 6,871.73 | -236.82 | |
| Cash flows from used in investing activities [Abstract] | | | |
| Interest received | 122.33 | 42.47 | |
| Other inflows (outflows) of cash | 0 | (A) 1,092 | |
| Net cash flows from (used in) investing activities before extraordinary items | 122.33 | 1,134.47 | |
| Proceeds from extraordinary items | 0 | 0 | |
| Net cash flows from (used in) investing activities | 122.33 | 1,134.47 | |
| Cash flows from used in financing activities [Abstract] | | | |
| Proceeds from issuing debentures notes bonds etc | (B) 6,500 | 0 | |
| Repayments of borrowings | 0 | 0 | |
| Interest paid | 129.42 | 0.01 | |
| Net cash flows from (used in) financing activities before extraordinary items | 6,370.58 | -0.01 | |
| Net cash flows from (used in) financing activities | 6,370.58 | -0.01 | |
| Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes | 13,364.64 | 897.64 | |
| Net increase (decrease) in cash and cash equivalents | 13,364.64 | 897.64 | |
| Cash and cash equivalents cash flow statement at end of period | 14,291.53 | 926.89 | 29.25 |

Footnotes

(A) Refund received from BCCI

(B) Proceeds from issue of OCD (Optionally Convertible Debentures)

[200100] Notes - Share capital**Disclosure of shareholding more than five per cent in company [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

| Classes of share capital [Axis] | Equity shares 1 [Member] | |
|---------------------------------------------------------------------------|--------------------------------------|--------------------------------------|
| Name of shareholder [Axis] | Shareholder 1 [Member] | |
| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
| Disclosure of shareholding more than five per cent in company [Abstract] | | |
| Disclosure of shareholding more than five per cent in company [LineItems] | | |
| Type of share | Equity share | Equity share |
| Name of shareholder | (A) India Cements Shareholders Trust | (B) India Cements Shareholders Trust |
| PAN of shareholder | AABTI1906L | AABTI1906L |
| Country of incorporation or residence of shareholder | India | India |
| Number of shares held in company | (C) [shares] 30,81,50,000 | (D) [shares] 30,81,50,000 |
| Percentage of shareholding in company | 100.00% | 100.00% |

Footnotes

(A) Shares held by Trust as custodian for distributing to all the shareholders of The India Cements Ltd., pending approval from BCCI.

(B) Shares held by Trust as custodian for distributing to all the shareholders of The India Cements Ltd., pending approval from BCCI.

(C) The actual shares is 308153074. However, to avoid errors in validation it has been entered as 308150000.

(D) The actual shares is 308153074. However, to avoid errors in validation it has been entered as 308150000.

Disclosure of classes of share capital [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

| Classes of share capital [Axis] | Share capital [Member] | | | Equity shares [Member] |
|------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|--------------------------------------|-----------------------|--------------------------------------|
| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 | 01/04/2016 | 01/04/2017 to 31/03/2018 |
| Disclosure of classes of share capital [Abstract] | | | | |
| Disclosure of classes of share capital [LineItems] | | | | |
| Number of shares authorised | [shares] 31,31,60,000 | [shares] 31,31,60,000 | | [shares] 31,31,60,000 |
| Value of shares authorised | 313.16 | 313.16 | | 313.16 |
| Number of shares issued | [shares] 30,81,50,000 | [shares] 30,81,50,000 | | [shares] 30,81,50,000 |
| Value of shares issued | 308.15 | 308.15 | | 308.15 |
| Number of shares subscribed and fully paid | [shares] 30,81,50,000 | [shares] 30,81,50,000 | | [shares] 30,81,50,000 |
| Value of shares subscribed and fully paid | 308.15 | 308.15 | | 308.15 |
| Number of shares subscribed but not fully paid | [shares] 0 | [shares] 0 | | [shares] 0 |
| Value of shares subscribed but not fully paid | 0 | 0 | | 0 |
| Total number of shares subscribed | [shares] 30,81,50,000 | [shares] 30,81,50,000 | | [shares] 30,81,50,000 |
| Total value of shares subscribed | 308.15 | 308.15 | | 308.15 |
| Value of shares paid-up [Abstract] | | | | |
| Number of shares paid-up | [shares] 30,81,50,000 | [shares] 30,81,50,000 | | [shares] 30,81,50,000 |
| Value of shares called | 308.15 | 308.15 | | 308.15 |
| Value of shares paid-up | 308.15 | 308.15 | | 308.15 |
| Reconciliation of number of shares outstanding [Abstract] | | | | |
| Changes in number of shares outstanding [Abstract] | | | | |
| Increase in number of shares outstanding [Abstract] | | | | |
| Number of other issues of shares | [shares] 0 | [shares] 0 | | [shares] 0 |
| Total aggregate number of shares issued during period | [shares] 0 | [shares] 0 | | [shares] 0 |
| Total increase (decrease) in number of shares outstanding | [shares] 0 | [shares] 0 | | [shares] 0 |
| Number of shares outstanding at end of period | [shares] 30,81,50,000 | [shares] 30,81,50,000 | [shares] 30,81,50,000 | [shares] 30,81,50,000 |
| Reconciliation of value of shares outstanding [Abstract] | | | | |
| Changes in share capital [Abstract] | | | | |
| Increase in share capital during period [Abstract] | | | | |
| Amount of other issues during period | 0 | 0 | | 0 |
| Total aggregate amount of increase in share capital during period | 0 | 0 | | 0 |
| Total increase (decrease) in share capital | 0 | 0 | | 0 |
| Share capital at end of period | 308.15 | 308.15 | 308.15 | 308.15 |
| Rights preferences and restrictions attaching to class of share capital | Textual information (32) [See below] | Textual information (33) [See below] | | Textual information (34) [See below] |
| Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract] | | | | |
| Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract] | | | | |
| Application money received for allotment of securities and due for refund, principal | 0 | 0 | | 0 |
| Total application money received for allotment of securities and due for refund and interest accrued thereon | 0 | 0 | | 0 |

Disclosure of classes of share capital [Table]

