

REF:CCCL:SEC:2026-27/30

July 2, 2026

The Manager National Stock Exchange of India Limited Listing Department Exchange Plaza, Bandra-Kurla complex Bandra (E), Mumbai – 400051.	Listing Department BSE Limited, 23 <sup>rd</sup> Floor, PJ Towers, Dalal Street, Mumbai-400 001.
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Trading Symbol: CCCL

SCRIP Code: 532902

Dear Sir / Madam

**Sub: Notice of the 29<sup>th</sup> Annual General Meeting (“AGM”) of the Company**

Pursuant to Regulation 30, 34 read with Part A of Schedule III of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Notice of the 29<sup>th</sup> AGM along with Annual Report of Consolidated Construction Consortium Limited (CCCL). We wish to inform that AGM is scheduled to be held on Tuesday, 28<sup>th</sup> July, 2026 at 2.45 pm (IST) at Alumini Club, 1C Boat Club Road, 3<sup>rd</sup> Avenue, RA Puram, Chennai 600028.

The said Notice forms part of the 29<sup>th</sup> Annual Report of the Company for the Financial Year 2025-26. The Notice of the AGM and the 29<sup>th</sup> Annual Report is also available at the website of the Company at [www.ccclindia.com](http://www.ccclindia.com)

Also, please find attached the calendar of events for the 29<sup>th</sup> AGM.

Kindly take the same on record.

Thanking you

Yours faithfully  
for Consolidated Construction Consortium Limited

S S Arunachalam  
Company Secretary & Compliance Officer  
Membership No. A17626

**Calendar of events – 29<sup>th</sup> AGM – 28.7.2026 (Tuesday)**

<b>Sl. No.</b>	<b>Particulars</b>	<b>Day</b>	<b>Date</b>
1.	Date for determining shareholders to whom AGM notice will be sent	Friday	26.06.2026
2.	Date of consent by scrutinizer to act as Scrutinizer	Thursday	16.04.2026
3.	Approval of the Board for approving Draft Notice of AGM	Tuesday	28.04.2026
4.	Intimation to Stock Exchange about Notice of AGM and Calendar of events	Thursday	02.07.2026
5.	Date of completion of despatch of notice	Thursday	02.07.2026
6.	Newspaper Advertisement	Friday	03.07.2026
7.	Shareholders entitled to avail the facility of remote e-voting (Cut-off date)	Wednesday	22.07.2026
8.	Commencement of E-Voting	Saturday	25.07.2026
9.	End date of E-voting	Monday	27.07.2026
10.	Date of 29 <sup>th</sup> AGM	Tuesday	28.07.2026
11.	Scrutinizers Report	Wednesday	29.07.2026
12.	Declaration of Results by Chairman	Wednesday	29.07.2026
13.	Intimation of voting results to Stock Exchanges	Wednesday	29.07.2026



# 29th

## ANNUAL REPORT 2025-2026



Academic Block and Hostel Buildings for M's Bharathidasan Institute of Management, Trichy, Tamil Nadu

▶ CREATIVE    ▶ COMMITTED    ▶ CUSTOMER FOCUSED

**We build relationship**



## BOARD OF DIRECTORS

**R Sarabeswar**

*Chairman*

**S Sivaramakrishnan**

*Vice Chairman*

**S Subramanian**

*Managing Director & CEO  
(w.e.f. 28.4.2026)*

**V G Janarthanam**

*Director*

**Vivek Harinarain**

*Independent Director*

**N Sivaraman**

*Independent Director*

**Kishor Kharat**

*Independent Director*

**Hema Gopal**

*Independent Director*

**S Kaushik Ram**

*Whole Time Director*

### CHIEF FINANCIAL OFFICER

**V Suresh**

### COMPANY SECRETARY

**S S Arunachalam**

### SECRETARIAL AUDITOR

**N Balachandran**

### AUDITORS

**M/s ASA & Associates LLP,**  
Chartered Accountants, Chennai

### BANKERS

State Bank of India,  
Bank of Baroda,  
ICICI Bank, IDBI Bank

### REGISTERED OFFICE

No.8/33, Padmavathiyar Road,  
Jeypore Colony, Gopalapuram,  
Chennai - 600086.  
Phone: 2345 4500

### REGISTRARS:

**KFin Technologies Limited**  
Selenium Tower B, Plot 31-32, Gachibowli,  
Financial District, Nanakramguda,  
Hyderabad - 500 032

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## NOTICE OF TWENTY NINTH ANNUAL GENERAL MEETING OF CONSOLIDATED CONSTRUCTION CONSORTIUM LIMITED

Notice is hereby given that **Twenty Ninth Annual General Meeting (AGM)** of the Members of **M/s. Consolidated Construction Consortium Limited** will be held at **2.45 p.m on Tuesday, the 28th July, 2026 at Alumini Club, 1C Boat Club Road, 3rd Avenue, R.A. Puram, Chennai 600 028** to transact the following businesses:

### ORDINARY BUSINESS:

#### 1. Adoption of Standalone Financial Statements

To consider and, if thought fit, to pass the following resolution as an Ordinary Resolution

**RESOLVED THAT** the audited standalone financial statements of the Company for the financial year ended 31st March, 2026 and the reports of the Board of Directors and Auditors thereon be and are hereby received, considered and adopted.

#### 2. Adoption of Consolidated Financial Statements

To consider and, if thought fit, to pass the following resolution as an Ordinary Resolution

**RESOLVED THAT** the audited consolidated financial statements of the Company for the financial year ended 31st March, 2026 and the reports of the Board of Directors and Auditors thereon be and are hereby received, considered and adopted.

#### 3. Re-appointment of Mr S Sivaramakrishnan (DIN 00431791), Whole Time Director, retirement by rotation

To consider and if deemed fit, to pass, the following resolution as an Ordinary Resolution

**RESOLVED THAT** pursuant to the provisions of Section 152 and other applicable provisions, if any, of the Companies Act, 2013, Mr S Sivaramakrishnan, (DIN 00431791) who retires by rotation and being eligible offer himself for re-appointment, be and is hereby re-appointed as a Director of the Company liable to retire by rotation

#### 4. Remuneration to Statutory Auditors

To consider and, if thought fit, to pass the following resolution as an Ordinary Resolution.

**RESOLVED THAT** pursuant to Sections 139, 142 of the Companies Act, 2013 ("Act") and other applicable provisions, if any, of the said Act and Companies (Audit and Auditors) Rules, 2014 made thereunder and other applicable rules, if any, under the said Act (including any statutory modification(s) or re-enactment thereof for the time being in force) authority be and is hereby given to Audit Committee and or Board of Directors to fix the remuneration payable to, M/s ASA & Associates LLP, Chartered Accountants, Chennai, having Firm Registration Number 009517N/N500006, in addition to the re-imbursment of applicable taxes and actual out of pocket and travelling expenses incurred in connection with the audit for Financial Year 2026-27.

### SPECIAL BUSINESS

#### 5. Re-appointment of Mr. R. Sarabeswar, (DIN: 00435318) as Whole Time Director

To consider and if deemed fit, to pass, the following resolution as a Special Resolution:

**RESOLVED THAT** pursuant to the provisions of Sections 152, 196, 203 and other applicable provisions, if any, of the Companies Act, 2013 ("the Act"), read with Schedule V of the Act and along with the relevant rules made thereunder, including any statutory amendment(s), modification(s) or re-enactment(s) thereof for the time being in force, read with Article 161 of the Articles of Association of the Company, the applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and such other provisions as may be applicable, and on recommendation of the Nomination and Remuneration Committee ("NRC") and based on the approval of the Board of Directors of the Company, consent of the members of the Company be and is hereby accorded to re-appoint Mr. R. Sarabeswar, Whole-time Director having DIN: 00435318 who has attained the age of 70 years for a period of five (5) years commencing from July 1, 2026 to June 30, 2031.

**RESOLVED FURTHER THAT** any one of the Directors of the Company or the Company Secretary, be and are hereby severally authorized to sign and execute all such documents and papers (including appointment letter etc.) as may be required for the purpose and file necessary e-form with the Registrar of Companies / MCA portal and to do all such acts, deeds and things as may considered expedient and necessary in this regard.

#### 6. Remuneration payable to Mr. R. Sarabeswar, (DIN: 00435318), Whole Time Director

To consider and if thought fit, to pass the following resolution as a Special Resolution:

**RESOLVED THAT** pursuant to the provisions of Sections 152, 196, 197, 203 and other applicable provisions, if any, of the Companies Act ("the Act"), read with Schedule V of the Act and along with the relevant rules made thereunder, including any statutory amendment(s), modification(s) or re-enactment(s) thereof for the time being in force, read with Article 161 of the Articles of Association of the Company, the applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, and such other provisions as may be applicable, and on recommendation of the Nomination and Remuneration Committee ("NRC") and based on the approval of the Board of Directors of the Company, consent of the members of the Company, be and is hereby accorded for payment of remuneration to Mr. R. Sarabeswar (DIN: 00435318), Whole-Time Director of the Company, not exceeding Rs.14.40 lakhs (Rupees Fourteen lakhs and Forty Thousand only) per month, excluding conveyance and perquisites and reimbursement of expenses incurred for official purposes, as set out in the explanatory statement annexed hereto, for a period of three (3) years with effect from July 1, 2026, to June 30, 2029, as set out in the draft of the Agreement to be entered into between the Company and Mr. R. Sarabeswar and he shall be liable to retire by rotation during the said tenure.

**RESOLVED FURTHER THAT** Mr. R. Sarabeswar, being Whole Time Director, shall act as a Key Managerial

Personnel (KMP) of the Company pursuant to the provisions of Section 203(1), 203(2) read along with Section 170 and Section 2(51) of the Act.

**RESOLVED FURTHER THAT** so long as Mr. R. Sarabeswar functions as the Whole Time Director of the Company, he shall not be paid any sitting fees for attending the meetings of the Board or Committees thereof.

**RESOLVED FURTHER THAT** the draft Agreement incorporating the terms and conditions of appointment and remuneration of Mr. R. Sarabeswar, as the Whole Time Director of the Company for the stipulated period, be and is hereby approved and Mr. S. Sivaramakrishnan, Vice Chairman be and is hereby severally authorised to execute the said Agreement and affix the Common Seal of the Company in the presence of any one of the Director and the Company Secretary.

**RESOLVED FURTHER THAT** the Nomination and Remuneration Committee or the Board be and is hereby authorized to revise, amend, alter and vary the remuneration and terms of appointment of Mr. R. Sarabeswar in accordance with Schedule V and other applicable provisions (including statutory modification(s) or enactment(s) thereto, for the time being in force) of the Act and the Rules made thereunder and to do all such acts, deeds, matters and things as may be deemed necessary and/or expedient in connection therewith or incidental thereto, to give effect to this resolution.

**RESOLVED FURTHER THAT** where in any financial year, during the currency of the tenure of the Whole Time Director, the Company has no profits or its profits are inadequate, the Company shall pay the remuneration by way of salary, perquisites and allowances as specified above as minimum remuneration, subject to the limits and conditions under Schedule V to the Companies Act, 2013, as amended from time to time.

**RESOLVED FURTHER THAT** the Board of Directors and the Company Secretary of the Company be and are hereby severally authorised to file necessary forms and other related documents with the Ministry of Corporate Affairs, Registrar of Companies and the Stock Exchange(s) including application to the Central Government and carry out modification(s) suggested, if any, and to do all such acts, deeds and things as may be considered necessary, proper, desirable or expedient to give effect to this resolution.

**7. Re-appointment of Mr.S Sivaramakrishnan, (DIN: 00431791) as Whole Time Director**

To consider and if deemed fit, to pass, the following resolution as a Special Resolution:

**RESOLVED THAT** pursuant to the provisions of Sections 152, 196, 203 and other applicable provisions, if any, of the Companies Act, 2013 ("the Act"), read with Schedule V of the Act and along with the relevant rules made thereunder, including any statutory amendment(s), modification(s) or re-enactment(s) thereof for the time being in force, read with Article 161 of the Articles of Association of the Company, the applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and such other provisions as may be applicable, and on

recommendation of the Nomination and Remuneration Committee ("NRC") and based on the approval of the Board of Directors of the Company, consent of the members of the Company be and is hereby accorded to re-appoint Mr.S Sivaramakrishnan, Whole-time Director having DIN: 00431791 who has attained the age of 70 years for a period of five (5) years commencing from July 1, 2026 to June 30, 2031.

**RESOLVED FURTHER THAT** any one of the Directors of the Company or the Company Secretary, be and are hereby severally authorized to sign and execute all such documents and papers (including appointment letter etc.) as may be required for the purpose and file necessary e-form with the Registrar of Companies / MCA portal and to do all such acts, deeds and things as may considered expedient and necessary in this regard.

**8. Remuneration payable to Mr. S. Sivaramakrishnan, (DIN: 00431791), Whole Time Director**

To consider and if thought fit, to pass the following resolution as a **Special Resolution**:

**RESOLVED THAT** pursuant to the provisions of Sections 152, 196, 197, 203 and other applicable provisions, if any, of the Companies Act ("the Act"), read with Schedule V of the Act and along with the relevant rules made thereunder, including any statutory amendment(s), modification(s) or re-enactment(s) thereof for the time being in force, read with Article 161 of the Articles of Association of the Company, the applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, and such other provisions as may be applicable, and on recommendation of the Nomination and Remuneration Committee ("NRC") and based on the approval of the Board of Directors of the Company, consent of the members of the Company, be and is hereby accorded to appoint Mr. S. Sivaramakrishnan (DIN: 00431791), as Whole-Time Director of the Company not exceeding Rs.12 lakhs (Rupees Twelve Lakhs only) per month, excluding conveyance and perquisites and reimbursement of expenses incurred for official purposes, as set out in the explanatory statement annexed hereto, for a period of three (3) years with effect from July 1, 2026, to June 30, 2029, as set out in the draft of the Agreement to be entered into between the Company and Mr. S Sivaramakrishnan and he shall be liable to retire by rotation during the said tenure

**RESOLVED FURTHER THAT** Mr. S. Sivaramakrishnan, being Whole-Time Director, shall act as a Key Managerial Personnel (KMP) of the Company pursuant to the provisions of Section 203(1), 203(2) read along with Section 170 and Section 2(51) of the Act.

**RESOLVED FURTHER THAT** so long as Mr. S. Sivaramakrishnan functions as the Whole Time Director of the Company, he shall not be paid any sitting fees for attending the meetings of the Board or Committees thereof.

**RESOLVED FURTHER THAT** the draft Agreement incorporating the terms and conditions of appointment and remuneration of Mr. S. Sivaramakrishnan, as the Whole-Time Director of the Company for the stipulated period be and is hereby approved and Mr. R. Sarabeswar, Whole-

Time Director (DIN: 00435318) be and is hereby severally authorised to execute the said Agreement and affix the Common Seal of the Company in presence of any one of the Directors and the Company Secretary.

**RESOLVED FURTHER THAT** the Nomination and Remuneration Committee or the Board be and is hereby authorized to revise, amend, alter and vary the remuneration and terms of appointment of Mr. S Sivaramakrishnan in accordance with Schedule V and other applicable provisions (including statutory modification(s) or enactment(s) thereto, for the time being in force) of the Act and the Rules made thereunder and to do all such acts, deeds, matters and things as may be deemed necessary and/or expedient in connection therewith or incidental thereto, to give effect to this resolution.

**RESOLVED FURTHER THAT** where in any financial year, during the tenure of the Whole-Time Director, if the Company has no profits or its profits are inadequate, the Company shall pay the remuneration by way of salary, perquisites and allowances as specified above as minimum remuneration, subject to the limits and conditions under Schedule V to the Companies Act, 2013, as amended from time to time.

**RESOLVED FURTHER THAT** the Board of Directors and the Company Secretary of the Company be and are hereby severally authorised to file necessary forms and other related documents with the Ministry of Corporate Affairs, Registrar of Companies and the Stock Exchange(s) including application to the Central Government and carry out modification(s) suggested, if any and to do all such acts, deeds and things as may be considered necessary, proper, desirable or expedient to give effect to this resolution.

**9. Appointment of Mr S Subramanian, (DIN 11560702) as Managing Director**

**To consider and if thought fit, to pass the following resolution as a Special Resolution**

**RESOLVED THAT** Mr. S. Subramanian (DIN: 11560702), who was appointed as an Additional Director of the Company with effect from April 28, 2026, by the Board of Directors of the Company in terms of Section 161(1) of the Companies Act, 2013 ('the Act') and the Articles of Association of the Company, and on recommendation of the Nomination and Remuneration Committee, and the Board of Directors of the Company, Mr S Subramanian (DIN 11560702) be and is hereby appointed as Director of the Company. The Company has duly complied with the compliances under Section 160(1) of the Act, 2013.

**RESOLVED FURTHER THAT** pursuant to the provisions of Sections 152, 188, 196, 203 and other applicable provisions, if any, of the Companies Act, 2013 ('the Act'), including any amendment and any relevant rules made thereof, read with article 161 of the Articles of Association of the Company, and on recommendation of the Nomination and Remuneration Committee, the applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and such other provisions as may be applicable and based on the recommendations of the Nomination and Remuneration Committee and the Board of Directors of the Company, Mr. S. Subramanian, having

DIN: 11560702 who was appointed as Additional Director by the Board with designation of Managing Director and Chief Executive Officer be and is hereby appointed as Managing Director & Chief Executive Officer of the Company for a period of five (5) years commencing from April 28, 2026 to April 27, 2031.

**RESOLVED FURTHER THAT** any one of the Directors or the Company Secretary, be and are hereby severally authorized to sign and execute all such documents and papers (including appointment letter etc.) as may be required for the purpose and file necessary e-form with the Ministry of Corporate Affairs, Registrar of Companies and to do all such acts, deeds and things as may considered expedient and necessary in this regard.

**10. Fixing remuneration to Mr S Subramanian (DIN 11560702), Managing Director**

**To consider and if thought fit, to pass the following resolution as a Special Resolution**

**RESOLVED THAT** pursuant to the provisions of Sections 152, 196, 197, 203 and other applicable provisions, if any, of the Companies Act ('the Act'), read with Schedule V of the Act and along with the relevant rules made thereunder, including any statutory amendment(s), modification(s) or re-enactment(s) thereof for the time being in force, read with Article 161 of the Articles of Association of the Company, the applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, and such other provisions as may be applicable, and on recommendation of the Nomination and Remuneration Committee ('NRC') and based on the approval of the Board of Directors of the Company, consent of the members of the Company, be and is hereby accorded for payment of remuneration to Mr. S. Subramanian, (DIN 11560702), Managing Director & Chief Executive Officer of the Company, be paid a remuneration not exceeding Rs.72 lakhs (Rupees Seventy Two lakhs only) per annum, for a period of three (3) years with effect from April 28, 2026 to April 27, 2029, excluding contribution to Provident fund, Superannuation fund or annuity fund, gratuity payable, leave encashment, conveyance, perquisites and reimbursement of expenses incurred for official purposes, as set out in the explanatory statement annexed hereto and asset out in the draft of the Agreement to be entered into between the Company and Mr. S. Subramanian, and he shall be liable to retire by rotation during the said tenure.

**RESOLVED FURTHER THAT** Mr. S. Subramanian, being a Managing Director and Chief Executive Officer, shall act as a Key Managerial Personnel (KMP) of the Company pursuant to the provisions of Section 203(1), 203(2) read along with Section 170 and Section 2(51) of the Act.

**RESOLVED FURTHER THAT** so long as Mr. S. Subramanian functions as the Managing Director and Chief Executive Officer of the Company, he shall not be paid any sitting fees for attending the meetings of the Board or Committees thereof.

**RESOLVED FURTHER THAT** the draft Agreement incorporating the terms and conditions of appointment and remuneration of Mr. S Subramanian as the Managing Director & Chief Executive Officer of the Company for the stipulated period, be and is hereby approved and

Mr. R Sarabeswar, Whole Time Director be and is hereby severally authorised to execute the said Agreement and affix the Common Seal of the Company in presence of anyone of the Director and the Company Secretary.

**RESOLVED FURTHER THAT** the Nomination & Remuneration Committee or the Board be and is hereby authorized to revise, amend, alter and vary the remuneration and terms of appointment of Mr. S. Subramanian in accordance with Schedule V and other applicable provisions (including statutory modification(s) or enactment(s) thereto, for the time being in force) of the Act and the Rules made thereunder and to do all such acts, deeds, matters and things as may be deemed necessary and/or expedient in connection therewith or incidental thereto, to give effect to this resolution.

**RESOLVED FURTHER THAT** where in any financial year, during the currency of the tenure of the Managing Director & Chief Executive Officer, if the Company has no profits or its profits are inadequate, the Company shall pay the remuneration by way of salary, perquisites and allowances as specified above as minimum remuneration, subject to the limits and conditions under Schedule V to the Companies Act, 2013, as amended from time to time.

**RESOLVED FURTHER THAT** the Board of Directors and the Company Secretary of the Company be and are hereby

severally authorised to file necessary forms and other related documents with the Ministry of Corporate Affairs, Registrar of Companies and the stock exchange(s) including application to the Central Government and carry out modification(s) suggested, if any and to do all such acts, deeds and things as may be considered necessary, proper, desirable or expedient to give effect to this resolution.

**SPECIAL BUSINESS:**

**11. Ratification of Remuneration of Cost Auditors**

To consider and if deemed fit, to pass the following resolution as an Ordinary Resolution

**RESOLVED THAT** pursuant to the provisions of Section 148 and other applicable provisions, if any, of the Companies Act, 2013 and the Companies (Audit and Auditors) Rules, 2014 (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), the remuneration of Rs.75,000/- (Rupees Seventy Five Thousand Only) plus applicable taxes and out of pocket expenses payable to Mr G Sundaresan, Cost Accountant, Chennai (Membership No.11733 / Firm Registration No.: 101136) for audit of the cost records of the Company for the financial year ending 31st March, 2027 as approved by the Board of Directors of the Company, be and is hereby ratified and confirmed.

By Order of the Board  
For Consolidated Construction Consortium Limited

**R. Sarabeswar**  
Chairman & Whole-time Director  
DIN: 00435318

Place: Chennai  
Date : April 28, 2026

**NOTES:**

1. A member entitled to attend and vote, is entitled to appoint a proxy to attend and vote instead of himself and the proxy need not be a member. Proxy forms, in order to be valid should be deposited at the registered office of the company not less than 48 hours before the commencement of the meeting.
2. A person can act as a proxy on behalf of members not exceeding fifty and holding in the aggregate not more than ten percent (10%) of the total share capital of the company carrying voting rights. A member holding more than ten percent (10%) 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.
3. Members/Proxies should bring the Attendance slip duly filled in for attending the meeting along with their copy of the Annual Report.
4. Corporate Members intending to send their authorized representative(s) to attend the meeting are requested to send a certified copy of Board Resolution authorizing such representative(s) to attend and vote on their behalf at the Meeting.
5. Details under Regulation of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 in respect of the Director seeking reappointment at the Annual General Meeting is enclosed and form an integral part of the notice. The Director have furnished the requisite declaration for his re-appointment
6. A Statement pursuant to Section 102 (1) of the Companies Act, 2013, relating to the Special Business to be transacted at the Meeting is annexed hereto.
7. Members are advised to quote the Registered Folio Numbers/ DPID & Client ID Number in all correspondence with the company.
8. All documents referred to in the above notice and statement is open for inspection at the Registered Office of the company between 10.30 A.M to 1.00 P.M on all working days.
9. The Register of Members and Share Transfer books of the company shall remain closed from **Thursday, 23rd July, 2026 to Tuesday, 28th July, 2026 (both days inclusive).**

10. To prevent fraudulent transactions, members are advised to exercise due diligence and notify the Company of any change in address or demise of any member as soon as possible. Members are also advised not to leave their demat account(s) dormant for long. Periodic statement of holdings should be obtained from the concerned Depository Participant and holdings should be verified.
11. Members are requested to contact the Registrar and Transfer Agent (RTA) for all matters relating to Company's shares at:  
**M/s. KFin Technologies Limited,**  
Selenium Tower B, Plot 31-32, Gachibowli, Financial District, Nanakramguda, Hyderabad – 500 032
12. Members holding shares in physical form are requested to notify/send the following to the Company's Registrar and Share Transfer Agents to facilitate better services:
  - (i) Any change in their address, mandates, and Bank details.
  - (ii) Share certificates held in multiple accounts, names or joint names in the same order of names for consolidation of such shareholding into one account.
13. Non-Resident Indian Members are requested to inform the Registrar and Share Transfer Agent of the Company, immediately on the change in their residential status on return to India for Permanent settlement together with the particulars of their Bank Account maintained in India with complete Name, Branch, Account type, account number and address of the Bank with PIN code number if not furnished earlier.
14. The Securities and Exchange Board of India (SEBI) has mandated the submission of Permanent Account Number (PAN) by every participant in securities market. Members holding shares in electronic form are, therefore, requested to submit their PAN to their Depository Participants with whom they are maintaining their demat accounts. Members holding shares in physical form can submit their PAN to the Company / RTA.
15. Members who hold shares in physical form in multiple folios in identical names or joint holding in the same order of names are requested to send the share certificates to RTA, for consolidation into a single folio.
16. Members who have not registered their e-mail addresses so far are requested to register their e-mail address for receiving all communication including Annual Report, Notices, Circulars, etc. from the Company electronically.
17. Members holding shares in single name and physical form are advised to make nomination in respect of their shareholding in the Company. Pursuant to Section 72 of the Act, read with SEBI Circulars issued from time to time, members holding shares in physical form are advised to file nomination in the prescribed Form SH-13 or Form ISR-3 (Declaration to Opt out). The form can be downloaded from the website of the Company at [www.ccclindia.com](http://www.ccclindia.com) (Investors – Investor information – investor support) or from the website of KFin Technologies Limited (RTA) at [www.kfintech.com](http://www.kfintech.com). In respect of shares held in electronic / demat form, the members may please contact their respective depository participant.
18. Members holding shares in physical form are requested to consider converting their holding to dematerialized form to eliminate all risks associated with physical shares and for ease of portfolio management. Members can contact the Company or KFin Technologies Limited (RTA) for assistance in this regard. Securities and Exchange Board of India ('SEBI') has mandated that securities of listed companies can be transferred only in dematerialised form w.e.f. April 1, 2019. Accordingly, the Company/ RTA has stopped accepting any fresh lodgment of transfer of shares in physical form. Members holding shares in physical form are advised to avail the facility of dematerialization.
19. SEBI vide its circular dated January 25, 2022, has mandated listed companies shall henceforth issue the securities in dematerialized form only, while processing service requests such as issue of duplicate share certificates, transmission, transposition etc. Accordingly, members who still hold share certificates in physical form are advised to dematerialize their holdings. Further, SEBI vide its circulars dated May 25, 2022 has mandated the listed entities to issue the securities in dematerialized form only by issuing a 'Letter of Confirmation' in lieu of physical securities certificates to the securities holder/claimant within 30 days of its receipt of such request.
20. We propose to send all documents including Annual Reports in electronic form to the Members on the email address provided by them to the Company/RTA/ Depositories. The Members holding shares in physical form are requested to intimate/update the email address to the Company/RTA, while those holding in demat form can intimate/update their email address to their respective Depository Participants.
21. Full version of the Annual Report and the Notice of the AGM are available in the Company's website viz., [www.ccclindia.com](http://www.ccclindia.com).
22. Pursuant to the stipulations in Regulation 44 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations 2015 read with Section 108 of the Companies Act 2013 and the relevant Rules, the Company is pleased to offer e-voting facility, for all the Shareholders of the Company. For this purpose, the Company has entered into an agreement with M/s KFin Technologies Limited for facilitating e-voting to enable the Shareholders to cast their votes electronically. The remote e-Voting period will commence at 9.00 A.M. on **Saturday, 25th July, 2026** and will end at 5.00 P.M. on **Monday, 27th July, 2026**.  
The Company has appointed Mr N. Balachandran, Company Secretary in Practice [M.No 5113 CP. No: 3200], as Scrutinizer for conducting the remote e-voting and physical e-voting process in a transparent manner. The Scrutinizer's decision on the validity of the vote shall be final.
23. In terms of the Listing Regulations, the Company is pleased to provide the facility to Members to exercise their right to vote by electronic means. The Members, whose names appear in the Register of Members / list of Beneficial Owners as on Wednesday, 22nd July, 2026, that is, the cut-off date taken by the Company for the purpose of e-voting / physical voting. Voting rights shall be reckoned on the paid-up value of shares registered in the name of the Members as on and a person who is not a Member as on the record date should treat this Notice for information purposes only.

24. A person who has participated in e-voting is not debarred from participating in the meeting physically though he shall not be able to vote in the meeting again and his earlier vote cast electronically shall be treated as final. In terms of the provisions of Section 107 read with Section 109, there will be no voting by show of hands at the meeting and hence the provisions relating to demand for poll by the Members is irrelevant. The Chairman of the meeting will regulate the meeting and voting on the resolutions in accordance with the provisions of the Act and the applicable Rules.
25. Resolutions passed by the Members through AGM by electronic means are deemed to have been passed as if they have been passed at a General Meeting of the Members.
26. Members may note that due to the current financial strained situation of the Company, the practice of distribution of packed items is being discontinued.
27. The information relating to E-voting along with event number, user ID and password is enclosed as a separate form to the Notice.
28. SEBI vide Circular no. SEBI/HO/CFD/CMD1/CIR/P/2020/79 dated May 12, 2020 had inter-alia, relaxed certain provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations) related to dispatch of hard copy of Annual Report to debenture holders, pursuant to relaxations granted by the Ministry of Corporate Affairs (MCA). Thereafter, vide Circular no. SEBI/HO/DDHS/P/CIR/2022/0063 dated May 13, 2022, the said relaxations were extended till December 31, 2022. MCA vide Circular dated December 28, 2022 has, inter-alia, now extended the relaxations from despatching of physical copies of financial statements due in the year 2023 (i.e. till September 30, 2023) vide its Circular No. SEBI/HO/DDHS/DDHS-RACPOD1/P/ CIR/2023/001 dated January 5, 2023 and further extended upto 30th September, 2025 vide its circular SEBI/HO/CFD/CFD-PoD-2/P/CIR/2024/133 dated 3rd October, 2024 and MCA vide its circular File No. Policy-17/57/2021-CL-V-MCA dated 22nd September, 2025 extended till further orders in accordance with the requirements laid down in Para 3 and Para 4 of the General Circular No.20 /2020 dated 5.5.2020. Accordingly, Notice of the Annual General Meeting along with the Annual Report is being sent only through electronic mode to those Members whose email addresses are registered with the Company/ Depositories, as at the close of business hours on **26th June, 2026**. Members may note that the Notice and Annual Report will also be available on the website of the Company, [www.ccclindia.com](http://www.ccclindia.com), the Stock Exchanges, i.e., BSE Limited and National Stock Exchange of India Limited and that of the Registrar and Transfer Agent, KFin Technologies Limited ("KFinTech") at <https://evoting.kfintech.com>. The physical copy of the Annual Report will be sent to the shareholders based on the specific request received at [secl@ccclindia.com](mailto:secl@ccclindia.com)
29. Shareholders who have not registered their e-mail address and in consequence the Annual Report and Notice of AGM could not be serviced, may temporarily get their email address and mobile number provided with KFinTech, by clicking the link:<https://ris.kfintech.com/clientservices/mobilereg/mobileemailreg.aspx> for sending the same. Shareholders are requested to follow the process as guided to capture the email address and mobile number for sending the soft copy of the notice and e-voting instructions along with the User ID and Password. In case of any queries, shareholder may write to [einward.ris@kfintech.com](mailto:einward.ris@kfintech.com).

