



**79th Annual Report
as on 31-03-2026**

The Canning Industries Cochin Limited

Thrissur- 680 006

Board of Directors

1. Mr.Chiriankandath Palu Jose	Chairman and Director
2. Dr.Mazhuvancheriparambath Kuriakose Aelias	Director
3. Mr.Chiriankandath George Joy	Director
4. Mrs.Jessy Pavoo	Director
5. Dr.Paul ThalokarenTimothy	Director
6. Dr.Paul Ovungal Raphael	Director
7. Mr.Abi Davis Parappilly	Director
8. Mr.Paul Jose	Director
9. Mr.Steephen Vayakadan Devassy	Director
10 Mrs. Amritha Raphel	Director

Auditors

M/s Gopinathan Associates
Chartered Accountants
35/944(Old9/591),Chandy'sLane,
ErinjeryAngadi,Thrissur-680001

Bankers

Canara Bank
CSB Bank
Dhanlaxmi Bank
State Bank of India
Union Bank of India

Legal Advisors

Mr. Sivi Jose
Mr.Regis Davis
Mr.Jacob O.Raphael

Share Transfer Agent

MUFG Intime India Private Limited
C-101, 1st Floor, 247 Park, Lal Bahadur Shastri Marg, Vikhroli (West),
Mumbai City, Mumbai, Maharashtra - 400083

Registered Office

C-234-32,CAICORoad,Valarkavu,Thrissur-680 006

Factories:

THRISSUR-C-234-32,
682010CAICORoad,VALARKAVU,
THRISSUR -680006
Mailid-caicoi@gmail.com

EDA COCHIN,COCHIN-
PH-0484- 2327735,2327181

Mailid-caicooffice@gmail.com

THE CANNING INDUSTRIES COCHIN LIMITED

CIN:U01122KL1947PLC000257

Registered Office: C-234-32, CAICO Road, Valarkavu,
Thrissur-680 006 Phone:0487-2420685,2442036
e-mail:caico.in@gmail.com Website:www.caico.in

NOTICE

Notice is hereby given that the 79th Annual General Meeting of The Canning Industries Cochin Limited (CIN: U01122KL1947PLC000257) will be held on Wednesday, the 30th day of September 2026 at 10.30 a.m. at the Registered office of the Company situated at C-234-32, CAICO Road, Valarkavu, Thrissur – 680006 and to transact following business:

ORDINARY BUSINESS:

1. To receive, consider and adopt the audited financial statements of the Company for the year ended 31st March 2026 and the Reports of the Directors and the Auditor's there on;
2. To appoint a Director in place of Mr. Chirankandath George Joy (DIN: 01205014), who retires by rotation and being eligible, offers himself for reappointment.
3. To appoint a Director in place of Dr. Mazhuvancheriparambath Kuriakose Aelias (DIN: 00896687), who retires by rotation and being eligible, offers himself for reappointment.
4. To appoint a Director in place of Dr. Paul Thalokaren Timothy (DIN: 00668710), who retires by rotation and being eligible, offers himself for reappointment.

By the order of Board of Directors of
The Canning Industries Cochin Limited


Sd/-
(CHIRANKANDATH PALU JOSE)
Chairman and Director
[DIN:00764405]

Date: 31.08.2026

Registered Office:
No. C-234-32, Caico Road
Valarkavu, Thrissur-680006

NOTES:

1. **A MEMBER ENTITLED TO ATTEND AND VOTE AT THE MEETING IS ENTITLED TO APPOINT ONE OR MORE PROXIES TO ATTEND AND VOTE INSTEAD OF HIMSELF/HERSELF AND PROXY NEED NOT BE A MEMBER.**

A PERSON CAN ACT AS A PROXY ON BEHALF OF MEMBERS NOT EXCEEDING FIFTY AND HOLDING IN THE AGGREGATE NOT MORE THAN TEN PERCENT OF THE TOTAL SHARE CAPITAL OF THE COMPANY CARRYING VOTING RIGHTS. HOWEVER, A MEMBER HOLDING MORE THAN TEN PERCENT OF THE TOTAL SHARE CAPITAL OF THE COMPANY CARRYING VOTING RIGHTS MAY APPOINT A SINGLE PERSON AS PROXY AND SUCH PERSON SHALL NOT ACT AS A PROXY FOR ANY OTHER PERSON OR SHAREHOLDER.

2. A form of Proxy is enclosed to this Notice. No instrument of Proxy shall be valid unless:
 - i) it is signed by the member or by his/her attorney, duly authorized in writing, or in the case of joint holders, it is signed by the member first named in the Register of Members or his/her attorney, duly authorized in writing, or in the case of body corporate, it is executed under its Common Seal, if any, or signed by its attorney, duly authorized in writing; provided that an instrument of Proxy shall be sufficiently signed by any member, who for any reason is unable to write his/her name, if his/her thumb impression is affixed thereto and attested by a judge, magistrate, registrar or sub-registrar of assurances or other government gazette officers or any officer of a nationalized bank.
 - ii) It is duly stamped and deposited at the Registered Office of the Company not less than forty eight hours before the time fixed for the Meeting, i.e. by 10.30 a.m. on Monday, 28th September 2026, together with the power of attorney or other authority (if any), under which it is signed or a copy of power of attorney certified by a notary public or magistrate unless such power of attorney or the other authority is previously deposited and registered with the Company.
3. In case of joint holders attending the meeting, only such joint holder who is higher in the order of names will be entitled to vote.
4. Members / Proxies should bring the Attendance Slip sent herewith duly filled in for attending the meeting.
5. Corporate Members are requested to send a duly certified true copy of the Board Resolution authorizing their representative to attend and vote at the meeting.
6. Any member proposing to seek any clarification on the accounts is requested to send the queries to the Company at its registered office at least seven days prior to the date of Annual General Meeting to enable the management to compile the relevant information to reply the same in the meeting.

7. Institutional / Corporate Shareholders (i.e. other than individuals / HUF, NRI, etc.) are required to send a scanned copy (PDF/JPG Format) of its Board or governing body Resolution/Authorization etc., authorizing its representative to attend the AGM on its behalf and to vote through remote e-voting. The said Resolution/Authorization shall be sent to the Scrutinizer by email through its registered email address mohansassociates@gmail.com with a copy marked to evoting@csdl.co.in.
8. The Notice calling the AGM has been uploaded on the Company's website www.caico.in. The AGM Notice is also disseminated on the website of CDSL (agency for providing the Remote e-Voting facility) i.e. www.evotingindia.com.
9. As the number of Members on the date of the Meeting exceeds one thousand but is less than five thousand, the quorum for the meeting as provided in Section 103 of the Companies Act, 2013 shall be fifteen members personally present.
10. Members are requested to intimate the Share Transfer Agent of the Company M/s. MUFG Intime India Private Limited, immediately of any change in their name, postal address, email address, telephone/ mobile numbers in respect of equity shares held in physical mode and to their Depository Participants (DPs) in respect of equity shares held in dematerialized form.
11. The securities held in Physical form shall not be transferred unless the securities are held in dematerialised form with a depository. Accordingly, we hereby intimate to all the shareholders holding shares in Physical form to convert the same in dematerialised form at the earliest. Also note that any request for physical transfers shall not be entertained by the Company nor Registrar & Share Transfer Agents.
12. The Register of Members and Share Transfer Books of the Company will remain closed from Thursday, the 24th day of September, 2026 to Wednesday, the 30th day of September, 2026 (both days inclusive).
13. As per the provisions of Section 72 of the Act, the facility for making nomination is available to the Members in respect of the shares held by them. Members who have not yet registered their nomination are requested to register the same by submitting Form No. SH-13. Members are requested to submit the said details to their DP in case the shares are held by them in electronic form, and to the company, in case the shares are held in physical form.
14. Notice of the AGM along with the Annual Report 2025-26, including the Notice, Board's Report, Auditor's Report and other documents required to be attached thereto, is being sent through electronic mode to those Members whose e-mail IDs are registered with the Company/Depository Participants and is being physically delivered through the permitted mode to those Members whose e-mail IDs are not so registered. Members may note that the Notice of the Annual General Meeting and the Annual Report 2025-26 will also be available on the website of the Company at www.caico.in. The AGM Notice is also being disseminated on the website of CDSL, being the agency providing the Remote e-Voting facility, at www.evotingindia.com.

15. Members are requested to register their e-mail IDs with the Company so that pursuant to Section 101 of the Companies Act, 2013, the annual report may be electronically sent to them.

16. **THE INSTRUCTIONS OF SHAREHOLDERS FOR E-VOTING**

- i. The remote e-voting period begins on Sunday, the 27th day of September 2026 at 9.00 a.m. and ends on Tuesday, the 29th day of September 2026 at 5.00 p.m. During this period, Members of the Company holding shares either in physical form or in dematerialised form, as on the cut-off date, i.e., Wednesday, the 23rd day of September 2026, may cast their votes electronically through remote e-voting. The remote e-voting module shall be disabled by CDSL for voting thereafter. The voting rights of the Members shall be in proportion to their shareholding in the paid-up equity share capital of the Company as on the cut-off date. A person who is not a Member as on the cut-off date should treat this Notice for information purposes only.
- ii. The facility for voting through ballot paper shall also be made available at the Meeting. Members attending the Meeting who have not already cast their votes through remote e-voting shall be entitled to exercise their voting rights at the Meeting through ballot paper.
- iii. A Member who has cast his/her vote through remote e-voting may attend the Meeting but shall not be entitled to cast his/her vote again at the Meeting.
- iv. In compliance with the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014, as amended from time to time, the Members are being provided with the facility to cast their votes electronically through the remote e-voting services provided by Central Depository Services (India) Limited ("CDSL") in respect of all the resolutions set forth in this Notice. The instructions for remote e-voting are given herein below.

Currently, there are multiple E-voting Service Providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.

To facilitate convenient and seamless access to the remote e-voting facility, Individual Members holding shares in dematerialised form may access the remote e-voting facility through their demat accounts or through the websites of the Depositories/Depository Participants using their existing login credentials, without having to register separately with the e-voting service provider. The detailed login procedure for Members holding shares in dematerialised form and physical form is given herein below.

- v. Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email ID in their demat accounts in order to access e-voting facility.

The Login method for e-Voting and joining virtual meetings for **Individual shareholders holding securities in Demat mode CDSL** is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in Demat mode with CDSL	Users who have opted for CDSL Easi/Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The URL for users to login to Easi/Easiest are https://web.cdslindia.com/myeasi/home/login or visit www.cdslindia.com and click on Login icon and select New System Myeasi. After successful login the Easi/Easiest user will be able to see the e-Voting option for eligible companies where the e-voting is in progress as per the information provided by company. On clicking the e-voting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there are also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. If the user is not registered for Easi/Easiest, option to register is available at https://web.cdslindia.com/myeasi/Registration/EasiRegistration Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from e-Voting link available on www.cdslindia.com homepage or click on https://evotingindia.com/Evoting/EvotingLogin. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-voting option where the e-voting is in progress and also able to directly access the system of all e-Voting Service Providers.

Important note: Members who are unable to retrieve User ID/Password are advised to use Forget User ID and Forget Password option available at above mentioned website.

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

Logintype	Helpdesk details
Individual Shareholders holding securities in Demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911

vi. Login method for e-Voting for **Physical share holders and share holders other than individual holding in Demat form.**

1. The shareholders should log onto the e-voting website www.evotingindia.com.
2. Click on "Shareholders" module.
3. Now enter your UserID
 - a. For CDSL: 16 digit beneficiary ID,
 - b. Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.
4. Next enter the Image Verification as displayed and Click on Login.
5. If you are holding shares in demat form and had logged on to www.evotingindia.com and voted on an earlier e-voting of any company, then your existing password is to be used.
6. If you are a first-time user follow the steps given below:

	For Physical shareholders and other than individual shareholders holding shares in Demat.
PAN	Enter your 10 digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders) Shareholders who have not updated their PAN with the Company/Depository Participant are requested to use these sequence numbers sent by Company/RTA or contact Company/RTA (Contact details of the Company- Phone: 0487-2420685, 2442036 and e-mail: caicoins@gmail.com, Contact details of RTA- Phone: +91 422 4958995, 2539835/ 836 and e-mail: coimbatore@in.mpms.mufg.com)
Dividend Bank Details OR Date of Birth (DOB)	Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the company records in order to login. If both the details are not recorded with the depository or company, please enter the member id / folio number in the Dividend Bank details field.

vii. After entering these details appropriately, click on "SUBMIT" tab.

- viii. Share holders holding shares in physical form will then directly reach the Company selection screen. However, shareholders holding shares in demat form will now reach 'Password Creation' menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.
- ix. For shareholders holding shares in physical form, the details can be used only for e-voting on there solutions contained in this Notice.
- x. Click on the EVSN for there levant The Canning Industries Cochin Limited.
- xi. On the voting page, you will see "RESOLUTION DESCRIPTION" and against the same the option "YES/NO" for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.
- xii. Click on the "RESOLUTIONSFILE LINK" if you wish to view the entire Resolution details.
- xiii. After selecting the resolution, you have decided to vote on,click on "SUBMIT". Aconfirmation box will be displayed. If you wish to confirm your vote, click on "OK", else to change your vote, click on "CANCEL" and accordingly modify your vote.
- xiv. Once you "CONFIRM" your vote on the resolution, you will not be allowed to modify yourvote.
- xv. You can also take a print of the votes cast by clicking on "Click here to print" option onthe Voting page.
- xvi. If a demat account holder has forgotten the login password then Enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.
- xvii. Additional Facility for Non-Individual Shareholders and Custodians-For Remote Voting only.
- Non-Individual shareholders (i.e.other than Individuals,HUF,NRletc.) and Custodians are required to log on to www.evotingindia.com and register themselves inthe"Corporates"module.
 - A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed tohelpdesk.evoting@cdslindia.com.
 - After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.

- The list of accounts linked in the log in should be mailed to helpdesk.evoting@cdslindia.com and on approval of the accounts they would be able to cast their vote.
- A scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
- Alternatively Non Individual shareholders are required to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at the email address caicoi@gmail.com, if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.