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

| Classes of share capital [Axis] | Equity shares [Member] | | Equity shares 1 [Member] | |
|------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|--------------------------|-----------------------------------------|-----------------------------------------|
| | 01/04/2016 to 31/03/2017 | 01/04/2016 | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
| Disclosure of classes of share capital [Abstract] | | | | |
| Disclosure of classes of share capital [LineItems] | | | | |
| Type of share | | | Equity Share | Equity Share |
| Number of shares authorised | [shares] 31,31,60,000 | | [shares] 31,31,60,000 | [shares] 31,31,60,000 |
| Value of shares authorised | 313.16 | | 313.16 | 313.16 |
| Number of shares issued | [shares] 30,81,50,000 | | (A) [shares] 30,81,50,000 | (B) [shares] 30,81,50,000 |
| Value of shares issued | 308.15 | | 308.15 | 308.15 |
| Number of shares subscribed and fully paid | [shares] 30,81,50,000 | | (C) [shares] 30,81,50,000 | (D) [shares] 30,81,50,000 |
| Value of shares subscribed and fully paid | 308.15 | | 308.15 | 308.15 |
| Number of shares subscribed but not fully paid | [shares] 0 | | [shares] 0 | [shares] 0 |
| Value of shares subscribed but not fully paid | 0 | | 0 | 0 |
| Total number of shares subscribed | [shares] 30,81,50,000 | | [shares] 30,81,50,000 | [shares] 30,81,50,000 |
| Total value of shares subscribed | 308.15 | | 308.15 | 308.15 |
| Value of shares paid-up [Abstract] | | | | |
| Number of shares paid-up | [shares] 30,81,50,000 | | (E) [shares] 30,81,50,000 | (F) [shares] 30,81,50,000 |
| Value of shares called | 308.15 | | 308.15 | 308.15 |
| Value of shares paid-up | 308.15 | | 308.15 | 308.15 |
| Par value per share | | | [INR/shares] 0.1 | [INR/shares] 0.1 |
| Amount per share called in case shares not fully called | | | [INR/shares] 0 | [INR/shares] 0 |
| Reconciliation of number of shares outstanding [Abstract] | | | | |
| Changes in number of shares outstanding [Abstract] | | | | |
| Increase in number of shares outstanding [Abstract] | | | | |
| Number of other issues of shares | [shares] 0 | | [shares] 0 | [shares] 0 |
| Total aggregate number of shares issued during period | [shares] 0 | | [shares] 0 | [shares] 0 |
| Total increase (decrease) in number of shares outstanding | [shares] 0 | | [shares] 0 | [shares] 0 |
| Number of shares outstanding at end of period | [shares] 30,81,50,000 | [shares] 30,81,50,000 | (G) [shares] 30,81,50,000 | (H) [shares] 30,81,50,000 |
| Reconciliation of value of shares outstanding [Abstract] | | | | |
| Changes in share capital [Abstract] | | | | |
| Increase in share capital during period [Abstract] | | | | |
| Amount of other issues during period | 0 | | 0 | 0 |
| Total aggregate amount of increase in share capital during period | 0 | | 0 | 0 |
| Total increase (decrease) in share capital | 0 | | 0 | 0 |
| Share capital at end of period | 308.15 | 308.15 | 308.15 | 308.15 |
| Rights preferences and restrictions attaching to class of share capital | Textual information (35) [See below] | | Textual information (36) [See below] | Textual information (37) [See below] |
| Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract] | | | | |
| Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract] | | | | |
| Application money received for allotment of securities and due for refund, principal | 0 | | 0 | 0 |
| Total application money received for allotment of securities and due for refund and interest accrued thereon | 0 | | 0 | 0 |

Footnotes

- (A) The actual number of shares is 308153074. However, to avoid errors in the validation, it has been entered as 308150000.
 (B) The actual number of shares is 308153074. However, to avoid errors in the validation, it has been entered as 308150000.
 (C) The actual number of shares is 308153074. However, to avoid errors in the validation, it has been entered as 308150000.
 (D) The actual number of shares is 308153074. However, to avoid errors in the validation, it has been entered as 308150000.
 (E) The actual number of shares is 308153074. However, to avoid errors in the validation, it has been entered as 308150000.
 (F) The actual number of shares is 308153074. However, to avoid errors in the validation, it has been entered as 308150000.
 (G) The actual number of shares is 308153074. However, to avoid errors in the validation, it has been entered as 308150000.
 (H) The actual number of shares is 308153074. However, to avoid errors in the validation, it has been entered as 308150000.

Disclosure of classes of share capital [Table]

..(3)

Unless otherwise specified, all monetary values are in Lakhs of INR

| Classes of share capital [Axis] | Equity shares 1 [Member] |
|-----------------------------------------------------------|--------------------------|
| | 01/04/2016 |
| Disclosure of classes of share capital [Abstract] | |
| Disclosure of classes of share capital [LineItems] | |
| Reconciliation of number of shares outstanding [Abstract] | |
| Number of shares outstanding at end of period | [shares] 30,81,50,000 |
| Reconciliation of value of shares outstanding [Abstract] | |
| Share capital at end of period | 308.15 |

Unless otherwise specified, all monetary values are in Lakhs of INR

| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
|--------------------------------------------------------------------------------------|--------------------------------|--------------------------------|
| Disclosure of notes on share capital explanatory [TextBlock] | | |
| Whether there are any shareholders holding more than five per cent shares in company | Yes | Yes |
| Whether reduction in capital done during year | No | No |
| Whether money raised from public offering during year | No | No |

Textual information (32)**Rights preferences and restrictions attaching to class of share capital**

During the financial year 2015 - 16 the face value of each equity share, which was sub- divided into Rs.0.10/- per share fully paid up. Shares held by Trust as custodian for distributing to all the shareholders of The India Cements Limited., pending approval from BCCI.

Textual information (33)**Rights preferences and restrictions attaching to class of share capital**

During the financial year 2015 - 16 the face value of each equity share, which was sub- divided into Rs.0.10/- per share fully paid up. Shares held by Trust as custodian for distributing to all the shareholders of The India Cements Limited., pending approval from BCCI.

Textual information (34)**Rights preferences and restrictions attaching to class of share capital**

During the financial year 2015 - 16 the face value of each equity share, which was sub- divided into Rs.0.10/- per share fully paid up. Shares held by Trust as custodian for distributing to all the shareholders of The India Cements Limited., pending approval from BCCI.

Textual information (35)**Rights preferences and restrictions attaching to class of share capital**

During the financial year 2015 - 16 the face value of each equity share, which was sub- divided into Rs.0.10/- per share fully paid up. Shares held by Trust as custodian for distributing to all the shareholders of The India Cements Limited., pending approval from BCCI.

Textual information (36)

Rights preferences and restrictions attaching to class of share capital

During the financial year 2015 - 16 the face value of each equity share, which was sub- divided into Rs.0.10/- per share fully paid up. Shares held by Trust as custodian for distributing to all the shareholders of The India Cements Limited., pending approval from BCCI.

Textual information (37)

Rights preferences and restrictions attaching to class of share capital

During the financial year 2015 - 16 the face value of each equity share, which was sub- divided into Rs.0.10/- per share fully paid up. Shares held by Trust as custodian for distributing to all the shareholders of The India Cements Limited., pending approval from BCCI.

[200200] Notes - Reserves and surplus**Statement of changes in reserves [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

| Components of reserves [Axis] | Reserves [Member] | | Surplus [Member] | |
|----------------------------------------------|--------------------------------|--------------------------------|------------------|--------------------------------|
| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 | 01/04/2016 | 01/04/2017 to 31/03/2018 |
| Statement of changes in reserves [Abstract] | | | | |
| Statement of changes in reserves [LineItems] | | | | |
| Changes in reserves [Abstract] | | | | |
| Additions to reserves [Abstract] | | | | |
| Profit (loss) for period | -51.48 | -100.27 | | -51.48 |
| Total additions to reserves | -51.48 | -100.27 | | -51.48 |
| Total changes in reserves | -51.48 | -100.27 | | -51.48 |
| Reserves at end of period | 1,123.11 | 1,174.59 | 1,274.86 | 1,123.11 |

Statement of changes in reserves [Table]

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

| Components of reserves [Axis] | Surplus [Member] | |
|----------------------------------------------|--------------------------------|------------|
| | 01/04/2016 to 31/03/2017 | 01/04/2016 |
| Statement of changes in reserves [Abstract] | | |
| Statement of changes in reserves [LineItems] | | |
| Changes in reserves [Abstract] | | |
| Additions to reserves [Abstract] | | |
| Profit (loss) for period | -100.27 | |
| Total additions to reserves | -100.27 | |
| Total changes in reserves | -100.27 | |
| Reserves at end of period | 1,174.59 | 1,274.86 |

[200300] Notes - Borrowings**Details of bonds or debentures [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

| Details of bonds or debentures [Axis] | Details Of Bonds Or Debentures 1 | |
|-------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|--------------------------------|
| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
| Borrowings notes [Abstract] | | |
| Details of bonds or debentures [Abstract] | | |
| Details of bonds or debentures [LineItems] | | |
| Whether bonds or debentures | Debenture | Debenture |
| Nature of bond or debenture | Fully convertible | Fully convertible |
| Holder of bond or debenture | Intercompany | Intercompany |
| Rate of interest | 8.00% | 0.00% |
| Particulars of redemption or conversion | Private placement of 650 - 8% Optionally Convertible Debentures of the face value of Rs.10,00,000/- each. | Not Applicable |
| Nominal value per bond or debenture | [pure] 10,00,000 | [pure] 0 |
| Number of bonds or debentures | [pure] 650 | [pure] 0 |
| Amount of bonds or debentures issued during period | 6,500 | 0 |
| Number of allottees to whom bonds or debentures were issued | [pure] 1 | [pure] 0 |