By Order of the Board  
For Consolidated Construction Consortium Limited

Place: Chennai  
Date : April 28, 2026

**R. Sarabeswar**  
Chairman & Whole-time Director  
DIN: 00435318

### ROUTE MAP TO THE VENUE OF THE AGM

**VENUE : Alumini Club,**  
1C Boat Club Road, 3rd Avenue, R.A. Puram, Chennai 600 028



Scan QR Code  
for Location



### Instructions for remote e-voting

i. In compliance with the provisions of Sections 108 and 110 of the Act read with the Rules as amended and Regulation 44 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), as amended from time to time, the Company is providing facility to the Members to exercise voting through electronic voting system ("remote e-voting") on the e-voting platform provided by KFin. The Members may cast their votes remotely, using remote e-voting only on the dates mentioned hereunder. The instructions for remote e-voting forms part of this Notice.

ii. Facility to exercise vote through remote e-voting will be available during the following period:

Commencement of Remote e-voting	End of Remote e-voting
Saturday, 25th July, 2026 at 9.00 AM	Monday, 27th July, 2026 at 5.00 PM

iii. The remote e-voting module shall be disabled by KFin for voting thereafter. Once the vote on a resolution is cast by the Member, the Member shall not be allowed to change it subsequently or cast the vote again.

iv. During the above period, Members of the Company holding shares either in physical form or in dematerialised form, as on Wednesday, 22nd July, 2026, i.e., cut-off date, may cast their vote by remote e-voting.

v. Mr N Balachandran, Company Secretary in Practice, (Membership No. ACS 3200 CP No.5113) is appointed as the Scrutinizer for conducting the AGM through remote e-voting and physical voting process in a fair and transparent manner. The Scrutinizer's decision on the validity of remote e-voting will be final.

vi. The process and manner for remote e-voting is as under:

a. In compliance with the provisions of Section 108 of the Act, Rule 20 of the Companies (Management and Administration) Rules, 2014, as amended from time to time, Regulation 44 of the Listing Regulations read with SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 9th December, 2020 relating to 'e-voting Facility provided by Listed Entities' ("SEBI e-voting Circular") the Members are provided with the facility to cast their vote electronically, through the remote e-voting services provided by KFin, on the resolutions set forth in this Notice. The instructions for remote e-voting are given herein below.

b. E-voting process has been enabled for all the individual demat account holders, by way of single login credential, through their demat accounts / websites of Depositories / DPs in order to increase the efficiency of the voting process.

c. Individual demat account holders would be able to cast their vote without having to register again with the E-voting Service Provider ("ESP") thereby not only facilitating seamless authentication but also ease and convenience of participating in e-voting process. Members are advised to update their mobile number and e-mail ID with their DPs to access e-voting facility.

d. The process and manner of remote e-voting is explained below:

i. Access to Depositories e-voting system in case of individual Members holding shares in demat mode:

ii. Access to KFin e-voting system in case of Members holding shares in physical and non-individual Members in demat mode

#### I. Access to Depositories e-voting system in case of individual Members holding shares in demat mode.

Type of Member	Login Method
Individual Members holding securities in demat mode with NSDL	<p><b>For OTP based login, you can click</b></p> <ol style="list-style-type: none"> <li>on <a href="https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp">https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp</a>. You will have to enter your 8-digit DP ID, 8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on the company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting &amp; voting during the meeting.</li> <li><b>Existing Internet-based Demat Account Statement ("iDeAS") facility Users:</b> <ol style="list-style-type: none"> <li>Visit the e-services website of NSDL <a href="https://eservices.nsdl.com">https://eservices.nsdl.com</a> either on a personal computer or on a mobile.</li> <li>On the e-services home page click on the "Beneficial Owner" icon under "Login" which is available under 'iDeAS' section. Thereafter enter the existing user id and password.</li> <li>After successful authentication, Members will be able to see e-voting services under 'Value Added Services'. Please click on "Access to e-voting" under e-voting services, after which the e-voting page will be displayed.</li> <li>Click on company name i.e. 'Consolidated Construction Consortium Limited' or ESP i.e. KFin.</li> <li>Members will be re-directed to KFin's website for casting their vote during the remote e-voting period.</li> </ol> </li> </ol>

	<p><b>3. Those not registered under IDeAS:</b></p> <ol style="list-style-type: none"> <li>i. Visit <a href="https://eservices.nSDL.com">https://eservices.nSDL.com</a> for registering.</li> <li>ii. Select "Register Online for IDeAS Portal" or click at <a href="https://eservices.nSDL.com/SecureWeb/IdeasDirectReg.jsp">https://eservices.nSDL.com/SecureWeb/IdeasDirectReg.jsp</a></li> <li>iii. Visit the e-voting website of NSDL <a href="https://www.evoting.nSDL.com">https://www.evoting.nSDL.com</a>.</li> <li>iv. Once the home page of e-voting system is launched, click on the icon "Login" which is available under 'Shareholder / Member' section. A new screen will open.</li> <li>v. Members will have to enter their User ID (i.e. the sixteen digit demat account number held with NSDL), password / OTP and a verification code as shown on the screen.</li> <li>vi. After successful authentication, Members will be redirected to NSDL Depository site wherein they can see e-voting page.</li> <li>vii. Click on company name i.e Consolidated Construction Consortium Limited or ESP name i.e KFin after which the Member will be redirected to ESP website for casting their vote during the remote e-voting period.</li> <li>viii. Members can also download the NSDL Mobile App "NSDL Speede" facility by scanning the QR code mentioned below for seamless voting experience.</li> </ol> <p style="text-align: center;"><b>NSDL Mobile App is available on</b></p> <div style="display: flex; justify-content: center; gap: 20px;"> <div style="text-align: center;">  </div> <div style="text-align: center;">  </div> </div> <div style="display: flex; justify-content: center; gap: 20px; margin-top: 10px;">   </div>
<p>Individual Members holding securities in demat mode with CDSL</p>	<ol style="list-style-type: none"> <li><b>1. Existing user who have opted for Electronic Access To Securities Information ("Easi/ Easiest") facility:</b> <ol style="list-style-type: none"> <li>i. Visit <a href="https://web.cdslindia.com/myeasitoken/Home/Login">https://web.cdslindia.com/myeasitoken/Home/Login</a> or <a href="http://www.cdslindia.com">www.cdslindia.com</a>.</li> <li>ii. Click on New System Myeasi.</li> <li>iii. Login to Myeasi option under quick login.</li> <li>iv. Login with the registered user ID and password.</li> <li>v. Members will be able to view the e-voting Menu.</li> <li>vi. The Menu will have links of KFin e-voting portal and will be redirected to the e-voting page of KFin to cast their vote without any further authentication.</li> </ol> </li> <li><b>2. User not registered for Easi/ Easiest</b> <ol style="list-style-type: none"> <li>i. Visit <a href="https://web.cdslindia.com/myeasitoken/Registration/EasiRegistration">https://web.cdslindia.com/myeasitoken/Registration/EasiRegistration</a> or <a href="https://web.cdslindia.com/myeasitoken/Registration/EasiestRegistration">https://web.cdslindia.com/myeasitoken/Registration/EasiestRegistration</a> for registering.</li> <li>ii. Proceed to complete registration using the DP ID, Client ID (BO ID), etc.</li> <li>iii. After successful registration, please follow the steps given in point no. 1 above to cast your vote.</li> </ol> </li> <li><b>3. Alternatively, by directly accessing the e-voting website of CDSL</b> <ol style="list-style-type: none"> <li>i. Visit <a href="http://www.cdslindia.com">www.cdslindia.com</a>.</li> <li>ii. Provide demat account number and PAN.</li> <li>iii. System will authenticate user by sending OTP on registered mobile and email as recorded in the demat Account.</li> <li>iv. After successful authentication, please enter the e-voting module of CDSL. Click on the e-voting link available against the name of the Company, viz. Consolidated Construction Consortium Limited or select KFin.</li> <li>v. Members will be re-directed to the e-voting page of KFin to cast their vote without any further authentication.</li> </ol> </li> </ol>

Type of Member	Login Method
Individual Members login through their demat accounts / website of DPs	<ul style="list-style-type: none"> <li>i. Members can also login using the login credentials of their demat account through their DPs registered with the Depositories for e-voting facility.</li> <li>ii. Once logged-in, Members will be able to view e-voting option.</li> <li>iii. Upon clicking on e-voting option, Members will be redirected to the NSDL / CDSL website after successful authentication, wherein they will be able to view the e-voting feature.</li> <li>iv. Click on options available against 'XXXXXXX' or 'KFin'.</li> <li>v. Members will be redirected to e-voting website of KFin for casting their vote during the remote e-voting period without any further authentication.</li> </ul>

**Important note:** Members who are unable to retrieve User ID / Password are advised to use Forgot user ID and Forgot Password option available at respective websites.

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

Login type	Helpdesk details
Securities held with NSDL	Please contact NSDL helpdesk by sending a request at <a href="mailto:evoting@nsdl.co.in">evoting@nsdl.co.in</a> or call at toll free no.: 1800 102 0990 and 1800 22 4430
Securities held with CDSL	Please contact CDSL helpdesk by sending a request at <a href="mailto:helpdesk.evoting@cdslindia.com">helpdesk.evoting@cdslindia.com</a> or contact at 022-62343625, 022-62343626, 022-62343259

**i) Access to KFin e-voting system in case of members holding shares in physical and non-individual members in demat mode.**

Members whose e-mail IDs are registered with the Company / DPs, will receive an e-mail from KFin which will include details of E-Voting Event Number (EVEN), USER ID and password. They will have to follow the following process:

- i. Launch internet browser by typing the URL: <https://emeetings.kfintech.com>.
- ii. Enter the login credentials (i.e., User ID and password). In case of physical folio, User ID will be EVEN (E-Voting Event Number) xxxx, followed by folio number. In case of Demat account, User ID will be your DP ID and Client ID. However, if you are already registered with KFin for e-voting, you can use your existing User ID and password for casting the vote.
- iii. After entering these details appropriately, click on "LOGIN".
- iv. You will now reach password change Menu wherein you are required to mandatorily change your password. The new password shall comprise of minimum 8 characters with at least one upper case (A- Z), one lower case (a-z), one numeric value (0-9) and a special character (@,#,\$, etc.,). The system will prompt you to change your password and update your contact details like mobile number, e-mail ID etc. on first login. You may also enter a secret question and answer of your choice to retrieve your password in case you forget it. It is strongly recommended that you do not share your password with any other person and that you take utmost care to keep your password confidential.
- v. You need to login again with the new credentials.
- vi. On successful login, the system will prompt you to select the "EVEN" i.e., "Consolidated Construction Consortium Limited" and click on "Submit"
- vii. On the voting page, enter the number of shares (which represents the number of votes) as on the Cut-off Date under "FOR/AGAINST" or alternatively, you may partially enter any number in "FOR" and partially "AGAINST" but the total number in "FOR/ AGAINST" taken together shall not exceed your total shareholding as mentioned herein above. You may also choose the option "ABSTAIN". If the Member does not indicate either "FOR" or "AGAINST" it will be treated as "ABSTAIN" and the shares held will not be counted under either head.
- viii. Members holding multiple folios/demat accounts shall choose the voting process separately for each folio/ demat accounts.
- ix. In case you do not desire to cast your vote, it will be treated as abstained.
- x. You may then cast your vote by selecting an appropriate option and click on "Submit".
- xi. A confirmation box will be displayed. Click "OK" to confirm else "CANCEL" to modify. Once you have voted on the resolution, you will not be allowed to modify your vote. During the voting period, Members can login any number of times till they have voted on the resolution.

**General Guidelines for Members:**

1. Institutional members (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution / Authority letter etc. with attested specimen signatures of the duly authorised signatory(ies) who are authorised to vote on their behalf. The documents should be emailed to [einward\\_ris@kfintech.com](mailto:einward_ris@kfintech.com) with the subject line "Consolidated Construction Consortium Limited 2025-26".
2. In case of any query and/ or assistance required, Members may refer to the Help & Frequently Asked Questions ("FAQs") available at the download section of <https://evoting.kfintech.com> or contact KFin at the email ID [evoting@kfintech.com](mailto:evoting@kfintech.com) or call KFin's toll free No.: 1800 309 4001 for any further clarifications/ technical assistance that may be required.

## OTHER INSTRUCTIONS

- I. In case of any query and/or grievance, in respect of voting by electronic means, Members may refer to the Help & Frequently Asked Questions (FAQs) and E-voting user manual available at the download section of <https://evoting.kfintech.com> (KFintech Website) or contact Mrs Shoba Anand, Contact No 040-67162222, at [evoting@kfintech.com](mailto:evoting@kfintech.com) or call KFintech's toll free No. 1-800-309-4001 for any further clarifications.
- II. In case a person has become a Member of the Company after despatch of AGM Notice but on or before the cut-off date for E-voting, he/she may obtain the User ID and Password in the manner as mentioned below:
  - i. If the mobile number of the member is registered against Folio No./ DP ID Client ID, the member may send SMS: MYEPWD <space> E-Voting Event Number+Folio No. or DP ID Client ID to 9212993399
    1. Example for NSDL:
    2. MYEPWD <SPACE> IN12345612345678
    3. Example for CDSL:
    4. MYEPWD <SPACE> 1402345612345678
    5. Example for Physical:
    6. MYEPWD <SPACE> XXXX1234567890
  - ii. If e-mail address or mobile number of the member is registered against Folio No. / DP ID Client ID, then on the home page of <https://evoting.kfintech.com/>, the member may click "Forgot Password" and enter Folio No. or DP ID Client ID and PAN to generate a password.
  - iii. Members who may require any technical assistance or support before or during the AGM are requested to contact KFintech at toll free number 1-800-309-4001 or write to them at [evoting@kfintech.com](mailto:evoting@kfintech.com).
  - iv. The voting rights of the Members shall be in proportion to their shares of the paid up equity share capital of the Company as on the cut-off date being 22nd July, 2026. The Company has appointed Mr. N Balachandran, Company Secretary in Practice (M.No. ACS 3200) as Scrutinizer to scrutinize the e-voting process in a fair and transparent manner.
  - v. The Scrutinizer shall immediately after the conclusion of the voting at AGM, first count the votes cast at the meeting, thereafter unblock the votes cast through e-voting in the presence of at least two (2) witnesses not in the employment of the Company and make not later 2 days of conclusion of the meeting, a consolidated Scrutinizer Report of the total votes cast in the favour or against, if any, to the Chairman of the Company.
  - vi. The Results on resolutions shall be declared on or after the Annual General Meeting of the Company and there solution(s) will be deemed to be passed on the Annual General Meeting date subject to receipt of the requisite number of votes in favour of the Resolution(s).
  - vii. The Results declared along with the Scrutinizer's Report(s) will be available on the website of the Company ([www.cclindia.com](http://www.cclindia.com)) and communication of the same to the BSE Limited and the National Stock Exchange of India Limited.

### Procedure for Registration of email and Mobile: securities in physical mode

Physical shareholders are hereby notified that based on SEBI Circular number: SEBI/HO/MIRSD/MIRSD-PoD-1/P/CIR/2023/37, dated March 16th, 2023, All holders of physical securities in listed companies shall register the postal address with PIN for their corresponding folio numbers. It shall be mandatory for the security holders to provide mobile number. Moreover, to avail online services, the security holders can register e-mail ID. Holder can register/update the contact details through submitting the requisite ISR 1 form along with the supporting documents.

ISR 1 Form can be obtained by following the link: <https://ris.kfintech.com/clientservices/isc/default.aspx>

ISR Form(s) and the supporting documents can be provided by any one of the following modes.

- a) Through 'In Person Verification' (IPV): the authorized person of the RTA shall verify the original documents furnished by the investor and retain copy(ies) with IPV stamping with date and initials; or
- b) Through hard copies which are self-attested, which can be shared on the address below; or

Name	<b>KFIN Technologies Limited</b>
Address	Selenium Building, Tower-B, Plot No 31 & 32, Financial District, Nanakramguda, Serilingampally, Hyderabad, Rangareddy, Telangana India - 500 032.

- c) Through electronic mode with e-sign by following the link: <https://ris.kfintech.com/clientservices/isc/default.aspx#>

Detailed FAQ can be found on the link: <https://ris.kfintech.com/faq.html>

For more information on updating the email and Mobile details for securities held in electronic mode, please reach out to the respective DP(s), where the DEMAT a/c is being held.

## EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013

The following statements sets out all material facts relating to the special business mentioned in the accompanying notice:

### ITEM NOs.5 & 6 :

#### Re-appointment of Mr.R.Sarabeswar as Whole Time Director and payment of Remuneration

Members may be aware that at the Annual General Meeting held on 16th August, 2024, approved the appointment of Mr R Sarabeswar, as Whole Time Director for a period of two (2) years, and is expiring on 30th June, 2026.

Nomination and Remuneration Committee recommends the re-appointment of Mr R Sarabeswar as Whole Time Director for a further period of five (5) years and the Board is re-appointed at its Meeting held on April 28, 2026, subject to the approval of the shareholders.

Re-appointment of Mr.R.Sarabeswar, Whole Time Director is to be taken up for the approval of the Shareholders by way of Special Resolution pursuant to Section 196(3)(a) of the Companies Act, 2013 as he has attained the age of 70years. Brief profile of Mr.R.Sarabeswar is appended here with

#### A summary of the material terms and conditions relating to the appointment of above Director is as follows

<b>Director</b>	Mr R Sarabeswar
<b>Tenure</b>	For a period of five (5) years from July 1, 2026 to June 30, 2031
<b>Salary</b>	Remuneration not exceeding Rs. 14.40 lakhs (Rupees Fourteen Lakh and Forty Thousand only) per month, for a period of three (3) years from July 1, 2026 to June 30, 2029, excluding contribution to Provident fund, Superannuation fund or annuity fund, gratuity payable, leave encashment, and other perquisites as per the policy of the Company
<b>Perquisites &amp; Amenities</b>	<p><b>Perquisites:</b></p> <p>a) Contribution to provident fund, Superannuation Fund and payment of gratuity as per the rules of the Company.</p> <p>Perquisites shall be in addition to the salary and the company agrees to give the following benefits:</p> <p><b>b) Housing:</b></p> <ol style="list-style-type: none"> <li>The expenditure incurred by the Company on hiring unfurnished accommodation for each of them will be subject to a ceiling of 10% of the salary over above the 10% payable by the Managerial Personnel.</li> <li>The expenditure incurred by the Company on gas, electricity and water will be evaluated as per Income Tax Rules, 1962.</li> <li>Perquisites in the form of furniture, furnishings and other utilities in accordance with the rules of the Company, the value of which will be evaluated as per Income Tax Rules, 1962.</li> <li>Wherever the Company does not provide accommodation, House rent allowance may be paid in accordance with (i) above.</li> <li>Where accommodation in a Company owned house is provided, the Company will charge 10% of his salary by way of rent.</li> </ol> <p><b>c) Medical reimbursement:</b></p> <ol style="list-style-type: none"> <li>Expenses incurred for self and family including premium payable for medical insurance in accordance with the rules of the Company:</li> <li>Explanation: Family means the spouse, dependent children and dependent parents of the appointee.</li> </ol> <p>d) Personal accident insurance as per the rules of the Company.</p> <p>e) Leave travel Assistance for the self and family once in a year in accordance with the rules of the Company. f) Encashment of leave at the end of the tenure.</p> <p>g) Fees for clubs, subject to a maximum of two clubs excluding admission and life membership fees.</p> <p>h) Provision of car (s) with driver for Company Business, the value of which will be evaluated as per the Income Tax Rules, 1962.</p> <p>i) Provision of Telephone (s) and other means of communication at the residence of the Director.</p> <p>Such other perquisites, benefits and amenities as may be provided by the Company to other senior management executives from time to time.</p>

Information as required under Part II - Section II of Schedule V to the Companies Act, 2013 is produced below:

**I. General Information**

1. Nature of Industry : Construction
2. Date of commencement of commercial production: July 15, 1997
3. In case of new companies, expected date of commencement of activities Not applicable, as the Company is an existing Company.
4. Financial performance based on given indicators

(Rs. in Crores)

Particulars	FY 2025-26	FY 2024-25
Revenue from Operations	294.70	177.91
Profit/(Loss) Before Tax	99.78	67.56
Total Comprehensive Income	99.94	85.46
Shareholders Funds	89.35	89.35

5. Foreign investments or collaborators, if any: Nil

**II. Information about Mr. R. Sarabeswar, Proposed Whole-time Director**

**1. Background details**

Graduated from Regional Engineering College, Trichy in the year 1976 as a top rank holder. He started his career in ECC, Construction group of L& T. This is a well-organized company involved in Design, Planning, Tendering and execution of large projects. They have constructed many complicated and prestigious construction projects such as Rower plants, Refineries, Bridges, Cement plants, Fertilizer plants, Airports, Harbours, etc.

**2. Past remuneration**

The last drawn salary was Rs.14.40 lakhs per annum during FY 2025-26.

**3. Recognition or awards**

Gold Medalist from REC, Trichy

**4. Job profile and his suitability**

He has, to his credit, timely completion and quality finish of many projects, under the aegis of ECC Construction Group. This includes Housing Complex, Specialised Construction works such as Prestressed precast structures, slip form works, etc. While in their employ he attended various courses and underwent training in many aspects of modern civil construction such as Modern Construction Aid, Design of Form work, erection schemes etc.

In 1982 Mr. Sarabeswar went to Saudi Arabia and joined as Construction Superintendent in Shobakshi Group. In this organization he worked together with US Corps of Engineers which is a highly professional international engineering organization and technically innovative in Construction techniques in tune with advanced American Technology. In this organization, together with US Corps of Engineers he was posted in Site Supervision of Dahrn Air Base project and many bridges which was closely monitored by PERT/CPM Technique.

He returned to India in 1985 and took complete charge of Civil Wing of SMO, a Division of SPIC. He handled major turnkey projects of ONGC / EIL such as Electronic Unit and Pharmaceutical Research Centre at Maraimalai Nagar.

Due to his excellent track record in India and Saudi Arabia and his good co-ordination record with US Corps of Engineers and Shobakshi Group, he was asked to go to Brunei to handle many projects right from development state to completion and handing over to clients. He completed these assignments to schedule, to highest quality and to specifications.

Mr. Sarabeswar has requisite background in all aspects of Civil Construction and has developed a keen awareness to foster new ideas and attitudes in Modern development in all kinds of Civil Engineering projects. He has knowledge, experience, and expertise to handle, negotiate and complete large projects in time and to advantage.

He is able to read an environment and orient his construction skills to suit local conditions, requisite specifications and quality standards within budget limitations. He also holds MBA degree from UK University.

He promoted Consolidated Construction Consortium Limited in the year 1997 and over these years, he had been the Chairman & CEO of the company ably administering the company and its subsidiaries. CCCL has clocked a turnover of over Rs.14 billion in the year 2007-08.

**5. Remuneration proposed**

The remuneration of Mr. R. Sarabeswar is as set out in the resolution and Explanatory statement pursuant to it.

**6. Comparative remuneration profile with respect to industry, size of the company, profile of the position and person**

Taking into consideration the size of the Company, sector it operates into, the business, the profile of Mr. R. Sarabeswar, the responsibilities shouldered by him and the industry benchmarks, the remuneration proposed to be paid is commensurate with the remuneration packages paid to similar senior level counterpart (s) in other Companies.

**7. Pecuniary relationship directly or indirectly with the Company, or relationship with managerial personnel, if any**

Other than the remuneration as stated above, Mr. R. Sarabeswar has no other pecuniary relationship directly or indirectly with the Company. He holds 14,11,42,324 shares in the Company.

**III. Other information :**

**1. Reasons for loss or inadequate profits**

The Company incurred losses in previous years primarily due to contractual mismatches and delays in project closures. As a result, during the year 2021, the creditors initiated insolvency proceedings against the Company under the Insolvency and Bankruptcy Code, 2016 (IBC), and the matter was referred to the Hon'ble National Company Law Tribunal (NCLT).

With the promoters' strong commitment to reviving the Company, a settlement was reached with the creditors and the petition was withdrawn under Section 12A of the IBC, 2016 pursuant to the order of Hon'ble NCLT dated 5th January, 2024.

However, owing to the concluded insolvency proceedings, the Company is till date unable to secure Non-Fund Based (NFB) facilities required to support its operations. This has

adversely impacted the Company's profitability by way of cost increase due to increase in creditor payment terms, during the current year and is expected to continue affecting performance until the issue is fully resolved.

The management is actively pursuing various measures to mitigate this challenge and restore normal operational and financial performance.

## 2. Steps taken or proposed to be taken for improvement

Following its withdrawal from the liquidation process in January 2024, the Company has made significant progress in restoring its operations and rebuilding stakeholder confidence. Leveraging renewed trust among customers, the Company has been able to secure new contracts and strengthen its business pipeline.

During FY 2024-25, the Company received an equity infusion of Rs. 50 crores from Systematic Conscom Limited, which substantially improved its liquidity position. In addition, certain non-core assets were sold and proceeds were realised during 2025, generating additional funds to support business operations and growth initiatives. These measures have enhanced the Company's financial flexibility and have enabled it to participate in and bid for large-scale projects across India with better margins. The Company has also been successful in securing certain arbitration awards in its favour, further strengthening its cash flows.

To further strengthen its operational capabilities, the Board has augmented the management team by inducting experienced professionals across various levels of the organization. Their industry expertise is expected to enhance business development efforts, improve project execution efficiency, and facilitate the timely completion of projects. The management remains focused on improving operational efficiency, strengthening the order book, and creating sustainable value for all stakeholders.

## 3. Expected increase in productivity and profits in measurable terms

The Company continues to maintain a strong presence in the industry, enabling it to retain existing customers while

attracting new business opportunities. The Company had an order book of Rs. 1,336.61 crores as on 31st March, 2026, providing significant revenue visibility for the coming years.

The substantial order book, coupled with strengthened leadership, is expected to improve operational productivity and contribute positively to the Company's financial performance. Additionally, the successful realization of pending arbitration awards, where applicable, would further strengthen the Company's cash flows and profitability.

The combined impact of these initiatives is expected to support sustainable growth, improve margins, enhance project execution capabilities, and enable the Company to achieve greater scale and competitiveness within the industry. Perhaps this recovery will take 2 to 3 years.

Except Mr. R Sarabeswar, being an appointee, and his relative Mr S Kaushik Ram, Whole Time Director, none of the Directors or Key Managerial Personnel of the Company or their relatives are concerned or interested, either financially or otherwise, in the resolution set out in Item Nos.5 & 6

### Item Nos. 7 & 8 Re-appointment of Mr S Sivaramakrishnan as Whole Time Director and payment of Remuneration

Members may be aware that at the Annual General Meeting held on 16th August, 2024, approved the appointment of Mr S Sivaramakrishnan, as Managing Director for a period of two (2) years, and is expiring on 30th June, 2026.

Nomination and Remuneration Committee recommends the re-appointment of Mr S Sivaramakrishnan, as Whole Time Director for a further period of five (5) years and the Board is re-appointed at its Meeting held on April 28, 2026, subject to the approval of the shareholders.

Re-appointment of Mr. S Sivaramakrishnan, Whole time Director is to be taken up for the approval of the Shareholders by way of Special Resolution pursuant to Section 196(3)(a) of the Companies Act, 2013 as he has attained the age of 70 years. Brief profile of Mr S Subramanian is appended herewith

### A summary of the material terms and conditions relating to the appointment of above Director is as follows

<b>Director</b>	Mr S Sivaramakrishnan
<b>Tenure</b>	For a period of five (5) years from July 1, 2026 to June 30, 2031
<b>Salary</b>	Remuneration not exceeding Rs. 12 lakhs (Rupees Twelve Lakhs only) per month, for a period of three (3) years from July 1, 2026 to June 30, 2029, excluding contribution to Provident fund, Superannuation fund or annuity fund, gratuity payable, leave encashment, and other perquisites as per the policy of the Company.
<b>Perquisites &amp; Amenities</b>	<p><b>Perquisites:</b></p> <p>a) Contribution to provident fund, Superannuation Fund and payment of gratuity as per the rules of the Company.</p> <p>Perquisites shall be in addition to the salary and the company agrees to give the following benefits:</p> <p><b>b) Housing :</b></p> <p>i. The expenditure incurred by the Company on hiring unfurnished accommodation for each of them will be subject to a ceiling of 10% of the salary over above the 10% payable by the Managerial Personnel.</p> <p>ii. The expenditure incurred by the Company on gas, electricity and water will be evaluated as per Income Tax Rules, 1962.</p>

	<p>iii. Perquisites in the form of furniture, furnishings and other utilities in accordance with the rules of the Company, the value of which will be evaluated as per Income Tax Rules, 1962.</p> <p>iv. Wherever the Company does not provide accommodation, House rent allowance may be paid in accordance with (i) above.</p> <p>v. Where accommodation in a Company owned house is provided, the Company will charge 10% of his salary by way of rent.</p> <p><b>c) Medical reimbursement :</b></p> <p>i. Expenses incurred for self and family including premium payable for medical insurance in accordance with the rules of the Company;</p> <p>ii. Explanation: Family means the spouse, dependent children and dependent parents of the appointee. L</p> <p>d) Personal accident insurance as per the rules of the Company.</p> <p>e) Leave travel Assistance for the self and family once in a year in accordance with the rules of the Company.</p> <p>f) Encashment of leave at the end of the tenure.</p> <p>g) Fees for clubs, subject to a maximum of two clubs excluding admission and life membership fees.</p> <p>h) Provision of car (s)with driver for Company Business, the value of which will be evaluated as per the Income Tax Rule s, 1962.</p> <p>i) Provision of Telephone (s)and other means of communication at the residence of the Director.</p> <p>Such other perquisites, benefits and amenities as may be provided by the Company to other senior management executives from time to time.</p>
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**Minimum Remuneration:** In the years where the Company has no profits or the profits are inadequate, the remuneration would be within the limits set out in Part II - Section II of Schedule V to the Companies Act, 2013. The Board of Directors of the Company may also be authorised to determine and modify from time to time the remuneration payable to the said Directors in accordance with the provisions of Section 197 of the Companies Act, 2013 read with Schedule V thereof and stipulations contained in and any other applicable provisions of the Companies Act, 2013.

Accordingly, resolutions under Item Nos. 7 & 8 is placed before the shareholders for the appointment and payment of remuneration to the Whole-Time Director of the Company.

#### I. General Information

- Nature of Industry : Construction
- Date of commencement of commercial production: July 15, 1997
- In case of new companies, expected date of commencement of activities  
Not applicable, as the Company is an existing Company.
- Financial performance based on given indicators

(Rs. in Crores)

Particulars	FY 2025-26	FY 2024-25
Revenue from Operations	294.70	177.91
Profit / (Loss) Before Tax	99.78	67.56
Total Comprehensive Income	99.94	85.46
Shareholders Funds	89.35	89.35

- Foreign investments or collaborators, if any: Nil

#### II Information about Mr. S. Sivaramakrishnan, Proposed Whole-time Director

##### 1. Background details

Mr. S. Sivaramakrishnan (70)obtained his Bachelor degree in Civil Engineering in 1975 from Coimbatore Institute of Technology and Master Degree in Structural Engineering from College of Engineering, Guindy, Chennai in 1977. He was a University Rank Holder.

He holds an MBA degree in addition to his Engineering qualifications. He is well experienced in Financial Management & Statistical Techniques.

After Post Graduation he served M/s ECC Construction Group of Larsen & Toubro limited in the Construction sites of Chennai Port Trust and M/s Grindwell Norton, Tirupati. The jobs handled by him were:

- Prestressed Precast Concrete Trusses, Purlins, Monitors
- Slip Formed silos of varying diameters and height.
- Erection of full bay roof system (First of its kind in India)
- Various Utility Buildings.
- Co-ordination, Planning & Control of all aspects of Project Management.

In 1980, he joined the Design Department of M/s SPIC, a giant in Fertilizer Industry. Jobs handled by him includes Tendering, Designing, Design Co-ordination with Architect and detailed Engineering, Consultancy, Contract Finalization, Project Cost Estimation, Cost Monitoring, Co-ordination with project Team and Contractors. He was also involved in procurement of various specialty items like Refractory Material, Cement, Steel etc.

##### Important projects handled by him were:

- 4.5 Km long Ammonia Transfer line support on the north break water at Tuticorin Port including loop structures.
- Pile Foundation and Superstructure for various sizes of storage tanks.
- Plant building for diammonia phosphate, aluminium fluoride, Propylene Glycol, Propylene Oxide, Furfuryl Alcohol, Captive Power Plants, etc

- Bullet Foundations for Chemical Storages
- Water and Waste Water Treatment Plants
- 10.04 Million Litre Capacity open reservoir for raw water storage
- Nitrogen, Chilled Water, Compressed Air Fuel Oil System,
- Flare System
- Township Complex at Tuticorin
- Electronic and Pharmaceutical Factories

All these assignments were completed on targeted schedule and within budgeted cost. His ability to interact with various agencies and to comprehend the financial aspects of various projects activities has earned him many laurels. He was identified as a Task Force Leader on Prestigious assignments in India, Jordan and Bangladesh.

He is one of the promoters of Consolidated Construction Consortium Limited which was incorporated in 1997. Over these years, Mr. S Sivaramakrishnan had ably managed the affairs of the Company as Managing Director.

## 2. Past remuneration

The last drawn salary was Rs. 12.00 lakhs per annum.

## 3. Recognition or awards

Gold Medalist from Coimbatore Institute of Technology.

## 4. Job profile and his suitability

After Post Graduation he served M/s ECC Construction Group of Larsen & Toubro limited in the Construction sites of Chennai Port Trust and M/s Grindwell Norton, Tirupati. The jobs handled by him were:

- Prestressed Precast Concrete Trusses, Purlins, Monitors
- Slip Formed silos of varying diameters and height.
- Erection of full bay root system (First of its kind in India)
- Various Utility Buildings.
- Co-ordination, Planning & Control of all aspects of Project Management.

In 1980, he joined the Design Department of M/s SPIC, a giant in Fertilizer Industry. Jobs handled by him includes Tendering, Designing, Design Co-ordination with Architect and detailed Engineering, Consultancy, Contract Finalization, Project Cost Estimation, Cost Monitoring, Co-ordination with project Team and Contractors. He was also involved in procurement of various specialty items like Refractory Material, Cement, Steel etc.

## 5. Remuneration proposed

The remuneration of Mr. S. Sivaramakrishnan is as set out in the resolution and Explanatory statement pursuant to it.

## 6. Comparative remuneration profile with respect to industry, size of the company, profile of the position and person

Taking into consideration the size of the Company, sector it operates into, the business, the profile of Mr. S. Sivaramakrishnan, the responsibilities shouldered by him and the industry benchmarks, the remuneration proposed to be paid is commensurate with the remuneration packages paid to similar senior level counterpart (s) in other Companies.

## 7. Pecuniary relationship directly or indirectly with the Company, or relationship with managerial personnel, if any

Other than the remuneration as stated above, Mr. S. Sivaramakrishnan has no other pecuniary relationship directly or indirectly with the Company. He holds 11,38,60,855 shares in the Company.

## III. Other information :

### 1. Reasons for loss or inadequate profits

The Company incurred losses in previous years primarily due to contractual mismatches and delays in project closures. As a result, during the year 2021, the creditors initiated insolvency proceedings against the Company under the Insolvency and Bankruptcy Code, 2016 (IBC), and the matter was referred to the Hon'ble National Company Law Tribunal (NCLT).

With the promoters' strong commitment to reviving the Company, a settlement was reached with the creditors and the petition was withdrawn under Section 12A of the IBC, 2016 pursuant to the order of Hon'ble NCLT dated 5th January, 2024.

However, owing to the concluded insolvency proceedings, the Company is till date unable to secure Non-Fund Based (NFB) facilities required to support its operations. This has adversely impacted the Company's profitability by way of cost increase due to increase in creditor payment terms, during the current year and is expected to continue affecting performance until the issue is fully resolved.

The management is actively pursuing various measures to mitigate this challenge and restore normal operational and financial performance.

### 2. Steps taken or proposed to be taken for improvement

Following its withdrawal from the liquidation process in January 2024, the Company has made significant progress in restoring its operations and rebuilding stakeholder confidence. Leveraging renewed trust among customers, the Company has been able to secure new contracts and strengthen its business pipeline.

During FY 2024-25, the Company received an equity infusion of Rs. 50 crores from Systematic Conscom Limited, which substantially improved its liquidity position. In addition, certain non-core assets were sold and proceeds were realised during 2025, generating additional funds to support business operations and growth initiatives. These measures have enhanced the Company's financial flexibility and have enabled it to participate in and bid for large-scale projects across India with better margins. The Company has also been successful in securing certain arbitration awards in its favour, further strengthening its cash flows.

To further strengthen its operational capabilities, the Board has augmented the management team by inducting experienced professionals across various levels of the organization. Their industry expertise is expected to enhance business development efforts, improve project execution efficiency, and facilitate the timely completion of projects. The management remains focused on improving operational efficiency, strengthening the order book, and creating sustainable value for all stakeholders.