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

- For Physical shareholders- please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) by email to Company (caicoi@gmail.com) / RTA (coimbatore@in.mpms.mufg.com) email id.
 - For Demat shareholders - Please update your email id & mobile no. with your respective Depository Participant (DP)
 - For Individual Demat shareholders – Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting through Depository.
18. Members holding shares under multiple folios in the identical order of names are requested to consolidate their holdings in to one folio.
19. In case of joint holders attending the meeting, only such joint holder, who is higher in the order of names, will be entitled to vote at the meeting.
20. **General Instructions:**
- A member desirous of getting any information on the accounts or operations of the Company is requested to forward his / her query to the Company at least seven working days prior to the Meeting, so that the required information can be made available at the Meeting.
 - The Board of Directors has appointed Mrs. Malathy Narayanankutty, Partner, MOHANS & Associates, Company Secretaries (Membership No. FCS: 12792) or in her absence, Mr. Prashant Mohan, Practicing Chartered Accountant (Membership No. FCA 232739) as Scrutinizer to scrutinize e-voting process in a fair and transparent manner and to ascertain requisite majority.

- c) The Scrutinizer shall, immediately after the conclusion of voting at the Annual General Meeting, first count the votes casted at the meeting, thereafter unblock the votes casted through remote e-voting/e-voting and make, not later than three days of conclusion of the meeting, a consolidated Scrutinizer's Report of the total votes casted in favor or against, if any, to the Chairman who shall countersign the same.
- d) The Scrutinizer shall submit his/her Report to the Chairman, who shall declare the result of the voting. The results shall be declared on or before Saturday, 3rd October 2026. The results declared along with the Scrutinizer's Report shall be placed on the Company's web site www.caico.in and on the web site of CDSL www.evotingindia.com. The resolution shall be deemed to be passed at the Annual General Meeting of the Company scheduled to be held on Wednesday, 30th day of September 2026.
21. If you have any queries or issues regarding e-Voting from the CDSL e-Voting System, you can write an email to helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911
22. All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, Sr. Manager, (CDSL,) Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai - 400013 or send an email to helpdesk.evoting@cdslindia.com or call toll free no. 1800 21 09911.

By the order of Board of Directors of
The Canning Industries Cochin Limited


Sd/-
(GHIRIANKANDATH PALU JOSE)
Chairman and Director
[DIN:00764405]

Date: 31.08.2026

Registered Office:
No.C-234-32,Caico Road
Valarkavu, Trissur-680006

ATTENDANCE SLIP

THE CANNING INDUSTRIES COCHIN LTD

U01122KL1947PLC000257

C-234-32,CAICORoad,Valarkavu,Thrissur-680 006

SEVENTY NINTH ANNUAL GENERAL MEETING

Date: Wednesday, 30th September, 2026|| Time:10: 30 AM

Regd. Folio No./ DP ID

DP ID

Client ID/Ben. A/C.

No. of shares held

I certify that I am a registered shareholder/proxy for the registered Shareholder of the Company and hereby record my presence at the Seventy Ninth Annual General Meeting of the Company on Wednesday, 30thSeptember, 2026 at 10:30 AM, held at the registered office of the Company at C-234-32,CAICORoad,Valarkavu,Thrissur-680 006.

Member's/ Proxy's name (in Block Letters) : _____

Member's/Proxy's Signature : _____

Note: Please fill this attendance slip and hand it over at the entrance of the hall.

Proxy form

[Pursuant to Section 105(6) of the Companies Act, 2013 and Rule 19(3) of the Companies (Management and Administration) Rules, 2014]– Form MGT -11

THE CANNING INDUSTRIES COCHIN LTD
U01122KL1947PLC000257,
C-234-32,CAICORoad,Valarkavu,Thrissur-680 006
SEVENTY NINTH ANNUAL GENERAL MEETING
Date: Wednesday, 30th September, 2026|| Time:10: 30 AM

Name of the Member(s) _____
Registered Address _____
Email _____
Folio No./ Client ID _____
DP ID _____

I/ We, being the member(s) ofshares of the above named Company, hereby appoint

1. Name :
Address :
E-mail Id :
Signature :

or failing him

2. Name :
Address :
E-mail Id :
Signature :

as my/our proxy to attend and vote (on a poll) for me/ us and on my/ our behalf at the Seventy Ninth Annual General Meeting of the Company on Wednesday, 30thSeptember, 2026 at 10:30 AM held at the registered office of the Company atC-234-32,CAICORoad,Valarkavu,Thrissur-680 006.

Signed this day of..... 2026

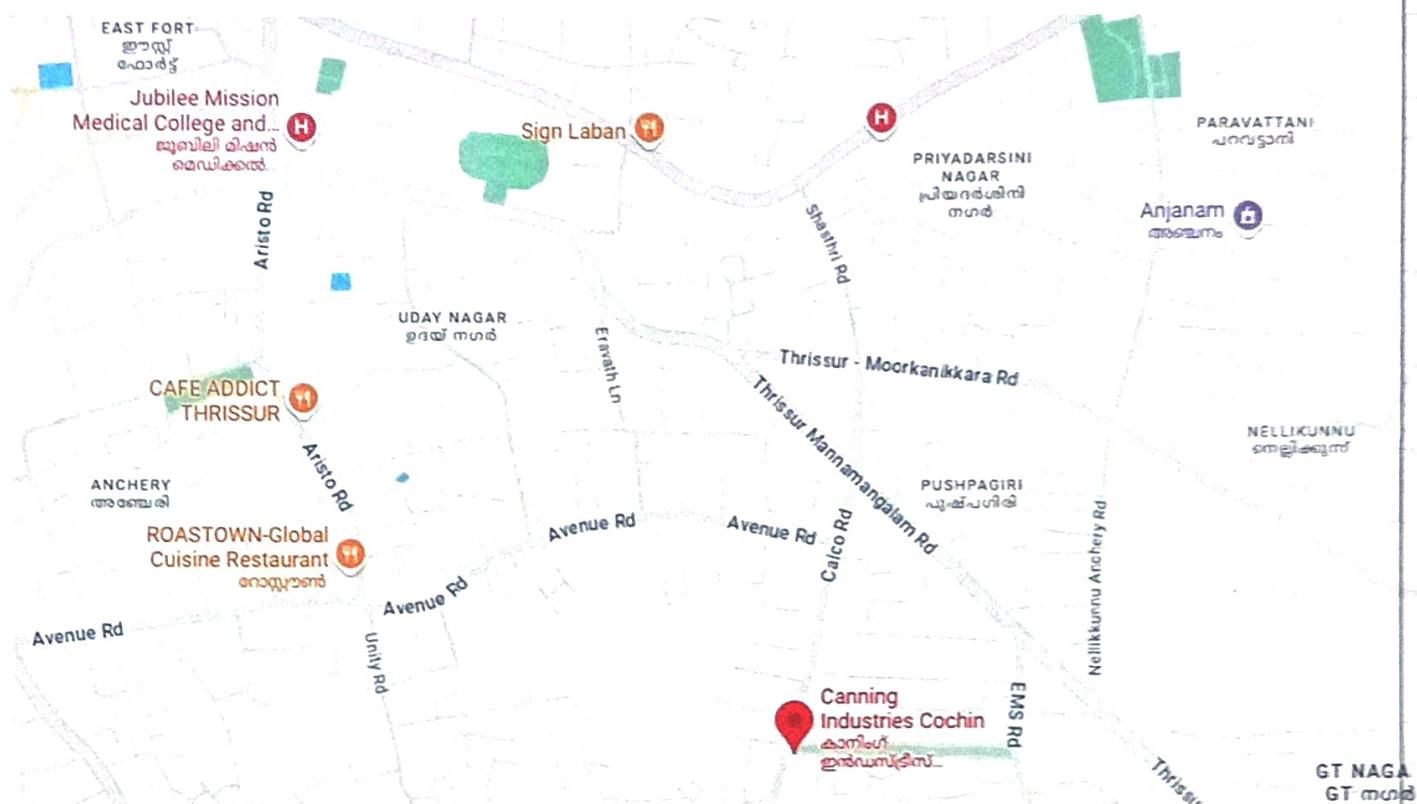
Affix
Revenue
Stamp

Signature of Shareholder :

Signature of Proxy holder(s) :

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

Route Map



THE CANNING INDUSTRIES COCHIN LIMITED

(CIN:U01122KL1947PLC000257)

Reg. Office: C.234-32, Caico Road, Valarakkvu, Thrissur-680006

Phone: 0487-2420685, 242036

e-mail: caico.in@gmail.com web: www.caico.in

DIRECTORS' REPORT

Dear Members,

The Board of Directors of your Company has great pleasure in presenting the 79th Directors' Report on the business and operations of the Company together with the audited accounts for the financial year ended 31st March 2026.

FINANCIAL PERFORMANCE:

A summary of Company's financial performance in 2025-26 is as under:

Particulars	Year ended March 31, 2026 (INR)(Rupees in '00)	Year ended March 31, 2025 (INR)(Rupees in '00)
Revenue from Operations	58,934.51	56,935.89
Other Income	73,902.16	79,868.11
Total Revenue	1,32,836.67	1,36,804.00
Total Expenses	1,37,314.30	1,33,889.21
Profit/(Loss) before Tax	(4,477.63)	2,914.79
Tax Expenses:		
Current Tax	-	-
Deferred Tax	269.32	1,472.41
Profit/(Loss) after Tax	(4,746.95)	1,442.38
Appropriations		
Profit/(Loss) per equity share: Basic	(0.79)	0.24
Profit/(Loss) per equity share: Diluted	(0.79)	0.24

PERFORMANCE DURING THE YEAR AND FUTURE PROSPECTS:

During the financial year, the Company earned a revenue from operations of Rs. 58,93,451. The Total revenue stood at Rs. 1,32,83,667 as against Rs. 1,36,80,400 in the previous year. Total expenses were Rs. 1,37,31,430 as compared to Rs. 1,33,88,921 in the previous year. Consequently, the Company reported a Loss after tax of Rs. 4,74,695 as against a profit of Rs. 1,44,238 in the previous year. Your Board of Directors is taking active steps to improve the operational and financial performance of the Company.

STATE OF AFFAIRS AND CHANGE IN NATURE OF BUSINESS

The Company continued to engage principally in the canning and processing of fruits, vegetables and marine products and storage/freezing activities for exporters. There was no change in the nature of the business of the Company during the year under review.

DIVIDEND:

In view of the loss incurred during the year, your Directors do not recommend any dividend for the financial year ended 31st March 2026.

TRANSFER TO RESERVES

The Company has not transferred any amount to the General Reserve during the year.

SHARE CAPITAL

The Authorized Share Capital of the Company is Rs. 1,98,00,000 divided into 6,60,000 Equity shares of Rs.30/- each.

The issued, subscribed and paid-up capital of the Company is Rs. 1,81,35,420 divided into 6,04,514 Equity shares of Rs 30/- each.

There were no changes in the share capital of the Company during the period under review.

NUMBER OF MEETINGS OF THE BOARD

During the financial year 2025-26, 14 (Fourteen) meetings of the Board of Directors were held. The details of the meetings and attendance of the Directors are given below:

Sl. No.	Date of meeting	No. of directors entitled to attend	No. of directors attended
1.	26 th April 2025	10	8
2.	31 st May 2025	10	9
3.	28 th June 2025	10	9
4.	01 st August 2025	10	10
5.	09 th August 2025	10	10
6.	02 nd September 2025	10	9
7.	03 rd September 2025	10	9
8.	27 th September 2025	10	7

9.	30 th September 2025	10	10
10.	25 th October 2025	10	9
11.	06 th December 2025	10	9
12.	24 th January 2026	10	8
13.	28 th February 2026	10	8
14.	28 th March 2026	10	9

The maximum interval between any two consecutive meetings of the Board did not exceed 120 days.

COMMITTEES OF THE BOARD:

The Company, pursuant to section 178 of the Companies Act, 2013, has constituted a Stakeholders' Relationship Committee. The Committee met 5 times during the financial year 2025-26 which is summarized below:

Sl. No.	Date of meeting	No. of directors entitled to attend	No. of directors attended
1.	12 th April 2025	5	3
2.	28 th June 2025	5	5
3.	09 th August 2025	5	5
4.	28 th October 2025	5	3
5.	27 th March 2026	5	5

DIRECTORS AND KEY MANAGERIAL PERSONNEL

The composition of the Board of Directors of the Company as on 31stMarch 2026 was as follows:

Sl. No.	Name of Director	DIN	Designation
1.	Mr. Chiriankandath Palu Jose	00764405	Chairman and Director
2.	Dr. Mazhuvancheriparambath Kuriakose Aelias	00896687	Director
3.	Mr. Chiriankandath George Joy	01205014	Director
4.	Mrs. Jessy Pavoo	06670178	Director
5.	Dr. Paul Thalokaren Timothy	00668710	Director
6.	Dr. Paul Ovungal Raphael	07407137	Director
7.	Mr. Abi Davis Parappilly	02087133	Director
8.	Mr. Paul Jose	08782386	Director
9.	Mr. Steephen Vayakadan Devassy	01167192	Director
10.	Mrs. Amritha Raphel	10705235	Director

Changes during the financial year

There was no change in the composition of the Board of Directors during the financial year 2025-26.

Retirement by rotation at the previous Annual General Meeting

At the 78th Annual General Meeting of the Company held on 30th September 2025, Mr. Paul Jose (DIN: 08782386), Mr. SteephenVayakadan Devassy (DIN: 01167192) and Dr. Paul Ovungal Raphael (DIN: 07407137) retired by rotation in accordance with Section 152 of the Companies Act, 2013 and the Articles of Association of the Company. Being eligible, they offered themselves for reappointment and were reappointed as Directors at the said Annual General Meeting.

Changes after the end of the financial year

There was no change in the composition of the Board of Directors between 31st March 2026 and the date of signing of this Report.