Classification of borrowings [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

| Classification based on time period [Axis] | Long-term [Member] | | | |
|--------------------------------------------|-------------------------------|------------|-------------------------------|------------|
| | Borrowings [Member] | | Bonds/debentures [Member] | |
| Classification of borrowings [Axis] | Unsecured borrowings [Member] | | Unsecured borrowings [Member] | |
| Subclassification of borrowings [Axis] | 31/03/2018 | 31/03/2017 | 31/03/2018 | 31/03/2017 |
| Borrowings notes [Abstract] | | | | |
| Details of borrowings [Abstract] | | | | |
| Details of borrowings [LineItems] | | | | |
| Borrowings | 6,500 | 0 | 6,500 | 0 |

Classification of borrowings [Table]

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

| Classification based on time period [Axis] | Long-term [Member] | | | |
|--------------------------------------------|-------------------------------|------------|-------------------------------------------------------|------------|
| | Debentures [Member] | | Fully convertible debentures intercompany [Member] | |
| Classification of borrowings [Axis] | Unsecured borrowings [Member] | | Unsecured borrowings [Member] | |
| Subclassification of borrowings [Axis] | 31/03/2018 | 31/03/2017 | 31/03/2018 | 31/03/2017 |
| Borrowings notes [Abstract] | | | | |
| Details of borrowings [Abstract] | | | | |
| Details of borrowings [LineItems] | | | | |
| Borrowings | 6,500 | 0 | (A) 6,500 | 0 |

Footnotes

(A) Private placement of 650 - 8% Optionally Convertible Debentures of the face value of Rs.10,00,000/- each.

[201000] Notes - Tangible assets**Disclosure of tangible assets [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

| Classes of tangible assets [Axis] | Company total tangible assets [Member] | |
|---------------------------------------------------------------------------|----------------------------------------|------------|
| Sub classes of tangible assets [Axis] | Owned and leased assets [Member] | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member] | |
| | 31/03/2018 | 31/03/2017 |
| Disclosure of tangible assets [Abstract] | | |
| Disclosure of tangible assets [LineItems] | | |
| Reconciliation of changes in tangible assets [Abstract] | | |
| Tangible assets at end of period | 0 | 0 |

[201100] Notes - Intangible assets**Disclosure of intangible assets [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

| Classes of intangible assets [Axis] | Company total intangible assets [Member] | |
|------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|------------|
| Sub classes of intangible assets [Axis] | Internally generated and other than internally generated intangible assets [Member] | |
| Carrying amount accumulated amortization and impairment and gross carrying amount [Axis] | Carrying amount [Member] | |
| | 31/03/2018 | 31/03/2017 |
| Disclosure of intangible assets [Abstract] | | |
| Disclosure of intangible assets [LineItems] | | |
| Reconciliation of changes in intangible assets [Abstract] | | |
| Intangible assets at end of period | 0 | 0 |

[200600] Notes - Subclassification and notes on liabilities and assets**Disclosure of breakup of provisions [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

| Classification based on time period [Axis] | Short-term [Member] | |
|------------------------------------------------------------------|---------------------|------------|
| | 31/03/2018 | 31/03/2017 |
| Subclassification and notes on liabilities and assets [Abstract] | | |
| Provisions notes [Abstract] | | |
| Disclosure of breakup of provisions [Abstract] | | |
| Disclosure of breakup of provisions [LineItems] | | |
| Provisions [Abstract] | | |
| Provisions for employee benefits [Abstract] | | |
| Provision leave encashment | 10.53 | 2.28 |
| Total provisions for employee benefits | 10.53 | 2.28 |
| CSR expenditure provision | 0 | 0 |
| Total provisions | 10.53 | 2.28 |

Loans and advances [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

| Classification based on time period [Axis] | Short-term [Member] | | | |
|-----------------------------------------------------------------------------------------------------------------|------------------------------------|------------|-----------------------------------------|------------|
| Classification of loans and advances [Axis] | Loans and advances [Member] | | Loans advances given suppliers [Member] | |
| Classification of assets based on security [Axis] | Unsecured considered good [Member] | | Unsecured considered good [Member] | |
| | 31/03/2018 | 31/03/2017 | 31/03/2018 | 31/03/2017 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Loans and advances notes [Abstract] | | | | |
| Loans and advances [Abstract] | | | | |
| Disclosure of loans and advances [LineItems] | | | | |
| Loans and advances, gross | 3,124.06 | 4.54 | 3,120.07 | 0 |
| Allowance for bad and doubtful loans and advances | 0 | 0 | 0 | 0 |
| Loans and advances | 3,124.06 | 4.54 | 3,120.07 | 0 |
| Details of loans and advances due by directors, other officers or others [Abstract] | | | | |
| Loans and advances due by directors | 0 | 0 | 0 | 0 |
| Loans and advances due by other officers | 0 | 0 | 0 | 0 |
| Total loans and advances due by directors, other officers or others | 0 | 0 | 0 | 0 |
| Details of loans and advances due by firms or companies in which any director is partner or director [Abstract] | | | | |
| Loans and advances due by firms in which any director is partner | 0 | 0 | 0 | 0 |
| Total loans and advances due by firms or companies in which any director is partner or director | 0 | 0 | 0 | 0 |

Loans and advances [Table]

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

| Classification based on time period [Axis] | Short-term [Member] | |
|-----------------------------------------------------------------------------------------------------------------|-----------------------------------------|------------|
| Classification of loans and advances [Axis] | Loans advances given employees [Member] | |
| Classification of assets based on security [Axis] | Unsecured considered good [Member] | |
| | 31/03/2018 | 31/03/2017 |
| Subclassification and notes on liabilities and assets [Abstract] | | |
| Loans and advances notes [Abstract] | | |
| Loans and advances [Abstract] | | |
| Disclosure of loans and advances [LineItems] | | |
| Loans and advances, gross | 3.99 | 4.54 |
| Allowance for bad and doubtful loans and advances | 0 | 0 |
| Loans and advances | 3.99 | 4.54 |
| Details of loans and advances due by directors, other officers or others [Abstract] | | |
| Loans and advances due by directors | 0 | 0 |
| Loans and advances due by other officers | 0 | 0 |
| Total loans and advances due by directors, other officers or others | 0 | 0 |
| Details of loans and advances due by firms or companies in which any director is partner or director [Abstract] | | |
| Loans and advances due by firms in which any director is partner | 0 | 0 |
| Total loans and advances due by firms or companies in which any director is partner or director | 0 | 0 |

Subclassification of trade receivables [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

| Classification of assets based on security [Axis] | Classification of assets based on security [Member] | | Unsecured considered good [Member] | |
|----------------------------------------------------------------------------------------------------------------|-----------------------------------------------------|------------|------------------------------------|------------|
| | 31/03/2018 | 31/03/2017 | 31/03/2018 | 31/03/2017 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Trade receivables notes [Abstract] | | | | |
| Trade receivables [Abstract] | | | | |
| Subclassification of trade receivables [Abstract] | | | | |
| Subclassification of trade receivables [LineItems] | | | | |
| Breakup of trade receivables [Abstract] | | | | |
| Trade receivables, gross | 12.06 | 58.36 | 12.06 | 58.36 |
| Allowance for bad and doubtful debts | 0 | 0 | 0 | 0 |
| Total trade receivables | 12.06 | 58.36 | 12.06 | 58.36 |
| Details of trade receivables due by directors, other officers or others [Abstract] | | | | |
| Trade receivables due by directors | | | 0 | 0 |
| Trade receivables due by other officers | | | 0 | 0 |
| Total trade receivables due by directors, other officers or others | | | 0 | 0 |
| Details of trade receivables due by firms or companies in which any director is partner or director [Abstract] | | | | |
| Trade receivables due by firms in which any director is partner | | | 0 | 0 |
| Total trade receivables due by firms or companies in which any director is partner or director | | | 0 | 0 |