### 3. Expected increase in productivity and profits in measurable terms

The Company continues to maintain a strong presence in the industry, enabling it to retain existing customers while attracting new business opportunities. The Company had an order book of Rs. 1,336.61 crores as on 31st March, 2026, providing significant revenue visibility for the coming years.

The substantial order book, coupled with strengthened leadership, is expected to improve operational productivity

and contribute positively to the Company's financial performance. Additionally, the successful realization of pending arbitration awards, where applicable, would further strengthen the Company's cash flows and profitability.

The combined impact of these initiatives is expected to support sustainable growth, improve margins, enhance project execution capabilities, and enable the Company to achieve greater scale and competitiveness within the industry. Perhaps this recovery will take 2 to 3 years.

Except Mr S Sivaramakrishnan, none of the Directors or Key Managerial Personnel of the Company or their relatives are concerned or interested, either financially or otherwise, in the resolution set out in Item No.7 & 8

**Item Nos. 9 & 10 Appointment of Mr S Subramanian as Managing Director and Chief Executive Officer**

The Nomination and Remuneration Committee recommends the appointment of Mr S Subramanian, as Managing Director and

Chief Executive Officer. The Board of Directors appointed Mr. S. Subramanian, as Additional Director at their meeting held on 28th April, 2026.

The above candidature proposed for the Directorship in the Company, satisfies all the conditions set out in Part-I of Schedule V to the Act and also the conditions set out under Section 196(3) of the Act for being eligible for the appointment

Further, the Director has also given consent for the appointment as Managing Director and Chief Executive Officer of the Company of the Company, as required, and has also confirmed that he is not disqualified from being appointed as the Managing Director and Chief Executive Officer, respectively under Section 164 of the Act.

Pursuant to the provisions of Section 152, 188, 196, 197, 198 and 203 of the Companies Act, 2013, read with Schedule V to the Act, and applicable rules, approval of the shareholders is being sought for the appointment and payment of remuneration to Mr. S. Subramanian, Managing Director & Chief Executive Officer as set out in the above resolution.

**A summary of the material terms and conditions relating to the appointment of above Director is as follows:**

<b>Director</b>	Mr. S Subramanian
<b>Tenure</b>	For a period of 5 years from April 28, 2026 to April 27, 2031
<b>Salary</b>	Remuneration not exceeding Rs. 72.00lakhs(Rupees Seventy-Two lakhs only) per annum for a period of three (3) years from 28th April, 2026 to 27th April, 2029, excluding HRA, contribution to Provident fund, Superannuation fund or annuity fund, gratuity payable, leave encashment, basket of allowances and other perquisites as per the policy of the Company. There will be an annual increase upto 17% year on year for 3 years.
<b>Perquisites &amp; Amenities</b>	<p><b>Perquisites:</b></p> <p>a) Contribution to provident fund, Superannuation Fund and payment of gratuity as per the rules of the Company. Perquisites shall be in addition to the salary and the company agrees to give the following benefits:</p> <p>b) <b>Housing :</b></p> <p>i. House Rent allowance: Upto Rs. 10.80 Lakhs per annum</p> <p>c) <b>Medical insurance policy :</b></p> <p>i. Expenses incurred for self and family - premium payable for medical insurance in accordance with the rules of the Company:</p> <p><b>Explanation:</b> Family means the spouse, dependent children and dependent parents of the appointee</p> <p>a) <b>Others:</b></p> <p>i. Personal accident insurance as per the rules of the Company.</p> <p>ii. Encashment of leave at the end of the tenure, as per the rules of the Company</p> <p>iii. Fees for clubs, subject to a maximum of two clubs excluding admission and life membership fees.</p> <p>iv. Reimbursement of expenses on Driver, fuel, maintenance of self-owned car, for Company's Business, as per the rules of the Company, the value of which will be evaluated as per the Income Tax Rules, 1962.</p> <p>v. such as medical bills, other benefits and amenities as may be provided by the Company to other senior management executives from time to time, not exceeding the basket of allowance of Rs. 309.30 Lakhs per annum.</p> <p>vi. Profit incentive: To the extent of 1.5% of the operational PAT achieved from FY 2026-27 onwards. The PAT will be calculated as per the provisions of the Companies Act, 2013.</p> <p>vii. Annual Turnover incentive :</p> <p>1. For Rs.500 Crs. order book completion Rs. 50 lakhs</p> <p>2. For Rs. 1000 Crs order book completion Rs. 50 lakhs</p> <p>3. For Rs. 2000 Crs order book completion Rs. 50 lakhs</p> <p>Capped maximum of Rs. 150 lakhs on one-time basis starting from date of appointment</p>

**Minimum Remuneration:** In the years where the Company has no profits or the profits are inadequate, the remuneration would be within the limits set out in Part II - Section II of Schedule V to the Companies Act, 2013. The Board of Directors of the Company may also be authorised to determine and modify from time to time the remuneration payable to the said Directors in accordance with the provisions of Section 197 of the Companies Act, 2013 read with Schedule V thereof and stipulations contained in and any other applicable provisions of the Companies Act, 2013.

Accordingly, resolutions under item Nos.9 & 10 are placed before the shareholders for approval for the appointment and payment of remuneration to the Whole-time Director of the Company.

#### I. General Information

1. Nature of Industry : Construction
2. Date of commencement of commercial production: July 15, 1997
3. In case of new companies, expected date of commencement of activities  
Not applicable, as the Company is an existing Company.
4. Financial performance based on given indicators

(Rs. in Crores)

Particulars	FY 2025-26	FY 2024-25
Revenue from Operations	294.70	177.91
Profit/ (Loss) Before Tax	99.78	67.56
Total Comprehensive Income	99.94	85.46
Shareholders Funds	89.35	89.35

5. Foreign investments or collaborators, if any: Nil

#### II Information about Mr. S. Subramanian, Managing Director & Chief Executive Officer

##### 1. Background details

Master's Degree in Construction Engineering and Management from Anna University, Chennai. Diploma in Railway Transport and Management from Indian Railway Institute, New Delhi, PMP – International Project Management Association Level. He has got experience in the construction sector over 35 years.

##### 2. Past remuneration : Not applicable.

##### 3. Job profile and his suitability

Larsen & Toubro Limited, Laxmi Cement Plant, Rajasthan, Management Planning & Control System – Binani Cement Plant, Rajasthan

Balaji Hospital, Patparganj, Escorts Heart Institute, Khalsa Heritage Complex – Anandapur, Tendering & Proposals, Delhi Cluster, Delhi International Airport Project, Wankhede Stadium - Mumbai, IT Park for Cognizant Technology Solutions - Pune, TCS IT Park Project – Kolkata, Head – operations – Chennai / Hyderabad Cluster, Head – Tenders & Proposals – Commercial Buildings & Airports, B & F, GM & Head – Business Unit, President & Head – B&F division, - Kalpataru Projects International Limited, Mumbai

##### 4. Remuneration proposed

The remuneration of Mr. S. Subramanian is as set out in the resolution and Explanatory statement pursuant to it.

##### 5. Comparative remuneration profile with respect to industry, size of the company, profile of the position and person

Taking into consideration the size of the Company, sector it operates into, the business, the profile of Mr. S. Subramanian, the responsibilities shouldered by him and the industry benchmarks, the remuneration proposed to be paid is commensurate with the remuneration packages paid to similar senior level counterpart (s) in other Companies.

##### 6. Pecuniary relationship directly or indirectly with the Company, or relationship with managerial personnel, if any

Other than the remuneration as stated above, Mr. S. Subramanian has no other pecuniary relationship directly or indirectly with the Company. He does not hold any shares in the Company.

#### III. Other information :

##### 1. Reasons for loss or inadequate profits

The Company incurred losses in previous years primarily due to contractual mismatches and delays in project closures. As a result, during the year 2021, the creditors initiated insolvency proceedings against the Company under the Insolvency and Bankruptcy Code, 2016 (IBC), and the matter was referred to the Hon'ble National Company Law Tribunal (NCLT).

With the promoters' strong commitment to reviving the Company, a settlement was reached with the creditors and the petition was withdrawn under Section 12A of the IBC, 2016 pursuant to the order of Hon'ble NCLT dated 5th January, 2024.

However, owing to the concluded insolvency proceedings, the Company is till date unable to secure Non-Fund Based (NFB) facilities required to support its operations. This has adversely impacted the Company's profitability by way of cost increase due to increase in creditor payment terms, during the current year and is expected to continue affecting performance until the issue is fully resolved.

The management is actively pursuing various measures to mitigate this challenge and restore normal operational and financial performance.

##### 2. Steps taken or proposed to be taken for improvement

Following its withdrawal from the liquidation process in January 2024, the Company has made significant progress in restoring its operations and rebuilding stakeholder confidence. Leveraging renewed trust among customers, the Company has been able to secure new contracts and strengthen its business pipeline.

During FY 2024-25, the Company received an equity infusion of Rs. 50 crores from Systematic Conscom Limited, which substantially improved its liquidity position. In addition, certain non-core assets were sold and proceeds were realised during 2025, generating additional funds to support business operations and growth initiatives. These measures have enhanced the Company's financial flexibility and have enabled it to participate in and bid for large-scale projects across India with better margins. The Company has also been successful in securing certain arbitration awards in its favour, further strengthening its cash flows.

To further strengthen its operational capabilities, the Board has augmented the management team by inducting experienced professionals across various levels of the organization. Their industry expertise is expected to enhance business development efforts, improve project execution efficiency, and facilitate the timely completion of projects. The management remains focused on improving operational efficiency, strengthening the order book, and creating sustainable value for all stakeholders.

##### 3. Expected increase in productivity and profits in measurable terms

The Company continues to maintain a strong presence in the industry, enabling it to retain existing customers while

attracting new business opportunities. The Company had an order book of Rs. 1,336.61 crores as on 31st March, 2026, providing significant revenue visibility for the coming years.

The substantial order book, coupled with strengthened leadership, is expected to improve operational productivity and contribute positively to the Company's financial performance. Additionally, the successful realization of pending arbitration awards, where applicable, would further strengthen the Company's cash flows and profitability.

The combined impact of these initiatives is expected to support sustainable growth, improve margins, enhance project execution capabilities, and enable the Company to achieve greater scale and competitiveness within the industry. Perhaps this recovery will take 2 to 3 years.

Except Mr S Subramanian, none of the Directors or Key Managerial Personnel of the Company or their relatives are concerned or interested, either financially or otherwise, in the resolutions set out in Item Nos.9 & 10.

**Details of Director seeking appointment / re-appointment at the 29th Annual General Meeting Pursuant to 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and Secretarial Standard on General Meetings issued by the Institute of Company Secretaries of India**

Name of the Director	Mr. R. Sarabeswar	Mr. S. Sivaramakrishnan	Mr. S. Subramanian
DIN	00435318	00431791	11560702
Date of Birth & Age	4th May, 1954 - 71 years	15th February, 1954 - 72 years	9th April, 1971 - 54 years
Date of 1st appointment	19th October, 1999	11th July, 1997	28th April, 2026
Experience, expertise, brief resume and qualification of the Director	<p>Mr. R. Sarabeswar is one of our Promoters. He was a gold medalist and graduated with a bachelor's degree in civil engineering from the Regional Engineering College, Thiruchirapalli and holds a Management Degree in strategy from London University. He has over 40 years of experience in the construction sector and has previously worked for Larsen &amp; Toubro Limited, SPIC, SMO Division and the Shobhakshi Group in Saudi Arabia. In 2007, he was awarded the best alumnus award by the Regional Engineering College, Thiruchirapalli. He has been associated with our Company since inception and is currently responsible for overall management of the Company.</p>	<p>Mr. S. Sivaramakrishnan is one of our Promoters. He completed his Bachelor's Degree in Civil Engineering with Gold Medal from Coimbatore Institute of Technology, University of Madras and holds a Post Graduate Degree in structural engineering from College of Guindy, Chennai and also holds a Master's Degree in Business Administration from the University of Madras. He has over 45 years of experience in the construction sector and has served as Engineer with the ECC division of Larsen and Toubro Limited and the design department of SPIC Limited. He has been associated with our company since inception and is currently responsible for the overall administrative aspect of the Company</p>	<p>Mr Subramanian holds Master's Degree in Construction Engineering and Management from Anna University, Chennai. Diploma in Railway Transport and Management from Indian Railway Institute, New Delhi, PMP – International Project Management Association Level.</p> <p>He has got experience in the construction sector over 35 years</p> <p>Larsen &amp; Toubro Limited Laxmi Cement Plant, Rajasthan, Management Planning &amp; Control System – Binani Cement Plant, Rajasthan Balaji Hospital, Patparganj, Escorts Heart Institute, Khalsa Heritage Complex – Anandapur, Tendering &amp; Proposals, Delhi Cluster, Delhi International Airport Project, Wankhede Stadium - Mumbai, IT Park for Cognizant Technology Solutions - Pune, TCS IT Park Project – Kolkata, Head – operations – Chennai / Hyderabad Cluster, Head – Tenders &amp; Proposals – Commercial Buildings &amp; Airports, B &amp; F, GM &amp; Head – Business Unit President &amp; Head – B&amp;F division, – Kalpataru Projects International Limited, Mumbai</p>

Terms & Conditions of Appointment / Re-appointment	5 years from Jul 1, 2026	5 years from Jul 1, 2026	5 years from Apr 28, 2026
Remuneration sought to be paid	Rs. 14.40 lakhs per month, excluding perquisites for a period of 3 years from July 1, 2026 to June 30, 2029	Rs. 12. Lakhs per month, excluding perquisites for a period of 3 years from July 1, 2026 to June 30, 2029	Rs. 72.00 lakhs per annum excluding perquisites for a period of 3 years from April 28, 2026 to April 27, 2029
Remuneration Last Drawn, if applicable	Rs. 14.40 lakhs per annum	Rs. 12.00 lakhs per annum	New appointment
No. of Board Meetings attended	8	8	-
List of Directorship / Membership / Chairmanship of Committees of other Board in Listed Companies (along with listed entities from which the person has resigned in the past three years)	-	-	-
No. of shares held in the Company	141142324	113860855	-
Disclosure of relationship between Directors and Key Managerial Personnel of the Company	Mr S Kaushik Ram son of Mr. R Sarabeswar	-	-

#### 11. Ratification of Remuneration of Cost Auditors

The Board has approved the appointment and remuneration of Mr G Sundaresan, Cost Accountants, Chennai, as the Cost Auditor to conduct the audit of the cost records of the Company for the financial year ending March 31, 2026.

In accordance with the provisions of Section 148 of the Act read with the Companies (Audit and Auditors) Rules, 2014, the remuneration payable to the Cost Auditors has to be ratified by the shareholders of the Company.

Accordingly, consent of the members is sought for passing an Ordinary Resolution as set out at Item No.10 of the Notice for ratification of the remuneration payable to the Cost Auditors for the financial year ending March 31, 2026.

The Board recommends the Ordinary Resolution at Item No.10 for approval by the Members. None of the Directors / Key Managerial Personnel of the Company/ their relatives are, in any way, concerned or interested, financially or otherwise, in the resolution set out at Item No. 10 of the Notice.

## DIRECTOR'S REPORT & MANAGEMENT DISCUSSION AND ANALYSIS REPORT

To:  
The Members

Presentation on the 29th Annual Report highlighting the business and operations of the Company on a standalone basis and the audited financial statements for the financial year ended 31st March, 2026.

### 1. FINANCIAL RESULTS

The Financial Results of the Company for the year under review is summarized below for your perusal and consideration  
(in ₹ crores)

Particulars	2025-26	2024-25
<b>NET REVENUE</b>	<b>294.71</b>	<b>177.91</b>
PROFIT BEFORE TAX AND DEPRECIATION	101.98	69.69
<b>PROFIT / (LOSS) BEFORE TAX (PBT)</b>	<b>99.78</b>	<b>67.56</b>
PROVISION FOR CURRENT TAX	-	17.32
TAX EXPENSE-DEFERRED TAX	(0.14)	(0.16)
<b>PROFIT AFTER TAXES / (LOSS) (PAT)</b>	<b>99.92</b>	<b>50.40</b>

#### 1.1 Financial Performance

The Company has achieved Net sales of Rs.294.71 Crores for the year ended 31st March, 2026 as compared to Rs.177.91 Crores in the previous year.

#### 1.2 State of Company's Affairs

The company is an integrated turnkey construction service provider having pan India presence with expertise in construction design, engineering, procurement, construction and project management. The company also provides construction allied services such as mechanical & Electrical, Plumbing, Fire Fighting, Heating, ventilation and air conditioning.

### 2. DIVIDEND

Your directors have not recommended any dividend for the financial year 2025-26 in view of the need to conserve resources of the Company.

### 3. MATERIAL EVENTS OCCURRING AFTER BALANCE SHEET - NIL

### 4. MANAGEMENT DISCUSSION AND ANALYSIS

#### Introduction

The infrastructure sector plays a pivotal role in driving India's economic growth and overall development. As the country continues on its path towards becoming a global economic powerhouse, the need for robust infrastructure becomes increasingly apparent. The macroeconomic outlook for infrastructure is favourable in 2026. Interest rates have begun to moderate which should relieve some of the pressure that assets faced over 2025, while economic growth and inflation are expected to remain supportive to earnings growth. However, risks are weighted to the downside from the uncertainty around a potentially more challenging and inflationary trade environment.

Infrastructure continued to deliver positive returns in 2025-26 for investors, we expect performance to improve in 2026-27.

The Company is eyeing to foray into high margin and bulk order jobs. These jobs will not only be in conventional portfolio, but will also be in diversified jobs. Strong return of business to the Company, requires more funding to feed the operations. Equity infusion is an option to go in for. Fixed overheads are not being recouped from the present level of business

Securing more business to the Company, will also envisage employing more workmen and the Management is confident of securing more productivity

#### India's Indian Infrastructure development prospects

India's infrastructure development in 2026-27 is set to accelerate with a ₹12.2 lakh crore capital expenditure, focusing on high-speed rail, freight corridors, urban growth, inland waterways, aviation, and digital infrastructure.

The Union Budget 2026-27 emphasizes infrastructure as a core driver of economic growth, with capital expenditure rising to ₹12.2 lakh crore, a 9% increase from the previous year, signaling continued public investment in roads, railways, and urban development. The government is prioritizing Tier II and III cities, recognizing their emergence as growth hubs, and aims to enhance connectivity to industrial and logistics centers.

Seven new high-speed rail corridors are planned, connecting major city clusters such as Mumbai-Pune, Pune-Hyderabad, Hyderabad-Bengaluru, and Delhi-Varanasi, improving passenger mobility and regional integration. A Dedicated Freight Corridor linking Dankuni in the East to Surat in the West will enhance multimodal logistics and freight efficiency.

Roads and highways receive ₹2.94 lakh crore, focusing on expressways, border connectivity, and congestion reduction to boost trade and mobility. Urban infrastructure investments target affordable housing, smart city development, and REIT-led asset recycling, particularly in Tier II and III cities. The government also plans university townships near industrial and logistics corridors to integrate education, research, and residential facilities.

The Government will develop 20 additional National Waterways, promoting cost-effective, low-carbon cargo transport. Aviation expansion includes improved air connectivity to remote regions and support for seaplane operations, enhancing regional accessibility. Coastal shipping and inland waterways are emphasized to reduce logistics costs and environmental impact.

#### **Digital and Green Infrastructure**

India's infrastructure push also includes digital infrastructure expansion, with data centers, fiber networks, and towers prioritized to support the country's growing digital economy. Green projects, including renewable energy integration and energy efficient transport, are highlighted to align with sustainability and net-zero goals.

#### **Domestic Manufacturing and Equipment**

To strengthen domestic capabilities, ₹10,000 crore is allocated for container manufacturing, and a Scheme for Enhancement of Construction and Infrastructure Equipment will promote high-value, technologically advanced machinery for metro, road, and high-altitude projects.

#### **Financing and Policy Support**

The Infrastructure Risk Guarantee Fund will provide partial credit guarantees to lenders, boosting infrastructure financing. Policy measures are expected to improve public private partnerships, tax clarity, and investment frameworks for sovereign wealth funds and Infrastructure Investment Trusts (InvITs), facilitating faster project execution and private sector participation.

#### **Strategic Focus**

The 2026 infrastructure agenda reflects a shift from asset creation to system efficiency, resilience, and long-term competitiveness, integrating urbanization, industrialization, and digitalization to meet India's growth demands. By combining high public capital expenditure with targeted sectoral investments, India aims to enhance connectivity, reduce logistics costs, and support sustainable economic growth through 2047.

In summary, India's 2026 infrastructure development strategy is comprehensive, spanning transport, urban, digital, and green sectors, with a strong focus on regional connectivity, domestic manufacturing, and financing mechanisms to ensure long-term economic and social benefits.

#### **Construction and infrastructure equipment scheme**

In the 2026-27 budget the Finance Minister had announced a new Scheme for Enhancement of Construction and Infrastructure Equipment will be introduced to boost domestic manufacturing of high-value, technologically advanced equipment, ranging from lifts and fire-fighting systems to tunnel-boring machines for metro and high-altitude road projects. This will assist your company to utilise this opportunity for building up the equipment for high value projects.

In continuation of the large requirement of capital for infrastructure development, an increase of capital expenditure by 8.9 per cent to INR12.2 lakh crore has been proposed. The thrust is to continue to focus on maintaining stability, adopting a reformative approach and sustaining the economy for India to grow. Towards this, initiatives like developing city economic regions, better transportation networks, access to finance and last mile connectivity have been considered.

#### **Financial Performance:**

The financial performance of the Company for the year 2025-26 is described in the Directors' Report under the head Financial Result.

#### **Outlook:**

After coming out of the CIRP Process during FY2023-24, your company has stabilized its operations and was able to progress significantly in securing the orders. As per the disclosures made to the stock exchange, the Company has secured 1,336.61 Crs. These orders will be executed before 2 financial years. Hence the rebound is certain and the outlook is optimistic.

Anticipating these growth opportunities in diverse fields in various geographical locations a separate ERP system is initiated and the same is in advanced stage of closure and is likely to be functional during second quarter of FY 2026-27. Regarding non fund-based facility, management is negotiating with few banks and are in advanced stage of closure.

#### **Cautionary Note**

The statements forming part of this Report may contain certain forward-looking remarks within the meaning of applicable laws and regulations. The actual results, performances or achievements of the Company depend on many factors which may cause material deviation from any future results, performances or achievements.

Significant factors which could make a difference to the Company's operations include domestic and international economic conditions, changes in Government regulations, tax regime and other statutes.

The Company assumes no responsibility to publicly amend, modify or revise any forward-looking statements on the basis of any subsequent developments, information or events.

## INVESTMENTS IN SUBSIDIARIES

### Particulars of Loans and Advances in the nature of loans as required under Listing Regulations

(Rs. In Lacs)

Name of the Company	Balance as on		Maximum outstanding	
	31.03.2026	31.03.2025	31.03.2026	31.03.2025
<b>Subsidiaries</b>				
Consolidated Interiors Limited	900.21	898.74	900.21	898.74
Noble Consolidated Glazings Limited	3,502.31	3501.52	3,502.31	3501.52
CCCL Infrastructure Limited*	-	5948.04	-	5948.04
CCCL Power Infrastructure Limited	604.31	603.24	604.31	603.24
CCCL Pearl City Food Port SEZ Limited**	-	373.05	-	388.47
Delhi South Extension Car Park Limited	0.39	0.03	0.39	0.03

CCCL has made total investments of Rs. 12.98 Crores in its subsidiaries viz. Consolidated Interiors Limited (Rs.6.78 Crores), Noble Consolidated Glazings Limited (Rs.1.65 Crores), CCCL Power Infrastructure Limited (Rs.0.05- Crores)and Delhi South Extension Car Park Limited (Rs.4.50 Crores). These investments are yet to yield returns. While the investment decision is sound, the execution of these businesses have faced various bottlenecks in the form of non-availability of working capital, unfavorable market conditions, other macro-economic issues. Hence, Management exploring the possibilities of closing the subsidiaries.

#### 5. SUBSIDIARIES

In accordance with the General Circular issued by the Ministry of Corporate Affairs, Government of India, the Balance Sheet, Statement of Profit and Loss and other documents of the subsidiary companies are not being attached with the Balance Sheet of the Company. However, the financial information of the subsidiary companies is disclosed in the Annual Report in compliance with the said circular.

**(a) Consolidated Interiors Ltd:**

Company has no business

**(b) Noble Consolidated Glazings Ltd. (NCGL)**

Company has no business

**(c) CCCL Infrastructure Ltd.\***

As informed in the 28th Annual Report, Company was sold to M/s. DPF Textiles Private Limited.

**(c)(i) CCCL Pearl City Food Port SEZ Ltd. \*\***

As informed in the 28th Annual Report, Company was sold to M/s. DPF Textiles Private Limited.

**(d) Delhi South Extension Car Park Ltd.**

The Concession fee paid to Delhi Municipal Corporation has been refunded in view of project cancellation. The company has certain claims against Delhi Municipal Corporation for the cancellation. The same is under consideration by Delhi Municipal Corporation.

**(e) CCCL Power Infrastructure Limited**

In view of the sluggishness in power plant, and uncertainty in coal/fuel long term contracts EPC in power has diluted. We may not see much business in this year.

A Statement Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014 containing salient features of the financial statement of subsidiaries/associate companies/joint ventures in Form AOC-1 is annexed to this report as "Annexure A".

#### 6. INDIA OPPORTUNITIES

India's construction sector is a significant economic engine, experiencing robust growth fueled by rapid urbanization, large-scale infrastructure initiatives such as Bharatmala and Smart Cities, and a thriving real estate market. Key growth areas encompass commercial development for offices and retail, residential construction to address housing needs, industrial construction supporting manufacturing and foreign direct investment, vital transportation infrastructure, and essential energy and utilities projects. (Source: DiMarket)

The Indian construction industry is characterized by a diverse landscape of players, ranging from large multinational corporations to small and medium-sized enterprises (SMEs). Concentration is high amongst the top players in specific segments like residential and infrastructure development. Innovation is emerging through the adoption of Building Information Modeling (BIM), prefabrication techniques, and sustainable construction materials, though adoption rates vary significantly. The impact of government regulations, such as environmental standards and building codes, is substantial, influencing project timelines and costs. Substitutes for traditional construction methods, including modular construction and 3D printing, are

gaining traction but remain niche. End-user concentration varies across sectors, with large developers dominating the residential market and government agencies playing a key role in infrastructure projects. Mergers and Acquisitions (M&A) activity is moderate, driven by consolidation efforts among larger companies seeking to expand their market share.

The Indian construction industry is experiencing robust growth fueled by increasing urbanization, rising infrastructure spending, and government initiatives like the Smart Cities Mission and the Bharatmala Project. The residential segment is witnessing a surge in demand driven by a growing middle class and rapid population growth. The infrastructure sector is undergoing a significant transformation with substantial investments in transportation, energy, and utilities. Industrial construction is receiving a boost from the "Make in India" initiative, attracting significant foreign direct investment (FDI). Technological advancements, such as the use of drones for surveying and 3D printing for construction, are streamlining processes and improving efficiency. However, challenges such as land acquisition delays, regulatory hurdles, and skilled labor shortages continue to hinder growth. The sector's performance is also intricately linked to macroeconomic factors like interest rates and inflation, influencing investment decisions and project viability. The industry is demonstrating a growing focus on sustainable construction practices, driven by environmental concerns and the need for energy-efficient buildings. Several players are incorporating green building materials and implementing energy-efficient designs in their projects. This shift signifies a move towards environmentally responsible and sustainable practices within the industry, attracting eco-conscious consumers and investors. The report will showcase specific examples and quantitative data illustrating these trends. Furthermore, emerging trends such as the increasing use of technology in construction management, the growth of prefabricated construction, and the rising adoption of sustainable building practices are expected to shape the future of the sector. This research will provide a comprehensive understanding of the current and emerging trends shaping the Indian construction industry.

### Construction Industry in India Product Insights

The Indian construction industry's product landscape encompasses diverse building materials, including cement, steel, ready-mix concrete, and construction chemicals. The market is witnessing a shift towards sustainable and eco-friendly materials, with growing demand for green building products. Prefabricated components and modular construction methods are gaining popularity due to their cost-effectiveness and speed of construction. Technological advancements are leading to the introduction of innovative products, including smart building technologies and advanced construction equipment. The sector is seeing a rise in the use of specialized construction materials for particular needs, such as high-strength concrete and sustainable timber.

### Driving Forces: What's Propelling the Construction Industry in India

- Government initiatives (Smart Cities, Bharatmala Project)
- Rising urbanization and population growth
- Increasing infrastructure spending
- Growing middle class and disposable incomes
- Foreign Direct Investment (FDI)

### Challenges and Restraints in Construction Industry in India

- Land acquisition delays
- Regulatory hurdles and bureaucratic processes
- Skilled labor shortages
- Financing constraints
- Infrastructure bottlenecks
- Environmental concerns

### Emerging Trends in Construction Industry in India

- Adoption of Building Information Modelling (BIM)
- Increased use of prefabrication and modular construction
- Growing focus on sustainable and green building practices
- Integration of technology (drones, 3D printing)
- Rise of proptech companies

### Growth Catalysts in Construction Industry in India Industry

The Indian construction industry's growth is significantly fueled by government policies promoting infrastructure development, the burgeoning middle class's housing demand, and increased private sector investment. Government initiatives like the Smart Cities Mission and the National Infrastructure Pipeline are crucial catalysts, injecting substantial funds into infrastructure projects and triggering a ripple effect throughout the construction ecosystem. The rise of the middle class has boosted demand for housing, stimulating the residential sector's expansion. Private sector participation, in tandem with government investment, further accelerates growth by fostering competition and innovation. These interconnected factors are driving the sector's expansion and shaping its future trajectory.

Infrastructure is the lifeline of India's growth story, touching every aspect of daily life from transportation to energy, telecommunications, water supply, and more. It serves as the bedrock upon which businesses thrive, goods move, and communities connect. Recognizing its pivotal role, the Indian government has been actively prioritizing infrastructure development through a series of targeted policies and initiatives. through a series of targeted policies and initiatives. Second Asset Monetization Plan 2025-30 will plough back capital of USD 117 Bn into new projects (Source: India Opportunities)

1. Anticipated investment outlay between 2024-30: \$1.7 Tn
2. Investment expected from private sector (21% of NIP during 2019-2025): \$294 Bn
3. Proposed outlay for interest free loans to states for capex in infrastructure: \$17 Bn

## 7. THREAT PERCEPTION

### Challenges:

- Despite the prospects, the sector continues to face challenges from land acquisition issues, adverse political and structural changes, shortage of talent, design and constructability issues, and rising material and labour costs. However, the land acquisition and environment related issues are being addressed on war footing basis to ease the constraints.
- Policy bottlenecks, slow clearance of projects and rising inflation have dampened private sector sentiments and have stifled investments in Capital expenditure. A high level committee has been constituted for speedy clearance of stalled projects and monitoring the implementation.
- Working capital cycle has been elongated mainly due to stretched receivables, which has affected the cash flow position of the companies in the sector. Many of the companies have been forced to draw their full limits with the Banking system or restructure the facilities.
- Lengthy dispute resolution mechanism in the sector is yet another major factor affecting the cash flows of the construction companies
- Shortage of labour also has become a threat as the industry depends majority on labour for its sustainability.

## 8. RISK PERCEPTION

Needless to mention, with huge money, there comes the involvement of big risks. Construction is a high-risk business. Mitigation of risks is the all-encompassing requirement. Broadly speaking, construction projects face the following type of risks:-

- |                       |  |
|-----------------------|--|
| • Business Risk       | • Market Risk  |
| • Financial Risk      | • Legal Risk   |
| • Commodity Risk      | • Political Risk   |
| • Exchange Rate Risk. | • Impact on Petrol and Diesel price due to Iran War, and its cascading effect on the Economy |

A robust and integrated risk management framework is in existence under which the common prevailing risks in the Company are identified, the risks so identified are reviewed by the Audit Committee and the management's actions to mitigate the risk exposure are assessed

## 9. INTERNAL CONTROL SYSTEM AND THEIR ADEQUACY

The Internal Auditors had evaluated the IC system during the year. The scope of work covers review of controls on accounting, statutory, other compliances and operational areas in addition to reviews relating to efficiency and economy in operations.

During the year under consideration, the Board approved establishment of Standard Operating Procedures to various Functions across the Company. This is in compliance towards Internal Financial Controls over Financial Reporting in accordance with Generally Accepted Accounting Principles (GAAP)

## 10. CONSOLIDATED FINANCIAL STATEMENTS

The consolidated financial statements have been prepared on going concern basis in accordance with accounting principles generally accepted in India. Further, the consolidated financial statements have been prepared on historical cost basis except for certain financial assets and financial liabilities and share based payments which are measured at fair values as explained in relevant accounting policies. Fair valuations related to financial assets and financial liabilities are categorized into level 1, level 2 and level 3 based on the degree to which the inputs to the fair value measurements are observable.

The Consolidated Balance Sheet, Consolidated Statement of Profit and Loss, Consolidated Statement of Changes in Equity and disclosure requirements with respect to items in the Consolidated Balance Sheet and Consolidated Statement of Profit and Loss are prepared in the format prescribed in Division II-Schedule II to the Companies Act, 2013 and are adequately presented by way of notes forming part of accounts along with the other notes required to be disclosed under the notified Accounting Standards and the Listing Regulations. The Consolidated Cash Flow Statement has been prepared and presented as per the requirements of Indian Accounting Standard (IndAS) 7 "Statement of Cash Flows".

## 11. HUMAN RESOURCES

It has been the tradition of the Company to maintain excellent industrial relations at all levels in spite of the hurdles faced by the Company in the recent times.

## 12. CORPORATE GOVERNANCE

A separate report on the Corporate Governance also forms part of the Annual Report. With regard to the Business Responsibility and Sustainability Report, the Company is not covered in the top 1000 listed entities, based on the market capitalization at BSE Limited and National Stock Exchange of India Limited, as on 31st March, 2026. Hence, there is no requirement for the Company to comply with Regulation 34 (2) (f) of SEBI (LODR) Regulations, 2015.

## 13. CORPORATE SOCIAL RESPONSIBILITY COMMITTEE (CSR Committee)

The CSR Committee with the Chairmanship of Mrs. Hema Gopal was constituted during the year 2024-25. Other members of the Committee are Mr. R. Sarabeswar, Mr. Kishor Kharat, and Mr. S. Kaushik Ram. However, the spending requirement under Section 135 of the Companies Act, 2013, does not arise during the year.