SUBSIDIARIES, JOINT VENTURE OR ASSOCIATE COMPANIES

Your Company does not have any Joint Venture, Subsidiaries or Associate companies.

PUBLIC DEPOSITS

The Company has not accepted any deposits from the public within the meaning of Sections 73 to 76 of the Companies Act, 2013 and the rules made thereunder. However, the Company had accepted loans from its Directors (including ex-directors) and Rs. 2,83,68,765.00 is outstanding as at the end of financial year, which is an exempted deposit under Rule 2 (1) (c) (viii) of Companies ((Acceptance of Deposits) Rules, 2014.

AUDITORS:

M/s. Gopinathan Associates, Chartered Accountants (FRN: 005489S), 35/944 (Old 9/591), Chandy's Lane, Erinjery Angadi, Thrissur-680001, were appointed at the 77th Annual General Meeting and hold office until the conclusion of the 82nd Annual General Meeting to be held in the year 2029.

AUDITORS' REPORT AND EXPLANATION TO AUDITORS' OBSERVATIONS

The Statutory Auditors of the Company have not made any qualifications, reservation or adverse remark or disclaimer in their report for the year under review.

DETAILS OF FRAUDS REPORTED BY THE AUDITORS

During the year under review, Auditors of the Company have not reported any instances of frauds committed in the Company by its Officers or Employees.

COST RECORDS AND COST AUDIT

The maintenance of cost records and the requirement of cost audit under Section 148 of the Companies Act, 2013 are not applicable to the Company.

SECRETARIAL AUDIT

The requirement of a Secretarial Audit under Section 204 of the Companies Act, 2013 is not applicable to the Company.

INTERNAL AUDIT

The provisions relating to appointment of an Internal Auditor under Section 138 of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014 are not applicable to the Company.

INTERNAL FINANCIAL CONTROLS

The Directors ensure the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial disclosures.

ANNUAL RETURN

The annual return in form MGT-7 for the financial year ended 31st March 2026 is available on the website of the Company at www.caico.in.

PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

During the year under review, the Company did not enter into any contract or arrangement with related parties falling within the purview of Section 188(1) of the Companies Act, 2013. Accordingly, disclosure in Form AOC-2 is not applicable.

PARTICULARS OF LOANS, GUARANTEES AND INVESTMENTS

During the year under review, the Company did not grant any loan, provide any guarantee or security or make any investment to which the provisions of Sections 185 or 186 of the Companies Act, 2013 were applicable.

MATERIAL CHANGES AND COMMITMENTS

No material changes or commitments affecting the financial position of the Company occurred between 31st March 2026 and the date of this Report, except matters, if any, disclosed in the

financial statements and this Report.

SIGNIFICANT AND MATERIAL ORDERS

No significant and material order was passed by any regulator, court or tribunal during the year that would impact the going-concern status or future operations of the Company.

INSOLVENCY AND BANKRUPTCY CODE AND ONE-TIME SETTLEMENT

No application was made and no proceeding was pending against the Company under the Insolvency and Bankruptcy Code, 2016 during the year. The Company did not enter into any one-time settlement with any bank or financial institution. Accordingly, disclosure of the difference between the valuation at the time of one-time settlement and the valuation made while taking a loan is not applicable.

DECLARATION BY INDEPENDENT DIRECTORS

The provisions relating to appointment of independent directors under Section 149(4) of the Companies Act, 2013 are not applicable to the Company and, accordingly, no declaration is required under Section 149(7).

NOMINATION AND REMUNERATION POLICY

The provisions of Section 178(1) relating to constitution of a Nomination and Remuneration Committee and formulation of the policy referred to in Section 178(3) are not applicable to the Company, having regard to the prescribed class and thresholds.

DIRECTORS' RESPONSIBILITY STATEMENT:

Pursuant to section 134 (3) (c) of the Companies Act, 2013, your Directors, based on the representations received from the operating management and after due enquiry hereby confirm that:

1. In the preparation of the Annual Accounts, the applicable Accounting Standards had been followed along with proper explanation relating to material departures;
2. The directors had, selected such Accounting Policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the Financial Year and of the profit and loss of the company for that period;
3. The directors had taken proper and sufficient care 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 directors had prepared the annual accounts on a going-concern basis; and
5. The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

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

The particulars under Section 134(3)(m) of the Companies Act, 2013, read with Rule 8 of the Companies (Accounts) Rules, 2014, is attached vide Annexure and form part of this Report.

RISK MANAGEMENT

The Company has a risk management framework to identify, assess, monitor and mitigate operational, financial, compliance and other risks. The Board periodically reviews the principal risks, including capacity under-utilisation, liquidity, inventory control, statutory dues and recovery of receivables.

CORPORATE SOCIAL RESPONSIBILITY

Section 135 of the Companies Act, 2013 relating to Corporate Social Responsibility is not applicable to the Company.

PREVENTION OF SEXUAL HARASSMENT AT WORKPLACE

The Company endeavours to provide a safe workplace free from discrimination and harassment, including sexual harassment. The Company has framed a policy for prevention, prohibition and redressal of complaints under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

The Company has constituted Internal Committee(s), as applicable, in accordance with the provisions of the aforesaid Act and the rules made thereunder, for receiving and redressing complaints of sexual harassment at the workplace.

The details of complaints during the financial year 2025-26 are given below:

Sl. No.	Particulars	Number of complaints
1	Complaints received during the financial year	Nil
2	Complaints disposed of during the financial year	Nil
3	Complaints pending for more than ninety days as at the end of the financial year	Nil

COMPLIANCE WITH THE PROVISIONS RELATING TO MATERNITY BENEFITS ACT, 1961

The Company has appropriate systems and arrangements in place to ensure compliance with the applicable provisions of the Maternity Benefits Act, 1961. During the year under review, no employee became eligible for or availed maternity benefits under the said Act.

PARTICULARS OF EMPLOYEES

No employee of the Company was in receipt of remuneration in excess of the limits prescribed under Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 during the financial year 2025-26. Accordingly, disclosure of particulars of employees under Section 197(12) of the Companies Act, 2013 read with the aforesaid Rules is not applicable to the Company.

NUMBER OF EMPLOYEES AS ON THE CLOSURE OF FINANCIAL YEAR

Category	Number of Employees
Female	19
Male	7
Transgender	Nil
Total	26

STATEMENT REGARDING COMPLIANCES OF APPLICABLE SECRETARIAL STANDARDS

The directors ensure compliance with the provisions of all applicable secretarial standards

ANNUAL EVALUATION BY BOARD

The requirement of Annual Evaluation by Board is not applicable to your Company.

CAUTIONARY STATEMENT

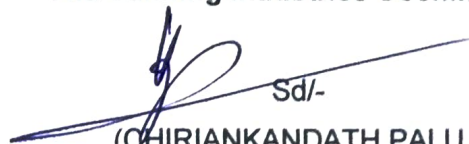
The statement contained in the Board's Report contain certain statements relating to the future and therefore are forward looking within the meaning of applicable laws and regulations.

Various factors such as economic conditions, changes in government regulations, tax regime, other statutes, market forces and other associated and incidental factors may however lead to variation in actual results.

ACKNOWLEDGEMENT:

Your directors express their sincere thanks to all customers, bankers, staff, laborers, dealers and consultants for their sincere cooperation and appeal for their continued support and cooperation.

For and on behalf of the Board of
The Canning Industries Cochin Limited


Sd/-
(CHIRIANKANDATH PALU JOSE)
Chairman and Director
[DIN:00764405]

Date: 31.08.2026

Registered Office:
No.C-234-32,Caico Road
Valarkavu, Trissur-680006

ANNEXURE I TO THE DIRECTORS' REPORT FOR THE YEAR ENDED 31ST MARCH 2026

A. Conservation of energy:

Particulars	2025-26
Steps taken/impact on conservation of energy	The Company continued to monitor its energy consumption and followed prudent operational practices for the conservation of energy. No specific energy conservation measure having a material impact was undertaken during the year under review.
Steps taken by the company for utilizing the alternate source of energy	No alternate source of energy was utilised by the Company during the year under review.
Capital investment on energy conservation equipments	No capital investment was made on energy conservation equipment during the year under review.

B. Technology absorption:

Particulars	2025-26
Efforts made towards technology absorption	Nil
Benefits derived (like product improvement, cost reduction, product development or import substitution)	Nil
Expenditure incurred on Research and development	Nil

In case of imported technology (imported during the last three years reckoned from the beginning of the financial year):

Particulars	2025-26
Details of technology imported	Nil
Year of import	NA
Whether the technology been fully absorbed	NA
If not fully absorbed, areas whether absorption has not taken place, and the reasons thereof	NA

C. Foreign exchange earnings and outgo:

Particulars	2025-26(\$)	2024-25(\$)
Earnings in foreign currency	Nil	Nil
Foreign exchange outgo	Nil	Nil

For and on behalf of the Board of
The Canning Industries Cochin Limited


Sd/-
(CHIRANKANDATH PALU JOSE)
Chairman and Director
[DIN:00764405]

Date: 31.08.2026

Registered Office:
No.C-234-32,Caico Road
Valarkavu, Trissur-680006

INDEPENDENT AUDITOR'S REPORT

To the Members of The Canning Industries Cochin Limited
Caico Road, Valarkkavu, Trichur, Kerala, India, 680006

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the standalone financial statements of The Canning Industries Cochin Limited ("the Company"), which comprise the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss and Statement of Cash Flows for the year then ended, and Notes to the Financial Statements, including a Summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013, as amended ("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 state of affairs of the Company as at March 31, 2026, its loss and its cash flows and the changes in equity for the year ended on that date.

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

Sl. No.	Key Audit Matter	Auditor's Response
1	Asset Under-Utilization Indicator: Prolonged machine downtime, drop in production volumes, or crop harvest failures trigger an impairment testing requirement for the manufacturing Cash-Generating Unit (CGU).	Testing Production Logs: Evaluating engineering reports, machine run-times, and internal capacity logs to verify actual vs. budgeted asset usage.



2	High Management Estimation Risk: The calculation of the recoverable amount depends on highly subjective Value-In-Use (VIU) cash flow projections.	Challenging Forecasting Logic: Validating forward-looking assumptions against secured sales pipelines, raw crop supply agreements, and historical trends.
3	Sensitivity Vulnerability: Small changes in the discount rate (WACC), gross margins, or volume growth rates can wipe out the asset's financial safety buffer (headroom).	Independent Stress Testing & Specialists: Involving internal valuation experts to check the mathematical model accuracy, stress-test growth rates, and independently.

Material Uncertainty Related to Going Concern

We draw attention to Note 2 in the financial statements, which indicates that the Company is continuously incurring net loss for the last many years and for the year under audit. If the revaluation reserve is not considered, the accumulated loss of the company will exceed the paid-up capital and other free reserves of the company. As stated in the Note 2, these events or conditions, indicate that a material uncertainty exists that may cast significant doubt on the Company's ability to continue as a going concern. However, the company is having assets valuing more than the liability of the company and after restructuring the assets and liabilities of the company the company could reduce its loss substantially. Further, the company has not availed any loan from financial institutions and outsiders. Our opinion is not modified in respect of this matter.

Emphasis of Matter

We draw attention to Note 2 of the financial statements, which describes the specific accounting policies followed by the company.

Information Other than the Financial Statements and Auditors' Report Thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Annual Report, but does not include the standalone financial statements and our auditor's report thereon.

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

In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether such other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance and changes in equity of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the



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

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

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

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

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

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

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If



We conclude that a material uncertainty exists, We are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

Report on Other Legal and Regulatory Requirements

- 1 As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Companies Act, 2013, we give in the "Annexure 'A'", a statement on the matters specified in paragraphs 3 and 4 of the said Order, to the extent applicable.
- 2 As required by sub-section (3) of section 143 of the Act, we report that:
 - (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - (c) The Balance Sheet, the Statement of Profit and Loss and Cash Flow Statement dealt with by this Report, are in agreement with the books of account.
 - (d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with the Companies (Accounting Standards) Rules, 2021.



- (e) On the basis of the written representations received from the directors as on March 31, 2026 which was taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026 from being appointed as a director in terms of sub-section (2) of section 164 of the Companies Act, 2013.
- (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure 'B'" to this report.
- (g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:
- i The Company does not have any pending litigations which would impact its financial position.
 - ii The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii There were no amounts which were required to be transferred, to the Investor Education and Protection Fund by the Company.
 - iv a) The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
 - b) The management has represented that, to the best of its knowledge and belief, no funds have been received by the Company from any person or entity, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
 - c) Based on such audit procedures performed that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (a) and (b) contain any material misstatement.
 - v The company has not declared and paid any dividend during the year.
 - vi The company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has been operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit,



we did not come across any instance of audit trail feature being tampered with and the audit trail has been preserved by the company as per the statutory requirements for record retention.

For **Gopinathan Associates**

Chartered Accountants

Firm Reg. No. 0054895


K. GOPINATHAN
M. No.: 200656
UDIN: 26200656UJRMII6709

Place: THRISSUR
Date: 25-08-2026



ANNEXURE A TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

Re: The Canning Industries Cochin Limited (the "Company")

In terms of the information and explanations sought by us and given by the Company and the books of account and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that:

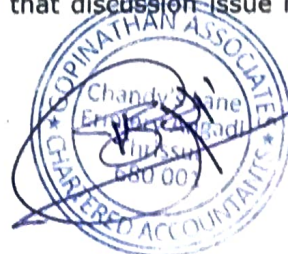
- (i) a. (A) The company has maintained records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.
(B) The company has maintained records showing full particulars of Intangible assets.
- b. The company has a program of verification to cover all the items of Property, Plant and Equipment in a phased manner over a period of three years which, in our opinion, is reasonable having regard to the size of the company and the nature of its assets
- c. According to the information and explanations given to us and based on the examination of records of the company and the registered sale deeds / transfer deeds / conveyance deeds provided to us, I report that the title deeds of all the immovable properties, comprising of land and building, are in the name of the company as at the Balance Sheet date.
- d. The Company has not revalued any of its Property, Plant and Equipment and Right of Use assets or intangible assets during the year.
- e. Based on the information and explanation furnished to us, no proceedings have been initiated on the Company under the Prohibition of Benami Property Transactions Act, 1988 (as amended in 2016) and Rules made there under.