Classification of inventories [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

| Classification of inventories [Axis] | Company total inventories [Member] | | Stock-in-trade [Member] | |
|------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|
| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Inventories notes [Abstract] | | | | |
| Inventories [Abstract] | | | | |
| Classification of inventories [Abstract] | | | | |
| Details of inventories [LineItems] | | | | |
| Inventories | 0 | 15.84 | 0 | (A) 15.84 |
| Mode of valuation | Merchandise for various tournaments held as inventories, are valued at cost or net realisable value whichever is lower. | Merchandise for various tournaments held as inventories, are valued at cost or net realisable value whichever is lower. | Merchandise for various tournaments held as inventories, are valued at cost or net realisable value whichever is lower. | Merchandise for various tournaments held as inventories, are valued at cost or net realisable value whichever is lower. |

Footnotes

(A) Material Stock (Merchandise goods)

Unless otherwise specified, all monetary values are in Lakhs of INR

| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 | 01/04/2016 |
|-------------------------------------------------------------------------------------------------------------------------------|--------------------------------|--------------------------------|------------|
| Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock] | | | |
| Trade payables, long-term | 0 | 0 | |
| Total other long-term liabilities | 0 | 0 | |
| Interest accrued but not due on borrowings | 0 | 0 | |
| Interest accrued and due on borrowings | 0 | 0 | |
| Interest accrued but not due on public deposits | 0 | 0 | |
| Interest accrued and due on public deposits | 0 | 0 | |
| Debentures claimed but not paid | 0 | 0 | |
| Unpaid dividends | 0 | 0 | |
| Application money received for allotment of securities and due for refund, principal | 0 | 0 | |
| Unpaid matured deposits and interest accrued thereon | 0 | 0 | |
| Unpaid matured debentures and interest accrued thereon | 0 | 0 | |
| Withholding taxes payable | 161.37 | 1.6 | |
| Taxes payable other tax | (A) 1,002.92 | 0 | |
| Public deposit payable, current | 0 | 0 | |
| Total other payables, current | 1,164.29 | 1.6 | |
| Current liabilities portion of share application money pending allotment | 0 | 0 | |
| Other current liabilities, others | 0.2 | 0.18 | |
| Total other current liabilities | 1,164.49 | 1.78 | |
| Total other non-current assets | 0 | 0 | |
| Aggregate amount of trade receivables outstanding for period exceeding six months | 0 | 58.36 | |
| Fixed deposits with banks | 13,980 | 910 | |
| Other balances with banks | 311.52 | 16.88 | |
| Total balance with banks | 14,291.52 | 926.88 | |
| Cash on hand | 0.01 | 0.01 | |
| Total cash and cash equivalents | 14,291.53 | 926.89 | 29.25 |
| Total cash and bank balances | 14,291.53 | 926.89 | |
| Balances held with banks to extent held as margin money | 0 | 0 | |
| Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments | 0 | 0 | |
| Bank deposits with more than twelve months maturity | 0 | 0 | |
| Other current assets, others | (B) 1,526.18 | (C) 637.83 | |
| Total other current assets | 1,526.18 | 637.83 | |

Footnotes

(A) GST Payable

(B) Advance Entertainment Tax - Rs.100 Lakhs, Rental Advance Rs.3.98 Lakhs TDS Receivable - Net of tax Provisions - Rs.1255.97 Lakhs, Prepaid Taxes Rs. 166.06 Lakhs, Cenvat Credit - Gst Rs. 0.18 Lakhs

(C) Cenvat credit - Service Tax Rs.98.82 Lakhs, State VAT Credit - Rs.1.45 Lakhs, Advance Entertainment Tax - Rs.100 Lakhs, Rental Advance Rs.3.98 Lakhs TDS Receivable - Net of tax Provisions - Rs.433.59 Lakhs

[200700] Notes - Additional disclosures on balance sheet

Unless otherwise specified, all monetary values are in Lakhs of INR

| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
|-----------------------------------------------------------------------------------------------------------------------|-----------------------------------------|-----------------------------------------|
| Disclosure of additional balance sheet notes explanatory [TextBlock] | Textual information (38) [See below] | |
| Claims against company not acknowledged as debt | 0 | 0 |
| Total contingent liabilities | 0 | 0 |
| Total contingent liabilities and commitments | 0 | 0 |
| Amount of dividends proposed to be distributed to equity shareholders | 0 | 0 |
| Amount of per share dividend proposed to be distributed to equity shareholders | [INR/shares] 0 | [INR/shares] 0 |
| Percentage of share capital held by foreign company | 0.00% | 0.00% |
| Value of share capital held by foreign company | 0 | 0 |
| Percentage of paid-up capital held by foreign holding company and or with its subsidiaries | 0.00% | 0.00% |
| Value of paid-up capital held by foreign holding company and or with its subsidiaries | 0 | 0 |
| Deposits accepted or renewed during period | 0 | 0 |
| Deposits matured and claimed but not paid during period | 0 | 0 |
| Deposits matured and claimed but not paid | 0 | 0 |
| Deposits matured but not claimed | 0 | 0 |
| Interest on deposits accrued and due but not paid | 0 | 0 |
| Share application money received during year | 0 | 0 |
| Share application money paid during year | 0 | 0 |
| Amount of share application money received back during year | 0 | 0 |
| Amount of share application money repaid returned back during year | 0 | 0 |
| Number of person share application money paid during year | [pure] 0 | [pure] 0 |
| Number of person share application money received during year | [pure] 0 | [pure] 0 |
| Number of person share application money paid as at end of year | [pure] 0 | [pure] 0 |
| Number of person share application money received as at end of year | [pure] 0 | [pure] 0 |
| Share application money received and due for refund | 0 | 0 |
| Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014 | No | No |
| Whether audit of cost records of company has been mandated under Rules specified in SN 1 | No | No |
| Unclaimed share application refund money | 0 | 0 |
| Unclaimed matured debentures | 0 | 0 |
| Unclaimed matured deposits | 0 | 0 |
| Interest unclaimed amount | 0 | 0 |
| Number of warrants converted into equity shares during period | [pure] 0 | [pure] 0 |
| Number of warrants converted into preference shares during period | [pure] 0 | [pure] 0 |
| Number of warrants converted into debentures during period | [pure] 0 | [pure] 0 |
| Number of warrants issued during period (in foreign currency) | [pure] 0 | [pure] 0 |
| Number of warrants issued during period (INR) | [pure] 0 | [pure] 0 |

Textual information (38)

Disclosure of additional balance sheet notes explanatory [Text Block]

(a) In view of the company's residual rights after 2017 as per original franchise agreement dated 10th APRIL 2008, the company is presenting its financial statements as going concern.

(b) The performance of the company under franchise agreement continues to be guaranteed by The India Cements Limited for its performance.

The Company not being permitted to participate in IPL T20 tournament for a period of two years a settlement was reached between BCCI and the company vide settlement deed dated 18th July 2016, and the following have been agreed upon.