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

The Company has in place an Anti-Sexual Harassment Policy in line with the requirement of the Sexual Harassment of Women at the Workplace (Prevention, Prohibition & Redressal) Act, 2013. Internal Committee (IC) has been set up to redress complaints received regarding sexual harassment. All employees (permanent, contractual, temporary, trainees) are covered under this policy

The following is a summary of sexual harassment complaints received and disposed off during the year 2025-26.

Number of Complaints received: Nil

Number of Complaints disposed off : NA

Number of cases pending for more than ninety days: Nil

Number of workshops or awareness programme against sexual harassment carried out: 2

Nature of action taken by the employer or District Officer: NA

**15. TRANSFER OF UNCLAIMED DIVIDEND AMOUNT TO INVESTOR EDUCATION AND PROTECTION FUND (IEPF) AUTHORITY**

Pursuant to the provisions of Sections 124 and 125 of the Companies Act, 2013, the remained unclaimed dividend for a period of seven consecutive years, have to be transferred to the IEPF Authority. There was no unclaimed dividend amount, due for transfer to the IEPF Authority, during the year. The same has also been reported in the Corporate Governance Report

**17. a) DIRECTORS:**

No change in the Directorship during the year under review.

The Board of Directors as on 31st March 2026 are provided below:

Name of the Director	DIN	Designation
Mr. Ramaswamy Sarabeswar	00435318	Whole-time Director
Mr. Sivaramakrishnan Subramoney	00431791	Managing Director
Mr. Vakati Govindareddy Janarthanam	00426422	Non-Executive Director
Mr. Vivek Harinarain	00870158	Independent Director
Mr. Sivaraman Narayanaswami	00001747	Independent Director
Mr. Kishor Kharat	07266945	Independent Director
Ms. Hema Gopal	08732183	Independent Director
Mr. Sarabeswar Kaushik Ram	00825315	Whole-time Director

**b) APPOINTMENT / RE-APPOINTMENTS**

Mr S Subramanian has been appointed as Managing Director & CEO of the Company with effect from 28th April, 2026.

In accordance with the provisions of the Companies Act, 2013 and in terms of the Memorandum & Articles of Association of the Company, at the ensuing 29th Annual General Meeting, Shri S Sivaramakrishnan, Vice Chairman of the Company is liable to retire by rotation and being eligible offer him self for re-appointment. The Board recommends his re-appointment.

**c) DECLARATION BY INDEPENDENT DIRECTORS**

All Independent Directors have given declaration that they meet the criteria of independence as laid down under section 149(6) of the Companies Act, 2013 and as per the SEBI (LODR) Regulations, 2015

**d) MEETINGS**

Tentative annual calendar of meetings for the year 2026-27 was circulated to the Directors. During the year eight (8) Board Meetings were convened and held. The details of which are given in the Corporate Governance Report. The intervening gap between the meetings was within the period prescribed under the Companies Act, 2013

**e) BOARD EVALUATION**

The Board has set out the criteria covering the evaluation of the Chairman, Executive Directors, Non-Executive Directors and Independent Directors on the basis of which the evaluation is being carried out on an annual basis in terms of provisions of the Companies Act, 2013 and the SEBI Listing Regulations

During the year under review, the Board of Directors, have carried out the evaluation of its own performance, committees and Directors of the Company. The Independent Directors in their separate meeting held on even date have also evaluated the performance of the Chairman and Non-Independent Director(s) of the Company in accordance with the framework approved by the Board.

Details of performance evaluation of the Independent Directors as required under Schedule IV to the Companies Act, 2013 is provided in Corporate Governance Report. The Directors have expressed their satisfaction with the evaluation process and its results.

**f) TRAINING OF INDEPENDENT DIRECTORS**

Independent Director of the Board attends an orientation program, to familiarize the new inductees with the operational strategy and functions of our Company.

**g) DIRECTORS & OFFICERS LIABILITY INSURANCE POLICY**

During the year under review the Management had taken Directors & Officers Insurance policy with effect from August 5, 2025, for a period of one (1) year. Though the applicability under Regulation 25 (10) of the SEBI (LODR) Regulations 2015, if for the top 1000 companies, as an abundant caution, the policy was taken for a period of one (1) year.

**h) NATIONAL FINANCIAL REPORTING AUTHORITY (NFRA)**

National Financial Reporting Authority (NFRA), vide its circular dated 7th January, 2026, a policy has to be adopted to by the Company, to strengthen a two-way communication between Statutory Auditors and persons "Those Charged with Governance: (TCWG) and the same was implemented by the Company during the year.

**i) REMUNERATION POLICY**

The Board has, on the recommendation of the Nomination & Remuneration Committee framed a policy for selection and appointment of Directors, Senior Management and their remuneration. The Remuneration Policy is stated in the Corporate Governance Report. Remunerations paid to the Key Managerial Personnel and senior management personnel are as per the remuneration policy of the Company.

**j) DIRECTORS' RESPONSIBILITY STATEMENT**

To the best of their knowledge and belief and according to the information and explanations obtained by them, your Directors, make the following statement in terms of Section 134 (3)(c) of the Companies Act, 2013

- i) in the preparation of the annual accounts for the year ended 31st March, 2026, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- ii) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;
- iii) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities
- iv) the directors had prepared the annual accounts on a going concern basis; and
- v) the directors, had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively.
- vi) 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.

**17. AUDITORS**

**a) STATUTORY AUDITORS**

M/s. ASA & Associates, LLP, Chartered Accountants, (FR No. 009517N/ N500006), Chennai were appointed as the Statutory Auditors of the Company at the 25th Annual General Meeting held on 27.12.2022 to hold office for a period of five years from the conclusion of 25th AGM till the conclusion of 30th AGM of the Company.

Company has obtained necessary certificate under Section 141 of the Companies Act, 2013 conveying their eligibility for being the Statutory Auditors of the Company and have confirmed that they satisfy the independence and other criteria required under the Companies Act, 2013. Statutory Auditors have also confirmed that they are not disqualified from continuing as auditors of the Company.

**STATUTORY AUDITORS REPORT AND MANAGEMENT'S RESPONSE TO AUDITORS OBSERVATIONS**

- a) We draw attention to Note No. 7 with respect to non-receipt of confirmation and consequential reconciliation of balances from loans and advances, sundry creditors, and other liabilities. Pending receipt of confirmation of these balances and consequential reconciliations / adjustments, if any, the resultant impact on the Statement is not ascertainable.
- b) We report that the Company has not provided us with sufficient and appropriate audit evidence relating to the identification of micro and small enterprises and the dues thereon. Further the Company does not provide for interest on dues to the micro and small enterprises as required under the Micro, Small and Medium Enterprises Development Act, 2006. Considering the non-identification of the micro and small vendors, we are unable to comment on the completeness of the same and its impact on the financial results.
- c) We refer to Note No.8 to the consolidated financial results regarding non estimation and provision for the interest and penalty with respect to earlier years statutory dues paid in the preceding year under the provisions of the respective statutes. Accordingly, we are unable to comment on the possible impact thereof on the profit for the year and on the carrying value of liabilities as at the year end.

**Management replies**

- a) Management believes that no material adjustments would be required in books of account upon receipt of these confirmations and that there will not be any material impact on loss for the year and also on state of affairs as at 31st March 2026
- b) Company is in the process of identifying the MSME Vendor
- c) Delayed payment charges (including penalties amount unascertainable), will be accounted for as and when settled / paid.

## FRAUD REPORTED BY AUDITOR

No fraud has been reported by the Auditor under section 143(12) of the Companies Act, 2013 during the financial year.

### b) INTERNAL AUDITOR

M/s V Sudarsanan & Co, Chartered Accountants, Chennai completed internal audit upto Q2 of FY 2025-26 and Management appointed M/s. R Subramanian and Company LLP, Registration No. AAG 3873, Chartered Accountants, Chennai, as Internal Auditors in place of M/s V Sudarsanan & Co, Chartered Accountants, Chennai, of the Company, from Q3 of FY 2025-26

### c) COST AUDITOR

The Company is required to maintain cost records for certain products as specified by the Central Government under sub-section (1) of Section 148 of the Act, read with rules made thereunder. Accordingly, the Company has maintained the relevant cost records in compliance with the provisions of the Act

The Board of Directors had appointed Mr G Sundaresan, Cost Accountant, Chennai, Membership No. 11733 as the Cost Auditor of the Company to audit the cost accounting records of the Company for the financial year 2025-26. The Board, based on the recommendation of Audit Committee, as required under Section 148 of the Companies Act, 2013 read with the Companies (Cost Records and Audit) Rules, 2014. A resolution seeking members' ratification for the remuneration payable to the Cost Auditor forms part of the AGM Notice.

The cost audit report for Financial Year 2024-25 does not contain any qualifications, reservations or adverse remarks.

### d) SECRETARIAL AUDIT

Members may be aware that at its 28th AGM, pursuant to the provisions of Section 204 of the Companies Act, 2013 and The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Company has appointed Mr. N. Balachandran, Practising Company Secretary, Chennai to undertake the Secretarial Audit of the Company for a period of five (5) years starting from the financial year 2025-26. The report of the Secretarial Audit Report is annexed herewith as "Annexure B"

## MANAGEMENT'S RESPONSE TO SECRETARIAL AUDITOR'S OBSERVATIONS

The Secretarial Auditor's Report for the financial year 2025-26 does not contain any qualification or adverse mark.

## 18. CONSERVATION OF ENERGY AND TECHNOLOGY ABSORPTION

A statement containing the particulars relating to conservation of energy, research and development and technology absorption as required under Section 134 (3)(m) of the Companies Act, 2013 and Rule 8 (3)(A), (3)(B) and 3 (A)(C) of The Companies (Accounts) Rules, 2014 is annexed to this report as "Annexure C"

## 19. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186 OF COMPANIES ACT, 2013

Details of Loan, Guarantees and Investments covered under the provisions of Section 186 of the Companies Act, 2013 are given in the notes to financial statements.

## 20. PARTICULARS OF EMPLOYEES

The information required pursuant to Section 197 of the Companies Act 2013 read with Rule 5 of The Companies (Appointment and Remuneration of Managerial Personnel) Rules 2014 in respect of the employees of the company, is annexed to this report as "Annexure E"

## 21. DEPOSITS

Your Company has not accepted any deposits from the public during the year under review

## 22. COMMITTEES

The Company has constituted certain committees of directors as per the mandatory requirements of the Companies Act, 2013 and SEBI (LODR) Regulations, 2015. The details of such committees are provided in the Corporate Governance Report, which forms part of the Annual Report.

## 23. VIGIL MECHANISM / WHISTLE BLOWER POLICY

The Company has a vigil mechanism / Whistle Blower Policy to deal with instance of fraud and mismanagement, if any. The details of the vigil mechanism Policy is explained in the Corporate Governance Report and also posted on the website of the Company.

## 24. PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES REFERRED TO IN SECTION 188(1) OF THE COMPANIES ACT, 2013:

All related party transactions that were entered into during the financial year were on an arm's length basis and were in the ordinary course of business. There are no materially significant related party transactions made by the Company with Promoters, Directors, Key Managerial Personnel or other designated persons which may have a potential conflict with the interest of the Company at large. The Company has developed a Related Party Transactions Manual, Standard Operating Procedures for purpose of identification and monitoring of such transactions. The same can be view in the Company's website. None of the Directors has any pecuniary relationships or transactions vis-à-vis the Company. Particulars of Contracts or arrangement with related parties referred to in Section 188(1) of the Companies Act, 2013, in the prescribed Form AOC-2, is appended as Annexure "D" to the Board's Report.

## 25. ENHANCING SHAREHOLDER VALUE

Your Company believes that its Members are among its most important stakeholders. Accordingly, your company's operations are committed to the pursuit of achieving high levels of operating performance and cost competitiveness, consolidating and building for growth, enhancing the productive asset and resource base and nurturing overall corporate reputation. Your

company is also committed to creating value for its other stakeholders by ensuring its corporate actions positively impact the socio-economic and environmental dimensions and contribute to sustainable growth and development.

**26. TRANSFER TO RESERVES**

There are no amounts that are transferred to Reserves during the year.

**27. CHANGE IN NATURE OF BUSINESS**

There are no changes in the nature of business during the year under review.

**28. SHARE CAPITAL**

There is no change in the Share Capital of the Company during the Financial Year 2025-26

**29. ANNUAL RETURN**

The Annual Return in Form MGT 7 as required under the provisions of Section 92(3) of the Companies Act, 2013 and rule 12 of the Companies (Management and Administration) Rules, 2014 will be hosted on the Company's website once the form is uploaded in MCA portal for the financial year 2025-26

The Annual Return in Form MGT 7 for the FY 2024-25 is available on the Company's website  
<https://ccclindia.com/annual-return/>

**30. COMPLIANCE OF SECRETARIAL STANDARD**

The Company has complied with the Secretarial Standards issued by The Institute of Company Secretaries of India wherever applicable and approved by the Central Government as required under Section 118(10) of the Companies Act, 2013.

**31. GREEN INITIATIVES**

From FY 2014-15, we started a sustainability initiative with the aim of going green and minimizing our impact on the environment. This year, we are publishing only the statutory disclosures in the print version of the Annual Report. Additional information is available on our website, [www.ccclindia.com](http://www.ccclindia.com).

Electronic copies of the Annual Report 2025-26 and Notice of the 29th Annual General Meeting are being sent to all the members whose email addresses are registered with the Company/Depository Participant(s).

**32. DETAILS OF APPLICATION MADE OR ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016, AS REQUIRED UNDER CLAUSE (XI) OF RULE 8(5) OF THE COMPANIES (ACCOUNTS) RULES, 2014**

There was no such application made or any proceeding pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) in respect of the Company during the financial year ended 31st March, 2026

**33. DISCLOSURE REQUIRED UNDER CLAUSE (XII) OF RULE 8(5) OF THE COMPANIES (ACCOUNTS) RULES, 2014:**

The Company has not entered into any one-time settlement with its lenders during the financial year ended 31st March 2026. Therefore, the clause (xii) of Rule 8(5) of the Companies (Accounts) Rules, 2014, is not applicable to the Company

**34. DISCLOSURE UNDER MATERNITY BENEFIT ACT:**

The Company has complied with the provisions of the Maternity Benefit Act, 1961

**35. ISSUE OF SHARES UNDER EMPLOYEES STOCK OPTION SCHEME:**

The Company does not have any Employee Stock Options Scheme.

**36. STATEMENT REGARDING OPINION OF THE BOARD WITH REGARD TO INTEGRITY, EXPERTISE AND EXPERIENCE (INCLUDING THE PROFICIENCY OF THE INDEPENDENT DIRECTORS APPOINTED DURING THE YEAR)**

No Independent Directors were appointed during the period under review.

**37. ACKNOWLEDGEMENT**

The Board of Directors of the Company wishes to express their deep sense of appreciation and offer their sincere thanks to all the Shareholders of the Company for their unstinted support to the Company.

The Board also wishes to express their sincere thanks to all the esteemed Customers for their support to the Company's business.

The Board would also like to place on record their deep sense of gratitude to the various Central and State Government Departments, Banks, Organizations and Agencies for the continued help and co-operation extended by them.

In the end, the Board would like to place on record their deep sense of appreciation to all the executives, officers, employees, staff members, and workers at the various sites.

By Order of the Board  
For Consolidated Construction Consortium Limited

Place: Chennai  
Date : April 28, 2026

**R. Sarabeswar**  
Chairman & Whole-time Director  
DIN: 00435318

## ANNEXURE "A" TO DIRECTORS REPORT

Form AOC-1 - Statement containing salient features of the financial statement of subsidiaries/associate companies/joint ventures

(Pursuant to first proviso to sub-section (3) of section 129 read with Rule 5 of Companies (Accounts) Rules, 2014)

### Part "A": Subsidiaries

(Information in respect of each subsidiary to be presented with amounts in Rs. in lakhs)

Sl. No	Particulars	Name of the Subsidiaries					
		Consolidated Interiors Limited	Noble Consolidated Glazings Limited	CCCL Infrastructure Limited	CCCL Pearl City Food Port SEZ Limited	Delhi South Extension Car Park Limited	CCCL Power Infrastructure Limited
1.	Reporting period for the subsidiary concerned, if different from the holding company's reporting period	31st March 2026	31st March 2026	31st March 2026	31st March 2026	31st March 2026	31st March 2026
2.	Reporting currency and Exchange rate as on the last date of the relevant Financial year in the case of foreign subsidiaries	INR in Lakhs	INR in Lakhs	INR in Lakhs	INR in Lakhs	INR in Lakhs	INR in Lakhs
3.	Share Capital	677.85	165.00	-	-	450.00	5.00
4.	Reserves & Surplus	(1,584.78)	(3,801.11)	-	-	(450.74)	(609.14)
5.	Total Assets	1.54	0.26	-	-	0.18	0.73
6.	Total Liabilities	908.47	3,636.37	-	-	0.92	604.86
7.	Investments / Asset Held for sale	-	-	-	-	-	-
8.	Turnover	-	-	-	-	-	-
9.	Profit (Loss) before taxation	(50.52)	4.96	-	-	152.52	1.68
10.	Provision for taxation / Tax Expense	-	-	-	-	-	-
11.	Profit (Loss) after taxation	(50.52)	4.96	-	-	152.52	1.68
12.	Exceptional Items	49.49	5.75	-	-	153.71	2.65
13.	Proposed Dividend	-	-	-	-	-	-
14.	% of shareholding	100%	100%	Nil	Nil	100%	100%

### Part "B": Associates and Joint Ventures

Statement pursuant to Section 129 (3) of the Companies Act, 2013 related to Associate Companies and Joint Ventures

Rs. in Lakhs

Name of associates/Joint Ventures	Yuga Builders - Integrated Joint Venture, Unincorporated, Resident in India
Latest audited Balance Sheet Date	31.03.2026
Shares of Associate/Joint Ventures held by the company on the year end	40%
No.	0
Amount of Investment in Associates/Joint Venture	Rs.5.00/-
Extend of Holding%	40%
Description of how there is significant influence	Partnership
Reason why the associate/joint venture is not consolidated	NA
Net worth attributable to shareholding as per latest audited Balance Sheet	Rs.(2.45)
Profit/Loss for the year	Rs.120.37
Considered in Consolidation	-
Not Considered in Consolidation	YES

- Names of associates or joint ventures which are yet to commence operations.
- Names of associates or joint ventures which have been liquidated or sold during the year.

By Order of the Board  
For Consolidated Construction Consortium Limited

Place: Chennai  
Date : April 28, 2026

**R. Sarabeswar**  
Chairman & Whole-time Director  
DIN: 00435318

## ANNEXURE "B" TO DIRECTORS REPORT

**N.BALACHANDRAN** B.COM., A.C.S.,  
COMPANY SECRETARY IN PRACTICE

C/2 YAMUNA FLATS  
16TH STREET, NANGANALLUR  
CHENNAI -600061  
PH.NO.22670412  
CELL: 9444376560

### Form No. MR-3

#### SECRETARIAL AUDIT REPORT FOR THE FINANCIAL YEAR ENDED 31.03.2026

[Pursuant to Section 204(1) of the Companies Act, 2013 and Rule No.9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To

The Members,  
**CONSOLIDATED CONSTRUCTION CONSORTIUM LIMITED,**  
8/33, PADMAVATHIYAR ROAD, JEYPORE COLONY,  
GOPALAPURAM, CHENNAI- 600086.

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **CONSOLIDATED CONSTRUCTION CONSORTIUM LIMITED** (hereinafter called "the Company") bearing CIN: L45201TN1997PLC038610.

The responsibility of the Secretarial Auditor is to express opinion on the compliance with the applicable laws and maintenance of records based on audit. The audit was conducted in accordance with applicable Standards, and the Standards require that the Secretarial Auditor comply with statutory and regulatory requirements and plan and perform the audit to obtain reasonable assurance about compliance with applicable laws and maintenance of records.

The Secretarial Audit of the Company was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Based on my verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, I hereby report that in my opinion, the company has, during the year under audit covering the financial Year ended 31.03.2026, complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter.

I have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on 31.03.2026 according to the provisions of:

- (I) The Companies Act, 2013 ("the Act") and the Rules made there under; The company in general filed all the forms in time.
- (II) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the Rules made there under;
- (III) The Depositories Act, 1996 and the Regulations and Bye-Laws framed there under;
- (IV) Foreign Exchange Management Act, 1999 and the Rules and Regulations made there under to the extent of Overseas Direct Investment and External Commercial Borrowings;
- (V) The Following Regulations prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):-
  - a) The Securities and Exchange Board of India (Substantial Acquisition of shares and Takeovers) Regulations, 2011;
  - b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulation, 2015; ►
  - c) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;
  - d) The Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015;
- (VI) I have also examined compliance with the applicable Clauses of the following:
  - a) The Secretarial Standards on Meetings of the Board of Directors (SS-1) and Secretarial Standards on General Meetings (SS-2) issued by the Institute of Company Secretaries of India as notified by the Ministry of Corporate Affairs, effective from 1st day July 2015 further revised during January 2024 in respect of the Board Meetings and the previous Annual General Meeting for which notices have been issued after the said date;
  - b) The Listing Agreements entered into by the Company with National Stock Exchange of India Limited and BSE Ltd. During the period under review, the Company has complied in general with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc
  - c) Company's website related compliances in general are regularised and updated in a periodical manner.
- (VII) I further report that the Company is generally regular in depositing the statutory dues including TDS deductions, PF remittances, gratuity dues and GST/of filing periodical return as relating to and applicable, with the appropriate authorities during the year under audit.

- (VIII) I further report that the composition of the Board of Directors of the Company with proper balance of Executive Directors and Non-Executive Directors, as also the composition of various Board Committees has been complied during the year including on the date of the Annual General Meeting, to the extent, in the manner and subject to the reporting made hereinafter.
- (XI) I further report that adequate notice is given to all Directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent in advance, and a system exists for seeking and obtaining further information and clarification on the agenda items before the Meeting and for meaningful participation at the meeting.
- (X) I further report that, based on the verification of the records and minutes, the decisions were carried out with the consent of the majority of the Board of Directors / Committee Members and there were no dissenting members views recorded in the minutes. Further, in the minutes of the General meeting, the members who voted, if any, against resolutions have been properly recorded.
- (XI) I further report that there are adequate systems and processes in the company commensurate with size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.
- (XII) I further report that during the year under audit, there were no instances of:
- Public/Rights/Preferential issue of shares / Debentures/ sweat equity.
  - Redemption / Buy Back of securities.
  - Merger/ Amalgamations/ reconstruction.
  - Foreign Technical collaborations.
- (XIII) I further report that the following point require attention and is beyond my comment:
- There are overdue payments payable to MSME Enterprises under Micro, Small and Medium Enterprises Development Act 2006.

Place:Chennai  
Date: 27.04.2026

Signature :  
Name of Company Secretary in Practice : **N Balachandran**  
ACS No.: 5113 C P No:3200  
UDIN: A005113H000199615

**Note:** This Report is to be read with the letter of even date which is annexed as 'Annexure' and forms an integral part of this report.

### Annexure to SECRETARIAL AUDIT REPORT

To:

The Members,  
**CONSOLIDATED CONSTRUCTION CONSORTIUM LIMITED,**  
8/33, PADMAVATHIYAR ROAD, JEYPORE COLONY,  
GOPALAPURAM, CHENNAI- 600086.

**Our report of even date is to be read with this letter (MR 3 for the FY 2025-26).**

- Maintenance of secretarial records is the responsibility of the management of the company. Our responsibility is to express an opinion on these Secretarial records based on our audit.
- We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.
- We have not verified the correctness and appropriateness of financial records and books of accounts of the company.
- Where ever required, we have obtained Management representation about the compliance of laws, rules and regulations and happening of events etc.
- The compliance of the provision of corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis.
- The Secretarial Audit Report is neither an assurance as to the future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the company.
- The opinion expressed in the present report is based on the limited information, facts and inputs made available to me through electronic means by the company management.

Place:Chennai  
Date: 27.04.2026

Signature :  
Name of Company Secretary in Practice : **N Balachandran**  
ACS No. : 5113 C P No: 3200  
UDIN: A005113H000199615

## ANNEXURE "C" TO DIRECTORS REPORT

Information pursuant to Sec 134(3)(m) of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014 for the year ended at 31st March 2026.

- A. CONSERVATION OF ENERGY: Not Applicable  
 B. RESEARCH AND DEVELOPMENT Not Applicable  
 C. TECHNOLOGY ABSORPTION Not Applicable  
 D. FOREIGN EXCHANGE EARNINGS AND EXPENDITURE (Rs. in Lacs)

PARTICULARS	2025-26	2024-25
<b>Earnings</b>		
Export of Goods	NIL	NIL
<b>Expenditure</b>		
Commission*	111.61	NIL

\* The commission paid during the year has been adjusted against the Share Premium Account during the year ended March 31, 2025.

For Consolidated Construction Consortium Limited

Place: Chennai  
Date: April 28, 2026

**R. Sarabeswar**  
Chairman  
(DIN: 00435318)

**S. Sivaramakrishnan**  
Vice Chairman  
(DIN: 00431791)

## ANNEXURE "D" TO DIRECTORS REPORT

### Particulars of Contracts/arrangements made with related parties

[Pursuant to Clause (h) of Sub-section (3) of Section 134 of the Companies Act, 2013, and Rule 8(2) of the Companies (Accounts) Rules, 2014 – AOC-2]

This Form pertains to the disclosure of particulars of contracts/arrangements entered into by the Company with related parties referred to in Sub-section (1) of Section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto.

Details of contracts or arrangement or transactions not at arm's length basis

There were no contracts or arrangement or transactions entered into during the year ended March 31, 2026 which were not at arm's length basis.

Details of material contracts or arrangement or transactions at arm's length basis

The details of material contracts or arrangement or transactions at arm's length basis for the year ended March 31, 2026, are as follows:

Name of the Related Party	Nature of Relationship	Duration of the Contract	Salient terms	Amount (Rs in Lakhs)
<b>Nature of Contract</b> Investment in equity instrument				
CCCL INFRASTRUCTURE LIMITED	Subsidiary	Not Applicable	Not Applicable	Nil
CCCL PEARL CITY FOOD PORT SEZ LIMITED	Subsidiary	Not Applicable	Not Applicable	Nil
CCCL POWER INFRASTRUCTURE LIMITED	Subsidiary	Not Applicable	Not Applicable	Nil
CONSOLIDATED INTERIORS LIMITED	Subsidiary	Not Applicable	Not Applicable	Nil
NOBLE CONSOLIDATED GLAZINGS LIMITED	Subsidiary	Not Applicable	Not Applicable	Nil
YUGA BUILDERS	Associate	Not Applicable	Not Applicable	Nil
<b>Remuneration to Relative of KMP</b>				
Mr. S Kaushik Ram	Relative of Mr. R. Sarabeswar			152.00

For Consolidated Construction Consortium Limited

Place: Chennai  
Date: April 28, 2026

**R. Sarabeswar**  
Chairman  
(DIN: 00435318)

**S. Sivaramakrishnan**  
Vice Chairman  
(DIN: 00431791)

## ANNEXURE – “E” TO DIRECTORS REPORT PARTICULARS OF EMPLOYEES

**A) Information as per Section 197(12) read with Rule 5(1) of The Companies (Appointment & Remuneration of Managerial Personnel) Rules 2014:**

(1) The ratio of Remuneration of each Director to the median remuneration of the employees of the Company for the financial year.

The median remuneration of employees of the Company during the FY 2025-26 was Rs.36,108/- pm

(2) the percentage increase in remuneration of each Director, Chief Financial Officer and Company Secretary in the financial year:

NAME	DESIGNATION	RATIO
Mr. Sarabeswar R	Whole-Time Director	Nil
Mr Sivaramakrishnan S	Whole-Time Director	Nil
Mr.Kaushik Ram S	Whole-Time Director	17.83%
Mr S S Arunachalam	Company Secretary	34.87%
Mr V Suresh	Chief Financial Officer	13.05%

(a) The Company has paid sitting fees of Rs.24.00 lakhs to the Directors during the Financial Year 2025-26.

(b) No Commission was paid in the year 2025-26

(3) The percentage increase in the median remuneration of employees in the financial year : (-)17.68

(4) The number of permanent employees on the rolls of Company as at March 31, 2026 : 554

(5) The increase in the average salary of the employee is (-) 1.78% as compared to increase in the managerial remuneration which is 5.19%

(6) The Company affirms that remuneration is as per the Remuneration Policy of the Company

For **Consolidated Construction Consortium Limited**

Place: Chennai  
Date: April 28, 2026

**R. Sarabeswar**  
Chairman  
(DIN: 00435318)

**S.Sivaramakrishnan**  
Vice Chairman  
(DIN: 00431791)

## REPORT ON CORPORATE GOVERNANCE

### 1. COMPANY'S PHILOSOPHY

Consolidated Construction Consortium Limited believes in the implementation of best practices of corporate governance so that the Company achieves its corporate goals and further enhances stakeholders' value. A great deal of importance is attached to ensuring fairness, transparency, accountability and responsibility towards stakeholders; besides consistently implementing best possible practices by providing optimum level of information and benefits to the stakeholders.

This report covers the corporate governance aspects in your Company relating to the year ended 31st March 2026.

### 2. BOARD OF DIRECTORS

#### 2.1 COMPOSITION OF THE BOARD

The Board of Directors of the Company consists of three Executive Directors, one Non-Executive Non-Independent Director and four Non-Executive Independent Directors, as per the criteria of independence stated in Regulation 17(1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI LODR). The day-to-day management of the Company is conducted by the Chief Executive Officer and the Managing Director subject to the supervision and overall control of the Board.

#### 2.2 BOARD AND COMMITTEE MEETINGS AND PROCEDURES

The Board of Directors oversees the entire functioning and operations of the Company. They evaluate performance of the Company and provide direction and guidance to the Company for undertaking the business of the Company in accordance with its corporate goals and statutory requirements. They also give valuable advice, monitor the Management Policies and their effectiveness and ensure that the long term interests of the shareholders are served. The Managing Director is being assisted by Key Management Personnel, Senior Management Staff and Officers to ensure proper functioning of the Company in terms of set guidelines.

The Board has constituted other Committees viz,

- (a) Audit Committee,
- (b) Corporate Social Responsibility Committee,
- (c) Nomination & Remuneration Committee,
- (d) Stakeholders Relationship Committee,
- (e) Internal Complaints Committee,
- (f) Risk Management Committee and
- (g) Sexual Harassment Committee.

The Board constitutes additional functional committees from time to time depending upon the necessity. A minimum of four Board Meetings are held every year. At times more meetings are convened depending upon the requirements. Dates for the Board Meetings are decided well in advance. The Board/Committee meetings are conducted as per well-defined procedures and systems. The information placed before the Board includes:

- Compliance with Statutory/Regulatory requirements and review of major legal issues.
- Quarterly/ Half Yearly/Annual Financial Results of the Company.
- Noting of the proceedings of the Meeting of Audit Committee and other Committees of the Board and such other items as mentioned in the Listing Regulation.
- Annual and Accounting Policies
- Monitoring of Performance
- Annual operating Plans
- Capital Budgets and updates on the same
- Delegation of Authority and renewal thereof, etc

#### 2.3 DISTRIBUTION OF BOARD AGENDA PAPERS

Board Notes are circulated well in advance in the devised agenda format. All material information is incorporated in the agenda notes so that there can be meaningful discussions in the Board Meetings.

#### 2.4 MINUTES OF THE BOARD MEETINGS

The Board Meeting Minutes are recorded immediately after the Board Meetings are over and these are sent to the Directors in draft form for their approval. Any changes suggested by them in the draft are incorporated and then final minutes are prepared and signature of the Chairman is obtained, as per the statutory requirements.

#### 2.5 FOLLOW UP OF DECISIONS TAKEN AT THE BOARD MEETINGS

The Company has an effective system of follow up of the decisions taken at the Board Meeting. An Action Taken Report is prepared and circulated to the Board in the next Meeting. The Company Secretary ensures the flow of necessary information and feedback from the Board to the respective departments. Observations made by the Board are sent to respective functional heads for follow up and implementation.

#### 2.6 COMPLIANCE WITH STATUTORY REQUIREMENTS

At the time of preparation of agenda notes it is ensured that all the statutory requirements are complied with under Companies Act, SEBI Regulations and guidelines from other statutory bodies. The Company complies with Secretarial Standards prescribed by the Institute of Company Secretaries of India.

#### 2.7 TENTATIVE CALENDAR FOR FY 2026-27

Calendar of meetings for the financial year 2026-27 have been circulated to the Board, well in advance, for its adoption by the Directors.

#### 2.8. BOARD MEETINGS

Eight (8) Board Meetings were held during the financial year 2025-26. The maximum gap between any two meetings was less than 4 months as stipulated under the Listing Regulations. The dates on which the said meetings held are as follows:

28th April, 2025, 7th May, 2025, 16th July, 2025, 28th July, 2025, 28th October, 2025, 2nd December, 2025, 30th January, 2026 and 21st February, 2026.

Attendance of each Director at Board Meetings & Annual General Meeting of the Company held during the year and the number of Directorship(s) and Committee Chairmanships / Memberships held by them in other companies are given below:

**Board Meetings, AGM Chairman Director Chairman Member**

Name	Category	Attendance particulars		Directorship in other companies		Committees of other companies in which Director is a Chairman / Member	
		Board	AGM	Chairman	Director	Chairman	Member
Mr R Sarabeswar	C-CEO	8	Yes	-	4	-	-
Mr S Sivaramakrishnan	MD	8	Yes	-	4	-	-
Mr V G Janarthanam	NE-NI	8	Yes	-	4	-	-
Mr N Sivaraman	NE-I	8	Yes	2	6	2	1
Mr Vivek Harinarain	NE-I	8	Yes	-	1	-	-
Mr Kishor Kharat	NE-I	8	No	-	5	-	1
Mrs Hema Gopal	NE-I	8	Yes	-	-	-	-
Mr S Kaushik Ram	WTD	8	Yes	-	-	-	-

C – Chairman; CEO – Chief Executive Officer; MD – Managing Director; NE-NI – Non Executive Non Independent Director; NE-I - Non-executive Independent Director; WTD – Whole-Time Director

**None of the directors of the Company**

- Serve as Director in more than Ten (10) Public Limited companies.
- Serve as an Independent Director in more than Seven (7) listed companies.
- Is a member of more than Ten (10) Committees.
- Is a Chairman of more than Five (5) Committees across all companies.