- (ii) a. We have been informed that the inventory has been physically verified by the management at the year end. In our opinion, the frequency of such verification is to be increased. According to the information and explanations given to us and based on the alternative procedures performed as aforesaid, no material discrepancies were noticed on such verification, subject to the following:

To the best of our knowledge and according to the information given to us, the inventory usage for the production of finished goods is not accurately quantified which caused difference in the book quantity and value of raw material, semi-finished and finished goods from the actual physical stock which were got rectified as on 31st of March 2026. It is informed that goods in stock of the Company have been damaged and closing stock value has been arrived at after writing off such damaged goods, details of such losses are not provided to us.

- b. During the year, the company has not been sanctioned, at any point of time of the year, working capital limits in excess of Rs. 5 crores, in aggregate, from banks on the basis of security of current assets. Hence reporting under clause 3(ii)(b) of the Order is not applicable to the Company.
- (iii) During the year the Company has not made investments in, provided loans, advances in the nature of loans, stood guarantee or provided security to Companies, Firms, Limited Liability Partnerships or any other parties. Hence, the requirement to report under clause 3(iii) of the Order is not applicable to the Company.

Balance amount of Rs. 68,78,419.00 receivable on sale of property situated in Mangaluru has not yet been received by the company. The company informed that on measurement of property sold, an extent of 0.30 acres of land was not traceable and hence the purchaser has not honored the cheque given at the time of registration towards sale value. It was also informed that discussion issue is going on and the management is hopeful of realizing the amount.



- (iv) In our opinion and according to the information and explanations given to us, the company has not granted any loans or provided any guarantees or given any security or made any investments to which the provision of Sections 185 and 186 of the Companies Act, 2013 attract. Hence, clause 3(iv) of the order is not applicable.
- (v) The Company has not accepted any deposit, within the meaning of sections 73 to 76 of the Act and the Companies (Acceptance of Deposits) Rules, 2014 (as amended) during the year hence, the reporting under clause 3(v) of the order is not applicable. The Company is not a financial institution functioning under the control of the Reserve Bank of India and hence the directives issued by the Reserve Bank are not applicable to the company. However, the company has accepted unsecured loans from directors. The company has accepted amounts from outsiders which has been shown as trade advance. We have not been provided with any documents in support of such trade advances. To the best of our knowledge and according to the information given and on the basis of the books and records verified by us no order has been passed by the Company Law Board, National Company Law Tribunal or Reserve Bank of India against acceptance of deposit by the company
- (vi) To the best of our knowledge and according to the information given the Central Government of India has prescribed maintenance of cost records under sub-section (1) of section 148 of the Act for the activities of the similar companies but this company will come under the exempted category. We are of the opinion that the prescribed cost records are not applicable to the Company, and we have not made a detailed examination of the records.
- (vii) a. According to the information and explanations given to us and according to the books and records as produced and examined by us, in respect of statutory dues, the Company has not been regular in depositing undisputed statutory dues including Provident Fund, Employees' State Insurance, Income Tax, Goods & Service Tax, Cess and other material statutory dues as applicable with the appropriate authorities.

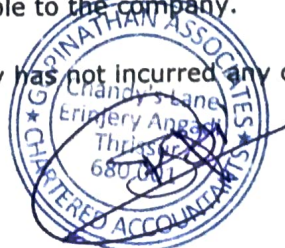
The Company has not deposited Provident Fund contributions for the period from June 2024 to March 2026 amounting to Rs.11,53,463.00, which have remained unpaid for a period of more than one year as at the reporting date. The aforesaid dues are undisputed and have not been deposited with the Employees' Provident Fund Organization. The Company has not provided/paid, as applicable, the related interest and other statutory dues arising therefrom.

Based on the information and explanations given to us and our examination of the books and records of the Company, the non-payment of the aforesaid Provident Fund contributions constitutes non-compliance with the applicable provisions of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 and the rules made thereunder.

- b. According to the information and explanations given to us, there were no disputed dues on account of the aforesaid statutory dues as at the year end and hence, reporting under clause 3(vii)(b) is not applicable.
- (viii) According to the information and explanations given to us and on the basis of our examination of the records of the company, the Company has not surrendered or disclosed any transaction, previously unrecorded in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year.
- (ix) a. According to the books and records of the Company examined by us, the Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender. However, the company has yet to pay interest on converted debentures amounting to Rs.32,99,595.00 which is provided in the books of account.



- b. According to the information and explanation given to us and on the basis of our audit procedure, we report that the company has not been declared willful defaulter by any bank or financial institution or other lenders.
 - c. As the Company has not availed any term loans during the year, the requirement to report on clause 3(ix)(c) of the Order is not applicable to the Company.
 - d. As the Company has not availed any loans on short term basis during the year, the requirement to report on clause 3(ix)(d) of the Order is not applicable to the Company.
 - e. On an overall examination of the financial statements of the company, we report that the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures. Hence, the requirement to report on clause 3(ix)(e) of the Order is not applicable to the Company.
 - f. On an overall examination of the financial statements of the company, we report that the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies. Hence, the requirement to report on clause 3(ix)(f) of the Order is not applicable to the Company.
- (x) a. The Company has not raised any money during the year by way of initial public offer / further public offer (including debt instruments). Hence, reporting under clause 3(x)(a) of the Order is not applicable to the Company.
 - b. According to the information and explanations given by the management, the Company has not made any preferential allotment or private placement of shares / fully or partially or optionally convertible debentures during the year under audit and hence, the requirement to report on clause 3(x)(b) of the Order is not applicable to the Company.
- (xi) a. To the best of own knowledge and according to the information and explanations given to us and on the basis of examination of the books and records of the Company, carried out in accordance with generally accepted auditing practices in India, no fraud by the Company or on the Company was noticed or reported during the year.
 - b. According to the information and explanations given to us, no report under sub-section (12) of Section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.
 - c. According to the information and explanations given to us including the representation made to us by the management of the Company, no whistle-blower complaints were received by the Company during the year and hence, reporting under clause 3(xi)(c) of the Order is not applicable to the Company.
- (xii) a. The Company is not a Nidhi company and hence, reporting under clause 3(xii)(a), (b) and (c) of the Order is not applicable to the Company.
- (xiii) According to the information and explanations given by the management, transactions with the related parties are in compliance with Section 177 and 188 of Companies Act, 2013 where applicable and the details thereof have been disclosed in the financial statements, as required by the applicable Accounting Standards.
- (xiv) a. In our opinion and based on our examination, though the company has an internal audit system, which is commensurate with the size and nature of business of the Company.
 - b. Since the company does not have Internal Auditor. Verification of internal audit report is not applicable in the case of the company.
- (xv) In our opinion and according to the information and explanations given to us, during the year, in respect of non-cash transactions entered into, with directors or persons connected with them.
- (xvi) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence reporting under clause 3(xvi) is not applicable to the company.
- (xvii) Based on our examination of books of accounts, the company has not incurred any cash losses.



(xviii) There has been no resignation of the statutory auditors during the year.

(xix) On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the plans of the Board of Directors and management and based on our examination of the evidence supporting the assumptions, it has come to our attention, which causes us to believe that material uncertainty exists as on the date of the audit report that Company is not capable of meeting its liabilities existing at the date of Balance Sheet as and when they fall due within a period of one year from the Balance Sheet date.

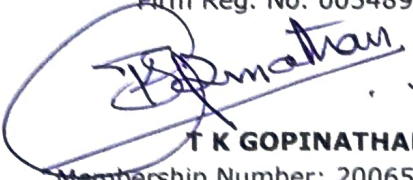
However, we noted that Company has outstanding export receivables amounting to ₹ 11,39,521.20 as at 31 March 2026, in respect of export transactions for which the export proceeds were required to be realized and repatriated to India within the stipulated period of nine months from the date of export under the applicable provisions of the Foreign Exchange Management Act, 1999 and the regulations made thereunder. No extension of the period for realization has been obtained from the Authorized Dealer Category-I Bank/Reserve Bank of India, as applicable, as at the date of this report. The Company is therefore not in compliance with the applicable provisions relating to realization and repatriation of export proceeds under the Foreign Exchange Management Act, 1999 and the regulations made thereunder. However the company has explained that it has obtained security deposit of Rs.10,12,000 equal to the export invoice value and hence there will not be any financial loss.

- (xx) a. The provision of section 135 are not applicable to the company. Accordingly, reporting under clause 3(xx)(a) & (b) of the Order is not applicable to the Company.
- (xxi) The reporting under clause 3(xxi) of the Order is not applicable in respect of audit of standalone financial statements of the Company. Accordingly, no comment has been included in respect of said clause under this report.

For **Gopinathan Associates**

Chartered Accountants

Firm Reg. No. 005489S


T K GOPINATHAN
Membership Number: 200656
UDIN: 26200656UJRMII6709

Place: **THRISSUR**

Date: **25-08-2026**



Annexure “B” to the Independent Auditor’s Report of THE CANNING INDUSTRIES COCHIN LIMITED.

(Referred to in paragraph 2(f) under ‘Report on Other Legal and Regulatory Requirements’ section of our report of even date)

Report on the Internal Financial Controls with reference to financial statements under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (“the Act”)

Opinion

We have audited the internal financial controls with reference to financial statement of **The Canning Industries Cochin Ltd.** CAICO ROAD, TRICHUR, KERALA 680006 CIN: U01122KL1947PLC000257 (“the Company”) as of 31 March 2026 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

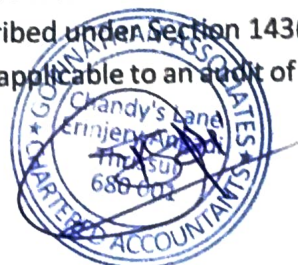
In our opinion, the Company has, in all material respects, an adequate internal financial controls system with reference to financial statement and such internal financial controls with reference to financial statement were operating effectively as at 31 March 2026, based on the internal control with reference to financial statement criteria established by the Company considering the essential components of internal control stated in the Guidance Note issued by the ICAI.

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 with reference to financial statement 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 (the “Guidance Note”) 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 the Company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditor’s Responsibility

Our responsibility is to express an opinion on the Company’s internal financial controls with reference to financial statement based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing, issued by ICAI and deemed to be prescribed under Section 143(10) of the Act, 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 ICAI. 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 with reference to financial statement 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 control system with reference to financial statement and their operating effectiveness. Our audit of internal financial controls with reference to financial statement included obtaining an understanding of internal financial controls with reference to financial statement, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

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

Meaning of Internal Financial Controls with reference to Financial Statement

A company's internal financial control with reference to financial statement 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 with reference to financial statement includes those policies and procedures that

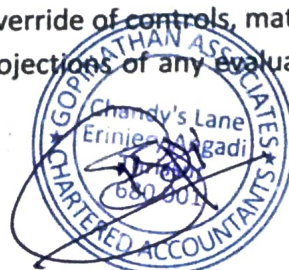
(1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;

(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 authorizations of management and directors of the company; and

(3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

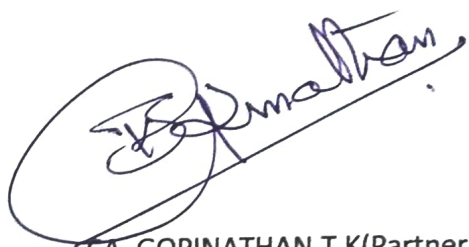
Inherent Limitations of Internal Financial Controls with reference to Financial Statement

Because of the inherent limitations of internal financial controls with reference to financial statement, 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 with reference to financial statement to future periods are subject to the risk that the internal financial control with reference to financial statement may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

For GOPINATHAN ASSOCIATES
Chartered Accountants
Firm Registration No. 005489S



CA. GOPINATHAN.T.K(Partner)
Membership No. 200656
UDIN: 26200656UJRMII6709

Place: Thrissur,
Date: 25-08-2026



THE CANNING INDUSTRIES COCHIN LIMITED

(CIN: U01122KL1947PLC000257, Mail ID - caicoi@gmail.com)

(Address: CAICO ROAD, VALARKKAVU, TRICHUR, KERALA, INDIA, 680006, Ph - 0487-2420685)

Balance Sheet as at 31-March-2026

(₹ in '00)

Particulars	Note	31-March-2026	31-March-2025
I. EQUITY AND LIABILITIES			
(1) Shareholders' funds			
(a) Share Capital	3	1,81,354.20	1,81,354.20
(b) Reserves and Surplus	4	25,72,923.29	25,77,670.24
Total		27,54,277.49	27,59,024.44
(2) Non-current liabilities			
(a) Long-term Borrowings	5	2,83,687.65	2,40,227.19
(b) Other Long-term Liabilities	6	45,167.82	44,460.35
(c) Long-term Provisions	7	38,454.21	38,983.22
Total		3,67,309.68	3,23,670.76
(3) Current liabilities			
(a) Trade Payables	8		
- Due to Micro and Small Enterprises		1,988.60	1,891.40
- Due to Others		22,910.24	19,368.46
(b) Other Current Liabilities	9	74,851.54	1,09,302.90
Total		99,750.38	1,30,562.76
Total Equity and Liabilities		32,21,337.55	32,13,257.96
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment and Intangible Assets			
(i) Property, Plant and Equipment	10	29,80,395.76	29,91,008.92
(ii) Intangible Assets	10	586.80	258.16
(iii) Capital Work-in-progress	10	5,164.74	1,650.18
(b) Non-current Investments	11	1,109.48	-
(c) Deferred Tax Assets (net)	12	9,184.25	9,453.57
(d) Other Non-current Assets	13	13,862.17	13,862.17
Total		30,10,303.20	30,16,233.00
(2) Current assets			
(a) Inventories	14	47,347.48	45,430.30
(b) Trade Receivables	15	50,833.23	37,806.77
(c) Cash and cash equivalents	16	20,087.69	4,187.67
(d) Short-term Loans and Advances	17	14,912.41	14,813.02
(e) Other Current Assets	18	77,853.54	94,787.20
Total		2,11,034.35	1,97,024.96
Total Assets		32,21,337.55	32,13,257.96