(a). No franchise fees shall be paid by the company for the years 2016 and 2017 (corresponding to season 9 and 10 respectively) and BCCI shall not raise any claim on the company in this regard and further franchise fees shall be paid as per the franchise agreement from 2018 onwards as provided in franchise agreement 10th April 2008.

(b). The company shall not be entitled to any revenue from BCCI towards the IPL T20 tournament conducted in 2016 and 2017.

Related Party Disclosures:

Name of the related parties and the nature of the relationship:

(i) Key Managerial Personnel (KMP)

(Rs. In Lakhs)

| Particulars | 2017-18 | 2016-17 |
|--------------------------------------------------------------------------------|---------|---------|
| Remuneration to KMP | | |
| Sri. K.George John – Whole Time Director (from 01.04.2017 to 07.03.2018) | 30.46 | 23.40 |
| Sri. K S Viswanathan – Whole Time Director ((from 19.01.2018 to 31.03.2018) | 18.99 | - |

Previous Year figures have been re-grouped/reclassified where necessary to confirm to the current year's classification.

[200800] Notes - Disclosure of accounting policies, changes in accounting policies and estimates

Unless otherwise specified, all monetary values are in Lakhs of INR

| | 01/04/2017 to 31/03/2018 |
|-------------------------------------------------------------------------------------------------------------------|-----------------------------------------|
| Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [TextBlock] | Textual information (39) [See below] |

Textual information (39)

Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [Text Block]

Corporate Information

Chennai Super Kings Cricket Limited (herein after referred as “company”) is a company incorporated in India under the provisions of Companies Act, 2013 having its registered office at Dhun Building, 827, Anna Salai, Chennai-600002. Company acquired the Chennai franchise of BCCI-IPL namely “Chennai Super Kings” from The India Cements Limited on 20th February 2015, converted into a company own and operates “Chennai Super Kings”.

1. (i) BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared to comply in all material respects with the Generally Accepted Accounting Principles in India under the historical cost convention on accrual basis pursuant to sec.133 of the companies act 2013(“the Act”) read with rule 7 of the companies (Accounts) Rules,2014, the provisions of the act (to the extent notified). Accounting policies have been consistently applied by the company except where a newly issued accounting standard initially adopted or a revision to and an existing standard required a change in accounting policy hitherto in use.

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the results of operations during the reporting period. Although these estimates are based upon management’s best knowledge of current events and actions, actual results could differ from these estimates.

Classification of assets and liabilities into Current/Non-current

All assets and liabilities are presented as current or non-current as per the company’s normal operating cycle and other criteria set out in the Schedule III of the Companies Act, 2013. The company has ascertained its operating cycle as 12 months for the purpose of current/Non-current classification of assets and liabilities.

(ii) SIGNIFICANT ITEMS OF ACCOUNTING POLICY

a. Inventories :

Merchandise for various tournaments held as inventories, are valued at cost or net realisable value whichever is lower.

b. Revenue Recognition

Revenue is recognised to the extent that it is probable that the economic benefit will flow to the company and the revenue can be reliably measured.

i. All the sponsorship income, income from brand promotional activities, gate collection Sale of merchandise and the Central Rights income including the participation fees and prize money for a season will be accrued and accounted in financial year when the tournament is concluded.

ii. All payments to players, support staff and other constituents (as per contractual obligations with respect of player’s / support staff / others) for a season will be accrued and accounting in financial year when the tournament is concluded.

c. Employee Benefits

Company has different leave plans including paid leave of absence plans and encashment of leave plans for employees at different grades and provision has been made in accordance with Accounting Standard 15.

d. Cash and Cash equivalence

Cash and Cash equivalence for the purpose of cash flow statement comprise cash at bank, in hand and short term deposits with an original maturity of three months or less.

e. Foreign Currency Transactions

Foreign currency transactions are translated into functional currency using the exchange rate prevailing at the date of transaction. Foreign exchange gains and losses resulting from the settlement of such transactions are generally recognised in profit and loss account.

f. Provisions, Contingent Liabilities and Contingent Assets

Provisions are recognized for liabilities where there is a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which the reliable estimate can be made. These are reviewed at each balance Sheet date and adjusted to reflect the current best estimates.

A present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle or a reliable estimate of the amount cannot be made, is disclosed as a contingent liability. Contingent liabilities are also disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company.

g. Tax Expense

Income tax expenses comprise current tax and deferred tax

(i) Current Tax is measured based on the estimated taxable income for the current accounting period in accordance with the applicable tax rates and the provisions of the Income Tax Act, 1961 and other applicable tax laws.

(ii) Deferred tax is recognized on timing differences between the accounting income and the taxable income for the year and quantified using the tax rates and laws enacted or substantively enacted as on the Balance Sheet date.

(iii) Deferred tax assets are recognized and carried forward to the extent that there is a virtual certainty that sufficient future taxable income will be available, against which such deferred tax assets can be realized.

h. Earnings Per Share

The basic Earnings per Share ("EPS") is computed by dividing the net profit / (loss) after tax for the year attributable to the equity shareholders by the weighted average number of equity shares outstanding during the year.

i. Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases are classified as operating leases.

j. Borrowing Costs

Interest and other costs in connection with borrowing of funds to the extent related / attributed to the acquisition/construction of qualifying fixed assets are capitalised up to the date when such assets are ready for its intended use and other borrowing costs are charged to Profit and Loss account.

[201700] Notes - Government grants

Unless otherwise specified, all monetary values are in Lakhs of INR

| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
|------------------------------------------------------------------|-----------------------------------------|-----------------------------------------|
| Disclosure of notes on government grants explanatory [TextBlock] | | |
| Capital subsidies or grants received from government authorities | 0 | 0 |
| Revenue subsidies or grants received from government authorities | 0 | 0 |

[201200] Notes - Employee benefits

Unless otherwise specified, all monetary values are in Lakhs of INR

| | 01/04/2017 to 31/03/2018 |
|---------------------------------------------------------|-----------------------------------------|
| Disclosure of employee benefits explanatory [TextBlock] | Textual information (40) [See below] |

Textual information (40)**Disclosure of employee benefits explanatory [Text Block]**

Company has different leave plans including paid leave of absence plans and encashment of leave plans for employees at different grades and provision has been made in accordance with Accounting Standard 15.

[201600] Notes - Related party**Disclosure of relationship and transactions between related parties [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

| Categories of related parties [Axis] | Related Parties 1 | | Related Parties 2 | |
|---------------------------------------------------------------------------------|-----------------------------------------|-----------------------------------------|-----------------------------------------|-----------------------------------------|
| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
| Disclosure of relationship and transactions between related parties [Abstract] | | | | |
| Disclosure of relationship and transactions between related parties [LineItems] | | | | |
| Name of related party | (A) Sri K.George John | Sri K.George John | (B) Sri K S Viswanathan | Sri K S Viswanathan |
| Country of incorporation or residence of related party | India | India | India | India |
| Permanent account number of related party | AADPJ6986B | AADPJ6986B | AAFPV3044A | AAFPV3044A |
| Description of nature of related party relationship | Key Management Personnel | Key Management Personnel | Key Management Personnel | Key Management Personnel |
| Description of nature of transactions with related party | Remuneration | Remuneration | Remuneration | Not Applicable |
| Transaction relating to key management personnel [Abstract] | | | | |
| Remuneration for key managerial personnel | 30.46 | 23.4 | 18.99 | 0 |
| Amount written off during period in respect of debts due from related parties | 0 | 0 | 0 | 0 |
| Amount written back during period in respect of debts due to related parties | 0 | 0 | 0 | 0 |