The Board has been provided with all material and substantial information that facilitates them for imparting significant decisions while discharging its duties as trustees of shareholders.

**Details of Directorship in other Companies – Mr N Sivaraman**

Sl. No	Name of the Company	Directorship
1.	Alicargo Logistics Limited	Independent Director
2.	SREI Equipment Investment Limited	Chairman & Independent Director
3.	Sumitomo Chemical India Limited	Director
4.	SREI Infrastructure Finance Limited	Chairman & Independent Director
5.	SPL Europe Limited Liability Company	Director

**Details of Directorship in other Companies – Mr Kishor Kharat**

Sl. No	Name of the Company	Directorship
1.	LIC Pension Funds Limited	Director
2.	Gold Plus Glass Industry Limited	Independent Director
3.	Autoline Industries Ltd	Non-Executive Chairman & Independent Director

None of the other Directors hold any Directorship in any other listed Companies.

The Board has identified the following skills / expertise/competence fundamental for the effective functioning of the Company which are currently available with the Board.

- Corporate Strategy, Business Strategy
- Marketing, Sales, Supply Chain Management and Branding
- Operations and civil engineering
- Finance / Financial Management
- Leadership experience and understanding of significant organisations, their process, strategies, planning etc.
- Auditing, Taxation, Risk Advisory
- Governance Practices, Compliance

None of the Directors hold any shares in the Company other than, Mr. R. Sarabeswar holds 141142324 equity shares, Mr.S.Sivaramakrishnan holds 113860855 equity shares, Mr. V G Janarthanam holds 4856990 equity shares, Mr Vivek Harinarain holds 19700 equity shares and Mrs. Hema Gopal holds 140942 equity shares.

None of the Directors have any inter-se relationship except Mr. S. Kaushik Ram, and Mr R Sarabeswar, are related to each other.

The day to day affairs of the company are being handled by the Management Committee which comprises of four (4) Directors including Independent Director as participants.

**2.9 SECRETARIAL STANDARDS RELATING TO BOARD MEETINGS**

The Secretarial and the operating practices generally followed by our Company are in line with the Standards on Secretarial practice relating to meetings of the Board and Committees stipulated by The Institute of Company Secretaries of India even if such laid down standards are recommendatory in nature

**2.10.FAMILIARISATION PROGRAMME FOR INDEPENDENT DIRECTORS**

The Company has established a familiarization programme for Independent Directors. This programme covers their roles and responsibilities, rights and duties within the Company, the nature of the industry in which the Company operates and the Company's business models.

During the year, presentations on the Company's strategy were made to familiarize directors with the industry, organizational structure, Board processes, major risks and risk management strategies and the Company's future business projections.

Based on the disclosures received from all the Independent Directors, the board opines that the Independent Directors fulfil the conditions specified in the Companies Act, 2013 (Act) and SEBI (LODR) Regulations and are independent of the management. The details of the programme are uploaded on the company's website at <https://ccclindia.com/wp-content/uploads/2026/03/11.-Familiarisation-Programme-imparted-to-Independent-Directors.pdf>

### 2.11 MEETING OF INDEPENDENT DIRECTORS

In terms of the provisions of the Act, the meeting of Independent Directors was held on 30th January, 2026 with the attendance of all Independent Directors and without the presence of Non-Independent Directors.

### 2.12 PERFORMANCE EVALUATION

Pursuant to the provisions of the Companies Act, 2013 and schedule II, Part – D of the SEBI (LODR) Regulations, 2015, the Board carried out the annual performance evaluation of its own performance, the Directors individually as well as the evaluation of the working of its Audit, Nomination and Remuneration Committees during the FY 2025-26.

## 3. AUDIT COMMITTEE

3.1 The composition of the Committee aligns with Section 177(2) of the Companies Act and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Audit Committee comprises the following members as on 31st March 2026.

Mr N Sivaraman – Chairman

Mr Kishor Kharat

Mr Vivek Harinarain

Mr S Sivaramakrishnan

Mrs Hema Gopal

The Company Secretary acts as Secretary of the Committee

The Chairman of this Committee was present at the Annual General Meeting of the Company held on 28th July, 2025.

### 3.2 MEETINGS AND THE ATTENDANCE DURING THE YEAR

Eight (8) meetings of the Audit Committee were held during the year on 28th April, 2025, 7th May, 2025, 16th July, 2025, 28th July, 2025, 28th October, 2025, 2nd December, 2025, 30th January, 2026 and 21st February, 2026.

Name of the Director	Status	No. of Meetings attended
Mr. N. Sivaraman	Chairman	8
Mr. Kishor Kharat	Member	8
Mr. Vivek Harinarain	Member	8
Mr. S. Sivaramakrishnan	Member	8
Ms. Hema Gopal	Member	8

## 3.3 TERMS OF REFERENCE

The terms of reference of the Audit Committee covering the matters specified in respect of such Committee have been aligned with the requirements of Section 177 of the Companies Act, 2013 and the Securities Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015.

## 4. NOMINATION AND REMUNERATION COMMITTEE (NRC)

4.1 In compliance with the provisions of Section 178 of the Companies Act, 2013 and the SEBI LODR Regulations the composition of the committee is as follows

1.	Mrs. Hema Gopal	Non-Executive Independent Director - Chairman
2.	Mr. Vivek Harinarain	Non-Executive Independent Director
3.	Mr. N Sivaraman	Non-executive Independent Director

The Company Secretary acts as Secretary of the Committee.

Three (3) NRC meetings were held during the year 28.7.2025, 10.9.2025 and 2.12.2025.

Name of the Director	Status	No. of Meetings attended
Ms. Hema Gopal	Chairman	3
Mr. Vivek Harinarain	Member	3
Mr. N Sivaraman	Member	3

The Nomination and Remuneration Committee of our Company has been constituted to recommend to the Board the appointment/re-appointment of the Executive and Non-Executive Directors, KMP(s). The induction of Board members into various committees and suggest revision in total remuneration package of the Executive Director(s) keeping in view the prevailing statutory guidelines. The Committee has also been empowered to review/recommend the periodic increments, if any, in salary and annual incentive of the Executive Director(s) / KMP(s)

### 4.2 Brief description of Terms of Reference

- Formulation of the criteria for determining qualifications, positive attributes and independence of a director and recommend to the board of directors a policy relating to, the remuneration of the directors, key managerial personnel and other employees;
- Formulation of criteria for evaluation of performance of independent directors and the board of directors;
- Devising a policy on diversity of board of directors;
- Identifying persons who are qualified to become directors and who may be appointed in senior management in accordance with the criteria laid down, and recommend to the board of directors their appointment and removal;
- Whether to extend or continue the term of appointment of the independent director, on the basis of the report of performance evaluation of independent directors.
- Recommend to the board, all remuneration, in whatever form, payable to senior management.

#### 4.3 POLICY FOR SELECTION AND APPOINTMENT OF DIRECTORS AND THEIR REMUNERATION

The Nomination and Remuneration Committee (NRC) has adopted a Charter which, inter alia, deals with the manner of selection of Board of Directors and CEO, Managing Director, Chief Financial Officer (CFO) and Company Secretary and their remuneration. This Policy is accordingly derived from the said Charter, and the same is available on the Company's website

#### 4.3 CRITERIA OF SELECTION OF NON-EXECUTIVE DIRECTORS

- a. The Non-Executive Directors shall be of high integrity with relevant expertise and experience so as to have a diverse Board with Directors having expertise in the fields of manufacturing, marketing, finance, taxation, law, governance and general management.
- b. In case of appointment of Independent Directors, the NRC shall satisfy itself with regard to the independent nature of the Directors vis-à-vis the Company so as to enable the Board to discharge its function and duties effectively.
- c. The NRC shall ensure that the candidate identified for appointment as a Director is not disqualified for appointment under Section 164 of the Companies Act, 2013.
- d. The NRC shall consider the following attributes / criteria, whilst recommending to the Board the candidature for appointment as Director.
  - i. Qualification, expertise and experience of the Directors in their respective fields;
  - ii. Personal, Professional or business standing;
  - iii. Diversity of the Board.
- e. In case of re-appointment of Non-Executive Directors, the Board shall take into consideration the performance evaluation of the Director and his engagement level.

#### 5. STAKEHOLDERS' RELATIONSHIP COMMITTEE (SRC)

5.1 The Stakeholders' Relationship Committee is functioning to look into Redressal of Investor/Shareholders complaints expeditiously. The Stakeholders' Relationship Committee is primarily responsible to review all matters connected with the Redressal of shareholders/investors/security holders' complaints. The Committee also monitors the implementation and compliance with the Company's Code of Conduct for prohibition of Insider Trading.

The Stakeholders' Relationship Committee's composition and the terms of reference meet with the requirements of Regulation 20 of the SEBI (LODR) Regulations, 2015 and provisions of the Companies Act, 2013.

1.	Mr Vivek Harinarain	Non-Executive Independent Director - Chairman
2.	Mr N Sivaraman	Non-executive Independent Director
3.	Mr S Kaushik Ram	Executive Director

Mr S S Arunachalam, Company Secretary & Compliance Officer of the Company acts as Secretary to the SRC

The Chairman of this Committee was present at the Annual General Meeting of the Company held on 28th July, 2025.

During the Financial Year 2025-26, SRC met on 30.1.2026 and all the members were present at the meeting.

During the year, there were no complaints received from the shareholders.

#### 5.2 Brief description of Terms of Reference

- Formulation of shareholders servicing plans and policies in line with the Company's Corporate Governance plans and policies and develop the standards thereof.
- Monitoring and reviewing the mechanism of share transfers, dematerialisation process, sub- divisions, consolidations, issue of duplicate certificates etc. and to determine and set standards for processing of the same.
- Determining the standards for resolution of shareholders grievance.
- Resolving the grievances of the security holders of the listed entity
- Review of measures taken for effective exercise of voting rights by shareholders

#### 6. RISK MANAGEMENT COMMITTEE (RMC)

In compliance with the Regulation 21 of the SEBI (LODR) Regulations, 2015, the Board has constituted Risk Management Committee and comprises of Mr. N. Sivaraman, Non-Executive Independent Director as Chairman, and Mr. R. Sarabeswar, Whole Time Director, Mr. S. Sivaramakrishnan, Whole Time Director and Mr. V. G. Janarthanam, Director as its members.

Company Secretary acts as Company Secretary of the Committee.

Business Risk Evaluation and Management is an ongoing process within the Organization. The Company has a robust risk management framework to identify, monitor and minimize risks as also identify business opportunities.

#### 7. REMUNERATION

The Non-Executive Directors shall be entitled to receive remuneration by way of sitting fees, reimbursement of expenses for participation in the Board / Committee meetings as detailed hereunder:

- i. A Non-Executive Director shall be entitled to receive sitting fees for each meeting of the Board or Committee of the Board attended by him, of such sum as may be approved by the Board of Directors within the overall limits as prescribed under the Companies Act, 2013 and The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014;
- ii. A Non-Executive Director will also be entitled to receive commission if any on an annual basis, of such sum as may be approved by the Board on the recommendation of the N&R Committee;
- iii. The NRC may recommend to the Board, the payment of commission to reinforce the principles of collective responsibility of the Board.
- iv. The NRC may recommend a higher commission for the Chairman of the Board of Directors, taking into consideration his overall responsibility;

- v. In determining the quantum of commission payable to the Directors, the N&R Committee shall make its recommendation after taking into consideration the overall performance of the Company and the onerous responsibilities required to be shouldered by the Director.
- vi. The Independent Directors of the Company shall not be entitled to participate in the Stock Option Scheme of the Company, if any, introduced by the Company as per the current regulations.;

#### 7.1 REMUNERATION POLICY FOR THE SENIOR MANAGEMENT EMPLOYEES

- i. In determining the remuneration of the Senior Management Employees (i.e. KMPs and Executive Committee Members) the NRC shall ensure / consider the following:
  - a) the relationship of remuneration and performance benchmark is clear;
  - b) the balance between fixed and incentive pay reflecting short and long term performance objectives, appropriate to the working of the Company and its goals;
  - c) the remuneration is divided into two components viz. fixed component comprising salaries, perquisites and retirement benefits and a variable component comprising performance bonus;
  - d) the remuneration including annual increment and performance bonus is decided based on the criticality of the roles and responsibilities, the Company's performance vis-à-vis the annual budget achievement, individuals performance vis-à-vis KRAs/ KPIs, industry

benchmark and current compensation trends in the market.

- ii. The Managing Director/CFO will carry out the individual performance review based on the standard appraisal matrix and shall take into account the appraisal score card and other factors mentioned herein-above, whilst recommending the annual increment and performance incentive to the N & R Committee for its review and approval.

The Remuneration Policy of the Company is available at [www.ccclindia.com](http://www.ccclindia.com)

#### 8. GENERAL BODY MEETINGS

Year	Location	Date / time
2022-23	Hotel Gokulam Park Sabari, No.33, Rajiv Gandhi Salai (OMR), Navalur, Chennai-603 103	26th September, 2023 2.45 PM
2023-24	Hotel Gokulam Park Sabari, No.33, Rajiv Gandhi Salai (OMR), Navalur, Chennai-603 103	16th August, 2024 3.30 PM
2024-25	Alumini Club, 1C Boat Club Road, 3rd Avenue, R.A. Puram, Chennai 600 028	28th July, 2025 3.30 PM

- At the AGM held on 26th September 2023, no special resolution was passed
- At the AGM held on 16th August, 2024, nine (9) special resolutions were passed
- At the AGM held on 28th July, 2025, no special resolution was passed

As on date of this report, the company does not propose to pass any special resolution by way of Postal Ballot.

#### 9. Means of Communication

- a) Financial reporting for the quarter ending
 

30th June, 2026	Before 14th August, 2026
30th September, 2026	Before 14th November, 2026
31st December, 2026	Before 14th February, 2027
31st March, 2027	Before 30th May, 2027
- b) Financial results news paper publication – Financial Express (English) and Malai Malar (Tamil)
- c) Financial results displayed in company's website [www.ccclindia.com](http://www.ccclindia.com); Stock Exchange websites – [nseindia.com](http://nseindia.com) and [bseindia.com](http://bseindia.com)

#### 10. General Shareholder information

- a) Annual General Meeting Date, Time and Venue
 

Date : 28th July, 2026
Time : 2.45 p.m.
Venue : Alumini Club, 1C, Boat Club Road, 3rd Avenue, R.A. Puram, Chennai 600 028
- b) Financial Year
 

1st April, 2025 to 31st March 2026
------------------------------------
- c) Book closure dates
 

From Thursday, 23rd July, 2026 to Tuesday, 28th July, 2026
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- d) Dividend payment date
 

NA
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- e) the name and address of each stock exchange(s) at which the listed entity's securities are listed and a confirmation about payment of annual listing fee to each of such stock exchange(s)
 

Name of the Stock Exchange	Symbol / Scrip Code
BSE Limited	532902
National Stock Exchange of India Limited	CCCL
ISIN allotted by Depositories	INE429I01024

Annual listing fees and custodial charges for the year 2025-26 have been paid to the above Stock Exchanges and to the Depositories

**f) Registrar to an Issue and Share Transfer Agents**

**M/s. KFin Technologies Ltd**

Selenium Tower B, Plot 31-32, Gachibowli, Financial District, Nanakramguda, Hyderabad – 500 032  
Phone : +91 40 67161559, Email ID – einward.ris@kfintech.com; WhatsApp No. (91) 910 009 4099  
Investor Support Centre : <https://kprism.kfintech.com/>  
RTA Website : <https://ris.kfintech.com>

**g) Share Transfer System**

1. KFin Technologies Ltd processes the requests such as change of address, transmission of shares, etc., from the Shareholders.
2. A Practicing Company Secretary carries out the Reconciliation of Share Capital Audit, on a quarterly basis, submitting to the Company, and the same were filed with Stock Exchanges, within the prescribed time / uploaded on the Company's website also.

**h) Distribution of Shareholding**

Sl No	Category (Shares)	No. of shareholders	% to Total shareholders	No. of Shares	% to total shares
1	1 - 5000	43534	91.09	13084823	2.93
2	5001 - 10000	1935	4.04	7450366	1.66
3	10001 - 20000	1066	2.23	8255510	1.85
4	20001 - 30000	328	0.68	4115572	0.92
5	30001 - 40000	201	0.42	3607320	0.81
6	40001 - 50000	135	0.28	3126175	0.70
7	50001 - 100000	262	0.54	9743101	2.18
8	100001 and above	328	0.68	397376594	88.95
	<b>TOTAL</b>	<b>47789</b>	<b>100.00</b>	<b>446759451</b>	<b>100.00</b>

**Shareholding Pattern as on 31st March, 2026**

S.No.	Description	No. of shareholders	Total No. of shares	% to Total No. of shares
1	PROMOTER GROUP	5	8432644	1.89
2	PROMOTERS	4	259867169	58.17
3	BANKS	1	39811267	8.91
4	QUALIFIED INSTITUTIONAL BUYER	1	88815	0.02
5	FOREIGN PORTFOLIO - CORP	2	157483	0.04
6	IEPF	1	37494	0.01
7	RESIDENT INDIVIDUALS	47324	89581489	20.05
8	NON RESIDENT INDIAN NON REPATRIABLE	167	1874410	0.42
9	NON RESIDENT INDIANS REPATRIABLE	142	1603365	0.36
10	BODIES CORPORATES	173	40171488	8.99
11	HUF	956	4152534	0.93
12	TRUSTS	4	981293	0.22
	<b>Total</b>	<b>48780</b>	<b>446759451</b>	<b>100.00</b>

**Summary of Shareholding as on 31st March, 2026**

S.No	Description	No of Holders	Shares	% To Equity
1	PHYSICAL	14	324026	0.07
2	NSDL	13244	134033678	30.00
3	CDSL	35522	312401747	69.93
	<b>Total</b>	<b>48780</b>	<b>446759451</b>	<b>100.00</b>

**i) Dematerialization of shares and liquidity**

Out of the 17,84,59,638 shares held by persons other than promoters, 17,81,35,612 shares have been dematerialized as on 31st March 2026 accounting to 99.82%.

Company has already achieved 100% of promoter group's shareholding in dematerialized form consisting of 26,82,99,813 equity shares of face value of Rs.2/- each.

All the equity shares are freely tradable, except 1,96,76,827 shares are locked in shares.

Details of public funding obtained in the last three years - No capital has been raised in the last three years.

A special window for Transfer and Dematerialization of Physical shares will remain open till February, 4, 2027 Pursuant to the Securities and Exchange Board of India (SEBI) circular No. HO/38/13/11(2)2026-MIRSD-POD/ I/3750/2026 dated January 30, 2026. This facility of a special window is for such transfer requests that pertained prior to April 1, 2019 as fully described in the above circular

**j) Company has not issued any Global Depository Receipt / American Depository Receipt / Warrant or any convertible instrument, which is likely to have impact on the Company's equity.**

**k) Disclosure of commodity price risks and commodity hedging activities**

The Company mainly sources its materials domestically and the exports are not substantial, there has been no major commodity price risks faced. Accordingly, there has been no commodity hedging activities undertaken by the Company. As regards the Foreign Exchange risks, the Company takes forward contracts based on the exposure and extant market conditions and details of hedging are available in the financial statements.

**l) Address for communication**

**Consolidated Construction Consortium Limited**

8/33 Padmavathiyar Road, Jeypore Colony, Gopalapuram, Chennai 600086

e-mail :secl@ccclindia.com; Phone 044 23454500

**m) Compliance Officer**

Mr S S Arunachalam, Company Secretary

8/33 Padmavathiyar Road, Jeypore Colony, Gopalapuram, Chennai 600086

e-mail :secl@ccclindia.com; Phone 044 23454500

**n) Credit Rating**

The Company has obtained BB from Infomarcis and BB-Stable from ICRA, during the year.

**11. DISCLOSURES**

a) There were no materially significant related party transactions that had potential conflict with the interests of the Company at large. Transactions in the ordinary course of business with the related parties are disclosed in the Notes to Financial Statements

b) There are instances of non-compliance by the Company on matters related to the capital markets and stock exchanges (BSE & NSE) have imposed fines for non-compliance under various Regulations viz. Regulation 76, 31, 33 of SEBI (LODR) Regulation 2015 which has been paid by the Company for the financial year 2023-24

c) As stipulated under the Act and the Listing Regulations the company has adopted the whistle blower mechanism for Directors and employees, a Whistle Blower Policy has been framed and the text of the same is uploaded in the website of the Company

There are no cases raised/ no Employee has been denied access to the Audit Committee under this policy, during the year under consideration.

d) The Company has complied with all the mandatory requirements stipulated under the Listing Regulations.

e) The non-mandatory requirements have been adopted to the extent and in the manner as stated under the appropriate headings detailed in this report.

f) As stipulated under the provisions of Listing Regulations a Policy for determining material subsidiaries has been framed and the policy is available on the Company's website <https://ccclindia.com/wp-content/uploads/2024/10/SubsidiariesPolicy-1.pdf>

- g) As stipulated under the provisions of Listing Regulations a Policy on dealing with related party transactions has been framed and the policy is available on our website at <https://ccclindia.com/wp-content/uploads/2025/04/Policy-on-Related-Party-Transactions.pdf>

Pursuant to Para A of Schedule V of SEBI (LODR) Regulations 2015, disclosures pertaining to related party transactions are reported under the notes to financial statements which form part of this Annual Report.

- h) Certificate from Practicing Company Secretary

The Secretarial Auditor of the Company has given a certificate stating that none of the directors on the board of the Company have been debarred or disqualified from being appointed or continuing as director of Company by SEBI / Ministry of Corporate Affairs or any such statutory authority. The certificate is enclosed with this report

- i) During the financial year 2025-26, recommendations made by the Committees were accepted by the Board

- j) Total Fees for all services paid by the listed entity and its subsidiaries on a consolidated basis to the Statutory Auditor and tax audit and all entities in the network firm/network:

Sl No	Name of the Company	Fees (Excluding taxes and out of pocket expenses) Amount in Rs.
1	Consolidated Construction Consortium Limited	24,00,000.00
2	Consolidated Interiors Limited	29,500.00
3	CCCL Power Infrastructure Ltd	29,500.00
4	Noble Consolidated Glazing's Limited	29,500.00
5	Deihi South Extension Car Park Limited	29,500.00
	<b>Total</b>	<b>25,18,000.00</b>

- k) **Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013**

During the year, the Company has not received any complaints in terms of Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. As stipulated by SEBI, the status of complaints received on sexual harassment is as below:

- Number of complaints filed during the Financial Year - Nil
- Number of complaints disposed off during the Financial Year - Not applicable
- Number of complaints pending as on end of the Financial Year - Not applicable

- l) All the requirements of Corporate Governance report specified in Sub-paras (2) to (10) of Para C of Schedule V to the Regulations have been complied with.

- m) The Company has complied with the Corporate Governance requirements specified in Regulations 17 to 27 and Regulation 46 (2) (b) to (i) of SEBI LODR.

- n) Auditor's Certificate confirming compliance with conditions of Corporate Governance as stipulated under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for financial year 2025-26 is enclosed with this report.

12. In compliance with Regulation 26(3) of Listing Regulations and Companies Act, 2013, the company has framed and adopted a Code of Conduct and Ethics ('the Code'). The code is applicable to the members of the Board, the executive officers and all the employees of the company and its subsidiaries. The code is available on our website, [www.ccclindia.com](http://www.ccclindia.com). All the members of the Board, executive officers and senior financial officers have affirmed compliance of the code as on 31st March 2025. A declaration to this effect signed by Managing Director is annexed to the Corporate Governance report.

### 13. Code of Conduct

In compliance with Regulation 26(3) of Listing Regulations and Companies Act, 2013, the company has framed and adopted a Code of Conduct and Ethics ('the Code'). The code is applicable to the members of the Board, the executive officers and all the employees of the company and its subsidiaries. The code is available on our website, [www.ccclindia.com](http://www.ccclindia.com). A declaration to this effect, given by the Managing Director, forms part of this report.

### 14. Disclosures with respect to Suspense Demat Account / unclaimed suspense account.

Pursuant to SEBI Circular dated January 25, 2022, to enhance the shareholders experience in dealing with securities markets, the listed companies are required to issue the securities in dematerialized form only while processing any investor service requests viz., issue of duplicate share certificates, endorsement, transmission, transposition.

After processing investor service request(s), a Letter of Confirmation ('LOC') would be issued to the shareholders in lieu of a physical securities certificate. LOC shall be valid for a period of 120 days, within which the shareholder shall make a request to the Depository Participant for dematerializing the said securities/shares. In case a shareholder fails to submit the dematerialization request within 120 days, the Company shall then credit those securities to the said account held by the Company. The shareholders can reclaim these shares from the Company's demat account on submission of documents prescribed by SEBI.

As on March 31, 2026, the details of SEDA are as follows: Particulars

Description	No. of shareholders	No. of shares
Aggregate no. of shareholders and the outstanding shares in the suspense account lying at the beginning of the year	Nil	Nil
No. of shareholders who approached the Company for transfer of shares from suspense account during the year	Nil	Nil
Number of shareholders to whom shares were transferred from suspense account during the year	Nil	Nil
Aggregate no. of shareholders and the outstanding shares in the suspense account lying at the end of the year	Nil	Nil

As there are no outstanding shares in the suspense account as on March 31, 2026, freezing of voting rights is not required until the rightful owner submits claim for the shares.

**15. Disclosure of certain types of agreements binding listed securities**

During the financial year 2025-26, no agreements were entered requiring a disclosure under Clause 5A to para-A of part A of Schedule III of SEBI Listing Regulations.

**16. Special window for Transfer of Physical Securities**

A special window for Transfer and Dematerialization of Physical shares will remain open till February, 4, 2027 Pursuant to the Securities and Exchange Board of India (SEBI) circular No. HO/38/13/11(2)2026-MIRSD-POD/ 1/3750/2026 dated January 30, 2026.

This facility of a special window is for such transfer requests that pertained prior to April 1, 2019 as fully described in the above circular.

17. A Management Discussion and Analysis Report has been presented as part of the Directors' Report.

**18. Disclosure of Accounting Treatment**

Company, while preparing Financial Statements for the year 2025-26, has followed all relevant Accounting Standards as notified by the Companies (Indian Accounting Standards) Rules, 2015.

**19. Compliance with discretionary requirements**

As stipulated under Regulation 27 read with Part E of Schedule II of Listing Regulations, the following discretionary requirements have been adopted / complied with by the Company.

The posts of Chairman and Vice Chairman are held by two separate individuals.

**20. DETAILS OF DIRECTORS SEEKING APPOINTMENT / RE-APPOINTMENT IN THE FORTHCOMING ANNUAL GENERAL MEETING (IN PURSUANCE OF REGULATION 36 OF SEBI (LODR) REGULATIONS, 2015)**

The details are provided in the Explanatory statement to the Notice of 29th AGM of the Company.

**21. CEO/CFO Certification**

As required under Regulation 17(8) of SEBI (LODR) Regulations, 2015, CEO / Managing Director and CFO certified on financial and other matters for the financial year ended 31st March, 2026 and the same is enclosed to this report.

**22. AUDIT QUALIFICATION**

The Auditors qualifications and the management's response to such qualifications and observations are covered in the Director Report.

**23. Whistle Blower Policy**

The company has a Whistle Blower/Vigil Mechanism and framed a policy for the same to deal with the instance of fraud and mismanagement. The Company has not received any complaints from its employees during the fiscal year 2025-2026.

**24. Unclaimed Dividend**

There was no unclaimed dividend amount due for transfer to Investor Education and Protection Fund (IEPF) Authority.

For Consolidated Construction Consortium Limited

Place: Chennai  
Date: April 28, 2026

**R. Sarabeswar**  
Chairman  
(DIN: 00435318)

**S.Sivaramakrishnan**  
Vice Chairman  
(DIN: 00431791)

## CONFIRMATION ON CODE OF CONDUCT

To  
The Members of Consolidated Construction Consortium Limited

This is to certify that the Company has laid down the rules for Code of Conduct for the members of the Board and senior management, as per the Regulation 17 of SEBI (LODR) Regulations, 2015.

We hereby further certify that the Company has received affirmation on compliance with rules of Code of Conduct, from the Board Members and senior management personnel for the financial year ended on March 31, 2026, as per the requirement of Regulation 26(3) of SEBI (LODR) Regulations, 2015.

For Consolidated Construction Consortium Limited

Place: Chennai  
Date: April 28, 2026

**S.Sivaramakrishnan**  
Vice Chairman  
(DIN: 00431791)

## COMPLIANCE CERTIFICATE BY CEO / CFO

To  
The Board of Directors  
Consolidated Construction Consortium Ltd.

We, R. Sarabeswar, Chief Executive Officer and V Suresh, Chief Financial Officer of Consolidated Construction Consortium Limited to the best of our knowledge and belief, certify that

- (i) we have reviewed the Balance Sheet as at March 31, 2026 and Statement of Profit and Loss for the year ending on same date, Cash Flow statement as on the same, notes there to (together known as financial statements).
- (ii) these financial statements do not contain any materially untrue statement or omit any material fact or they contain statements that might be misleading.
- (iii) these financial statements and other financial information included in this report present a true and fair view of the Company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.
- (iv) there are no transactions entered into by the Company during the year which are fraudulent, illegal or violative of the Company's code of conduct.
- (v) we accept responsibility for establishing and maintaining internal controls for financial reporting.
- (vi) we have evaluated the effectiveness of the internal control systems of the Company pertaining to financial reporting.
- (vii) there are no deficiencies in the design or operation of internal controls which are to be disclosed to the auditors and/or to the Audit Committee.
- (viii) we have indicated to the auditors of the Company and the Audit Committee that there were
  - a. no significant changes in internal control over financial reporting during the year covered by this report;
  - b) no significant changes in accounting policy has been made during the year covered by this report;
  - c) no significant instances of fraud detected during the year ending March 31, 2026.

For Consolidated Construction Consortium Limited

Place: Chennai  
Date: April 28, 2026

**R. Sarabeswar**  
Chairman  
(DIN: 00435318)

**V. Suresh**  
Chief Financial Officer

## Compliance Certificate on Corporate Governance of M/s.CONSolidATED CONSTRUCTION CONSORTIUM LIMITED

### Practicing Company Secretary's Certificate

(Under Schedule V of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015)

1. I have examined the compliance of conditions of corporate governance by the Company, for the year ended on 31 March 2026 as stipulated in Regulation 27 read with Part C of Schedule V of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015, as amended from time to time, of the Company with the stock exchanges.
2. I have been requested by the Management of the Company to provide a certificate on compliance of corporate governance under the Listing Regulations, as amended from time to time.
3. The Management is responsible for the compliance of conditions of corporate governance. Our examination was limited to a review of procedures and implementation thereof, adopted by the Company for ensuring the compliance of the conditions of corporate governance as stipulated in the said clause. It is neither an audit nor an expression of opinion on the financial statements of the Company.
4. In my opinion and to the best of our information and according to the explanations given to us by the directors and the management, we certify that the Company has complied with the conditions of corporate governance as Regulation 27 read with Part C of Schedule V of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015, as amended from time to time.
5. We further state that such compliance is neither an assurance as to the future viability of the Company nor the efficiency or effectiveness with which the management has conducted the affairs of the Company.

Place: Chennai  
Date : 12.05.2026

**Name: N. Balachandran**  
Designation: Company Secretary In Practice  
Membership No.: A5113  
CP No.: 3200  
UDIN No: A005113H000336279

### CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS (pursuant to Regulation 34(3) and Schedule V Para C clause (10)(i) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

To,  
The Members  
**Consolidated Construction Consortium Limited**  
CIN: L45201TN1997PLC038610  
8/33, Padmavathiyar Road, Jeypore Colony, Gopalapuram, Chennai – 600086

I have examined the relevant registers, records, forms, returns and disclosures received from the Directors of **Consolidated Construction Consortium Limited**, having CIN: L45201TN1997PLC038610 and having registered office at 8/33, Padmavathiyar Road, Jeypore Colony, Gopalapuram, Chennai - 600086 (hereinafter referred to as 'the company'), produced before me by the company for the purpose of issuing this certificate, in accordance with Regulation 34(3) read with Schedule V Para-C Sub clause 10(i) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In my opinion and to the best of my information and according to the verification (including Directors Identification Number (DIN) status at the [www.mca.gov.in](http://www.mca.gov.in)) as considered necessary and explanations furnished to me by the Company & its officers, I hereby certify that none of the Directors on the Board of the Company for the Financial Year ending on 31st March, 2026 have been debarred or disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs or any such other Statutory Authority

It's also given to understand that ensuring the eligibility of for the appointment / continuity of every Director on the Board is the responsibility of the management of the Company. My responsibility is to express an opinion based on my verification. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

Place: Chennai  
Date : 11.05.2026

**Name: N. Balachandran**  
Designation: Company Secretary In Practice  
Membership No.: A5113  
CP No.: 3200  
UDIN No: A005113H000328744

## Independent Auditor's Report

To The Members of **Consolidated Construction Consortium Ltd.**

### Report on the Audit of Standalone Financial Statements

#### Qualified Opinion

We have audited the accompanying standalone financial statements of **Consolidated Construction Consortium Limited** ("the Company"), which comprise the balance sheet as at March 31, 2026, the standalone statement of profit and loss (including other comprehensive income), the standalone statement of changes in equity, the standalone statement of cash flows for the year then ended, and notes to the standalone financial statements, including a summary of material accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, 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 Indian Accounting Standards prescribed under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended ("Ind AS") and other the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, and its profit and other comprehensive income, changes in equity and its cash flows for the year ended on that date.

#### Basis for Qualified Opinion

- We draw attention to Note No. 42(a) with respect to non-receipt of confirmation and consequential reconciliation of balances from loans and advances, sundry creditors, and other liabilities. Pending receipt of confirmation of these balances and consequential reconciliations / adjustments, if any, the resultant impact on the standalone financial statement is not ascertainable.
- We report that the Company has not provided us with sufficient and appropriate audit evidence relating to the identification of micro and small enterprises and the dues thereon. Further the Company does not provide for interest on dues to the micro and small enterprises as required under the Micro, Small and Medium

Enterprises Development Act, 2006. Considering the non-identification of the micro and small vendors, we are unable to comment on the completeness of the same and its impact on the standalone financial statements and its impact on the profit for the year.