See accompanying notes to the financial statements

As per our report of even date

For Gopinathan Associates

Chartered Accountants

Firm's Registration No. 0054895



C. GOPINATHAN T.K.

Partner

Membership No. 200656

UDIN: 26200656UJRMII6709

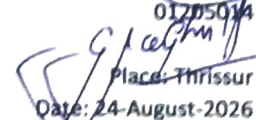
Place: Thrissur

Date: 25-August-2026




C P Jose
Director
00764405

For and on behalf of the Board of
THE CANNING INDUSTRIES COCHIN LIMITED

Joy George
Director
01205014

Place: Thrissur
Date: 24-August-2026

THE CANNING INDUSTRIES COCHIN LIMITED

(CIN: U01122KL1947PLC000257, Mail ID - caicoi@gmail.com)

(Address: CAICO ROAD, VALARKKAVU, TRICHUR, KERALA, INDIA, 680006, Ph - 0487-2420685)

Statement of Profit and loss for the year ended 31-March-2026

(₹ in '00)

Particulars	Note	31-March-2026	31-March-2025
Revenue from Operations	19	58,934.51	56,935.89
Other Income	20	73,902.16	79,868.11
Total Income		1,32,836.67	1,36,804.00
Expenses			
Cost of Material Consumed	21	22,028.04	23,863.03
Purchases of Stock in Trade	22	13,303.91	11,378.86
Change in Inventories of work in progress and finished goods	23	-2,565.73	-1,356.28
Employee Benefit Expenses	24	42,676.34	44,915.15
Finance Costs	25	767.04	886.69
Depreciation and Amortization Expenses	26	17,880.68	19,323.48
Other Expenses	27	43,224.02	34,878.28
Total expenses		1,37,314.30	1,33,889.21
Profit/(Loss) before Exceptional and Extraordinary Item and Tax		-4,477.63	2,914.79
Exceptional Item		-	-
Profit/(Loss) before Extraordinary Item and Tax		-4,477.63	2,914.79
Extraordinary Item		-	-
Profit/(Loss) before Tax		-4,477.63	2,914.79
Tax Expenses	28		
- Current Tax		-	-
- Deferred Tax		269.32	1,472.41
Profit/(Loss) after Tax		-4,746.95	1,442.38
Earnings Per Share (Face Value per Share Rs.30 each)			
-Basic (In Rs)	29	(0.79)	0.24
-Diluted (In Rs)	29	(0.79)	0.24

See accompanying notes to the financial statements

As per our report of even date

For Gopinathan Associates

Chartered Accountants

Firm's Registration No. 0054895

For and on behalf of the Board of
THE CANNING INDUSTRIES COCHIN LIMITED**CA. GOPINATHAN T.K**

Partner

Membership No. 200656

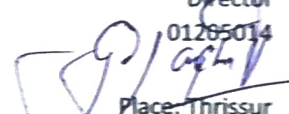
UDIN: 26200656UJRMII6709

Place: Thrissur

Date: 25-August-2026




C P Jose
Director
00764405

Joy George
Director
01265014

Place: Thrissur
Date: 24-August-2026

THE CANNING INDUSTRIES COCHIN LIMITED

(CIN: U01122KL1947PLC000257, Mail ID - caicochin@gmail.com)

(Address: CAICO ROAD, VALARKKAVU, TRICHUR, KERALA, INDIA, 680006, Ph - 0487-2420685)

Cash Flow Statement for the year ended 31-March-2026

(₹ in '00)

Particulars	Note	31-March-2026	31-March-2025
CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit after tax		-4,746.95	1,442.38
Depreciation and Amortisation Expense		17,880.68	19,323.48
Provision for tax		269.33	1,472.41
Interest Income		-1,205.24	-1,372.21
Finance Costs		630.00	687.83
Operating Profit before working capital changes		12,827.81	21,553.89
Adjustment for:			
Inventories		-1,917.18	-2,195.99
Trade Receivables		-13,026.47	-10,723.60
Loans and Advances		-	40.00
Other Current Assets		16,834.28	-8,975.79
Trade Payables		3,638.98	-1,543.50
Other Current Liabilities		13,487.08	-1,20,394.63
Long term Liabilities		-5,400.00	-
Long-term Provisions		-529.01	641.20
Cash (Used in)/Generated from Operations		25,915.48	-1,21,598.40
Tax paid(Net)		-0.00	0.00
Net Cash (Used in)/Generated from Operating Activities		25,915.48	-1,21,598.40
CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Property, Plant and Equipment		-11,110.72	-8,275.09
Investment in Term Deposits		-1,109.48	-
Interest received		1,205.24	1,372.21
Net Cash (Used in)/Generated from Investing Activities		-11,014.96	-6,902.89
CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from Long Term Borrowings		43,460.47	90,307.19
Interest Paid		-42,460.97	41,143.14
Net Cash (Used in)/Generated from Financing Activities		999.50	1,31,450.33
Net Increase/(Decrease) in Cash and Cash Equivalents		15,900.02	2,949.04
Opening Balance of Cash and Cash Equivalents		4,187.67	1,238.67
Closing Balance of Cash and Cash Equivalents	16	20,087.69	4,187.71

Components of cash and cash equivalents	31-March-2026	31-March-2025
Cash on hand	746.57	345.45
Balances with banks in current accounts	18,611.84	3,097.10
Bank Deposit having maturity of less than 3 months	723.74	673.38
Others	5.54	71.74
Cash and cash equivalents as per Cash Flow Statement	20,087.69	4,187.67
Other Bank Balance		
Cash and bank balance as per Balance Sheet	20,087.69	4,187.67

Note:

The above Cash Flow Statement has been prepared under the 'Indirect Method' as set out in the Accounting Standard 3 (AS-3), "Cash Flow Statements".

See accompanying notes to the financial statements

As per our report of even date

For Gopinathan Associates

Chartered Accountants

Firm's Registration No. 0054895

CA. GOPINATHAN T.K

Partner

Membership No. 200656

UDIN: 26200656UJRMII6709

Place: Thrissur

Date: 25-August-2026



For and on behalf of the Board of
THE CANNING INDUSTRIES COCHIN LIMITED

[Signature]
C P Jose
Director
00764405

[Signature]
Joy George
Director
01205014

Place: Thrissur
Date: 24-August-2026

THE CANNING INDUSTRIES COCHIN LIMITED

(CIN: U01122KL1947PLC000257, Mail ID - caicoin@gmail.com)

Notes forming part of the Financial Statements

1 COMPANY INFORMATION

THE CANNING INDUSTRIES COCHIN LIMITED, incorporated on 25th March, 1947 with its Registered Office at Thrissur. The main business of the company is canning and processing of fruits, vegetables and marine products.

The Company is also providing storage and freezing facilities of marine products to the exporters. The company is letting out part of its building for monthly rent. During the year ended 31-03-2026, revenue out of business of the company is less than lease rent received by the company.

2 SIGNIFICANT ACCOUNTING POLICIES

a Basis of Preparation, Presentation and Disclosure of Financial Statements

The financial statements have been prepared in accordance with the generally accepted accounting principles in India (GAAP) under the historical cost convention on accrual basis, except in cases where specifically stated otherwise in the note. These financial statements have been prepared to comply in all material respects with the accounting standards notified under section 133 of the Companies Act, 2013, read together with paragraph 7 of the Companies (Accounts) Rules, 2014 and Companies (Accounting Standards) Rules, 2006 (as amended) and other relevant Accounting Standards issued by The Institute of Chartered Accountants of India, except where otherwise stated.

The company is a SMC as defined in rule 2(f) of the Companies (Accounting standard) Rules, 2006. Accordingly, the company has complied with the accounting standards as applicable to it.

During the period ended on March 31, 2026, the company has complied with the requirements of Schedule III of Companies Act 2013 for the preparation and presentation of its financial statement.

The accounting policies adopted in the preparation of financial statements is consistent with those of previous year except for the change in accounting policy explained below:

b Uncertainty Related to Going Concern status

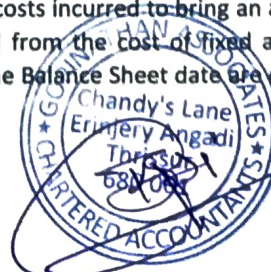
Financial statements of the company for the last few years shows net loss and accumulated loss exceeds paid up capital of the company. If the revaluation reserve is not considered, the accumulated loss of the company will exceed the paid-up capital and other free reserve of the company. These events or conditions, indicate that a material uncertainty exists that may cast significant doubt on the Company's ability to continue as a going concern. However, the company is having assets valuing more than the liability of the company and after restructuring the assets and liabilities of the company, the company could reduce its loss substantially. Further, the company has not availed any loan from financial institutions and outsiders. The directors are providing additional working capital fund required by the company and the company.

c Use of Estimates

The preparation of financial statements requires the management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) as on the date of the financial statements and the reported income and expenses during the reporting period. The estimates and assumptions used in the financial statements are based on the Management's evaluation of the relevant facts and circumstances as on the date of financial statements. Management believes that the estimates used in the preparation of the financial statements are prudent and reasonable. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

d Property, Plant and Equipment

Property, Plant and Equipment are stated at cost, less accumulated depreciation / amortisation. Costs include all expenses incurred to bring the asset to its present location and condition. The cost includes purchase consideration, financing costs till commencement of commercial production and other directly attributable costs incurred to bring an asset to its working condition for its intended use. Subsidy received towards specific assets is reduced from the cost of fixed assets. Fixed assets taken on Finance Lease are capitalized. The costs of Assets not ready for use as at the Balance Sheet date are disclosed under capital work-in-progress.



THE CANNING INDUSTRIES COCHIN LIMITED

(CIN: U01122KL1947PLC000257, Mail ID - caicoi@gmail.com)

Notes forming part of the Financial Statements

e Intangible assets

Intangible Assets if any are recorded at the consideration paid for acquisition less accumulated amortization and accumulated impairment. Amortization of Intangible Assets if eligible is calculated on written down value basis using the rates arrived at based on useful lives prescribed under schedule II to the companies Act, 2013, after providing for scrap value at 5% on cost. Intangible assets are amortized over its estimated useful life subject to a maximum period of 6 years, commencing from the date from which the asset is made available to the company for its use.

f Depreciation and amortization

Depreciation on fixed assets if eligible is calculated on written down value basis using the rates arrived at based on useful lives prescribed under schedule II to the companies Act, 2013, after providing for scrap value at 5% on cost. No depreciation is charged on capital work-in-progress.

The useful life of the Assets has been taken as below;

Type of Assets	Useful Life
Buildings	30 Years
Plant and Equipment	15 Years
Furniture and Fixtures	10 Years
Vehicles	8 Years
Computer(ii) End user devices	3 Years
Electrical Installations and Equipment	10 Years

g Impairment of assets

The Company assesses at each reporting date whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) net selling price and its value in use. The recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or group of assets. Where the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered as impaired and is written down to its recoverable amount. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining net selling price, recent market transactions are taken in to account, if available. If no such transactions can be identified, an appropriation valuation model is used. After impairment, depreciation is provided on the revised carrying amount of the asset over its remaining useful life.

h Leases

As lessee: Where the lessor effectively retains substantially all risks & benefits of the ownership of the leased asset, are classified as operating leases. Operating lease payments in respect of non-cancellable leases are recognized as an expense in profit and loss account on straight-line basis over the lease term. The company is not a party to any lease agreement as lessee

As lessor: Lease income is recognized in the Statement of profit and loss amounting to Rs. 72,07,864.86, on a straight-line basis over the relevant lease term. However, where the increase in the rentals is in line with the expected general inflation, such expenses are recognized on an actual basis. The Cochin Unit has been leased out by the company as a running concern, including building and plant and machinery, with a condition that the machinery is to be maintained and the production process to be supervised. Accordingly the company has maintained its own employees in the Cochin Unit and their expenses are met by the company

i Investment

Investments if any that are readily realizable and are intended to be held for not more than one year from the date, on which such investments are made, are classified as current investments. All other investments are classified as long-term investments. Current investments are carried at cost or fair value, whichever is lower. Long-term investments are carried at cost. Payment for purchase and improvement of land and building which is not intended to be occupied substantially for use by or in the operation of the company if any is classified as investment in property. Investment in property is stated at cost net of depreciation in appropriate cases and accumulated impairment losses, if any. The cost comprises purchase price, borrowing costs if directly attributable to the investment.

THE CANNING INDUSTRIES COCHIN LIMITED

(CIN: U01122KL1947PLC000257, Mail ID - caicoi@gmail.com)

Notes forming part of the Financial Statements

j Inventories

Finished goods, Semi-finished goods and Raw materials are valued at cost or net realizable value or market value whichever is less.

Physical stock verification of the items in the stock has been exercised by the company executives at the year end and the noted reclassification and process losses have been booked at the time of preparation of the financial statement.

k Cash and cash equivalents

The Company considers all highly liquid financial instruments, which are readily convertible into known amount of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents.

l Revenue recognition

Items of Income and expenditure account are recognized on accrual basis taking into account the amount outstanding and the rate applicable.