Footnotes

(A) Ceased to be a Director from the Board w.e.f. 07.03.2018

(B) Appointed as a Director of the Board w.e.f. 19.01.2018

Unless otherwise specified, all monetary values are in Lakhs of INR

| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
|--------------------------------------------------------------|-----------------------------------------|-----------------------------------------|
| Disclosure of notes on related party explanatory [TextBlock] | Textual information (41) [See below] | |
| Whether there are any related party transactions during year | Yes | Yes |
| Whether company is subsidiary company | No | No |

Textual information (41)**Disclosure of notes on related party explanatory [Text Block]**

Related Party Disclosures:

Name of the related parties and the nature of the relationship:

(i) Key Managerial Personnel (KMP)

(Rs. In Lakhs)

| Particulars | 2017-18 | 2016-17 |
|--------------------------------------------------------------------------------|---------|---------|
| Remuneration to KMP | | |
| Sri. K.George John – Whole Time Director (from 01.04.2017 to 07.03.2018) | 30.46 | 23.40 |
| Sri. K S Viswanathan – Whole Time Director ((from 19.01.2018 to 31.03.2018) | 18.99 | - |

[201400] Notes - Leases

Unless otherwise specified, all monetary values are in Lakhs of INR

| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
|---------------------------------------------------------------------------------|-----------------------------------------|-----------------------------------------|
| Disclosure of leases explanatory [TextBlock] | | |
| Whether any operating lease has been converted to financial lease or vice-versa | No | No |

[300300] Notes - Earnings per share

Unless otherwise specified, all monetary values are in Lakhs of INR

| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
|-----------------------------------------------------------------------------|-----------------------------------------|-----------------------------------------|
| Disclosure of earnings per share explanatory [TextBlock] | | |
| Weighted average shares and adjusted weighted average shares [Abstract] | | |
| Basic weighted average shares | [shares] 30,81,53,074 | [shares] 30,81,53,074 |
| Adjustments of numerator to calculate basic earnings per share [Abstract] | | |
| Profit (loss) for period | -51.48 | -100.27 |
| Adjustments of numerator to calculate diluted earnings per share [Abstract] | | |
| Profit (loss) for period | -51.48 | -100.27 |

[202800] Notes - Subsidiary information

Unless otherwise specified, all monetary values are in Lakhs of INR

| | 01/04/2017 to 31/03/2018 |
|-------------------------------------------------------------------------------|-----------------------------------------|
| Disclosure of subsidiary information explanatory [TextBlock] | |
| Whether company has subsidiary companies | No |
| Whether company has subsidiary companies which are yet to commence operations | No |
| Whether company has subsidiary companies liquidated or sold during year | No |

[201900] Notes - Income taxes

Unless otherwise specified, all monetary values are in Lakhs of INR

| | 31/03/2018 | 31/03/2017 |
|--------------------------------------------------------------------------------------|-------------------|-------------------|
| Disclosure of notes on income taxes explanatory [TextBlock] | | |
| Disclosure of breakup of deferred tax assets and deferred tax liabilities [Abstract] | | |
| Components of deferred tax assets [Abstract] | | |
| Deferred tax asset, unrealised carried forward losses | 55.79 | 0 |
| Total deferred tax assets | 55.79 | 0 |

[202400] Notes - Investments in associates

Unless otherwise specified, all monetary values are in Lakhs of INR

| | 01/04/2017 to 31/03/2018 |
|-------------------------------------------------------------------------|-----------------------------------------|
| Disclosure of notes on investment in associates explanatory [TextBlock] | |
| Whether company has invested in associates | No |
| Whether company has associates which are yet to commence operations | No |
| Whether company has associates liquidated or sold during year | No |

[202500] Notes - Financial reporting of interests in joint ventures

Unless otherwise specified, all monetary values are in Lakhs of INR

| | 01/04/2017 to 31/03/2018 |
|----------------------------------------------------------------------------|-----------------------------------------|
| Disclosure of notes on interests in joint ventures explanatory [TextBlock] | |
| Whether company has invested in joint ventures | No |
| Whether company has joint ventures which are yet to commence operations | No |
| Whether company has joint ventures liquidated or sold during year | No |

[202700] Notes - Cash flow statements

Unless otherwise specified, all monetary values are in Lakhs of INR

| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 | 01/04/2016 |
|----------------------------------------------------------------------|-----------------------------------------|-----------------------------------------|-------------------|
| Disclosure of cash flow statement explanatory [TextBlock] | | | |
| Cash and cash equivalents if different from balance sheet [Abstract] | | | |
| Cash and cash equivalents cash flow statement | 14,291.53 | 926.89 | 29.25 |
| Total cash and cash equivalents | 14,291.53 | 926.89 | 29.25 |
| Income taxes paid (refund) [Abstract] | | | |
| Income taxes paid (refund), classified as operating activities | 0 | 118.45 | |
| Total income taxes paid (refund) | 0 | 118.45 | |

[100200] Statement of profit and loss

Unless otherwise specified, all monetary values are in Lakhs of INR

| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
|----------------------------------------------------------------------------------------|-----------------------------------------|-----------------------------------------|
| Statement of profit and loss [Abstract] | | |
| Disclosure of revenue from operations [Abstract] | | |
| Disclosure of revenue from operations for other than finance company [Abstract] | | |
| Revenue from sale of products | 13.62 | 0.64 |
| Revenue from sale of services | 271.14 | 293.9 |
| Total revenue from operations other than finance company | 284.76 | 294.54 |
| Total revenue from operations | 284.76 | 294.54 |
| Other income | 0.4 | 42.72 |
| Total revenue | 285.16 | 337.26 |
| Expenses [Abstract] | | |
| Cost of materials consumed | 0 | 0 |
| Purchases of stock-in-trade | 13.31 | 0 |
| Changes in inventories of finished goods, work-in-progress and stock-in-trade | 0 | 0.21 |
| Employee benefit expense | 102.39 | 39.85 |
| Finance costs | 7.09 | 0.01 |
| Depreciation, depletion and amortisation expense [Abstract] | | |
| Depreciation expense | 0 | 0 |
| Amortisation expense | 0 | 0 |
| Total depreciation, depletion and amortisation expense | 0 | 0 |
| CSR expenditure | 0 | 0 |
| Other expenses | 269.64 | 397.46 |
| Total expenses | 392.43 | 437.53 |
| Total profit before prior period items, exceptional items, extraordinary items and tax | -107.27 | -100.27 |
| Total profit before extraordinary items and tax | -107.27 | -100.27 |
| Total profit before tax | -107.27 | -100.27 |
| Tax expense [Abstract] | | |
| Current tax | 0 | 0 |
| Deferred tax | -55.79 | 0 |
| Total tax expense | -55.79 | 0 |
| Total profit (loss) for period from continuing operations | -51.48 | -100.27 |
| Total profit (loss) for period before minority interest | -51.48 | -100.27 |
| Total profit (loss) for period | -51.48 | -100.27 |
| Earnings per equity share [Abstract] | | |
| Basic earning per equity share | [INR/shares] -0.02 | [INR/shares] -0.03 |
| Diluted earnings per equity share | [INR/shares] -0.02 | [INR/shares] -0.03 |
| Nominal value of per equity share | [INR/shares] 0.1 | [INR/shares] 0.1 |