- We refer to Note No. 42(b) to the standalone financial statements regarding non-estimation and provision for the interest and penalty with respect to the earlier years statutory dues paid in the preceding year under the provisions of the respective statutes. Accordingly, we are unable to comment on the possible impact thereof on the profit for the year and on the carrying value of liabilities as at the year end.

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

#### Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. In addition to the matter described in the 'Basis for Qualified Opinion' paragraph, we have determined the matter described below to be the key audit matters to be communicated in our report.

S No	Key Audit Matter	Auditor's Response
1	<p><b>Revenue recognition – Construction contracts</b></p> <p>During the year, the Company recognized revenue from its construction contracts ("construction projects") based on the percentage-of-completion ("POC") method. The POC on construction projects was measured by reference to the surveys of work performed (output method).</p> <p>We focused on this area because of the significant management judgment required in:</p> <ul style="list-style-type: none"> <li>the estimation of the physical proportion of the contract work completed for the contracts; and</li> <li>the estimation of revenue for the work done on the contracts with customers that could arise from variations to original contract terms, and claims. Variable consideration is recognized when the recovery of such consideration is highly probable.</li> </ul> <p>Further, Ind AS 115 mandates robust disclosures to be made in the financial statements which involves collation of information in respect of disaggregation of revenue and periods over which the remaining performance obligations will be satisfied subsequent to the balance sheet date.</p>	<p>We have performed the following procedures to address the Key audit matters:</p> <ul style="list-style-type: none"> <li>Verification of Company's year-end internal construction progress reports to validate the percentage of construction work completed and compared with the latest certificates issued by the Project owners/project management consultants, as the case may be.</li> <li>Testing a sample of contracts for appropriate identification of performance obligations.</li> <li>For the sample selected, reviewing for change orders and the management assessment on the estimation of the revenue arising from the variations to the original contract and tested the appropriateness of the timing of recognizing the revenue from the contracts.</li> <li>Evaluated the design of internal controls relating to collation of data required for making disclosures as per Ind AS 115</li> <li>Testing appropriateness of the disclosures in the financial statements in respect of such construction contracts to ensure compliance with Ind AS 115.</li> </ul>

### Other Information other than the Standalone Financial Statements and Auditor's Report thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Report on Corporate Governance and Shareholder's Information, but does not include the standalone financial statements and our auditor's report thereon. These reports are expected to be made available to us after the date of this auditor's report.

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 financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in audit or otherwise appears to be materially misstated.

When we read the other information, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance and take appropriate actions.

### Responsibilities of Management and Those Charged with Governance 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, including other comprehensive income, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

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

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

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

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting 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 standalone 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 the management and Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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 Act, we give in the "Annexure A", a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143(3) of the Act, we report that:
  - (a) We have sought and except, for the possible effect matter described in the Basis for Qualified Opinion section above, obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books, except for the matters stated in the paragraph (h) (vi) below on reporting under Rule 11(g);
- (c) The standalone balance sheet, the standalone statement of profit and loss (including other comprehensive income), the standalone statement of changes in equity and the standalone statement of cash flows dealt with by this Report are in agreement with the books of account;
- (d) In our opinion, except, for the possible effect of the matter described in the Basis for Qualified Opinion section above, the aforesaid standalone financial statements comply with the Ind AS specified under Section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended;
- (e) On the basis of the written representations received from the directors as on March 31, 2026 taken on record by the Board of Directors, none of the directors are disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164 (2) of the Act;
- (f) With respect to the adequacy of the internal financial controls with reference to standalone financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B". Our report expresses a disclaimer opinion on the adequacy and operating effectiveness of the Company's internal financial controls with reference to standalone financial statements;
- (g) With respect to the matter to be included in the Auditor's Report under Section 197(16) of the Act, in our opinion, according to the information and explanation given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 read with Schedule V of the Act; and
- (h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company has disclosed the impact of pending litigations on its financial position in its standalone financial statements – Refer Note No. 41(a) to the standalone financial statements.
  - 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 persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Company, 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 persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, 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 audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e) contain any material mis-statement.
- v. The Company has neither declared nor paid any dividend during the year.
- vi. Based on our examination, the accounting software used by the Company for maintaining its books of account during the year ended March 31, 2026 did not have a feature of recording audit trail (edit log) facility. Also refer Note No. 55 to the standalone financial statements.

**For ASA & Associates LLP**  
**Chartered Accountants**  
ICAI Firm Registration No: 009571N/N500006

**G N Ramaswami**  
**Partner**  
Membership No. 202363  
UDIN: 26202363EFKNZP1161

Place : Chennai  
Date : April 28, 2026

**Annexure - A to the Independent Auditor's Report**  
(Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' of our report to the members of Consolidated Construction Consortium Limited of even date)

- (i) (a) (A) According to the information and explanations given to us and audit procedures performed by us, the Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.
- (B) According to the information and explanations given to us and audit procedures performed by us, the Company does not have any intangible assets.
- (b) As informed to the information and explanations given to us, the records examined by us the property, plant and equipment were physically verified during the year by the management in accordance with a regular programme of verification which, in our opinion, provides for physical verification of all the property, plant and equipment at reasonable intervals. According to the information and explanations given to us, no material discrepancies were noticed on such verification.
- (c) According to the information and explanations given to us, the records examined by us and based on the examination of the copies of the conveyance deeds provided to us, we report that the title deeds, comprising all the immovable properties of land and buildings which are freehold, are held in the name of the Company as at the Balance sheet date except for a immovable property at Delhi (as stated below) which is not registered in the name of the Company. We were informed that the original title deeds are deposited with the lenders as these have been pledged as security for the Company's earlier year borrowings and bank guarantees.

Description of the Property	Gross Carrying Value (Rs in lakhs)	Held in the name of	Whether promoter, director or their relative or employee	Period held	Reason for not being in the name of Company
Commercial Building	1,761.19	National Building Construction Corporation Limited (NBCC)	No	Since September 2007	Due to the non-issuance of Completion Certificate

The Company is taking necessary steps to get it registered in the Company's name at the earliest.

- (d) According to information and explanations given to us and audit procedures performed by us, the Company has not revalued its Property, Plant and Equipment during the year.
- (e) According to information and explanations given to us and audit procedures performed by us, there are no proceedings initiated or are pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
- (ii) (a) The inventory has been physically verified by the management during the year. In our opinion, the frequency of such verification is reasonable and procedures and coverage as followed by management were appropriate. According to information and explanations given to us and audit procedures performed by us, no discrepancies were noticed on verification between the physical stocks and book records that were more than 10% in the aggregate of each class of inventory.
- (b) According to information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been sanctioned any working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets at any time during the year. Accordingly, reporting under clause 3(ii)(b) of the Order is not applicable.
- (iii) (a) 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 provided loans to parties as under.

Particulars	Guarantee	Security	Loans	Advances in nature of loans
<b>Aggregate amount granted/ provided during the year</b>				
<b>- Wholly owned Subsidiaries</b>				
CCCL Infrastructure Limited (Till May 31, 2025)	Nil	Nil	4.05	Nil
Noble Consolidated Glazings Limited	Nil	Nil	0.79	Nil
CCCL Power Infrastructure Limited	Nil	Nil	1.07	Nil
Consolidated Interior Limited	Nil	Nil	1.47	Nil
Delhi South Extension Car Park Limited	Nil	Nil	0.36	Nil
<b>- Step down Subsidiary</b>				
CCCL Pearl City Food Port SEZ Limited	Nil	Nil	Nil	Nil
<b>Balance outstanding as at balance sheet date in respect of above cases</b>				
<b>- Wholly owned Subsidiaries</b>				
CCCL Infrastructure Limited (Till May 31, 2025)	Nil	Nil	Nil	Nil
Noble Consolidated Glazings Limited	Nil	Nil	3,502.31	Nil
CCCL Power Infrastructure Limited	Nil	Nil	604.31	Nil
Consolidated Interior Limited	Nil	Nil	900.21	Nil
Delhi South Extension Car Park Limited	Nil	Nil	0.39	Nil

- (b) According to the information and explanations given to us and audit procedures performed by us, we are of the opinion that the terms and conditions of the grant of loans are, prima facie, not prejudicial to the Company's interest.
- (c) According to the information and explanations given to us, there are no stipulations as to repayment of principal towards these interest free loans. Hence, we could not comment on Clause 3(iii)(c), 3(iii)(d), 3(iii)(e), 3(iii)(f).
- iv. According to information and explanations given to us and on the basis of our examination of the records of the Company, in respect of investment made and loans given by the company, the provisions of Section 185 of the Companies Act, 2013 are complied with. The Company, being engaged in the business of providing infrastructural facilities, Section 186 of the Act is not applicable in respect of investments made and loans given provided under sub-section (1) of the said Section of the Act.
- v. The Company has not accepted any deposits or amounts which are deemed to be deposits from the public. Accordingly, reporting under clause 3(v) of the Order is not applicable.
- vi. We have broadly reviewed the books of accounts maintained by the Company pursuant to the rules made by the Central Government for the maintenance of cost records under section 148(1) of the Companies Act, 2013 and are of the opinion that prima facie, the specified accounts and records have been made and maintained. We have not, however, made a detailed examination of the records with a view to determine whether they are accurate or complete.
- (vii)(a) According to the information provided and explanations given to us and based on our examination of the records of the Company, during the year the Company is regular in depositing with appropriate authorities undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues applicable to it. There are no material outstanding statutory dues existing as on the last day of the financial year which is outstanding for more than six months from the day these becomes payable except for the following:

Name of the Statute	Nature of the Dues	Rs. in Lakhs	Period to which it relates
Income Tax Act, 1961	Interest on delayed payment of TDS	500.92	Earlier years

- (b) According to the information provided and explanations given to us, there are no dues of sales tax, goods and services tax, service tax, duty of customs, value added tax which have not been deposited with the appropriate authorities on account of dispute except for the dues as under:

Sl. No.	Name of the Statute	Nature of the Dues	Amount (Rs.in Lakh)	Period to which the amount relates	Forum where the dispute is pending
1.	Income Tax Act, 1961*	Income Tax	547.52	FY 2006-07	National Faceless Appeal Centre, Delhi
		Income Tax - HPI	1,007.12	FY 2009 to 2013	Madras High Court, Chennai
2.	Kerala Value Added Tax Act, 2003 and Kerala Goods and Services Tax Act 2017 #	Value Added Tax	55.10	FY 2005-06	Appellate Assistant Commissioner, Cochin
3.	Karnataka Value Added Tax, 2003 and Karnataka Goods and Services Tax Act, 2017#	Value Added Tax	276.06	FY 2017-18	Deputy Commissioner of Commercial Taxes, Bengaluru
		GST	16.14	FY 2019-20	The Appellate Authority, Commercial Taxes, Bengaluru
4.	Tamil Nadu Value Added Tax Act, 2006 and Tamil Nadu Goods and Services Act, 2017	Value Added Tax	407.85	Jan 2007 to Mar 2008	Commercial Tax Officer, Chennai
		Reversal of ITC for SEZ Projects	552.56	Apr 2008 to Mar 2010	Commercial Tax Officer, Chennai
		Corporate Guarantee Tax	26.43	FY 2021-22	The Appellate Authority, Commercial Taxes, Chennai
5.	Rajasthan Value Added Tax, 2006	Works Contract Tax- TDS	17.89	Apr 2008 to Mar 2010	The Appellate Authority, Commercial Taxes (Appeal)-1- Jaipur
6.	Telengana Goods and Services Tax Act, 2017	Excess Claim of ITC	9.46	FY 2018-19	Commercial Tax Officer, Telengana
			47.14	FY 2019-20	

Sl. No.	Name of the Statute	Nature of the Dues	Amount (Rs.in Lakh)	Period to which the amount relates	Forum where the dispute is pending
7.	The Finance Act, 1994	Service Tax	93.07	Sep 2011 to Sep 2012	Commissioner of Service Tax, Chennai
			8.05	Oct 2012 to June 2014	Joint Commissioner, Service Tax II Commissionerate, Chennai.
			61.27	Apr 2011 to Mar 2014	Customs, Excise and Service Tax Appellate Tribunal (CESTAT), Chennai
			10.22	Apr 2014 to Sep 2015	Assistant Commissioner of Service Tax, Chennai.
		12.91	Oct 2015 to June 2017	Assistant Commissioner of Central Tax, Mylapore Division, North Commissionerate, Chennai	
		Utilization of ITC on Capital Goods for payment of service tax	3.24	Apr 2015 to June 2017	Assistant Commissioner of Central Tax, Mylapore Division, North Commissionerate, Chennai
9.	Customs Act, 1962	Customs duty	2.93	FY 2008-09	Assistant Commissioner of Customs (Group-V), Mumbai

This includes Income Tax paid under dispute amounting to Rs. 825.45 Lakhs (PY – Rs. 632.85 Lakhs). (Refer Note No. 41(a) to Financial Statements)

# This includes GST paid under protest amounting to Rs. 16.94 Lakhs (PY – Rs. 42.33 Lakhs). (Refer Note No. 41 (a) to Financial Statements)

- (viii) According to the information provided 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 transactions, previously unrecorded as income in the books of account, in the tax assessment under the Income Tax Act, 1961 as income during the year and accordingly reporting under clause 3 (viii) of the Order is not applicable to the Company.
- (ix) (a) The Company has not availed any loans and borrowings during the year. Accordingly, reporting under clause (ix)(a) of the Order is not applicable.
- (b) According to the information and explanations given to us, the Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.
- (c) According to the information and explanations given to us, the Company has not obtained any term loans during the year. Accordingly, reporting under clause 3(ix)(c) of the Order is not applicable.
- (d) According to the information and explanations given to us and on an overall examination of the financial statements of the Company, we report that no funds were raised on a short-term basis by the Company.
- (e) The Company does not hold any investment in any subsidiary, associate or joint venture as defined under the Companies Act, 2013 during the year. Accordingly, reporting under clause 3(ix)(e) and 3 (ix) (f) of the Order are not applicable..
- (x) (a) The Company has not raised any money by way of Initial public offer or further public offer (including debt instruments) during the year. Accordingly, reporting under clause 3(x)(a) of the Order is not applicable.
- (b) According to the information provided and explanations given to us, and on the basis of our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year. Accordingly, reporting under clause 3 (x) (b) of the Order is not applicable.
- (xi) (a) According to the information and explanations given by the management and based upon the audit procedures performed for the purpose of reporting the true and fair view of the financial statements, we report that no fraud by the Company or any fraud on the Company has been noticed or reported during the year accordingly reporting under clause 3 (xi)(a) of the order is not applicable.
- (b) During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, report under section 143(12) of the Act, in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 was not required to be filed with the Central Government. Accordingly, the reporting under Clause 3(xi)(b) of the Order is not applicable to the Company.
- (c) As represented to us by the management, there are no whistleblower complaints received by the Company during the year.
- (xii) According to the information and explanation given to us, the Company is not a Nidhi Company. Accordingly, reporting under clause 3(xii) of the Order is not applicable.
- (xiii) In our opinion and according to the information and explanations given to us, the transactions entered with the related parties are in compliance with sections 177 and 188 of Companies Act, 2013 where applicable and details have been disclosed in the financial statements as required by the applicable Indian Accounting Standards.
- (xiv) (a) According to the information and explanations given to us and audit procedures performed by us, in our opinion, the Company has an internal audit system which is commensurate with the size and nature of its business.
- (b) We have considered the internal audit reports of the Company issued till date, for the year under audit.
- (xv) According to the information and explanations given to us, in our opinion the Company has not entered into any non-cash transactions with its directors or persons connected with its directors and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.
- (xvi) (a) According to the information and explanations given to us, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.
- (b) According to the information and explanations given to us, the Company has not conducted any Non-Banking Financial or Housing Finance activities.
- (c) The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India.

Accordingly, reporting under clause 3(xvi)(c) and (d) of the Order are not applicable.

- (xvii) According to the information and explanations given to us and on an overall examination of the financial statements of the Company, the Company has not incurred cash losses in the current financial year and in the immediately preceding financial year.
- (xviii) There has been no resignation of the statutory auditors during the year and accordingly reporting under clause 3(xviii) of the Order is not applicable.
- (xix) According to the information and explanations given to us and 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 Board of Directors and management plans and based on our examination of the evidence supporting the

assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report, that the 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. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the information and explanation as made available to us by the management of the Company up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

- (xx) The requirements as stipulated by the provisions of Section 135 of the Companies Act, 2013 are not applicable to the Company. Accordingly, reporting under clause 3(xx)(a) and (b) of the Order are not applicable.

For **ASA & Associates LLP**  
**Chartered Accountants**  
ICAI Firm Registration No: 009571N/N500006

**G N Ramaswami**  
**Partner**  
Membership No. 202363  
UDIN:26202363EFKNZP1161

Place : Chennai  
Date : April 28, 2026

## Annexure - B to the Independent Auditor's Report

### Report on the Internal Financial Controls with reference to the Financial Statements under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We were engaged to audit the internal financial controls with reference to the Standalone Financial Statements of Consolidated Construction Consortium Limited (the "Company") as of March 31, 2026, in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

#### Management's Responsibility for Internal Financial Controls

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

#### Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to the Standalone Financial Statements based on our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") issued by ICAI and the Standards on Auditing prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls with reference to the Standalone Financial Statements.

Because of the matter described in Disclaimer of Opinion paragraph below, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on internal financial controls with reference to the standalone financial statements of the Company.

#### Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of standalone financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of standalone 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 standalone financial statements.

#### Disclaimer of Opinion

The system of internal financial controls with reference to standalone financial statements were not made available to us to enable us to determine if the Company has established adequate internal financial control with reference to standalone financial statements and whether such internal financial controls were operating effectively as at March 31, 2026.

We have considered the disclaimer reported above in determining the nature, timing, and extent of audit tests applied in our audit of the standalone financial statements of the Company, and the disclaimer does not affect our opinion on the standalone financial statements of the Company.

For **ASA & Associates LLP**  
**Chartered Accountants**  
ICAI Firm Registration No: 009571N/N500006

**G N Ramaswami**  
**Partner**  
Membership No. 202363  
UDIN:26202363EFKNZP1161

Place : Chennai  
Date : April 28, 2026

**Standalone Balance Sheet as at March 31, 2026**

(Rupees in Lakhs)

	Notes	March 31, 2026	March 31, 2025
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, Plant and Equipment	4	7,271.87	7,058.70
Intangible Assets under development	4a	18.76	-
Capital Work in Progress	4b	30.29	-
Investment Property	5	47.34	50.04
<b>Financial Assets</b>			
(i) Investments	6	9.60	3,510.45
(ii) Contract Assets	13	956.08	898.50
(iii) Loans & Advances	7	-	6,321.09
(iv) Other Financial Assets	8	6,482.52	308.29
Non-Current Tax Assets	9	1,807.99	895.82
Other non-current Assets	10	127.83	86.55
		<b>16,752.28</b>	<b>19,129.44</b>
<b>Current Assets</b>			
Inventories	11	6,496.83	3,634.06
<b>Financial Assets</b>			
(i) Investments	6	2,798.18	-
(ii) Trade Receivables	12	9,266.47	4,224.42
(iii) Contract Assets	13	1,115.17	481.05
(iv) Cash & Cash Equivalents	14	1,467.18	7,021.73
(v) Bank Balances other than (iv) above	15	8,982.93	2,022.93
(vi) Other Financial Assets	8	114.08	507.76
Other Current Assets	10	2,524.25	1,538.43
		<b>32,765.09</b>	<b>19,430.38</b>
<b>Total Assets</b>		<b>49,517.37</b>	<b>38,559.82</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
Equity Share Capital	16	8,935.19	8,935.19
Other Equity	17	18,679.33	8,684.44
		<b>27,614.52</b>	<b>17,619.63</b>
<b>Liabilities</b>			
<b>Non-current liabilities</b>			
<b>Financial Liabilities</b>			
(i) Trade Payables			
- Total outstanding dues of micro enterprise and small enterprises		561.78	535.61
- Total outstanding dues of creditors other than micro enterprises and small enterprises	18	37.57	61.98
(ii) Other Financial Liabilities	19	212.35	212.35
Deferred tax liabilities (Net)	21	512.77	526.84
Other non-current liabilities	22	9.00	8.78
Provisions	20	323.39	379.77
		<b>1,656.86</b>	<b>1,725.33</b>
<b>Current liabilities</b>			
<b>Financial Liabilities</b>			
(i) Trade Payables			
- Total outstanding dues of micro enterprise and small enterprises	18	558.44	167.50
- Total outstanding dues of creditors other than micro enterprises and small enterprises		12,097.38	8,753.46
(iii) Other Financial Liabilities	19	2,377.62	7,956.90
Other current liabilities	22	5,107.58	2,239.96
Provisions	20	104.97	97.04
		<b>20,245.99</b>	<b>19,214.86</b>
<b>Total Equity and Liabilities</b>		<b>49,517.37</b>	<b>38,559.82</b>
See accompanying notes forming part of the consolidated financial statements	1-56		

In terms of our report attached

For **ASA & Associates LLP**  
Chartered Accountants  
ICAI Firm Registration No: 009571N/N500006

**G N Ramaswami**  
Partner  
Membership No: 202363

Place : Chennai  
Date : April 28, 2026

For Consolidated Construction Consortium Limited  
CIN: L45201TN1997PLC038610

**R.Sarabeswar**  
Whole-time Director  
DIN: 00435318

**S S Arunachalam**  
Company Secretary  
M.No: A17826

**S.Sivaramakrishnan**  
Managing Director  
DIN: 00431791

**V Suresh**  
Chief Financial Officer

**Standalone Statement of Profit and Loss for the year ended March 31, 2026**

(Rupees in Lakhs)

Particulars	Note	For the year ended March 31, 2026	For the year ended March 31, 2025
<b>INCOME</b>			
I. Revenue From Operations	23	29,470.78	17,791.35
II. Other Income	24	3,067.40	7,654.07
<b>Total Income (III)</b>		<b>32,538.18</b>	<b>25,445.42</b>
<b>Expenses</b>			
Construction and Operating Expenses			
a) Cost of Construction Material Consumed	25	12,348.88	7,192.40
b) Sub-contracting Charges	26	9,957.60	7,261.96
c) Other Construction & Operating Expenses	27	2,869.39	1,029.21
		<b>25,175.87</b>	<b>15,483.57</b>
Employee Benefits Expenses	28	3,833.68	2,364.77
Finance Costs	29	603.36	1,457.94
Depreciation & Amortization Expenses	30	219.64	212.78
Other Expenses	31	1,999.38	5,285.71
<b>Total expenses (IV)</b>		<b>31,831.93</b>	<b>24,804.77</b>
<b>V. Profit/(Loss) before exceptional items and tax (III - IV)</b>		<b>706.25</b>	<b>640.65</b>
<b>VI. Exceptional Items</b>	32	9,271.76	6,115.60
<b>VII. Profit/(Loss) Before Tax (V - VI)</b>		<b>9,978.01</b>	<b>6,756.25</b>
<b>VIII. Tax expense</b>			
Current tax		-	-
Relating to earlier Years		-	1,732.29
Deferred tax		(14.08)	(16.19)
<b>IX. Profit/(Loss) for the year (VII - VIII)</b>		<b>9,992.09</b>	<b>5,040.15</b>
<b>X. Other Comprehensive Income</b>			
i. Items that will not be reclassified to profit or loss			
- Remeasurements of the defined benefit plans		5.26	7.63
Less: Income Tax on Above		-	-
- Change in Fair value of Equity Instruments measured at FVTOCI		(2.46)	3,498.94
Less: Income Tax on Above		-	-
ii) Items that will be reclassified to profit or loss		-	-
<b>Other Comprehensive Income</b>		<b>2.80</b>	<b>3,506.57</b>
<b>XI. Total Comprehensive Income for the period/year (IX+X)</b>		<b>9,994.89</b>	<b>8,546.72</b>
<b>XII. Earnings per equity shares of Rs. 2/- each</b>			
(1) Basic (in ₹)	33	2.24	1.24
(2) Diluted (in ₹)		2.24	1.24
Weighted average equity shares used in computing earnings per equity share			
(1) Basic (in Nos.)		446,759,451	406,665,490
(2) Diluted (in Nos.)		446,759,451	406,665,490
See accompanying notes forming part of the standalone financial statements	1- 56		

In terms of our report attached

For **ASA & Associates LLP**  
Chartered Accountants  
ICAI Firm Registration No: 009571N/N500006

**G N Ramaswami**  
Partner  
Membership No. 202363

Place : Chennai  
Date : April 28, 2026

For **Consolidated Construction Consortium Limited**  
CIN: L45201TN1997PLC038610

**R.Sarabeswar**  
Whole-time Director  
DIN: 00435318

**S S Arunachalam**  
Company Secretary  
M.No: A17826

**S.Sivaramakrishnan**  
Managing Director  
DIN: 00431791

**V Suresh**  
Chief Financial Officer

**Standalone Statement of Changes In Equity for the year ended March 31, 2026**

(Rupees in Lakhs)

Particulars	Equity Share Capital	Reserves & Surplus				Total Equity attributable to equity holders of the Company
		Securities Premium	General Reserve	Retained Earnings	Other Comprehensive income	
<b>Balance as at April 01, 2025</b>	8,935.19	37,072.46	9,792.70	(34,970.91)	(3,209.81)	17,619.63
Changes in accounting policy or prior period errors	-	-	-	-	-	-
<b>Restated balance as at April 01, 2025</b>	8,935.19	37,072.46	9,792.70	(34,970.91)	(3,209.81)	17,619.63
Profit/(Loss) for the year	-	-	-	9,992.09	2.80	9,994.89
Less: Transferred to Retained earning from OCI due to disinvestment	-	-	-	-	(3,257.82)	(3,257.82)
Add: Transferred from OCI to Retained earnings due to disinvestment	-	-	-	3,257.82	-	3,257.82
<b>Balance as at March 31, 2026</b>	8,935.19	37,072.46	9,792.70	(21,721.00)	(6,464.83)	27,614.52
<b>Balance as at April 01, 2024</b>	7,970.22	29,595.02	9,792.70	(40,011.06)	(6,716.38)	630.50
Changes in accounting policy or prior period errors	-	-	-	-	-	-
<b>Restated balance as at April 01, 2024</b>	7,970.22	29,595.02	9,792.70	(40,011.06)	(6,716.38)	630.50
Add: Additions during the year	964.97	7,724.44	-	-	-	8,689.41
Less: Premium utilised towards issue expenses	-	(247.00)	-	-	-	(247.00)
Profit/(Loss) for the year	-	-	-	5,040.15	3,506.57	8,546.72
<b>Balance as at March 31, 2025</b>	8,935.19	37,072.46	9,792.70	(34,970.91)	(3,209.81)	17,619.63

See accompanying notes forming part of the standalone financial statements 1 - 56

In terms of our report attached

For **ASA & Associates LLP**  
Chartered Accountants

ICAI Firm Registration No: 009571N/N500006

**G N Ramaswami**  
Partner  
Membership No. 202363

Place : Chennai  
Date : April 28, 2026

For **Consolidated Construction Consortium Limited**  
CIN: L45201TN1997PLC038610

**R.Sarabeswar**  
Whole-time Director  
DIN: 00435318

**S S Arunachalam**  
Company Secretary  
M.No: A17626

**S.Sivaramakrishnan**  
Managing Director  
DIN: 00431791

**V Suresh**  
Chief Financial Officer

Standalone Statement of Cash Flows as at March 31, 2026

(Rupees in Lakhs)

	For the year ended March 31, 2026	For the year ended March 31, 2025
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>A</b>	
<b>Profit before tax but after exceptional items</b>	<b>9,978.01</b>	<b>6,756.25</b>
<b>Adjustment for:-</b>		
Impairment of Loans Advanced to Subsidiaries	3.69	22.60
Provision no longer required written back	(17.10)	(1,761.45)
Depreciation & Amortization Expenses (Including Depreciation on Investment Property)	219.64	212.78
Finance Cost (Including Fair Value Change in Financial Instruments)	358.98	262.49
Share of Profit from Partnership Firm	(120.37)	(10.19)
Write down of Inventories	-	286.12
Net Gain on sale of non-current investments	(14,205.35)	-
Change in Fair value of Investments in Non-convertible Debentures	306.59	-
Write Back of Liabilities no longer required	-	(6,115.60)
Deferred Payment Liability	-	1,709.70
Allowance for Expected Credit Loss	-	403.11
Gain on sale of Property Plant and Equipments	(0.07)	(115.42)
Gain on Sale of Investments	(0.56)	-
Bad debts written off	-	35.92
Finance Income (Including Fair Value Change in Financial Instruments)	(1,807.19)	(3,618.47)
<b>Operating Profit/(Loss) before Working Capital Changes</b>	<b>(5,283.73)</b>	<b>(1,932.16)</b>
<b>Adjustment for:-</b>		
(Increase)/Decrease in Trade Receivables	(5,514.15)	(1,415.74)
(Increase)/Decrease in Inventories	(2,862.77)	1,910.81
(Increase)/Decrease in Other Financial Assets	219.46	10,130.23
(Increase)/Decrease in Other Assets	(1,246.69)	(1,252.38)
Increase/(Decrease) in Trade Payables	3,736.62	2,129.10
Increase/(Decrease) in Other Financial Liabilities	(5,458.91)	(3,041.40)
Increase/(Decrease) in Employee Benefit Obligations	(43.18)	92.69
Increase/(Decrease) in Other Non-Financial Liabilities	2,867.81	(1,743.49)
<b>Movement due to Working Capital Changes</b>	<b>8,301.81)</b>	<b>6,809.82</b>
<b>Cash (used in)/generated from Operations</b>	<b>(13,585.54)</b>	<b>4,877.66</b>
Income tax Refunds Received/(paid including TDS Credits)	(738.06)	10,540.56
<b>Net Cash From Operating Activities</b>	<b>(14,323.60)</b>	<b>15,418.22</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>	<b>B</b>	
Proceeds from Sale of Property Plant & Equipment	0.31	115.42
Proceeds from Sale of Investments in Subsidiaries	22,500.00	-
Expenses towards Sale of Investments in Subsidiaries	(189.27)	-
Investments in Non Convertible Debentures	(4,002.48)	-
Redemption of Investments in Non Convertible Debentures	898.28	-
Expenditure on Property, Plant and Equipment	(479.39)	(23.11)
Interest Received	1,274.10	109.98
Movement in Loans to Subsidiaries	1,707.50	(4,582.25)
Movement in Fixed deposits with Bank and Financial Institutions	(12,960.00)	(1,487.88)
<b>Net Cash From Investing Activities</b>	<b>8,769.05</b>	<b>(5,867.84)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>	<b>C</b>	
Proceeds of Equity	-	5,000.00
Movement in short-term borrowings	-	(8,241.10)
<b>Net Cash From/(used in) Financing Activities</b>	<b>-</b>	<b>(3,241.10)</b>
<b>Net (Decrease)/Increase in Cash and Cash Equivalents (A+B+C)</b>	<b>(5,554.55)</b>	<b>6,309.28</b>
(Add) Cash & Cash Equivalents as at the beginning of the year	7,021.73	712.45
<b>Cash &amp; Cash Equivalents as at the end of the year - As per Note 14</b>	<b>1,467.18</b>	<b>7,021.73</b>
See accompanying notes forming part of the consolidated financial statements	1- 56	

In terms of our report attached

For **ASA & Associates LLP**  
Chartered Accountants  
ICAI Firm Registration No: 009571N/N500006

For Consolidated Construction Consortium Limited  
CIN: L45201TN1997PLC038610

**G N Ramaswami**  
Partner  
Membership No. 202363

**R.Sarabeswar**  
Whole-time Director  
DIN: 00435318

**S.Sivaramakrishnan**  
Managing Director  
DIN: 00431791

Place : Chennai  
Date : April 28, 2026

**S S Arunachalam**  
Company Secretary  
M.No: A17626

**V Suresh**  
Chief Financial Officer

## Notes forming part of standalone financial statements as at and for the year ended March 31, 2026

### 1. Company Overview

Consolidated Construction Consortium Limited (the 'Company') is a public limited company incorporated under the provisions of the Companies Act, and its shares are listed in two Stock Exchanges in India (BSE and NSE). The company is an integrated turnkey construction service provider having pan India presence with expertise in construction design, engineering, procurement, construction and project management. The Company also provides construction allied services such as Mechanical & Electrical, Plumbing, Fire Fighting, Heating, ventilation and air conditioning.

The Company is domiciled in India and its registered office is situated at 8/33, Padmavathiyar Road, Jeypore Colony, Gopalapuram, Chennai. The Company has wholly owned subsidiaries which are active in infrastructure and sector specific SEZ services. The Company further has few other inactive subsidiaries which are in the process of restructuring/ closure as the case may be going forward.

### 2. Statement of compliance

The standalone financial statements of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) specified under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules as amended, the provisions of the Companies Act, 2013 ('the Act') (to the extent notified) and guidelines issued by the Securities and Exchange Board of India (SEBI).

The Companies Act 2013 (as amended) (the 'Act') under section 134 (1) states that the financial statement shall be approved by the Board of Directors and thereafter signed on behalf of the Board by the chairperson of the company where he is authorised by the Board or by two directors out of which one shall be managing director, the Chief Financial Officer (CFO) and the company secretary of the company, wherever they are appointed, for submission to the auditor for his report thereon.

These financial statements have been taken on record and approved by the Board of Directors of the company at its Board Meeting held on April 28, 2026.

### 3. Material Accounting Policies:

#### 3.1 Basis of Preparation of Standalone Financial Statements

The standalone financial statements have been prepared on going concern basis in accordance with accounting principles generally accepted in India. Further, the financial statements have been prepared on historical cost basis except for certain financial assets and financial liabilities which are measured at fair values as explained in relevant accounting policies. Fair valuations related to financial assets and financial liabilities are categorized into level 1, level 2 and level 3 based on the degree to which the inputs to the fair value measurements are observable.

The Standalone Balance sheet, Standalone Statement of Profit and Loss, Standalone Statement of Changes in Equity and disclosure requirements with respect to items in the Balance Sheet and Statement of Profit and Loss are prepared in the format prescribed in Division II-Schedule III ("Schedule III") to the Companies Act, 2013 and are adequately presented by way of notes forming part of accounts along with the other notes required to be disclosed under the notified Accounting Standards and the Listing Agreement. The Standalone Statement of Cash Flows has been prepared under indirect method and presented as per the requirements of Indian Accounting Standard (Ind AS) 7 "Statement of Cash Flows".

The Company has consistently applied the following accounting policies to all periods presented in these standalone financial statements.