The company is following the above accounting policy consistently, taking into account the periodical changes in rates, if any.

m Employee Benefits

All employee benefits payable wholly within twelve months of rendering the service are classified as short-term employee benefits. These benefits include payments such as paid annual leave and sick leave. The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees are recognized as expense during the period. Bonus has been provided on remuneration paid at rate not less than the rate and amount prescribed under the Bonus Act. The company has provided for gratuity / bonus to its employees for the year under reference but the actuarial valuation has not been taken.

n Borrowing Cost

General and specific borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, if any which are assets that necessarily take a substantial period of time to get ready for their intended use or sale or attributable for acquiring and holding investments, are capitalized in the cost of those assets after reducing any investment income on temporary investment of these borrowings, until such time as the assets are substantially ready for its intended use or sale. All other borrowing costs are recognized in the Statement of Profit and Loss in the period in which it is incurred.

o Foreign currency transactions

Invoice on export is prepared in foreign currency and accounted in the books of the company in Rupee value quoted on the date of entry. When the invoice proceeds are credited in the bank account, if there is a difference in the amount realized and the accounted value, the difference is accounted as foreign currency rate change profit/loss. This process is also applied at the year end, if there is a debit balance of in the account and the amount credited in the forex fluctuation Gain account at the year end is Rs. 127521.2.

p Taxation

Deferred Tax Assets or Liabilities are arising on account of timing differences between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Income or expense arising out of such differences is recognized by using the tax rates applicable to future periods as available as per the tax rates and tax laws prevailing on the balance sheet date.

Deferred tax assets are recognized and carried forward only if there is a virtual certainty that it will be realized and are reviewed for the appropriateness of their respective carrying values on each balance sheet date.

For computing deferred tax, accumulated loss of the Company has not been considered as there is uncertainty in getting tax benefit out of such asset in future period.

q Segment Reporting

Since the entity operates in a single segment, no further disclosure has been considered necessary as per Accounting Standard 17 on Segment Reporting issued by the Institute of Chartered Accountants of India



THE CANNING INDUSTRIES COCHIN LIMITED

(CIN: U01122KL1947PLC000257, Mail ID - caicoi@gmail.com)

Notes forming part of the Financial Statements

r Earnings Per Shares

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. Earnings considered in ascertaining the Company's earnings per share is the net profit for the period after deducting preference dividends and any attributable tax thereto for the period. The weighted average number of equity shares outstanding during the period and for all periods presented is adjusted for events, such as bonus shares, other than the conversion of potential equity shares that have changed the number of equity shares outstanding, without a corresponding change in resources. For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period is adjusted for the effects of all dilutive potential equity shares.

s Provisions, Contingent liabilities and Contingent assets

A provision is recognized when the company has 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 reliable estimate can be made. Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the Balance sheet date and are not discounted to its present value. Carrying amounts of provisions are shown in the notes to the financial statements.

Contingent liabilities are not recognized in the financial statements but it is 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 or 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.

t Other Disclosures

- i. The company has not incurred any expense for research and development.
- ii. Previous year's figures have been re-arranged and re-grouped wherever found necessary.
- iii. During the year under report, the company has not been received or due for receipt, any Government grant and subsidy.
- iv. Current year and previous year figures shown in this financial statements have been shown in hundreds.
- v. All expenses/income are accounted as and when the bill/voucher is submitted. Hence, prior period expense /income is noted only if the bill/voucher are submitted but not entered in the books of accounts.

u Disclosure of events occurring after the balance sheet date

No events that may have significant impact on the functioning and profitability have been occurred after the balance sheet date.

v Discontinued operations

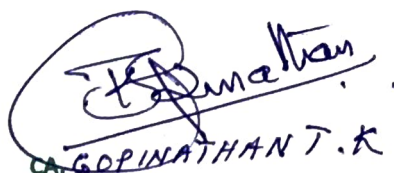
The company was not having any income out of discontinued operation for the year under reference.

As per our report of even date

For Gopinathan Associates

Chartered Accountants

Firm's Registration No. 005489S


G. GOPINATHAN T.K.

Partner

Membership No. 200656

UDIN: 26200656UJRMII6709

Place: Thrissur

Date: 25-August-2026





C P Jose

Director

00764405

For and on behalf of the Board of THE CANNING INDUSTRIES COCHIN LIMITED



Joy George

Director

01205014

Place: Thrissur

Date: 24-August-2026

3 Share Capital

(₹ in '00)

Particulars	31-March-2026	31-March-2025
Authorised Share Capital		
Equity Shares, of Rs. 30 each, 660000 (Previous Year -660000) Equity Shares	1,98,000.00	1,98,000.00
Issued, Subscribed and Fully Paid up Share Capital		
Equity Shares, of Rs. 30 each, 604514 (Previous Year -604514) Equity Shares paid up	1,81,354.20	1,81,354.20
Total	1,81,354.20	1,81,354.20

(i) Reconciliation of number of shares

Particulars	31-March-2026		31-March-2025	
	No. of shares	(₹ In '00)	No. of shares	(₹ In '00)
Opening Balance	6,04,514	1,81,354.20	6,04,514	1,81,354.20
Issued during the year	-	-	-	-
Deletion	-	-	-	-
Closing balance	6,04,514	1,81,354.20	6,04,514	1,81,354.20

(ii) Rights, preferences and restrictions attached to shares

The company has one class of equity shares having a face value Rs.30 per share. Each Holder of one equity share is entitled one vote per share. In the event of liquidation of company, the holder of shares will be entitled to receive any of the remaining assets of the company, after distribution of all preferential amounts. However, no such preferential liability for the company. Hence, the amount distributed will be in the proportion to the number of equity shares held by the shareholders

(iii) Details of Shares held by shareholders holding more than 5% of the aggregate shares in the company

Equity Shares	31-March-2026		31-March-2025	
	No. of shares	In %	No. of shares	In %
Name of Shareholder				
Jos Paul Chiriankandath	1,79,901	29.76%	1,79,901	29.76%

(iv) Shares held by Promoters at the end of the year 31-March-2026

Name of Promoter	Class of Shares	No. of Shares	% of total shares	% Change during the year
Jose Paul	Equity	1,79,901	29.76%	0.00%
Joy George	Equity	300	0.05%	0.00%
M K Aelias	Equity	4,905	0.81%	0.00%
T T Paul	Equity	9,552	1.58%	0.00%
Jessy Pavoo	Equity	7,220	1.19%	0.00%
Paul O Raphel	Equity	6,130	1.01%	0.00%
Abi Davis P	Equity	3,177	0.53%	0.00%



THE CANNING INDUSTRIES COCHIN LIMITED

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Notes forming part of the Financial Statements

Shares held by Promoters at the end of the year 31-March-2025

Name of Promoter	Class of Shares	No. of Shares	% of total shares	% Change during the year
Jose Paul	Equity	1,79,901	29.76%	
Joy George	Equity	300	0.05%	
M K Aelias	Equity	4,905	0.81%	
T T Paul	Equity	9,552	1.58%	
Jessy Pavoo	Equity	7,220	1.19%	
Paul O Raphel	Equity	6,130	1.01%	
Abi Davis P	Equity	3,177	0.53%	

(v) Equity shares movement during 5 years preceding 31-March-2026

Particulars	Year 1	Year 2	Year 3	Year 4	Year 5
Aggregate number and class of shares allotted as	2,26,800	-	-	-	-
Equity shares issued as bonus	-	-	-	-	-
Equity shares extinguished on buy-back	-	-	-	-	-

4 Reserves and Surplus

(₹ in '00)

Particulars	31-March-2026	31-March-2025
Capital Reserves		
Opening Balance	40.17	40.17
Closing Balance	40.17	40.17
Securities Premium		
Opening Balance	5,11,084.73	5,11,084.73
Closing Balance	5,11,084.73	5,11,084.73
General Reserve		
Opening Balance	9,10,439.99	9,10,439.99
Closing Balance	9,10,439.99	9,10,439.99
Revaluation Reserve		
Opening Balance	28,68,800.00	28,68,800.00
Closing Balance	28,68,800.00	28,68,800.00
Other Reserves		
Opening Balance	-17,00,409.45	-17,00,409.45
Closing Balance	-17,00,409.45	-17,00,409.45
Statement of Profit and loss		
Balance at the beginning of the year	-12,285.20	-13,727.58
Add: Profit/(loss) during the year	-4,746.95	1,442.38
Balance at the end of the year	-17,032.15	-12,285.20
Total	25,72,923.29	25,77,670.24

5 Long term borrowings

(₹ in '00)

Particulars	31-March-2026	31-March-2025
Unsecured Loans and advances from related parties		
-Mr. CP. Jose	99,992.72	57,366.01
-Mr. Joy George	8,800.00	8,800.00
-Mr. M.K. Aelias	7,623.67	7,523.67
Total continued	1,16,416.39	73,689.68



Long term borrowings

(` in '00)

Particulars	31-March-2026	31-March-2025
Total continued from previous page	1,16,416.39	73,689.68
-Mr. Paul Jose	406.91	306.91
-Mr. Paul O Raphel	16,285.28	16,185.28
-Mr.Abi Davis	1,647.96	1,547.96
-Mr.Steephen V D	12,720.00	12,620.00
-Mr.T.T.Paul	19,870.00	19,770.00
-Mrs. Amritha Rapheal	29,957.36	29,857.36
-Mrs. Jessy Pavoo	42,533.75	42,400.00
Unsecured Other loans and advances		
-Mr.C.S Ajayakumar	5,000.00	5,000.00
-Mr.P.A.Raphy	10,000.00	11,000.00
-Mr.Raphel Vadakken	23,850.00	22,850.00
-Mrs.Shibini	5,000.00	5,000.00
Total	2,83,687.65	2,40,227.19

6 Other Long term liabilities

(₹ in '00)

Particulars	31-March-2026	31-March-2025
Others		
-Advance from customer - SLS (Cochin)	9,060.35	9,060.35
-Karunya Kuri Kaipada No-219	2,040.66	-
-Karunya Kuri Kaipada No -217	2,035.66	-
-Karunya Kuri Kaipada No-216	2,031.15	-
-Rent Security Deposit - Oxygen Digital Shop	-	3,400.00
-Rent Security Deposit-Tropical Food Technologies Pvt Ltd	-	2,000.00
-Rent Security Deposit-Ulka Sea Food PVT LTD	10,000.00	10,000.00
-Security Deposit- Sea Bliss Pvt. Ltd (Cochin Lease)	10,000.00	10,000.00
-Security Deposit-Triumph Overseas Trading (Cochin Lease)	10,000.00	10,000.00
Total	45,167.82	44,460.35

7 Long term provisions

(₹ in '00)

Particulars	31-March-2026	31-March-2025
Provision for employee benefits		
-Gratuity Provision	38,454.21	38,983.22
Total	38,454.21	38,983.22

THE CANNING INDUSTRIES COCHIN LIMITED

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Notes forming part of the Financial Statements

8 Trade payables

(₹ in '00)

Particulars	31-March-2026	31-March-2025
Due to Micro and Small Enterprises		
-B K Enterprises	302.88	409.67
-Chidambaram Litho Press	98.64	56.02
-Dream Foods	828.51	728.85
-Hexagon Corrugated Packagings	-	177.07
-Kunthara Food Products	109.04	109.03
-M.J Agencies	649.53	264.70
-Win Polymers	-	146.06
Due to others		
-Albasma Agencies	28.51	28.51
-Anpharma Equipments	389.99	389.99
-Bava Mango-Adoor	438.80	688.80
-Black Hole Branding	88.75	88.75
-Central Institute of Fisheries Technology (Co)	-	94.99
-Charge	-	105.00
-Chennatt Electricals	168.53	168.53
-Chisthy Enterprises	233.03	233.03
-Colour World (Co)	18.20	18.20
-Control Print Ltd (Assam)	183.11	183.11
-Delta Digitech -(CO)	11.00	11.00
-Dew Drops	21.89	21.89
-Dreams Media Creations	82.60	-
-Electro Trading Corporation (Co)	65.49	65.49
-Elegance	32.86	-
-Essen Engineering Works	235.54	116.84
-Export Inspection Agency	712.08	487.90
-Flavourmax Food Products	2,684.22	-
-Global Associates (Co)	34.88	34.88
-GRAND INFOTECH	153.44	-
-GULP FOODS	46.29	-
-Harisree School	49.10	-
-Hi Tech Agencies (CO)	11.67	11.67
-Indotec Engineers	54.50	54.50
-J K Hardwares (Co)	414.67	414.67
-Jaison	250.00	250.00
-Jitto	54.85	54.85
-Jomon	250.00	250.00



THE CANNING INDUSTRIES COCHIN LIMITED

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Notes forming part of the Financial Statements

-Jose	315.10	385.10
-Jupiter Technologies Pvt Ltd	13.23	13.22
-Justin	250.00	250.00
-K M N P Law	356.80	356.80
-Keerthy Agencies	110.98	110.98
-Keeticka Metals & Fabrication	44.84	44.84
-Kerala Metals (CO)	17.34	17.34
-Koluthara Roadways (Co)	120.00	120.00
-LEI Register India (Co)	58.87	58.87
-Libiya Agencies	73.48	73.48
-Link Intime India Private Limited	-	118.00
-M U F G Intime India Private Limited	-	118.00
-M/S Sea Bliss Private Limited	-	920.00
-Matha Electricals (Co)	302.88	302.88
-Meister Trading 2023-24 (Co)	15.69	15.69
-Melwin	250.00	250.00
Total continued	10,631.81	8,819.20

Trade payables

(' in '00)

Particulars	31-March-2026	31-March-2025
Total continued from previous page	10,631.81	8,819.20
-Mujeeb Rehman	150.43	250.43
-Mukkath Traders	-	9.92
-Naamcos	301.00	-
-New Popular Coffee Works	28.46	28.46
-Nilwet Waterproofing Solutions- (Co)	1,859.66	2,359.66
-P S ENTERPRISES	65.63	-
-POPULAR KURIES LIMITED	10.80	-
-POWER ON CONTROLS ANS SERVICES (CO)	3,044.40	-
-Prince No-1 Foods & Agencies	27.14	27.14
-Pulse Computers	22.22	57.40
-R K Distributors	125.19	125.19
-Raja Distribution	53.24	53.24
-Ramalingam Construction Company Pvt Ltd	60.50	60.50
-Refco Systems (CO)	38.94	38.94
-Rich Diary Products (India) Private Limited	2,674.62	2,674.62
-Rose	-	430.00
-Rose Agencies	-	24.29
-S S Fire System (Co)	62.54	62.54
-S.K.D.C Consultants Limited	-	108.01
-Saheer V.A	356.36	356.36
-Sb Hardwares (Co)	1,190.09	1,190.09
-Sebastian	250.00	250.00
-Share Wealth Securities Ltd	5.75	-
-Sibi Polymers	1,380.30	1,380.30
-Siva Agencies	59.88	59.88
-Sonnet Creations Pvt Ltd	205.79	-