[300500] Notes - Subclassification and notes on income and expenses

Unless otherwise specified, all monetary values are in Lakhs of INR

| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
|---------------------------------------------------------------------------|-----------------------------------------|-----------------------------------------|
| Subclassification and notes on income and expense explanatory [TextBlock] | | |
| Disclosure of revenue from sale of products [Abstract] | | |
| Revenue from sale of products [Abstract] | | |
| Revenue from sale of products, gross | 13.62 | (A) 0.64 |
| Total revenue from sale of products | 13.62 | 0.64 |
| Disclosure of revenue from sale of services [Abstract] | | |
| Revenue from sale of services [Abstract] | | |
| Revenue from sale of services, gross | (B) 271.14 | (C) 293.9 |
| Total revenue from sale of services | 271.14 | 293.9 |
| Disclosure of other income [Abstract] | | |
| Interest income [Abstract] | | |
| Interest income on current investments [Abstract] | | |
| Interest on fixed deposits, current investments | 0 | 42.47 |
| Interest on other current investments | (D) 0.4 | (E) 0.25 |
| Total interest income on current investments | 0.4 | 42.72 |
| Total interest income | 0.4 | 42.72 |
| Dividend income [Abstract] | | |
| Dividend income current investments [Abstract] | | |
| Dividend income current investments from others | 0 | 0 |
| Total dividend income current investments | 0 | 0 |
| Total dividend income | 0 | 0 |
| Total other income | 0.4 | 42.72 |
| Disclosure of finance cost [Abstract] | | |
| Interest expense [Abstract] | | |
| Interest expense short-term loans [Abstract] | | |
| Interest expense short-term loans, banks | 7.09 | 0.01 |
| Total interest expense short-term loans | 7.09 | 0.01 |
| Total interest expense | 7.09 | 0.01 |
| Total finance costs | 7.09 | 0.01 |
| Employee benefit expense [Abstract] | | |
| Salaries and wages | 39.15 | 13.77 |
| Managerial remuneration [Abstract] | | |
| Remuneration to directors [Abstract] | | |
| Salary to directors | 49.45 | 23.4 |
| Total remuneration to directors | 49.45 | 23.4 |
| Total managerial remuneration | 49.45 | 23.4 |
| Contribution to provident and other funds [Abstract] | | |
| Contribution to provident and other funds for others | 2.41 | 2.12 |
| Total contribution to provident and other funds | 2.41 | 2.12 |
| Leave encashment expenses | 5.37 | 0 |
| Gratuity | 3.01 | 0 |
| Staff welfare expense | 3 | 0.56 |
| Total employee benefit expense | 102.39 | 39.85 |
| Breakup of other expenses [Abstract] | | |
| Consumption of stores and spare parts | 0 | 0 |
| Power and fuel | 0 | 0 |
| Rent | (F) 4.78 | (G) 4.72 |
| Repairs to building | 0 | 0 |
| Repairs to machinery | 0 | 0 |
| Insurance | 0 | 0 |
| Rates and taxes excluding taxes on income [Abstract] | | |
| Other cess taxes | 0.91 | 6.11 |
| Total rates and taxes excluding taxes on income | 0.91 | 6.11 |

| | | |
|-------------------------------------------------------------------------------------|-----------|------------|
| Telephone postage | (H) 4.67 | (I) 0.95 |
| Printing stationery | 1.44 | 0.13 |
| Travelling conveyance | 14.77 | 2.43 |
| Legal professional charges | 0.85 | 113.17 |
| Directors sitting fees | 0 | 0 |
| Bank charges | 0.01 | 0.01 |
| Advertising promotional expenses | 65.36 | 3.02 |
| Provision bad doubtful debts created | 0 | 0 |
| Provision bad doubtful loans advances created | 0 | 0 |
| Write-off assets [Abstract] | | |
| Miscellaneous expenditure written off [Abstract] | | |
| Other miscellaneous expenditure written off | 0 | 0 |
| Total miscellaneous expenditure written off | 0 | 0 |
| Bad debts written off | 0 | 0 |
| Bad debts advances written off | 0 | 0 |
| Total write-off assets | 0 | 0 |
| Loss on disposal of intangible asset | 0 | 0 |
| Loss on disposal, discard, demolition and destruction of depreciable tangible asset | 0 | 0 |
| Payments to auditor [Abstract] | | |
| Payment for audit services | 1.45 | 2.01 |
| Total payments to auditor | 1.45 | 2.01 |
| Miscellaneous expenses | (J) 175.4 | (K) 264.91 |
| Total other expenses | 269.64 | 397.46 |
| Current tax [Abstract] | | |
| Current tax pertaining to current year | 0 | 0 |
| Total current tax | 0 | 0 |

Footnotes

(A) Sale of Merchandise

(B) Central Rights Income (BCCI) - Rs.18.64 Lakhs and Sponsorship Income - Rs.252.50 Lakhs

(C) Central Rights Income (BCCI) - Rs.8.86 Lakhs, Sponsorship Income - Rs.250.00 Lakhs and Franchisee Income - Others - Rs.35.04 Lakhs

(D) Interest on staff advances

(E) Interest on staff advances

(F) Rent (Admin Office) - Rs.4.78 Lakhs

(G) Rent (Admin Office) - Rs.3.60 Lakhs and Rent (Ground) - Rs.1.12 Lakhs

(H) Postage & Telegram - Rs.3.53 Lakhs and Telephone Charges - Rs.1.14 Lakhs

(I) Postage & Telegram - Rs.0.11 Lakhs and Telephone Charges - Rs.0.84 Lakhs

(J) Players Expenses Rs.9.57 Lakhs, Support Staff Expenses Rs.5.04 Lakhs, Consultancy Fees Rs. 36.75 Lakhs, Office Maintenance Rs.24.97 Lakhs, Tournament Expenditure Rs.94.45 Lakhs, Vehicle Hire Charges Rs.4.37 Lakhs, Miscellaneous Expenses Rs. 0.17 Lakhs, and Service Tax Reversal Rs.0.09 Lakhs

(K) Support Staff fees Rs.0.21 Lakhs, Office Maintenance Rs.26.63 Lakhs, Tournament Expenditure Rs.87.27 Lakhs, Vehicle Hire Charges Rs.1.56 Lakhs, Franchisee Fees Rs.-5.46 Lakhs and Service Tax Reversal Rs.154.70 Lakhs

[300600] Notes - Additional information statement of profit and loss

Unless otherwise specified, all monetary values are in Lakhs of INR

| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
|--------------------------------------------------------------------------------------|-----------------------------------------|-----------------------------------------|
| Additional information on profit and loss account explanatory [TextBlock] | Textual information (42) [See below] | |
| Changes in inventories of finished goods | 0 | 0.21 |
| Total changes in inventories of finished goods, work-in-progress and stock-in-trade | 0 | 0.21 |
| Revenue other services | (A) 271.14 | (B) 258.86 |
| Revenue franchise | 0 | (C) 35.04 |
| Total gross income from services rendered | (D) 271.14 | (E) 293.9 |
| Expenditure on dividend paid | 0 | 0 |
| Total expenditure in foreign currency | 0 | 0 |
| Final dividend remitted in foreign currency | 0 | 0 |
| Total amount of dividend remitted in foreign currency | 0 | 0 |
| Total number of non-resident shareholders | [pure] 0 | [pure] 0 |
| Total number of shares held by non-resident shareholders on which dividends were due | [shares] 0 | [shares] 0 |
| Year to which dividends relate | 0 | 0 |
| Earnings on other income | 0 | 0 |
| Total earnings in foreign currency | 0 | 0 |
| Domestic sale traded goods | 13.62 | 0.64 |
| Total domestic turnover goods, gross | 13.62 | 0.64 |
| Total revenue from sale of products | 13.62 | 0.64 |
| Domestic revenue services | 271.14 | 293.9 |
| Total revenue from sale of services | 271.14 | 293.9 |
| Gross value of transaction with related parties as per AS-18 | 49.45 | 23.4 |
| Bad debts of related parties as per AS-18 | 0 | 0 |

Footnotes

(A) Central Rights Income (BCCI) - Rs.18.64 Lakhs, Sponsorship Income - Rs.252.50 Lakhs

(B) Central Rights Income (BCCI) - Rs.8.86 Lakhs, Sponsorship Income - Rs.250.00 Lakhs

(C) Franchisee Income - Others - Rs.35.04 Lakhs

(D) Central Rights Income (BCCI) - Rs.18.64 Lakhs and Sponsorship Income - Rs.252.50 Lakhs

(E) Central Rights Income (BCCI) - Rs.8.86 Lakhs, Sponsorship Income - Rs.250.00 Lakhs and Franchisee Income - Others - Rs.35.04 Lakhs

Textual information (42)

Additional information on profit and loss account explanatory [Text Block]

(a) In view of the company's residual rights after 2017 as per original franchise agreement dated 10th APRIL 2008, the company is presenting its financial statements as going concern.