#### 3.2 Current and Non-Current Classification

The Company presents assets and liabilities in the balance sheet based on current/non-current classification. An asset is classified as current if:

- It is expected to be realized or sold or consumed in the Company's normal operating cycle;
- It is held primarily for the purpose of trading;
- It is expected to be realized within twelve months after the reporting period; or
- It is cash or a cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

Liability is classified as current if:

- It is expected to be settled in normal operating cycle;
- It is held primarily for the purpose of trading;
- It is expected to be settled within twelve months after the reporting period;
- It has no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

All other liabilities are classified as non-current.

The operating cycle is the time between acquisition of assets for processing and their realization in cash and cash equivalents. The Company's normal operating cycle is twelve months.

#### 3.3 Significant management judgement in applying accounting policies and estimation uncertainty

The preparation of financial statements in conformity with Ind AS requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on a periodic basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and in any future periods affected. In particular, information about significant areas of estimation, uncertainty and critical judgments in applying accounting policies that have the most significant effect on the amounts recognized in the financial statements is included in the following notes:

**Useful lives of Property Plant & Equipment** – The Company reviews the useful life of property, plant and equipment at the end of each reporting period. This reassessment may result in change in depreciation expense in future periods.

## Notes forming part of standalone financial statements as at and for the year ended March 31, 2026 (Contd.)

**Evaluation of indicators for impairment of assets** – The evaluation of applicability of indicators of impairment of assets requires assessment of several external and internal factors which could result in deterioration of recoverable amount of the assets.

**Impairment of investments in subsidiaries** – The Company reviews its carrying value of investments carried at cost (net of impairment, if any) annually, or more frequently when there is indication for impairment. If the recoverable amount is less than its carrying amount, the impairment loss is accounted for in the statement of profit and loss

**Provision for income tax & deferred tax assets** – The Company uses estimates and judgements based on the relevant rulings in the areas of allowances and disallowances which is exercised while determining the provision for income tax. A deferred tax asset is recognized to the extent that it is probable that future taxable profit will be available against which the deductible temporary differences and tax losses can be utilized. Accordingly, the Company exercises its judgement to reassess the carrying amount of deferred tax assets at the end of each reporting period.

**Defined benefit obligation (DBO)** – Management's estimate of the DBO is based on a number of underlying assumptions such as standard rates of inflation, mortality, discount rate and anticipation of future salary increases. Variation in these assumptions may significantly impact the DBO amount and the annual defined benefit expenses.

**Satisfaction of performance obligation over a period of time** - Revenue recognition is done by measuring the progress towards complete satisfaction of performance obligation. The use of the percentage-of-completion method requires Management to determine the stage of completion by reference to the survey of performance to date. Significant judgements are involved in obtaining directly observable information about the output of performance.

**Fair value measurements** – When the fair values of financial assets and financial liabilities recorded in the balance sheet cannot be measured based on quoted prices in active markets, the fair value is measured using internal valuation techniques. The inputs to these models are taken from observable markets where possible, but where this is not feasible, a degree of judgement is required in establishing fair values. Judgements include considerations of inputs such as liquidity risk, credit risk and volatility. Changes in assumptions about these factors could affect the reported fair value of financial instruments.

**Leases** - The Company evaluates if an arrangement qualifies to be a lease as per the requirements of IndAS 116. Identification of a lease requires significant judgment. The Company uses significant judgment in assessing the lease term (including anticipated renewals) and the applicable discount rate.

The Company determines the lease term as the non-cancelable period of a lease, together with both periods covered by an option to extend the lease if the Company is reasonably certain to exercise that option; and periods covered by an option to terminate the lease if the Company is reasonably certain not to exercise that option. In assessing whether the Company is reasonably certain to exercise an option to extend a lease, or not to exercise an option to terminate a lease, it considers all relevant facts and circumstances that create an economic incentive for the Company to exercise the option to extend the lease, or not to exercise the option to terminate the lease. The Company revises the lease term if there is a change in the non-cancellable period of a lease.

The discount rate is generally based on the incremental borrowing rate specific to the lease being evaluated or for a portfolio of leases with similar characteristics.

**Other estimates** - The preparation of financial statements involves estimates and assumptions that affect the reported amount of assets, liabilities, disclosure of contingent liabilities at the date of financial statements and the reported amount of revenues and expenses for the reporting period. Specifically, the Company estimates the probability of collection of accounts receivable by analyzing historical payment patterns, customer concentrations, customer credit-worthiness and current economic trends. If the financial condition of a customer deteriorates, additional allowances may be required.

### 3.4 Measurement of fair values

The Company's accounting policies and disclosures require the measurement of fair values for financial instruments.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorized within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

**Level 1:** Quoted (unadjusted) market prices in active markets for identical assets or liabilities that the company can access at measurement date

**Level 2:** Inputs other than quoted prices included in level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices); and

**Level 3:** Inputs for the assets or liabilities that are not based on observable market data (unobservable inputs)

The Company recognizes transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred.

### 3.5 Revenue Recognition

The Company recognizes revenue from contracts with customers when it satisfies a performance obligation by transferring promised good or service to a customer. The revenue is recognized to the extent of transaction price (net of variable consideration) allocated to the performance obligation satisfied. Performance obligation is satisfied over time when the transfer of control of asset (good or service) to a customer is done over time and in other cases, performance obligation is satisfied at a point in time. For performance obligation satisfied over time, the revenue recognition is done by measuring the progress towards complete satisfaction of performance obligation. The progress is measured in terms of a proportion of survey of performance to date.

Transaction price is the amount of consideration to which the Company expects to be entitled in exchange for transferring good or service to a customer excluding amounts collected on behalf of a third party.

Costs to obtain a contract which are incurred regardless of whether the contract was obtained are charged off in Profit & Loss immediately in the period in which such costs are incurred.

Impairment loss (termed as provision for foreseeable losses in the financial statements) is recognized in profit or loss to the extent the carrying amount of the contract asset exceeds the remaining amount of consideration that the company expects to receive towards remaining performance obligations (after deducting the costs that relate directly to fulfil such remaining performance obligations). In addition, the Company recognizes impairment loss (termed as Allowance for expected credit loss on contract assets in the financial

## Notes forming part of standalone financial statements as at and for the year ended March 31, 2026 (Contd.)

statements) on account of credit risk in respect of a contract asset using expected credit loss model on similar basis as applicable to trade receivables.

### a) Recognition of Revenue from Construction Projects

The company recognizes construction contract revenue over time, as performance obligations are satisfied, due to the continuous transfer of control to the customer. Construction contracts are generally accounted for as a single unit of account (a single performance obligation). The Company adopts the output method in recognizing the revenue over time by reference to the progress towards complete satisfaction of the relevant performance obligation. The progress towards complete satisfaction of a relevant performance obligation is measured by reference to the surveys of work performed primarily includes certificates issued by the internal or external surveyors on the performance completed to date. The percentage-of-completion method (output method) is the most faithful depiction of the company's performance because it directly measures the value of the services transferred to the customer. Where the entity is unable to reasonably measure the percentage of completion, the revenue is recognized only up to the amount of cost incurred provided the entity expects to at least recover its cost.

*Variable consideration:* The nature of the company's contracts gives rise to several types of variable consideration, including claims and unpriced change orders; award and incentive fees; and liquidated damages and penalties. The company recognizes revenue for variable consideration when it is probable that a significant reversal in the amount of cumulative revenue recognized will not occur. The company estimates the amount of revenue to be recognized on variable consideration using the expected value (i.e., the sum of a probability-weighted amount) or the most likely amount method, whichever is expected to better predict the amount. Factors considered in determining whether revenue associated with claims (including change orders in dispute and unapproved change orders in regard to both scope and price) should be recognized include the following: (a) the contract or other evidence provides a legal basis for the claim, (b) additional costs were caused by circumstances that were unforeseen at the contract date and not the result of deficiencies in the company's performance, (c) claim-related costs are identifiable and considered reasonable in view of the work performed; and (d) evidence supporting the claim is objective and verifiable. If the requirements for recognizing revenue for claims or unapproved change orders are met, revenue is recorded only when the costs associated with the claims or unapproved change orders have been incurred.

Contracts are subject to modification to account for changes in contract specification and requirements. The Company reviews modification to contract in conjunction with the original contract, basis which the transaction price could be allocated to a new performance obligation, or transaction price of an existing obligation could undergo a change. In the event transaction price is revised for existing obligation, a cumulative adjustment is accounted for.

*Contract assets and liabilities:* Contract assets represent revenue recognized in excess of amounts billed and include unbilled receivables. Contract liabilities represent amounts billed to clients in excess of revenue recognized to date and advances that are yet to be adjusted against the contract assets.

*Unbilled receivables,* which represent an unconditional right to payment subject only to the passage of time, are reclassified to accounts receivable when they are billed under the terms of the contract. The amount of retention money held by the Customers pending completion of performance obligations under the project is disclosed as part of contract asset and is reclassified as trade receivables when it becomes due for payment. Payments in respect of retention money that are deferred more than 12 months are adjusted for the time value of money.

### b) Other Income

The Company recognizes income under the below mentioned heads, provided that it is probable that the economic benefits will flow to the Company and the amount of income can be measured reliably.

#### a. Interest Income

Interest income is accrued on a time proportionate basis taking into account the principal outstanding and the effective interest rate applicable.

Interest Income on disputed revenue is recognized on realization basis.

#### b. Share of Profit of partnership firm investment

The Company's share in profits from a firm where the Company is a partner, is recognized on the basis of such firm's audited accounts, as per terms of the partnership deed.

#### c. Dividend Income

Dividend income from investments is recognized when the Company's right to receive payment has been established.

#### d. Others

Other items of income are accounted as and when the right to receive such income arises and it is probable that the economic benefits will flow to the Company and the amount of income can be measured reliably.

## 3.6 Inventories

- a. Inventory of Construction material & stores and spares and other consumables are stated at lower of cost and net realizable value. The cost is determined using first in first out method of valuation. Cost comprises of purchase cost and includes all charges in the bringing the goods to their present location and condition.
- b. Inventories of Scaffolding materials are stated at lower of carrying value and net realizable value. Cost of Scaffolding materials are charged off to consumption based on the consumption pattern of the projects as estimated by the management.
- c. Net realizable value represents the estimated selling price for inventories in the ordinary course of business less all estimated costs of completion and cost necessary to make the sale.

## 3.7 Property, Plant and Equipment

### (i) Recognition and measurement

Property, plant and equipment are measured at cost or deemed cost less accumulated depreciation and impairment losses, if any. The cost comprises purchase price, borrowing cost if capitalization criteria are met and directly attributable cost of bringing the asset to its working condition for the intended use. Any trade discount and rebates are deducted in arriving at the purchase price.

## Notes forming part of standalone financial statements as at and for the year ended March 31, 2026 (Contd.)

### (ii) Subsequent expenditure

Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company. All other repair and maintenance costs are recognized in statement of profit and loss as incurred.

### (iii) Capital Work in Progress

Expenditure directly relating to construction activity is capitalized. Indirect expenditure incurred during construction period is capitalized to the extent to which the expenditure is indirectly related to construction or is incidental thereto. Other indirect expenditure (including borrowing costs) incurred during the construction period which is not related to the construction activity nor is incidental thereto is charged to the statement of profit and loss. Advances paid towards the acquisition of property, plant and equipment outstanding at each balance sheet date is classified as capital advances under other non-current assets.

### (iv) Depreciation

Depreciation on property, plant and equipment is provided on the Written Down Value (WDV) Method computed on the basis of useful lives (as set out below):

Category of the Assets	Useful Life
Office Building	60 years
Plant & Machinery	9-20 years
Office Equipments including computers	3-5 years
Furniture & Fixtures	10 years
Vehicle	10 years

The depreciation method, residual values & useful lives are reviewed at the end of each financial year.

### (v) De-recognition

An item of property, plant and equipment initially recognized is de-recognized upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on de-recognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is recognized in statement of profit and loss when the asset is derecognized.

## 3.8 Intangible Assets

### (i) Recognition and measurement

Intangible Assets are measured at cost less accumulated amortization and impairment losses, if any. The cost comprises purchase price, borrowing cost if capitalization criteria are met and directly attributable cost of preparing the asset for its intended use. Any trade discount and rebates are deducted in arriving at the purchase price.

### (ii) Subsequent expenditure

Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company.

### (iii) Amortisation

Intangible assets are amortized over their estimated useful life on Written Down Value method. Intangible assets (Computer Software) are amortized over a period of three years.

## 3.9 Investment Properties

Investment properties are measured initially at cost, including transaction costs. Subsequent to initial recognition, investment properties are stated at cost less accumulated depreciation and accumulated impairment loss, if any. Investment properties are depreciated over the estimated useful period of 60 years under Written Down Value method.

## 3.10 Impairment of Non-Financial Assets

Property, plant and equipment are evaluated for recoverability whenever events or changes in circumstances indicate that their carrying amounts may not be recoverable. For the purpose of impairment testing, the recoverable amount (i.e. the higher of the fair value less cost to sell and the value-in-use) is determined on an individual asset basis unless the asset does not generate cashflows that are largely independent of those from other assets. In such cases, the recoverable amount is determined for the Cash Generating Unit (CGU) to which the asset belongs.

If such assets are considered to be impaired, the impairment to be recognized in the Statement of Profit and Loss is measured by the amount by which the carrying value of the assets exceeds the estimated recoverable amount of the asset. An impairment loss is reversed in the Statement of Profit and Loss if there has been a change in the estimates used to determine the recoverable amount. The carrying amount of the asset is increased to its revised recoverable amount, provided that this amount does not exceed the carrying amount that would have been determined (net of any accumulated depreciation) had no impairment loss been recognized for the asset in prior years.

## 3.11 Foreign Currency

### Functional and presentation currency

The financial statements are presented in Indian Rupee ('Rs.') which is also the functional and presentation currency of the Company.

### Transactions and balances

Foreign currency transactions are recorded in the functional currency, by applying the exchange rate between the functional currency and the foreign currency at the dates of the respective transactions.

Foreign currency denominated monetary assets and liabilities are restated into the functional currency using exchange rates prevailing on the balance sheet date. Non-monetary items denominated in a foreign currency which are carried at historical cost are reported using the exchange rate at the date of the transaction.

## Notes forming part of standalone financial statements as at and for the year ended March 31, 2026 (Contd.)

Exchange differences arising on monetary items on settlement, or restatement as at reporting date, at rates different from those at which they were initially recorded, are recognized in the statement of profit and loss in the year in which they arise.

### 3.12 Financial assets, financial liabilities and equity instruments

Financial assets and liabilities are recognized when the Company becomes a party to the contractual provisions of the instrument. Financial assets and liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value measured on initial recognition of financial asset or financial liability.

The Company de-recognizes a financial asset only when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another entity. The Company de-recognizes financial liabilities when, and only when, the Company's obligations are discharged, cancelled or have expired. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the de-recognition of the original liability and the recognition of a new liability provided when it is certain that the Company would be able to discharge the liability as modified. The difference in the respective carrying amounts is then recognized in the statement of profit and loss.

#### I. Cash and cash equivalents

The Company considers all highly liquid financial instruments, which are readily convertible into known amounts 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. Cash and cash equivalents consist of balances with banks which are unrestricted for withdrawal and usage.

#### II. Financial Assets at amortized cost

Financial assets are subsequently measured at amortized cost if these financial assets are held within a business whose objective is to hold these assets to collect contractual cash flows and the contractual terms of the financial assets give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

#### III. Financial Assets at fair value through other comprehensive income (FVTOCI)

Financial assets are measured at fair value through other comprehensive income if these financial assets are held within a business whose objective is achieved by both collecting contractual cash flows on specified dates that are solely payments of principal and interest on the principal amount outstanding and selling financial assets.

#### IV. Financial Assets at fair value through other profit and loss (FVTPL)

Financial assets are measured at fair value through profit or loss unless they are measured at amortized cost or at fair value through other comprehensive income on initial recognition. The transaction costs directly attributable to the acquisition of financial assets and liabilities at fair value through profit or loss are immediately recognized in statement of profit and loss.

#### V. Financial liabilities

Financial liabilities are measured at amortized cost using the effective interest method. Amortized cost is calculated by taking into account any discount or premium on acquisition and transaction costs. The EIR amortization is included as finance costs in the Statement of Profit and Loss.

#### VI. Equity instruments

All equity instruments including investment in subsidiaries are measured at fair value. Equity instruments which are held for trading (other than long term) are classified as at Fair Value through Profit and Loss (FVTPL). For all other equity instruments, the Company has decided to classify the same at FVTOCI. The classification is made on the initial recognition and is irrevocable.

#### VII. Financial Guarantee Contracts

Financial Guarantee contracts are initially recognized as a liability at fair value. The liability is subsequently measured at carrying amount less amortization or amount of loss allowance determined as per Impairment requirements of Ind AS 109 which-ever is higher. Amortization is recognized as finance income in Profit and Loss for the year.

#### VIII. Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the balance sheet if there is a currently enforceable legal right to offset the recognized amounts and there is an intention to settle on a net basis, to realize the assets and settle the liabilities simultaneously.

#### IX. Impairment of Financial Assets (other than at fair value)

The Company assesses at each date of balance sheet whether a financial asset or a group of financial assets is impaired. Ind AS 109 requires expected credit losses to be measured through a loss allowance. The Company recognizes lifetime expected losses for all contract assets and / or all trade receivables that do not constitute a financing transaction. In determining the allowances for doubtful trade receivables, the Company has used a practical expedient by computing the expected credit loss allowance for trade receivables based on a provision matrix. The provision matrix takes into account historical credit loss experience and is adjusted for forward looking information. The expected credit loss allowance is based on the ageing of the receivables that are due and allowance rates used in the provision matrix. For all other financial assets, expected credit losses are measured at an amount equal to the 12-months expected credit losses or at an amount equal to the lifetime expected credit losses if the credit risk on the financial asset has increased significantly since initial recognition.

### 3.13 Interest in Joint Arrangements

As per Ind AS 111- Joint Arrangements, investment in joint arrangement is classified as either Joint Operation or Joint Venture. The classification depends on the contractual rights and obligations of each investor rather than legal structure of the Joint Arrangement.

#### In case of Joint Operation

The Company recognizes its direct right to assets, liabilities, revenue and expenses of Joint Operations and its share of any jointly held or incurred assets, liabilities, revenue and expenses. These have been incorporated in the financial statements under the appropriate headings.

## Notes forming part of standalone financial statements as at and for the year ended March 31, 2026 (Contd.)

### In case of Joint Ventures

The Company recognizes its interest in a joint venture in accordance with Paragraph 10 of Ind AS 27 i.e. at cost less impairment. Where the Company does not have a joint control of a joint arrangement, the Company recognizes its interest in a joint venture in accordance with Ind AS 109 unless the Company has significant influence over the Joint Venture, in which case the Company applies Paragraph 10 of Ind AS 27.

### 3.14 Income Taxes

Income tax expense comprises current tax expense and the net change in the deferred tax asset or liability during the year. Current and deferred tax are recognized in standalone statement of profit and loss, except when they relate to items that are recognized in other comprehensive income or directly in equity, in which case, the current and deferred tax are also recognized in other comprehensive income or directly in equity, respectively.

#### Current tax:

Current income tax for the current and prior periods are measured at the amount expected to be recovered from or paid to the taxation authorities based on the taxable income for that period and reflects the uncertainty related to income tax, if any. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted by the balance sheet date. The Company offsets current tax assets and current tax liabilities, where it has a legally enforceable right to set off the recognized amounts and where it intends either to settle on a net basis, or to realize the asset and settle the liability simultaneously.

#### Deferred tax:

Deferred income tax assets and liabilities is recognized using the balance sheet approach. Deferred tax is recognized on temporary differences at the balance sheet date between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes, except when the deferred income tax arises from the initial recognition of goodwill or an asset or liability in a transaction that is not a business combination and affects neither accounting nor taxable profit or loss at the time of the transaction. The carrying amount of deferred income tax assets is reviewed at each balance sheet date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred income tax asset to be utilized.

Deferred income tax assets are recognized for all deductible temporary differences, carry forward of unused tax credits and unused tax losses, to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilized.

Deferred income tax assets and liabilities are measured using tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date and are expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. The effect of changes in tax rates on deferred income tax assets and liabilities is recognized as an income or expense in the period that includes the enactment or substantive enactment date.

Deferred income taxes are not provided on the undistributed earnings of subsidiaries where it is expected that the earnings of the subsidiary will not be distributed in the foreseeable future.

Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred taxes relate to the same taxable entity.

### 3.15 Employee Benefits

#### Defined contribution plan

Payments to defined contribution plans i.e., Company's contribution to provident fund and employee state insurance are determined under the relevant statute and charged to the Statement of Profit and Loss in the period of incurrence when the services are rendered by the employees.

#### Defined benefit plan

For defined benefit plans i.e. Company's liability towards gratuity (funded), the cost of providing benefits is determined using the projected unit credit method, with actuarial valuations being carried out at the end of each annual reporting period.

Defined benefit costs are comprised of service cost (including current service cost, past service cost, as well as gains and losses on settlements), net interest expense or income and re-measurement. The Company presents the first two components of defined benefit costs in Profit or Loss for the year in the line item 'Employee benefits expense'.

Re-measurement of net defined benefit liability/ asset pertaining to gratuity comprise of actuarial gains/ losses (i.e. changes in the present value resulting from experience adjustments and effects of changes in actuarial assumptions) and is reflected immediately in the balance sheet with a charge or credit recognized in other comprehensive income in the period in which they occur. Re-measurement recognized in other comprehensive income is reflected immediately in retained earnings and is not reclassified to profit or loss.

#### Compensated Absences:

Compensated absences which are expected to occur within twelve months after the end of the period in which the employee renders the related services are recognized as undiscounted liability at the balance sheet date. Compensated absences which are not expected to occur within twelve months after the end of the period in which the employee renders the related services are recognized as an actuarially determined liability using the projected unit credit method at the year-end.

#### Short-term and other long-term employee benefits:

A liability is recognized for benefits accruing to employees in respect of salaries, wages, performance incentives, medical benefits and other short-term benefits in the period the related service is rendered, at the undiscounted amount of the benefits expected to be paid in exchange for that service.

Liabilities recognized in respect of other long-term employee benefits are measured at the present value of the estimated future cash outflows expected to be made by the Company in respect of services provided by employees up to the reporting date.

## Notes forming part of standalone financial statements as at and for the year ended March 31, 2026 (Contd.)

### 3.16 Earnings per share

Basic earnings per share is computed by dividing the net profit after tax by the weighted average number of equity shares outstanding during the period, adjusted for bonus elements in equity shares issued during the period.

Diluted EPS is computed by dividing the net profit after tax by the weighted average number of equity shares considered for deriving basic EPS and also weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares. Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date. Dilutive potential equity shares are determined independently for each period presented. The number of equity shares and potentially dilutive equity shares are adjusted for bonus shares, as appropriate.

### 3.17 Segment Reporting

Operating segments are reported in a manner consistent with the internal reporting provided to chief operating decision maker.

### 3.18 Provisions, contingent liabilities and contingent assets

A provision is recognized when an enterprise has a present obligation (legal or constructive) as result of past event and it is probable that an outflow embodying economic benefits of resources will be required to settle the obligation. Provisions are determined based on best estimates required to settle each obligation at the balance sheet date. If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost.

Contingent liabilities are 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 the obligation or a reliable estimate of the amount cannot be made. The Company uses significant judgements to disclose contingent liabilities.

Contingent assets are neither recognized nor disclosed in the financial statements.

### 3.19 Borrowing Costs

Borrowing costs net of any investment income from the temporary investment of related borrowings that are attributable to the acquisition, construction or production of a qualifying asset are capitalized as part of cost of such asset till such time the asset is ready for its intended use or sale. A qualifying asset is an asset that necessarily requires a substantial period of time to get ready for its intended use or sale. All other borrowing costs are recognized in profit or loss in the period in which they are incurred.

### 3.20 Non-current assets held for sale

Non-current assets and disposal groups are classified as held for sale if their carrying amount is intended to be recovered principally through a sale (rather than through continuing use) when the asset (or disposal group) is available for immediate sale in its present condition subject only to terms that are usual and customary for sale of such asset (or disposal group) and the sale is highly probable and is expected to qualify for recognition as a completed sale within one year from the date of classification.

Non-current assets and disposal groups classified as held for sale are measured at lower of their carrying amount and fair value less costs to sell.

Non-current assets and Disposal Group that ceases to be classified as held for sale shall be measured at the lower of carrying amount before the non-current asset and Disposal Group was classified as held for sale adjusted for any depreciation/ amortization and its recoverable amount at the date when the Disposal Group no longer meets the "Held for sale" criteria.

### 3.21 Exceptional items

An item of income or expense which by its size, type or incidence requires disclosure in order to improve an understanding of the performance of the company is treated as an exceptional item and the same is disclosed in the notes to accounts.

### 3.22 Prior Period Adjustments

Errors of material amount relating to prior period(s) are disclosed by a note with nature of prior period errors, amount of correction of each such prior period presented retrospectively, to the extent practicable along with change in basic and diluted earnings per share. However, where retrospective restatement is not practicable for a particular period then the circumstances that lead to the existence of that condition and the description of how and from where the error is corrected are disclosed in Notes on Accounts.

Notes forming part of standalone financial statements as at and for the year ended March 31, 2026 (Contd.)

4. Property Plant and Equipment

(₹ in Lakhs)

Particulars	Freehold Land	Buildings (Freehold)	Plant & Machinery	Office Equipment	Furniture & Fixtures	Vehicles	Total
<b>Gross carrying value</b>							
Balance as at April 1, 2024	4,379.96	3,570.82	9,262.04	74.46	177.72	4.07	17,469.07
Additions	-	-	-	23.11	-	-	23.11
Deletions / write off	-	-	-	-	-	-	-
Balance as at March 31, 2025	4,379.96	3,570.82	9,262.04	97.57	177.72	4.07	17,492.18
Balance as at April 1, 2025	4,379.96	3,570.82	9,262.04	97.57	177.72	4.07	17,492.18
Additions	-	-	373.64	53.34	3.36	-	430.34
Deletions / write off	-	-	-	(4.69)	-	-	(4.69)
Balance as at March 31, 2026	4,379.96	3,570.82	9,635.68	146.22	181.08	4.07	17,917.83
<b>Accumulated depreciation</b>							
Balance as at April 1, 2024	-	1,578.29	8,406.83	65.10	169.45	3.88	10,223.53
Depreciation during the year	-	96.87	99.67	13.36	0.03	-	209.93
Deletions / write off	-	-	-	-	-	-	-
Balance as at March 31, 2025	-	1,675.16	8,506.50	78.46	169.48	3.88	10,433.48
Balance as at April 1, 2025	-	1,675.16	8,506.50	78.46	169.48	3.88	10,433.48
Depreciation during the year	-	92.28	103.14	21.48	0.04	-	216.94
Deletions / write off	-	-	-	(4.46)	-	-	(4.46)
Balance as at March 31, 2026	-	1,767.44	8,609.64	95.48	169.52	3.88	10,645.96
<b>Net block</b>							
As at March 31, 2025	4,379.96	1,895.66	755.54	19.11	8.24	0.19	7,058.70
As at March 31, 2026	4,379.96	1,803.38	1,026.04	50.74	11.56	0.19	7,271.87

4a Intangible Assets under development (₹ in Lakhs)

Particulars	Amount
Balance as at 1st April, 2025	-
Additions	-
Transfer/ Disposal	-
Assets capitalised during the year	-
Balance as at March 31, 2025	-
Balance as at 1st April, 2025	-
Additions	18.76
Transfer/ Disposal	-
Assets capitalised during the year	-
Balance as at March 31, 2026	18.76

Ageing Schedule:

Intangible Assets under Development	Less than 1 year	1 – 2 years	2 – 3 years	More than 3 years	Total
Projects in Progress	18.76	-	-	-	18.76
Projects temporarily suspended	-	-	-	-	-

Notes forming part of standalone financial statements as at and for the year ended March 31, 2026 (Contd.)

4b Capital Wok-in-Progress - Vehicles (₹ in Lakhs)

Particulars	Amount
<b>Balance as at 1st April, 2025</b>	-
Additions	-
Transfer/ Disposal	-
Assets capitalised during the year	-
<b>Balance as at March 31, 2025</b>	-
<b>Balance as at 1st April, 2025</b>	-
Additions	30.29
Transfer/ Disposal	-
Assets capitalised during the year	-
<b>Balance as at March 31, 2026</b>	<b>30.29</b>

Ageing Schedule:

Intangible Assets under Development	Less than 1 year	1 – 2 years	2 – 3 years	More than 3 years	Total
Projects in Progress	30.29	-	-	-	30.29
Projects temporarily suspended	-	-	-	-	-

5. Investment Property (Rs. in Lakhs)

Particulars	Amount
<b>Gross carrying value</b>	
<b>Balance as at April 1, 2024</b>	<b>82.45</b>
Additions	-
Deletions / write off	-
<b>Balance as at March 31, 2025</b>	<b>82.45</b>
<b>Balance as at April 1, 2025</b>	<b>82.45</b>
Additions	-
Deletions / write off	-
<b>Balance as at March 31, 2026</b>	<b>82.45</b>
<b>Accumulated depreciation</b>	
<b>Balance as at April 1, 2024</b>	<b>29.56</b>
Depreciation during the year	2.85
Deletions / write off	-
<b>Balance as at March 31, 2025</b>	<b>32.41</b>
<b>Balance as at April 1, 2025</b>	<b>32.41</b>
Depreciation during the year	2.70
Deletions / write off	-
<b>Balance as at March 31, 2026</b>	<b>35.11</b>
<b>Net block</b>	
<b>As at March 31, 2024</b>	<b>50.04</b>
<b>As at March 31, 2025</b>	<b>47.34</b>

5.1. Disclosure pursuant to Ind AS 40 "Investment Property"

(₹ in Lakhs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
<b>Rental income from Investment Property</b>	<b>5.80</b>	<b>4.61</b>
Direct operating expenses (including repairs and maintenance) generating rental income	-	-
Profit arising from investment properties before depreciation and indirect expenses	5.80	4.61
Less:- Depreciation	(2.70)	(2.85)
<b>Profit arising from investment properties</b>	<b>3.10</b>	<b>1.76</b>

The Fair Value of the properties as on March 31, 2026 is Rs. 146.92 lakhs (PY: Rs. 138.54 lakhs). These valuations are based on valuations performed by an Independent Engineer and Approved Valuer. The fair valuation has been carried out by the management for all investment properties.

Notes forming part of standalone financial statements as at and for the year ended March 31, 2026 (Contd.)

6 Financial Assets – Investments

(₹ in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
<b>Non-current</b>		
<b>Investments in equity instruments (Quoted, carried at fair value through other comprehensive income)</b>		
768 (P.Y. 768) Equity Shares of Infosys Technologies Ltd, Rs.5/- per share fully paid up	9.60	12.06
<b>Investments in equity instruments of subsidiaries (Unquoted, carried at fair value through other comprehensive income)</b>		
87,78,450 (P.Y. 67,78,450) Equity Shares of Consolidated Interiors Limited - Rs.10 each fully paidup	677.85	677.85
Less: Provision for diminution in the value of shares.	(677.85)	(677.85)
2,29,10,000 (P.Y. 2,29,10,000) Equity Shares of CCCL Infrastructure Ltd - Rs.10 each fully paidup (Refer Note 7.2 below)	-	3,498.40
16,50,000 (P.Y. 16,50,000) Equity Shares of Noble Consolidated Glazings Ltd - Rs.10 each fully paidup	165.00	165.00
Less: Provision for diminution in the value of shares.	(165.00)	(165.00)
50,000 (P.Y. 50,000) Equity Shares of CCCL Power Infrastructure Ltd - Rs.10 each fully paidup	5.00	5.00
Less: Provision for diminution in the value of shares.	(5.00)	(5.00)
45,00,000 (P.Y. 45,00,000) Equity Shares of Delhi South Extension Car Park Ltd - Rs.10 each fully paidup	450.00	450.00
Less: Provision for diminution in the value of shares.	(450.00)	(450.00)
<b>Other Investments – In Joint Venture</b>		
Partnership Firms (Refer Note 6.1 and 19)		
(Net Credit Balances in Capital and Current Account)	-	-
<b>Total</b>	<b>9.60</b>	<b>3,510.45</b>

Particulars	As at March 31, 2026	As at March 31, 2025
<b>Current</b>		
<b>Non convertible Debentures (Non Trade and Held for Maturity)</b>		
<b>Quoted:</b>		
Keertana Finserve Ltd	792.00	-
Spanda Sphoorthi Finance Ltd	1,154.35	-
<b>Unquoted:</b>		
Vikran Engineering Ltd	50.26	-
Whizdm Finance Pvt Ltd	601.84	-
Holla Infra Market Pvt Ltd	199.73	-
<b>Total</b>	<b>2,798.18</b>	<b>-</b>

\* Refer Note 6a

Notes forming part of standalone financial statements as at and for the year ended March 31, 2026 (Contd.)

6a Investments

Particulars	No. of Units	Face Value (Rs.)	Cost (Rs. in Lakhs)	Market Value (Rs. in Lakhs)	Change in Fair Value of Non Convertible Debentures (Rs. in Lakhs)*
<b>As at March 31, 2026</b>					
<b>Aggregate value of Equity Shares</b>					
<b>Quoted:</b>					
Infosys Technologies Ltd	768	5	0.84	9.60	-
<b>Non-convertible Debentures</b>					
<b>Quoted:</b>					
Keertana Finserve Ltd	800	1,00,000	800.37	792.00	8.37
Spandana Sphoorthi Fin. Ltd	1450	1,00,000	1,452.57	1,154.35	298.22
<b>Unquoted:</b>					
Vikran Engineering Ltd	1	50,00,000	50.26	NA	-
Whizdm Finance Pvt Ltd	8	1,00,00,000	601.84	NA	-
Hella Infra Market Ltd	4	50,00,000	199.73	NA	-
<b>Total</b>					<b>306.59</b>

\*Refer Note 32

<b>As at March 31, 2025</b>					
<b>Aggregate value of Equity Shares</b>					
<b>Quoted:</b>					
Infosys Technologies Ltd	768	5	0.84	12.06	-
<b>Total</b>					<b>-</b>

6.1 Disclosure pursuant to Interests in Related Parties

Interest in Partnership Firms - Joint Venture	As at March 31, 2026		As at March 31, 2025	
	Profit Sharing Ratio	Fixed Capital in Rs. Lakhs	Profit Sharing Ratio	Fixed Capital in Rs. Lakhs
<b>Partners in Yuga Builders</b>				
Consolidated Construction Consortium Limited	40%	5.00	40%	5.00
Yuga Homes Limited	60%	5.00	60%	5.00

Interests in Subsidiaries	% of ownership interest	
	As at March 31, 2026	As at March 31, 2025
<b>Wholly Owned Subsidiaries</b>		
Consolidated Interiors Limited	100%	100%
Noble Consolidated Glazings Limited	100%	100%
CCCL Infrastructure Limited (till May 31, 2025)	-	100%
CCCL Power Infrastructure Limited	100%	100%
Delhi South Extension Car Park Limited	100%	100%
<b>Step Down Subsidiary</b>		
CCCL Pearl City Food Port SEZ Limited (100% held by CCCL Infrastructure Limited (till May 31, 2025))	-	100%

Notes forming part of standalone financial statements as at and for the year ended March 31, 2026 (Contd.)