THE CANNING INDUSTRIES COCHIN LIMITED

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Notes forming part of the Financial Statements

-SOUTHERN AGENCIES	0.64	-
-Sree Ramakrishna Industrials	459.49	-
-Thattathil Agencies (Badharudheen)	500.00	1,829.36
-The Marine Product Export Development Authority (Co	35.40	35.40
-TRUE BLUE CHEM INDIA	269.63	-
-Tuv Sud Asia Pvt Ltd (Co)	141.60	141.60
-V K Enterprises (Co)	265.00	265.00
-V Mariappan Chettiar Sons	338.63	338.63
-Varghese	250.00	250.00
-Velplast	10.61	10.61
-Vengat Traders.	23.09	23.09
Total	24,898.84	21,259.86

8.1 Trade Payable ageing schedule as at 31-March-2026

(₹ in '00)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME	1,879.56	109.03			1,988.59
Others	11,242.08	4,817.12	1,011.05	5,839.99	22,910.24
Disputed dues- MSME					-
Disputed dues- Others					-
Sub total					24,898.84
MSME - Undue					
Others - Undue					
Total					24,898.84

8.2 Trade Payable ageing schedule as at 31-March-2025

(₹ in '00)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME	1,746.75	144.65			1,891.40
Others	12,128.09	1,377.95	3,063.62	2,798.79	19,368.46
Disputed dues- MSME					-
Disputed dues- Others					-
Sub total					21,259.86
MSME - Undue					
Others - Undue					
Total					21,259.86

9 Other current liabilities

(₹ in '00)

Particulars	31-March-2026	31-March-2025
Interest accrued and due on borrowings		
-Interest Payable on Directors Loan	43.50	41,874.47
Unpaid matured deposits and interest accrued thereon		
-Interest Payable on Debenture	32,995.95	32,995.95
Other payables		
-Administrative Charges Payable Cochin Unit(PF)	110.00	50.00
-Administrative Charges Payable Tcr Unit(PF)	171.79	74.39
-Audit Fee Payable	1,539.00	990.00
-Bonus Payable	1,403.00	1,504.18
-Central Depository Serv (India) Ltd (CDSL)	296.73	271.75
-Electricity Charges Payable	4,803.09	4,836.35
-ESI payable (Co)	6.65	6.55

THE CANNING INDUSTRIES COCHIN LIMITED

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Notes forming part of the Financial Statements

-ESI payable(TCR)	116.02	45.20
-Gopinathan Associates	443.40	955.40
-GST Payable	5,973.86	3,797.12
-Life Insurance Corporation of india	-	4.91
-Newspaper And Publications Payable	3.10	2.80
-Popular Kuries Chit	2,315.89	1,928.55
-PROFESSIONAL CHARGES PAYABLE	7,500.00	7,500.00
Total continued	57,721.98	96,837.62

Other current liabilities

(' in '00)

Particulars	31-March-2026	31-March-2025
Total continued from previous page	57,721.98	96,837.62
-Provident Fund Payable (Co)	2,861.76	1,532.64
-Provident Fund Payable (TCR)	8,391.08	3,633.73
-Salary payable	1,912.72	2,318.27
-SI Refrigeration (Cochin)	3,771.82	3,771.82
-Special Allowance Payable	30.00	30.00
-Tax Deducted At Source	68.50	295.79
-TDS on Interest (Director Advance)	-	9.00
-Telephone Charges Payable	9.42	4.13
-Travelling Expenses Payable-Chairman	-	729.50
-Wages Payables	84.26	140.40
Total	74,851.54	1,09,302.90



THE CANNING INDUSTRIES COCHIN LIMITED

(CIN: U01122KL1947PLC000257, Mail ID : cainc@cochin.com)

Notes forming part of the Financial Statements

10 Property, Plant and Equipment

Name of Assets	Gross Block			Depreciation and Amortization		Net Block	
	As on 01-Apr-25	Addition	Deduction	As on 31-Mar-26	As on 01-Apr-25	As on 31-Mar-26	As on 31-Mar-25
(i) Property, Plant and Equipment							
Buildings	1,19,729.21	1,296.40			84,208.25	87,483.42	35,520.96
Machinery	3,11,300.25	582.50			2,58,288.01	2,67,263.09	53,012.23
Plant & machinery	25,542.51	608.29			4,556.29	8,419.09	20,986.22
Furniture and Fixtures	6,350.25				5,726.81	5,847.13	623.44
Lab Equipments	6,724.42				6,243.84	6,301.21	480.58
Air condition plant	42,397.28				40,122.42	40,168.73	2,274.86
Electrical installation	28,191.45				26,622.66	26,739.25	1,568.79
Electrical fittings	2,757.90	2,842.35			1,031.35	1,901.22	1,726.55
Vehicles	18,367.65				17,449.27	17,449.27	918.38
Tools and dies	2,470.62				2,288.99	2,323.13	181.63
Computer	6,645.63	235.96			6,423.79	6,455.52	221.84
Fax Machine	450.00				427.50	427.50	22.50
Telephone	896.09				734.20	760.67	161.89
Generator	8,232.05				7,142.64	7,339.86	1,089.41
Vessels	434.82	208.17			367.80	427.07	67.02
Land	28,72,110.14	1,210.00			-	-	28,72,110.14
CCTV Camera	47.78	94.49			5.31	24.29	42.47
Total	34,52,648.05	7,078.16	-	17,691.32	4,61,639.13	4,79,330.45	29,91,008.92
Previous Year	34,46,268.66	7,579.39	1,200.00	19,156.31	4,42,728.35	4,61,639.13	30,03,540.30
(ii) Intangible Assets							
Website	444.00				246.82	324.32	197.18
Software	396.00				335.01	358.98	60.99
Label Designing -Asset	-	518.00			-	87.89	-
Total	840.00	518.00	-	189.36	581.84	771.20	258.16
Previous Year	840.00	-	-	167.17	414.67	581.84	425.33
(iii) Capital Work-in-progress							
Total	-	-	-	-	-	5,164.74	1,650.18

Particulars	Net Block	
	31-Mar-2026	31-Mar-2025
(iii) Capital Work-in-progress		
Opening Balance	1,650.18	-
Add: Addition during the year	3,514.56	1,650.18
Less: Capitalized during the year	-	-
Closing Balance	5,164.74	1,650.18



THE CANNING INDUSTRIES COCHIN LIMITED

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Notes forming part of the Financial Statements

11 Non current investments

(₹ in '00)

Particulars	31-March-2026	31-March-2025
Other non-current investments		
-Karunya Kuri Kaipada No -218	554.74	-
-Karunya Kuri Kaipada No -220	554.74	-
Total	1,109.48	-

12 Deferred tax assets net

(₹ in '00)

Particulars	31-March-2026	31-March-2025
Deferred Tax Asset	9,184.25	9,453.57
Total	9,184.25	9,453.57

13 Other non current assets

(₹ in '00)

Particulars	31-March-2026	31-March-2025
Security Deposits		
-Deposit For Gas	128.00	128.00
-K.S.E.B (Cochin)	7,964.30	7,964.30
-K.S.E.B Advance Deposit(Cochin)	1,950.23	1,950.23
-K.S.E.B Deposit	3,689.53	3,689.53
-Security Deposit (CDSL)	100.00	100.00
-Security Deposit Amazon	29.11	29.11
-Water Connection Deposit	1.00	1.00
Total	13,862.17	13,862.17

14 Inventories

(₹ in '00)

Particulars	31-March-2026	31-March-2025
Raw materials	3,412.26	3,268.73
Work-in-progress	17,387.60	17,683.39
Finished goods	5,945.63	3,084.11
Packing Material	20,601.99	21,394.07
Total	47,347.48	45,430.30

15 Trade receivables

(₹ in '00)

Particulars	31-March-2026	31-March-2025
Secured considered good		
-Oxygen Digital Shop	-	963.90
-Tropical Food Technologies Pvt.Ltd	324.88	-
Unsecured considered good		
-Abilash T Varghese	890.80	890.80
-AKSHAYA HOTEL , HIGH ROAD	109.34	-
-AKSHAYA HOTEL , POONKUNNAM	83.85	-
Total continued	1,408.87	1,854.70



THE CANNING INDUSTRIES COCHIN LIMITED

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Notes forming part of the Financial Statements

Trade receivables

(` in '00)

Particulars	31-March-2026	31-March-2025
Total continued from previous page	1,408.87	1,854.70
-Amal Agencies	9.15	-
-Asiya Agencies	173.97	-
-Credit Sale	17.58	16.76
-CT & CO	67.71	67.71
-Delish Distributors	100.12	51.53
-Dittex Exportzs Pvt.Ltd	4,065.39	5,119.27
-Elite Super Market Private Limited	260.96	379.84
-G Pay Sales	3.14	-
-Global Hi Tech Survey	-	100.00
-Harisree School - Canteen	27.60	-
-Homely	17.24	17.24
-Kalyan Hypermarket- Nadathara	20.99	20.99
-Kalyan Hypermarket-Thrissur	77.09	77.10
-M/S Sea Bliss Private Limited	1,805.00	-
-M/S Triumph Overseas Trading	26,674.22	14,194.29
-Mark Distributors- Irinjalakuda	-	-44.98
-Mohan Associates	100.00	7.00
-Packaging And Allied Products Company	242.83	242.83
-Pon Nira Foods	11.30	-
-Prime Advertising	50.00	-
-Roofs And Structures	100.00	100.00
-Sell Plus	80.15	80.15
-Sree Rudhira Constructions	-	990.00
-Sun Marketing-Palakkad	178.62	178.62
-Talent Engineering (Varghese Generator Work)	48.80	48.80
-Thatha Engineering Works	1,322.78	1,322.78
-Thazhath Agencies	176.56	122.52
-Thrissur Retailers Sales	7.70	7.70
-Tradeium General Trading LLC	11,395.21	10,120.00
-Vasudha Natural Farming & Marketing Pvt.Ltd	34.02	-
-Vijay Traders	1,940.66	2,316.35
Doubtful		
-Amici Distributors	21.00	21.00
-D & D Distributor	89.98	89.98
-Dee Pee Associates	150.22	150.22
-Sree Vigneswara Agencies	100.61	100.61
-Thazhakkat Agencies	17.77	17.77
-Udayamthiruthi Distributors	35.99	35.99
Total	50,833.23	37,806.77



THE CANNING INDUSTRIES COCHIN LIMITED

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Notes forming part of the Financial Statements

15.1 Trade Receivables ageing schedule as at 31-March-2026

(₹ in '00)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months- 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade receivables-considered good	35,906.44	1,384.08	100.00		13,027.15	50,417.66
Undisputed Trade Receivables-considered doubtful					415.57	415.57
Disputed Trade Receivables considered good						-
Disputed Trade Receivables considered doubtful						-
Sub total						50,833.23
Undue - considered good						
Undue - considered doubtful						
Total						50,833.23

15.2 Trade Receivables ageing schedule as at 31-March-2025

(₹ in '00)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months- 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade receivables-considered good	24,542.71	-	11,208.09	1,132.14	508.26	37,391.20
Undisputed Trade Receivables-considered doubtful	-	-	-	-	415.57	415.57
Disputed Trade Receivables considered good						-
Disputed Trade Receivables considered doubtful						-
Sub total						37,806.77
Undue - considered good						
Undue - considered doubtful						
Total						37,806.77

16 Cash and cash equivalents

(₹ in '00)

Particulars	31-March-2026	31-March-2025
Cash on hand		
-Cash	746.57	345.45
Balances with banks in current accounts		
-Canara Bank	314.23	330.75
-CSB Bank	2,699.49	260.93
-Dhanlaxmi Bank Ltd	11,593.32	1,802.09
-Dhanlaxmi Bank Ltd, Thaikattussery	61.89	311.18
-State Bank Of India, Trichur	155.74	50.26
-State Bank Of India, Mangalore	316.75	329.74
-Union Bank	3,470.42	12.15
Bank Deposit having maturity of less than 3 months		
-Canara Bank F D	723.74	673.38
Others		
-Petty Cash Advance (Cochin Unit)	5.54	71.74
Total	20,087.69	4,187.67



17 Short term loans and advances (₹ in '00)

Particulars	31-March-2026	31-March-2025
Other loans and advances (Unsecured, considered good)		
-Temporary Advance	163.41	64.02
Other loans and advances (Doubtful)		
-Kinfra Mega Food Park	14,749.00	14,749.00
Total	14,912.41	14,813.02

18 Other current assets (₹ in '00)

Particulars	31-March-2026	31-March-2025
Others		
-Association fee Prepaid	10.50	10.50
-Bharath Petroleum-Petro Card	-	0.75
-Excess payment towards auctioned chit	-	10,315.42
-Four E F Constructions	68,784.19	68,784.19
-Group Gratuity Fund (LIC)	3.58	47.12
-GST Cash Ledger	-	1,200.00
-Income Tax / Tds Receivable	6,287.32	2,924.90
-Income Tax Refundable Ay 25-26	-	6,518.93
-Input Receivable	300.59	849.14
-Insurance Prepaid	128.65	124.17
-Karunya Kuri 2025	142.12	-
-License and Registration fee Prepaid	2,188.79	2,627.31
-Popular Kuries Chit	-	1,376.72
-Vehicle Tax Prepaid	7.80	8.05
Total	77,853.54	94,787.20

19 Revenue from operations (₹ in '00)

Particulars	31-March-2026	31-March-2025
Sale of products		
-Sale of products	57,659.30	56,935.89
Foreign Exchange Gain	1,275.21	-
Total	58,934.51	56,935.89