(b) The performance of the company under franchise agreement continues to be guaranteed by The India Cements Limited for its performance.

The Company not being permitted to participate in IPL T20 tournament for a period of two years a settlement was reached between BCCI and the company vide settlement deed dated 18th July 2016, and the following have been agreed upon.

(a). No franchise fees shall be paid by the company for the years 2016 and 2017 (corresponding to season 9 and 10 respectively) and BCCI shall not raise any claim on the company in this regard and further franchise fees shall be paid as per the franchise agreement from 2018 onwards as provided in franchise agreement 10th April 2008.

(b). The company shall not be entitled to any revenue from BCCI towards the IPL T20 tournament conducted in 2016 and 2017.

Related Party Disclosures:

Name of the related parties and the nature of the relationship:

(i) Key Managerial Personnel (KMP)

(Rs. In Lakhs)

| Particulars | 2017-18 | 2016-17 |
|--------------------------------------------------------------------------------|---------|---------|
| Remuneration to KMP | | |
| Sri. K.George John – Whole Time Director (from 01.04.2017 to 07.03.2018) | 30.46 | 23.40 |
| Sri. K S Viswanathan – Whole Time Director ((from 19.01.2018 to 31.03.2018) | 18.99 | - |

Previous Year figures have been re-grouped/reclassified where necessary to confirm to the current year's classification.

[300100] Notes - Revenue

Unless otherwise specified, all monetary values are in Lakhs of INR

| | 01/04/2017 to 31/03/2018 |
|-----------------------------------------------|-----------------------------------------|
| Disclosure of revenue explanatory [TextBlock] | Textual information (43) [See below] |

Textual information (43)**Disclosure of revenue explanatory [Text Block]**

Revenue is recognised to the extent that it is probable that the economic benefit will flow to the company and the revenue can be reliably measured.

i. All the sponsorship income, income from brand promotional activities, gate collection Sale of merchandise and the Central Rights income including the participation fees and prize money for a season will be accrued and accounted in financial year when the tournament is concluded.

ii. All payments to players, support staff and other constituents (as per contractual obligations with respect of player's / support staff / others) for a season will be accrued and accounting in financial year when the tournament is concluded.

[300700] Notes - Key managerial personnels and directors remuneration and other information

Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

| Key managerial personnels and directors [Axis] | Key Managerial Personnels And Directors 1 | Key Managerial Personnels And Directors 2 | Key Managerial Personnels And Directors 3 | Key Managerial Personnels And Directors 4 |
|-------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|-------------------------------------------|--------------------------------------------|-------------------------------------------|
| | 01/04/2017 to 31/03/2018 | 01/04/2017 to 31/03/2018 | 01/04/2017 to 31/03/2018 | 01/04/2017 to 31/03/2018 |
| Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract] | | | | |
| Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems] | | | | |
| Name of key managerial personnel or director | SABARETNAM LAKSHMANAN | (A) KARUKAYIL GEORGE JOHN | (B) KALIDAIKURUCHI SUBRAMANIAM VISWANATHAN | SRINIVASAN RANGANATHAN |
| Director identification number of key managerial personnel or director | 00276882 | 07433722 | 06965671 | 00207398 |
| Permanent account number of key managerial personnel or director | AAAPS7620L | AADPJ6986B | AAFPV3044A | APCPS6638H |
| Date of birth of key managerial personnel or director | 19/06/1940 | 16/06/1973 | 27/02/1953 | 04/04/1956 |
| Designation of key managerial personnel or director | Other Non Executive Director | Whole Time Director | Whole Time Director | Other Non Executive Director |
| Qualification of key managerial personnel or director | B.com., M.B.A. (Marketing) | B.com | B.Com | A.C.A |
| Shares held by key managerial personnel or director | [shares] 0 | [shares] 0 | [shares] 0 | [shares] 0 |
| Key managerial personnel or director remuneration [Abstract] | | | | |
| Gross salary to key managerial personnel or director [Abstract] | | | | |
| Salary key managerial personnel or director | 0 | 30.46 | 18.99 | 0 |
| Gross salary to key managerial personnel or director | 0 | 30.46 | 18.99 | 0 |
| Sitting fees key managerial personnel or director | 0 | 0 | 0 | 0 |
| Stock option key managerial personnel or director | 0 | 0 | | |
| Total key managerial personnel or director remuneration | 0 | 30.46 | 18.99 | 0 |

Footnotes

(A) Ceased to be a Director from the Board w.e.f. 07.03.2018

(B) Also appointed as CEO w.e.f. 19.01.2018

Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

| Key managerial personnels and directors [Axis] | Key Managerial Personnels And Directors 5 | Key Managerial Personnels And Directors 6 | Key Managerial Personnels And Directors 7 | Key Managerial Personnels And Directors 8 |
|-------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|--------------------------------------------------------------------------|-------------------------------------------|-------------------------------------------|
| | 01/04/2017 to 31/03/2018 | 01/04/2017 to 31/03/2018 | 01/04/2017 to 31/03/2018 | 01/04/2017 to 31/03/2018 |
| Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract] | | | | |
| Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems] | | | | |
| Name of key managerial personnel or director | RAKESH SINGH | RAMGOPAL KALATHINGAL | KALYANASUNDARAM BALASUBRAMANYAM | SUBRAMANIAN PALANIAPPAN |
| Director identification number of key managerial personnel or director | 07563110 | 07981414 | 06993778 | 00549992 |
| Permanent account number of key managerial personnel or director | AIRPS7815A | ABFPK0661H | AAFPPK4404P | AEQPP7718E |
| Date of birth of key managerial personnel or director | 30/06/1961 | 16/01/1951 | 12/08/1947 | 16/05/1945 |
| Designation of key managerial personnel or director | Other Executive Director | Non Independent Director | Independent Director | Other Executive Director |
| Qualification of key managerial personnel or director | B.E. (Mechanical), PGDBM (XLRI) | B.A., Diploma in Chemical Engineering, PG Diploma in Business Management | B.E., M.B.A., | B.E(Mechanical) |
| Shares held by key managerial personnel or director | [shares] 0 | [shares] 0 | [shares] 0 | [shares] 0 |
| Key managerial personnel or director remuneration [Abstract] | | | | |
| Gross salary to key managerial personnel or director [Abstract] | | | | |
| Salary key managerial personnel or director | 0 | 0 | 0 | 0 |
| Gross salary to key managerial personnel or director | 0 | 0 | 0 | 0 |
| Sitting fees key managerial personnel or director | 0 | 0 | 0 | 0 |
| Total key managerial personnel or director remuneration | 0 | 0 | 0 | 0 |

[301000] Notes - Corporate social responsibility

Unless otherwise specified, all monetary values are in Lakhs of INR

| | |
|---------------------------------------------------------------------------------|--------------------------|
| | 01/04/2017 to 31/03/2018 |
| Disclosure of corporate social responsibility explanatory [TextBlock] | |
| Whether provisions of corporate social responsibility are applicable on company | No |
| Whether company has written CSR policy | No |