20 Other Income (₹ in '00)

Particulars	31-March-2026	31-March-2025
Interest Income		
-Interest	-	330.75
-Interest on FD	50.36	46.68
-Interest On Group Gratuity Fund	1.01	31.18
-Interest on Income Tax Refund	358.47	168.20
-Interest On Kseb Deposit	795.40	795.40
Total continued	1,205.24	1,372.21



THE CANNING INDUSTRIES COCHIN LIMITED

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Notes forming part of the Financial Statements

Other Income

(₹ in '00)

Particulars	31-March-2026	31-March-2025
Total continued from previous page	1,205.24	1,372.21
Others		
-Discount Recived	50.01	83.04
-Estate Income	564.10	191.17
-Other Income	-	365.64
-Profit on Sale of FA	-	245.53
-Provision Adj	-	640.26
-Rent Received	72,078.65	76,349.42
-Sundry Debtors/Creditors W/off	4.16	620.84
Total	73,902.16	79,868.11

21 Cost of Material Consumed

(₹ in '00)

Particulars	31-March-2026	31-March-2025
Raw Material Consumed		
Opening stock	3,268.73	2,643.15
Purchases	12,946.40	17,795.97
Less: Closing stock	3,412.26	3,268.73
Total	12,802.87	17,170.38
Packing Material Consumed		
Opening stock	21,394.07	21,179.95
Purchases	8,433.09	6,906.77
Less: Closing stock	20,601.99	21,394.07
Total	9,225.16	6,692.64
Total	22,028.04	23,863.03

22 Purchases of stock in trade

(₹ in '00)

Particulars	31-March-2026	31-March-2025
Purchases of goods		
-Finished Goods - purchase	-	518.09
-Purchased Goods (Finished)	372.35	907.77
-Purchased-Semi Finished	12,931.56	9,007.32
-Semi Finished Goods - Purchase	-	945.68
Total	13,303.91	11,378.86

23 Change in Inventories of work in progress and finished goods

(₹ in '00)

Particulars	31-March-2026	31-March-2025
Opening Inventories		
Finished Goods	3,084.11	6,624.66
Work-in-progress	17,683.39	12,786.56
Less: Closing Inventories		
Finished Goods	5,945.63	3,084.11
Work-in-progress	17,387.60	17,683.39
Total	-2,565.73	-1,356.28



THE CANNING INDUSTRIES COCHIN LIMITED

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Notes forming part of the Financial Statements

24 Employee benefit expenses

(₹ in '00)

Particulars	31-March-2026	31-March-2025
Salaries and wages		
-Salary & Allowances	27,906.20	28,946.82
-Special Allowance(Cochin)	360.00	360.00
-Wages	9,322.53	7,481.84
Contribution to provident and other funds		
-Employee State Insurance	525.24	455.70
-Labour Welfare Fund	21.15	21.60
-Provident Fund	3,094.16	3,038.00
Staff welfare expenses		
-Bonus	1,326.07	1,504.18
-Gratuity	120.99	3,107.01
Total	42,676.34	44,915.15

25 Finance costs

(₹ in '00)

Particulars	31-March-2026	31-March-2025
Other borrowing costs		
-Interest on directors advance	630.00	687.82
Bank Charges	137.04	198.87
Total	767.04	886.69

26 Depreciation and amortization expenses

(₹ in '00)

Particulars	31-March-2026	31-March-2025
Depreciation on property, plant and equipment		
-Depreciation	17,880.68	19,323.48
Total	17,880.68	19,323.48

27 Other expenses

(₹ in '00)

Particulars	31-March-2026	31-March-2025
Auditors' Remuneration		
-Audit Fee	610.00	550.00
Advertisement		
-Advertisement	893.28	650.12
Direct expenses		
-Consumables 18%	247.00	-
-Factory Waste Disposal	629.00	890.86
-Fuel for vehicles	105.00	-
-Fuel-Generator	175.00	55.00
-Lab Expenses @ 5%	19.98	-
-Loading Charges	3.80	2.00
-Other Direct Exps Non Taxable	183.58	114.05
-R&D Expenses	173.48	263.21
Total continued	3,040.12	2,525.24



THE CANNING INDUSTRIES COCHIN LIMITED

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Notes forming part of the Financial Statements

		(' in '00)	
Other expenses			
Particulars	31-March-2026	31-March-2025	
Total continued from previous page	3,040.12	2,525.24	
-Raw Material Transport	956.25	994.50	
-Technical & Inspection Fee	-	20.00	
-Travelling and sales expenses	7.00	16.50	
-Vehicle Repairs & maintenance	43.75	136.10	
Insurance			
-Insurance	266.75	262.58	
Power and fuel			
-Electricity Charges & Water Charges	6,352.23	6,521.26	
-Fuel for vehicles	439.00	582.00	
Repairs to buildings			
-Repairs & Maintanance	300.62	1,185.29	
Repairs to machinery			
-Repairs & maintainance	431.69	3,509.59	
Repairs others			
-Repairs & Maintanance-computer	52.50	50.00	
Travelling Expenses			
-Travelling Expenses	292.83	357.61	
Miscellaneous expenses			
-Additional TDS Provision	-	945.53	
-Administrative Charges on PF	157.40	147.43	
-Application Fee	25.00	220.00	
-Association Membership Fee	10.50	10.50	
-Bata-Direct	37.00	72.50	
-Commission Paid	-	141.69	
-Directors Sitting Fee	787.50	795.00	
-Discount Allowed	138.06	-	
-Donation	15.50	43.00	
-E Voting Expenses	200.00	200.00	
-Estate Expenses	668.88	1,041.50	
-Export Promotion Expenses	315.07	-	
-Festival Allowance	40.00	60.00	
-Filing Fees	885.00	915.00	
-Freight	1,023.10	759.08	
-Gardening Expenses	2,649.92	1,811.58	
-Group Gratuity Fund Admin. Expenses	44.56	35.83	
-GST Interest	910.20	138.16	
-GST Paid	1,420.95	-	
-Internet Charges	119.76	119.76	
-Issuer Fee	50.00	65.00	
-Label Designing & Printing Charges	-	293.84	
-Land Development	-	271.92	
-Late fee	70.91	563.46	
-Legal Advice Fee	440.00	-	
-Legal and professional charges	20.00	1,020.00	
-License and Registration	1,146.80	2,184.84	
-Loss on terminated kuri	11,569.60	-	
-Medical Aid	22.27	18.44	
-Newspaper And Publications	34.50	33.00	
-Office expenses	2,582.10	668.61	
Total continued	37,567.32	28,736.34	



THE CANNING INDUSTRIES COCHIN LIMITED

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Notes forming part of the Financial Statements

Other expenses			(` in '00)
Particulars	31-March-2026	31-March-2025	
Total continued from previous page	37,567.32	28,736.34	
-Other Charges	1,103.99	1,440.17	
-Postage and telephone	564.35	142.31	
-Printing & Stationery Charges	478.24	341.44	
-Quality control expenses	451.08	373.31	
-Registration Fee	-	49.89	
-Renewal Charge	385.55	556.83	
-Round Off	3.71	1.22	
-Sanitation & Hygiene	168.13	223.61	
-Selling Expenses	-	566.40	
-Unloading Charges	-	4.00	
-Vehicle Repairs & maintenance	6.90	42.76	
-Vehicle Welfare Fund	94.75	-	
-Watch and Ward Services	2,400.00	2,400.00	
Total	43,224.02	34,878.28	

28 Tax Expenses

(₹ in '00)

Particulars	31-March-2026	31-March-2025
Deferred Tax		
-Deferred Tax expense	269.32	1,472.41
Total	269.32	1,472.41



THE CANNING INDUSTRIES COCHIN LIMITED

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Notes forming part of the Financial Statements

29 Earning per share

Particulars	31-March-2026	31-March-2025
Profit attributable to equity shareholders (₹ in '00)	-4,746.95	1,442.38
Weighted average number of Equity Shares	604514	604514
Earnings per share basic (Rs)	(0.79)	0.24
Earnings per share diluted (Rs)	(0.79)	0.24
Face value per equity share (Rs)	30	30

30 Micro and Small Enterprise

(₹ in '00)

Particulars	31-March-2026		31-March-2025	
	Principal	Interest	Principal	Interest
Amount Due to Supplier	1,988.60		1,891.41	-
Principal amount paid beyond appointed date			-	-
Interest due and payable for the year			-	-
Interest accrued and remaining unpaid			-	-
Interest paid other than under Section 16 of MSMED Act to suppliers registered under the MSMED Act, beyond the appointed day during the year.			-	-
Interest paid under Section 16 of MSMED Act to suppliers registered under the MSMED Act beyond the appointed day during the year.			-	-
Further interest remaining due and payable for earlier years.			-	-

31 Related Party Disclosure

(i) List of Related Parties

Relationship

C.G. Joy	Director
C.P.Jose	Director
Jessy Pavoo	Director
DR. M K Aelias	Director
T.T.Paul	Director
Paul O Raphael	Director
Abi Davis	Director
Stephen V D	Director
Paul Jose	Director
Amritha Rapheal	Director

(ii) Related Party Transactions

(₹ in '00)

Particulars	Relationship	31-March-2026	31-March-2025
Sitting fee			
- C.G. Joy	Director	90.00	97.50
- C.P.Jose	Director	90.00	97.50
- Jessy Pavoo	Director	82.50	67.50
- DR. M K Aelias	Director	82.50	90.00
- T.T.Paul	Director	82.50	82.50
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THE CANNING INDUSTRIES COCHIN LIMITED

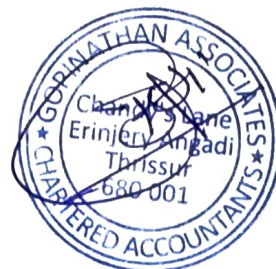
(CIN: U01122KL1947PLC000257, Mail ID - caicoi@gmail.com)

Notes forming part of the Financial Statements

Related Party Transactions

(' in '00)

Particulars	Relationship	31-March-2026	31-March-2025
Continued from previous page			
- Paul O Raphael	Director	90.00	97.50
- Abi Davis	Director	90.00	97.50
- Stephen V D	Director	90.00	82.50
- Paul Jose	Director	67.50	75.00
- Amritha Rapheal	Director	22.50	7.50
Interest			
- C.P.Jose	Director	-	19.57
- Jessy Pavoo	Director	-	33.75
- C.G. Joy	Director	630.00	675.00
Repair & Maintanance			
- Jessy Pavoo	Director	-	20.80
Sanitization Expenses			
- Jessy Pavoo	Director	-	20.00
Furniture Purchase			
- C.P.Jose	Director	-	49.56
Loan Accepted			
- Abi Davis	Director	100.00	-447.96
- C.P.Jose	Director	100.00	-38,386.01
- C.G. Joy	Director	-	-1,800.00
- DR. M K Aelias	Director	100.00	-3,023.67
- Paul Jose	Director	100.00	-306.91
- Paul O Raphael	Director	100.00	-5,935.28
- Amritha Rapheal	Director	100.00	-31,357.36
- Jessy Pavoo	Director	100.00	-6,090.00
- Stephen V D	Director	100.00	-1,500.00
- T.T.Paul	Director	150.00	-6,770.00
Loan Repaid			
- C.P.Jose	Director	-	720.00
- C.G. Joy	Director	-	3,000.00
- Amritha Rapheal	Director	-	1,500.00
- Jessy Pavoo	Director	-	90.00
- T.T.Paul	Director	50.00	-
- DR. M K Aelias	Director	-	-
- Stephen V D	Director	-	-
Other Charges			
- Jessy Pavoo	Director	-	4.50



THE CANNING INDUSTRIES COCHIN LIMITED

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Notes forming part of the Financial Statements

32 Ratio Analysis

Particulars	Numerator/Denominator	31-March-2026	31-March-2025	Change in %
(a) Current Ratio	$\frac{\text{Current Assets}}{\text{Current Liabilities}}$	2.12	1.51	40.20%
(b) Debt-Equity Ratio	$\frac{\text{Total Debts}}{\text{Shareholder's Equity}}$	0.10	0.09	18.29%
(c) Debt Service Coverage Ratio	$\frac{\text{Earning available for Debt Service}}{\text{Debt Service}}$	-	-	
(d) Return on Equity Ratio	$\frac{\text{Profit after Tax}}{\text{Average Shareholder's Equity}}$	-0.17%	0.05%	-429.30%
(e) Inventory turnover ratio	$\frac{\text{Total Turnover}}{\text{Average Inventories}}$	1.27	1.28	-1.08%
(f) Trade receivables turnover ratio	$\frac{\text{Total Turnover}}{\text{Average Trade Receivable}}$	1.33	1.75	-24.22%
(g) Trade payables turnover ratio	$\frac{\text{Total Purchases}}{\text{Average Trade Payable}}$	1.50	1.64	-8.24%
(h) Net capital turnover ratio	$\frac{\text{Total Turnover}}{\text{Closing Working Capital}}$	0.53	0.86	-38.18%
(i) Net profit ratio	$\frac{\text{Net Profit}}{\text{Total Turnover}}$	-8.05%	2.53%	-417.95%
(j) Return on Capital employed	$\frac{\text{Earning before interest and taxes}}{\text{Capital Employed}}$	-0.12%	0.13%	-196.37%
(k) Return on investment	$\frac{\text{Return on Investment}}{\text{Total Investment}}$	0.00%	0.00%	

33 Other Statutory Disclosures as per the Companies Act, 2013

As per our report of even date

For Gopinathan Associates

Chartered Accountants

Firm's Registration No. 005489S

CA. GOPINATHAN T.K

Partner

Membership No. 200656

UDIN: 26200656UJRMII6709

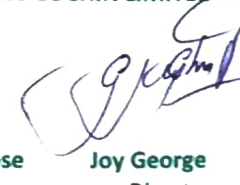
Place: Thrissur

Date: 25-August-2026



For and on behalf of the Board of
THE CANNING INDUSTRIES COCHIN LIMITED

 C P Jose
Director
00764405

 Joy George
Director
01205014

Place: Thrissur

Date: 24-August-2026