7. Financial Assets: Loans and Advances

Rs. in Lakhs

Particulars	As at March 31, 2026	As at March 31, 2025
<b>Non-Current</b>		
Loans and advances to wholly owned subsidiaries		
Unsecured, considered good	-	6,321.09
Unsecured, considered doubtful	5,007.22	5,003.53
Less: Impairment loss	(5,007.22)	(5,003.53)
<b>Total</b>	<b>-</b>	<b>6,321.09</b>

8. Other Financial Assets

(₹ in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
<b>Non - Current</b>		
Security deposit	482.52	308.29
Term Deposit with Financial Institution	6,000.00	-
<b>Total</b>	<b>6,482.52</b>	<b>308.29</b>
<b>Current</b>		
Interest accrued on:		
Short Term Deposits	49.96	4.82
Investments in Non convertible Debentures	13.97	-
Security deposit (Net of provision)	18.71	19.05
Other Receivables	31.44	483.89
<b>Total</b>	<b>114.08</b>	<b>507.76</b>

9. Non-Current Tax Assets

(₹ in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Tax payments pending adjustments*[Refer Note 41(a)]	1,807.99	895.82
<b>Total</b>	<b>1,807.99</b>	<b>895.82</b>

\*Includes the amount paid under protest for various years Rs.825.45 Lakhs. (PY – Rs. 632.85 Lakhs)

10. Other Assets

(₹ in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
<b>Non - Current</b>		
Prepayment of Contract assets	112.70	86.55
Capital Advances	15.13	-
<b>Total</b>	<b>127.83</b>	<b>86.55</b>
<b>Current</b>		
Advance to Suppliers & Sub-contractors	1,499.18	921.08
Prepaid Expenses	120.34	34.76
GST Input Credit	690.66	367.34
Site Advances	23.53	18.52
GST paid under protest [Refer Note 41 (a)]	16.94	42.33
Prepayment of Contract assets	173.60	154.40
<b>Total</b>	<b>2,524.25</b>	<b>1,538.43</b>

11. Inventories

(₹ in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Stores and spare parts	2,937.68	2,213.48
Stores and spare parts (Obsolete Materials identified for sale)	124.13	684.39
Cost of Materials	3,435.02	736.19
<b>Total</b>	<b>6,496.83</b>	<b>3,634.06</b>

Notes forming part of standalone financial statements as at and for the year ended March 31, 2026 (Contd.)

12. Trade Receivable - Current

(₹ in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
<b>Current</b>		
<b>Trade Receivables – Unsecured</b>		
Receivables considered Good	9,989.07	5,172.98
(Less) Allowance for expected credit loss	(722.60)	(948.56)
<b>Considered Good</b>	<b>9,266.47</b>	<b>4,224.42</b>
Receivables - Credit impaired	680.29	2,630.83
(Less) Allowance for expected credit loss	(680.29)	(2,630.83)
<b>Total</b>	<b>9,266.47</b>	<b>4,224.42</b>

Note: Confirmation of balances could not be obtained by the Management as at March 31, 2026 for entire balance lying under trade receivables. Management believes that no material adjustments would be required in books of account upon receipt of these confirmations.

13. Contract Assets

(₹ in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
<b>Non-Current</b>		
Contractual right to consideration is dependent on completion of contractual obligations	960.88	903.02
Less: Allowance for expected credit loss	(4.80)	(4.52)
<b>Total</b>	<b>956.08</b>	<b>898.50</b>
<b>Current</b>		
Contractual right to consideration is dependent on completion of contractual obligations (including unbilled receivables)	1,120.77	483.47
Less: Allowance for expected credit loss	(5.60)	(2.42)
<b>Total</b>	<b>1,115.17</b>	<b>481.05</b>

Trade receivables (Non-current, current and contract assets)-Ageing Schedule

Particulars	Outstanding for following periods from due date of payment					Total (Rs. in Lakhs)
	Less than 6 months	6 months- 1 year	1-2 years	2-3 years	More than 3 years	
<b>Undisputed - considered good</b>						
As at March 31, 2026	12,225.92	131.10	-	-	-	12,357.02
As at March 31, 2025	6,702.68	97.74	-	-	-	6,800.42
<b>Undisputed – Credit impaired</b>						
As at March 31, 2026	-	-	643.24	37.05	-	680.29
As at March 31, 2025	-	133.78	742.12	-	1,754.94	2,630.83
<b>Disputed Trade receivable -Considered good</b>						
As at March 31, 2026	-	-	-	-	-	-
As at March 31, 2025	-	-	-	-	-	-
Grand total as at March 31, 2026	12,225.92	131.10	643.24	37.05	-	13,037.31
Grand total as at March 31, 2025	6,702.68	231.52	742.12	-	1,754.94	9,431.24
Less: Allowance for Credit Loss as at March 31, 2026	667.45	65.55	643.24	37.05	-	1,413.29
Less: Allowance for Credit Loss as at March 31, 2025	906.62	182.85	742.12	-	1,754.94	3,586.33
<b>Trade Receivables -Net as at March 31, 2026</b>	<b>11,558.47</b>	<b>65.55</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,624.02</b>
<b>Trade Receivables -Net as at March 31, 2025</b>	<b>5,796.06</b>	<b>48.87</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,844.93</b>

Notes forming part of standalone financial statements as at and for the year ended March 31, 2026 (Contd.)

Particulars		As at 31.03.2026			As at 31.03.2025		
		Gross	ECL	Net Amount	Gross	ECL	Net Amount
Trade Receivables	Non- current	-	-	-	-	-	-
	Current	10,669.36	(1,402.89)	9,266.47	7,803.81	(3,579.39)	4,224.42
Contract Assets	Non- current	960.88	(4.80)	956.08	903.02	(4.52)	898.51
	Current	1,120.77	(5.60)	1,115.17	483.47	(2.42)	481.05
Other Assets -Prepayment	Non- current	112.70	-	112.70	86.55	-	86.55
	Current	173.60	-	173.60	154.40	-	154.40
<b>Total</b>		<b>13,037.31</b>	<b>(1,413.29)</b>	<b>11,624.02</b>	<b>9,431.24</b>	<b>(3,586.33)</b>	<b>5,844.93</b>

14. Cash and Cash Equivalents

(₹ in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Balances with Banks		
- Current accounts with Scheduled Banks	1,465.45	5,842.08
- Term Deposits with original maturity of less than three months	-	1,177.63
Cash on hand	1.73	2.02
<b>Total</b>	<b>1,467.18</b>	<b>7,021.73</b>

15. Other Bank Balances

(₹ in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Term Deposits with original maturity of more than three months but less than twelve months*	8,982.93	2,022.93
<b>Total</b>	<b>8,982.93</b>	<b>2,022.93</b>

\*(Rs. 4,976.52 lakhs marked as lien against the bank guarantees)

16. Equity Share Capital

16.1 Details of Authorised, Issued, Subscribed and paid up capital

(₹ in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
<b>Authorized</b>		
Equity shares of Rs. 2/- each 58,50,00,000 equity shares (PY- 58,50,00,000 Equity Shares)	11,700.00	11,700.00
<b>Issued, subscribed and fully paid</b>		
Equity shares of Rs. 2/- each 44,67,59,451 equity shares (PY- 44,67,59,451 Equity Shares)	8,935.19	8,935.19
<b>Total</b>	<b>8,935.19</b>	<b>8,935.19</b>

(PY – Previous year)

16.2 Reconciliation of number of shares outstanding and the amount of share capital

Particulars	As at March 31, 2026		As at March 31, 2025	
	No of Shares	₹ in Lakhs	No of Shares	₹ in Lakhs
At the beginning of the year	44,67,59,451	8,935.19	39,85,11,188	7,970.22
Changes in Equity share capital due to Prior Period Errors	-	-	-	-
Restated Balance at the beginning of the current reporting Period	44,67,59,451	8,935.19	39,85,11,188	7,970.22
Issued during the year	-	-	4,82,46,263	964.97
<b>Outstanding as at the end of the year</b>	<b>44,67,59,451</b>	<b>8,935.19</b>	<b>44,67,59,451</b>	<b>8,935.19</b>

a) During the financial year ended March 31, 2025, the Company has converted unsecured loans from promoters of Rs.3,689.40 lakhs into 1,96,76,827 equity shares of Rs. 18.75 each (face value Rs.2.00).

The allotment was approved by the Board on 20.10.2024 and shares were allotted on 08.11.2024.

b) During the financial year ended March 31, 2025, the Company has allotted 2,85,71,436 equity shares of Rs. 17.50 each (face Value at Rs.2.00) as preferential allotment. The total consideration received was Rs.5,000.00 lakhs

The allotment was approved in the Extra-ordinary General Meeting on 21.03.2025 and shares were allotted on 27.03.2025.

Notes forming part of standalone financial statements as at and for the year ended March 31, 2026 (Contd.)

16.3 Details of shareholder holding more than 5% shares.

Name of the Shareholders	As at March 31, 2026		As at March 31, 2025	
	No of Shares	% of Holding	No of Shares	% of Holding
R Sarabeswar	14,11,42,324	31.59	14,11,42,324	31.59
S Sivaramakrishnan	11,38,60,855	25.49	11,38,60,855	25.49
ICICI Bank Limited	3,98,11,267	8.91	3,98,11,267	8.91
Systematic Consoom Limited	2,85,71,436	6.40	2,85,71,436	6.40

16.4 Share held by Promoters

Promoter Name	As at March 31, 2026		As at March 31, 2025		% Change during the Year
	No of Shares	% of Total Shares	No of Shares	% of Total Shares	
R Sarabeswar	14,11,42,324	31.59	14,11,42,324	31.59	-
S Sivaramakrishnan	11,38,60,855	25.49	11,38,60,855	25.49	-
VG Janarthanam	48,56,990	1.09	48,56,990	1.09	-
T R Seetharaman	7,000	-	7,000	-	-
Letha L	1,13,415	0.03	1,13,415	0.03	-
S Lekshmi	1,20,000	0.03	1,20,000	0.03	-
S Archana	29,99,929	0.67	30,00,000	0.67	-
Anjana S R Krishnan	30,00,000	0.67	30,00,000	0.67	-
Padmavathy J	21,99,300	0.49	21,99,300	0.49	-

16.5 Terms/Rights attached to equity shares

The company has only one class of equity shares having a par value of Rs.2 per share. Each holder of equity shares is entitled to one vote per share. The company declares and pays dividends in Indian rupees. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting.

During the year, the Board has not recommended any dividend (PY Rs Nil).

In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

16.6 Information on equity shares allotted without receipt of cash or allotted as bonus shares or shares bought back during the period of five years immediately preceding the reporting date - NIL.

17. Other Equity

(₹ in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Securities Premium*	37,072.46	37,072.46
General Reserves	9,792.70	9,792.70
Retained earnings	(21,721.00)	(34,970.91)
Other Comprehensive Income	(6,464.83)	(3,209.81)
<b>Total</b>	<b>18,679.33</b>	<b>8,684.44</b>

\*Refer SOCIE

• **Securities Premium**

Securities Premium represents the difference between the face value of the equity shares and the consideration received in respect of shares issued. The issue expenses of securities which qualify as equity instruments are written off against securities premium.

• **General Reserve**

The Company created a General reserve in earlier years pursuant to the provisions of the erstwhile Companies Act, 1956 where in certain percentage of profits was required to be transferred to General reserve before declaring dividends. General reserve is a free reserve available to the Company.

• **Retained Earnings**

Retained earnings represent the amount of accumulated earnings of the company and adjustment arising on account of transition to Ind AS, net of taxes.

**Notes forming part of standalone financial statements as at and for the year ended March 31, 2026 (Contd.)**

**18. Financial Liabilities : Trade Payables** (₹ in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
<b>Non- Current*</b>		
Total outstanding dues of micro enterprise and small enterprises	561.78	535.61
Others	37.57	61.98
<b>Total</b>	<b>599.35</b>	<b>597.59</b>
<b>Current</b>		
Total outstanding dues of micro enterprise and small enterprises	558.44	167.50
Others	12,097.38	8,753.46
<b>Total</b>	<b>12,655.82</b>	<b>8,920.96</b>

\*Represents Present value of Retention Monies Payable

**18.1 Disclosure as required under Micro Small and Medium Enterprises Development Act, 2006**

This information as required to be disclosed under the Micro, Small and Medium Enterprises Development Act, 2006, has been determined to the extent such vendors/parties have been identified on the basis of information available with the Company and the Company could not complete the process of obtaining the status from all vendors. The Company has not received any claim for interest from any supplier under the said Act and accordingly no interest has been paid by the Company in terms of Section 16 of the Micro, Small and Medium Enterprises Development Act, 2006. Further, in the view of the management, the impact of interest, if any, that may be payable with the provisions of the aforesaid Act is not expected to be material and accordingly interest accrued and remaining unpaid at the end of the financial years is Rs. Nil/- (Rs. Nil/-)

**18.2 Trade Payables including deferred fair valuation gain on retention monies payable (Refer Note 24) –Ageing Schedule**

Particulars	Outstanding for following periods from due date of payment				Total (Rs. in Lakhs)
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
<b>As at March 31, 2026</b>					
a) Micro, small and medium enterprises	1,120.22	-	-	-	1,120.22
b) Others	8,045.17	270.95	162.47	3,637.25	12,115.84
c) Disputed Dues –MSMEs	-	-	-	-	-
d) Disputed Dues –Others	-	-	-	19.11	19.11
<b>Total</b>	<b>9,165.39</b>	<b>270.95</b>	<b>162.47</b>	<b>3,656.36</b>	<b>13,255.17</b>
<b>As at March 31, 2025</b>					
a) Micro, small and medium enterprises	703.11	-	-	-	703.11
b) Others	4,595.00	210.38	472.15	3,518.80	8,796.33
c) Disputed Dues –MSMEs	-	-	-	-	-
d) Disputed Dues –Others	-	-	-	19.11	19.11
<b>Total</b>	<b>5,298.11</b>	<b>210.38</b>	<b>472.15</b>	<b>3,537.91</b>	<b>9,518.55</b>

**19. Financial Liabilities: Other Financial Liabilities**

(₹ in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
<b>Non- Current</b>		
Dues to Subsidiary	212.35	212.35
<b>Total</b>	<b>212.35</b>	<b>212.35</b>
<b>Current</b>		
Security Deposits	1.00	1.00
Unbilled Payables	205.91	562.96
Employee Related Liabilities	1,994.13	6,412.59
Other Liabilities		
- Advance received for sale of obsolete materials	124.13	684.39
- Amount payable under one time settlement	50.00	50.00
- Payable to investee firm (losses) (Refer Note 6)	2.45	245.96
<b>Total</b>	<b>2,377.62</b>	<b>7,956.90</b>

Notes forming part of standalone financial statements as at and for the year ended March 31, 2026 (Contd.)

20. Provision

(₹ in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
<b>Non- Current - For Employee benefits (Refer Note 37)</b>		
Gratuity	112.71	218.85
Compensated Absences	210.68	160.92
<b>Total</b>	<b>323.39</b>	<b>379.77</b>
<b>Current - For Employee benefits (Refer Note 37)</b>		
Gratuity	53.38	64.26
Compensated Absences	51.59	32.78
<b>Total</b>	<b>104.97</b>	<b>97.04</b>

21. Deferred Tax Assets Net/Liabilities

(₹ in Lakhs)

Recognized deferred tax assets and liabilities are attributable to the following:

Particulars	As at March 31, 2026	As at March 31, 2025
<b>Deferred Tax Liability (Taxable temporary difference)</b>		
Land	520.07	533.58
<b>Deferred tax Assets (Deductible temporary difference)</b>		
Investment Property	7.30	6.74
<b>Total</b>	<b>512.77</b>	<b>526.84</b>

For the years ended March 31, 2026 and March 31, 2025, the changes in the carrying value of the deferred tax liabilities and assets are recognized in the statement of profit or loss.

21.1 Reconciliation of tax expense and the accounting loss multiplied by India's domestic tax rate:

(₹ in Lakhs)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
<b>a. Income tax recognized/(reversed) in the Statement of Profit and Loss</b>		
<b>Current tax</b>		
In respect of the current year	-	-
In respect of the earlier year	-	1,732.29
<b>Deferred tax</b>		
In respect of the current year	(14.08)	(16.19)
<b>Total income tax recognized in Statement of Profit and Loss</b>	<b>(14.08)</b>	<b>1,716.10</b>
<b>b. Income tax recognized/(reversed) in Other Comprehensive Income</b>		
<b>Deferred tax</b>		
(i) Re-measurement of defined benefit obligation	-	-
(ii) Re-measurement of fair value of investments	-	-
<b>Total income tax recognized in Other Comprehensive Income</b>	<b>-</b>	<b>-</b>
<b>c. Reconciliation of tax expense and accounting profit</b>		
<b>Profit/(Loss) before tax</b>	<b>9,978.01</b>	<b>6,756.25</b>
Applicable tax rate	25.168%	25.168%
<b>Income tax expense calculated at applicable tax rate A</b>	<b>2,511.27</b>	<b>1,700.41</b>
Adjustment on account of:		
(i) Tax on non-deductible expense	-	-
(ii) Tax impact on exempt non-operating income	-	-
(iii) Non-recognition of tax impact on the carried forward losses and loss adjusted during the year	(2,511.27)	(1,700.41)
(iv) Others	(14.08)	(16.19)
(v) In respect of earlier year	-	1,732.29
<b>Total B</b>	<b>(2,525.35)</b>	<b>15.69</b>
<b>Total income tax recognized/(reversed) in Statement of Profit and Loss (A + B)</b>	<b>(14.08)</b>	<b>1,716.10</b>

**Notes forming part of standalone financial statements as at and for the year ended March 31, 2026 (Contd.)**

- a. No tax credits are recognized on the carry forward losses and unabsorbed depreciation, in the absence of reasonable certainty supported by convincing evidence that sufficient future taxable income will be available against which such deferred tax assets can be realized. Except for Land and Investment property no other deferred tax liabilities / assets has been recognized considering the non-recognition of deferred tax assets on the carried forward losses and unabsorbed depreciation as stated above.
- b. The Company has opted for lower corporate tax rate available under section 115BAA of the Income-tax Act, 1961 ('the Act') as introduced by Taxation Laws (Amendment) Ordinance, 2019. Accordingly, the effective tax rate stands at 25.168%.

**22. Other Liabilities**

(₹ in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
<b>Non Current</b>		
Deferred Fair Valuation Gain on retention monies payable	9.00	8.78
<b>Total</b>	<b>9.00</b>	<b>8.78</b>
<b>Current</b>		
Contract Liabilities	4,446.84	1,532.63
Statutory Liabilities	597.05	700.28
Deferred Fair Valuation Gain on retention monies payable	63.69	7.05
<b>Total</b>	<b>5,107.58</b>	<b>2,239.96</b>

**23. Revenue from Operations**

(₹ in Lakhs)

Particulars	For the Year ended March 31, 2026	For the Year ended March 31, 2025
Revenue from construction activities	28,678.47	17,101.31
Revenue from Operation and Maintenance (O&M)	792.31	690.04
<b>Total</b>	<b>29,470.78</b>	<b>17,791.35</b>

**Disclosures pursuant to Ind AS 115 "Revenue from Contracts with Customers"**

**Disaggregate Revenue Information**

The table below presents disaggregated revenues from contracts with customers for the year ended March 31, 2026 by type of products and nature of customers:

(₹ in lakhs)

Types of Products	Nature of Customers		Total
	Government controlled entities	Others	
Commercial	710.56	7,405.59	8,116.15
Educational	-	15,078.57	15,078.57
Infrastructure	620.31	-	620.31
O & M	792.31	-	792.31
Residential	-	4,863.44	4,863.44
<b>Total</b>	<b>2,123.18</b>	<b>27,347.60</b>	<b>29,470.78</b>

The table below presents disaggregated revenues from contracts with customers for the year ended March 31, 2025 by type of products and nature of customers:

(₹ in lakhs)

Types of Products	Nature of Customers		Total
	Government controlled entities	Others	
Commercial	-	3,137.65	3,137.65
Educational	-	11,000.91	11,000.91
Infrastructure	2,312.30	-	2,312.30
O & M	729.08	-	729.08
Residential	-	611.41	611.41
<b>Total</b>	<b>3,041.38</b>	<b>14,749.97</b>	<b>17,791.35</b>

**Notes forming part of standalone financial statements as at and for the year ended March 31, 2026 (Contd.)**

**Reconciliation of contracted price with revenue FY 2025-26**

Particulars	₹ in Lakhs	
Opening Contracted Price of orders as at April 1, 2025	-	83,410.27
Add:		
Fresh orders received	1,15,993.82	-
Change in Contracted Price for existing orders	-	-
Less:		
Orders completed during the year including terminated	(29,905.97)	
Closing Contracted Price of orders as at March 31, 2026*		86,087.85
		1,69,498.12
Particulars	₹ in Lakhs	
Total Revenue for the year 2025-2026	29,470.78	
(Less) Revenue from orders completed /terminated during the year	(1,038.63)	
Revenue out of orders pending execution at the end of the year		28,432.15
Revenue recognized in the previous years (from orders pending execution at the end of the year)		22,390.26
Balance revenue to be recognized in future		1,18,675.71
Closing Contracted Price of orders as at March 31, 2026*		1,69,498.12

\* including full value of partially executed contracts

**Reconciliation of contracted price with revenue FY 2024-25**

Particulars	₹ in Lakhs	
Opening Contracted Price of orders as at April 1, 2024		59,997.42
Add:		
Fresh orders received	28,377.55	-
Change in Contracted Price for existing orders	-	-
Less:		
Orders completed during the year including terminated	(4,964.70)	
Closing Contracted Price of orders as at March 31, 2025*		23,412.85
		83,410.27
Particulars	₹ in Lakhs	
Total Revenue for the year 2023-2024	17,791.36	
(Less) Revenue from orders completed /terminated during the year	(1,360.20)	
Revenue out of orders pending execution at the end of the year		16,431.16
Revenue recognized in the previous years (from orders pending execution at the end of the year)		34,826.87
Balance revenue to be recognized in future		32,152.24
Closing Contracted Price of orders as at March 31, 2025*		83,410.27

\* including full value of partially executed contracts

**Remaining performance obligations:** The aggregate amount of transaction price allocated to remaining performance obligations and expected conversion of the same into revenue is as follows:

(₹ in lakhs)

Particulars	Total	Expected Revenue		
		Next 12 months	1-2 years	Beyond 2 years
Transaction price allocated to the remaining performance obligation (as at March 31, 2026)	1,18,675.71	60,125.43	46,417.87	12,132.41
Transaction price allocated to the remaining performance obligation (as at March 31, 2025)	31,152.24	21,049.38	1,102.85	-

**Notes forming part of standalone financial statements as at and for the year ended March 31, 2026 (Contd.)**

**24. Other Income**

(₹ in Lakhs)

Particulars	For the Year ended March 31, 2026	For the Year ended March 31, 2025
Interest on:		
Bank deposits	811.99	113.57
Income Tax Refund	174.08	3,242.42
Non convertible Debentures	235.57	-
Deposits with NBFC	226.54	-
Arbitration Claims	63.64	48.00
Others	-	151.35
Unwinding of discount on financial liabilities:	139.39	73.26
Remeasurement of Retention Monies Receivable	219.59	189.23
Net gain on sale of Property, Plant and Equipment	0.07	-
Net gain / (Loss) on sale of current investments	0.56	-
Surplus on sale of Fixed Assets	-	115.42
Share of Profit/ (Loss) from Joint Venture	120.37	10.19
Provision no longer required written back	17.10	1,764.96
Recovery of bad debts written off in earlier periods	988.50	1,930.24
Other Receipts	90.00	15.43
<b>Total</b>	<b>3,067.40</b>	<b>7,654.07</b>

**25. Cost of Construction Material Consumed**

(₹ in Lakhs)

Particulars	For the Year ended March 31, 2026	For the Year ended March 31, 2025
Cost of Materials at the beginning of the year	736.19	891.76
Add: Purchases	15,047.71	7,236.83
Less: Cost of Materials at the end of the year	(3,435.02)	(736.19)
<b>TOTAL</b>	<b>12,348.88</b>	<b>7,192.40</b>

**26. Sub-contracting Charges**

(₹ in Lakhs)

Particulars	For the Year ended March 31, 2026	For the Year ended March 31, 2026
Cost of Labour and Subcontract Services	9,957.60	7,261.96
<b>Total</b>	<b>9,957.60</b>	<b>7,261.96</b>

**27. Other Construction & Operating Expenses**

(₹ in Lakhs)

Particulars	For the Year ended March 31, 2026	For the Year ended March 31, 2025
Consumables, Stores, Spares & Tools	2,200.77	2,205.56
Less: Sale of Obsolete Materials	(346.94)	(1,702.37)
Packing & Forwarding	280.81	140.15
Power and Fuel	289.16	143.31
Temporary Structures	67.70	0.16
Hire Charges	368.09	232.82
Repairs to Plant & Machinery	8.79	7.35
Testing Charges	21.01	2.23
<b>TOTAL</b>	<b>2,869.39</b>	<b>1,029.21</b>

Notes forming part of standalone financial statements as at and for the year ended March 31, 2026 (Contd.)

28. Employee benefit expenses

(₹ in Lakhs)

Particulars	For the Year ended March 31, 2026	For the Year ended March 31, 2025
Salaries and Allowances	3,300.44	2,183.60
Contributions to Provident Fund	129.57	73.11
Provision for Gratuity (Refer Note 37)	187.20	36.76
Welfare and Other Expenses:	216.47	71.30
<b>TOTAL</b>	<b>3,833.68</b>	<b>2,364.77</b>

29. Finance Cost

(₹ in Lakhs)

Particulars	For the Year ended March 31, 2026	For the Year ended March 31, 2025
Unwinding of discount on Retention Monies Receivable	280.31	189.23
Remeasurement of Financial Liabilities	78.67	73.26
Other Bank Charges	179.61	142.73
Other Finance Cost (includes interest on delayed payment of statutory dues relating to earlier years)	64.77	1,052.72
<b>TOTAL</b>	<b>603.36</b>	<b>1,457.94</b>

30. Depreciation and Amortization expense

(₹ in Lakhs)

Particulars	For the Year ended March 31, 2026	For the Year ended March 31, 2025
Depreciation / Amortisation for the year		
Tangible Assets	216.94	209.93
Investment Property	2.70	2.85
<b>TOTAL</b>	<b>219.64</b>	<b>212.78</b>

31. Other expenses

(₹ in Lakhs)

Particulars	For the Year ended March 31, 2026	For the Year ended March 31, 2025
Rent	196.26	111.78
Rates and Taxes	375.50	617.30
Interest and Penalty on delayed payment of PF and TDS	-	401.24
Travelling & Conveyance	280.99	150.57
Advertisement & Sales Promotion	3.27	2.51
Insurance	74.21	41.57
Communication Expenses	19.73	17.94
Printing & Stationery	47.70	24.04
Repairs - Others	124.29	108.95
Directors' Fees	24.00	20.40
Payment to Statutory Auditors		
- Audit Fee including limited review fees	24.00	18.00
- Tax Audit	5.00	5.00
- Tax Representations	5.60	3.53
- Other Services	-	13.07
- Reimbursement of Expenses	3.15	1.48
Professional Fees - Others	732.45	1,233.78
Bad Debts written off	2,173.02	102.63
Less: Reversal of loss allowance	(2,173.02)	(68.71)
Allowance for Expected Credit Loss	-	403.11
Arbitration Claims Paid	-	1,709.70
Impairment of Financial Assets due from Subsidiaries	3.69	22.60
Write down of Inventory	-	286.12
Sundries / Miscellaneous Expenses	77.54	57.10
<b>TOTAL</b>	<b>1,999.38</b>	<b>5,285.71</b>

Notes forming part of standalone financial statements as at and for the year ended March 31, 2026 (Contd.)

32. Exceptional Items

(₹ in Lakhs)

Particulars	For the Year ended March 31, 2026	For the Year ended March 31, 2025
Net Gain on sale of non-current investments	14,205.35	-
Financial Assets Written off on sale of non-current investments	(4,627.00)	-
Change in Fairvalue of investments in Non-convertible Debentures	(306.59)	-
Write Back of Liabilities no longer required	-	6,115.60
<b>TOTAL</b>	<b>9,271.76</b>	<b>6,115.60</b>

- a. The Exceptional Item includes a sum of Rs. 9,578.35 lakhs being the gain on sale of Investments (Net of expenses in connection with sale and loans and advances written off) in CCCL Infrastructure Limited ('CCCL Infra') along with its step-down subsidiary CCCL Pearl City Food Port SEZ Limited to DPF Textiles Pvt Ltd, Coimbatore ('DPF' / 'the buyer'), during the quarter ended June 30, 2025.
- b. During the year, the company has invested its surplus funds in Non-convertible Debentures (NCDs) on a short-term basis, which being a financial asset, the change in its fair value is accounted through the Statement of Profit and Loss in accordance with Ind AS 109. However, due to the overall market sentiment amid the west Asia war scenario, the fair value of these investments had an impact as at the year-end, even though the market has recovered post the balance sheet date. Accordingly, the management has accounted this change in fair value of Rs. 306.59 lakhs as an exceptional item in the Statement of Profit and Loss.

33. Earnings per share

The following reflects the income and share data used in the basic and diluted EPS computations:

(₹ in Lakhs)

Particulars	For the Year ended March 31, 2026	For the Year ended March 31, 2025
Profit/ (loss) for the year – Rs. in lakhs	9,992.09	5,040.15
Weighted average number of shares - Basic	446,759,451	406,665,490
Weighted average number of shares - Diluted	446,759,451	406,665,490
Earnings per Share - Basic (in Rs.)	2.24	1.24
Earnings per Share - Diluted (in Rs.)	2.24	1.24

34. Disclosures pursuant to Ind AS 107 "Financial Instruments – Disclosures": Financial Instruments - Fair Values and Risk Management

a) Accounting Classification and Fair Values

The following table shows the financial assets and financial liabilities by category and Management considers that carrying amounts of financial assets and financial liabilities recognized in the financial statements at amortized cost represent the best estimate of fair value:

31-March-26	Carrying Amount in ₹ Lakhs		
	FVTPL	FVTOCI	Amortized Cost
<b>Financial Assets</b>			
<b>Non-Current</b>			
(i) Investments	-	9.60	-
(ii) Contract Assets	-	-	956.08
(iii) Loans and advances	-	-	-
(iv) Other financial assets	-	-	6,482.52
<b>Current</b>			
(i) Investments	2,798.18	-	-
(ii) Trade Receivables & Contract Assets	-	-	10,381.64
(iii) Cash and cash equivalents	-	-	1,467.18
(iv) Bank balance other than (iii) above	-	-	8,982.93
(v) Other financial assets	-	-	114.08
<b>Total</b>	<b>2,798.18</b>	<b>9.60</b>	<b>28,384.43</b>
<b>Financial Liabilities</b>			
<b>Non-Current</b>			
(i) Trade Payables	-	-	599.35
(ii) Other Financial Liabilities	-	-	212.35
<b>Current</b>			
(i) Trade Payables	-	-	12,655.82
(ii) Other Financial Liabilities	-	-	2,377.62
<b>Total</b>	<b>-</b>	<b>-</b>	<b>15,845.14</b>

Notes forming part of standalone financial statements as at and for the year ended March 31, 2026 (Contd.)

31-March-25	Carrying Amount in ₹ Lakhs		
	FVTPL	FVTOCI	Amortized Cost
<b>Financial Assets</b>			
<b>Non-Current</b>			
(i) Investments	-	3,510.45	-
(ii) Contract Assets	-	-	898.50
(iii) Loans and advances	-	-	6,321.09
(iv) Other financial assets	-	-	308.29
<b>Current</b>			
(i) Trade Receivables & Contract Assets	-	-	4,705.47
(ii) Cash and cash equivalents	-	-	7,021.73
(iii) Bank balance other than (ii) above	-	-	2,022.93
(iv) Other financial assets	-	-	507.76
<b>Total</b>	-	<b>3,510.45</b>	<b>21,785.77</b>
<b>Financial Liabilities</b>			
<b>Non-Current</b>			
(i) Trade Payables	-	-	597.59
(ii) Other Financial Liabilities	-	-	212.35
<b>Current</b>			
(i) Trade Payables	-	-	8,920.96
(ii) Other Financial Liabilities	-	-	7,956.90
<b>Total</b>	-	-	<b>17,687.60</b>

**b) Fair value hierarchy**

The following table provides the fair value measurement hierarchy of the Company's assets and liabilities

Particulars	As at March 31, 2026 Amount in ₹ Lakhs			
	Carrying Amount	Level 1	Level 2	Level 3
<b>Financial Assets</b>				
Investments carried at fair value through OCI	9.60	9.60	-	-
Investments carried at fair value through P&L	2,798.18	1,946.35	-	851.83
Particulars	As at March 31, 2025 Amount in ₹ Lakhs			
	Carrying Amount	Level 1	Level 2	Level 3
<b>Financial Assets</b>				
Investments carried at fair value through OCI	3,510.45	12.06	-	3,498.40

**Notes:**

**Level 1** inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

**Level 2** inputs are inputs other than quoted prices included within level 1 that are observable for the asset or liability, either directly or indirectly.

**Level 3** inputs are unobservable inputs for the asset or liability.

There have been no transfers between the levels during the period.

Financial instruments carried at amortized cost such as trade receivables, loans and advances, other financial assets, borrowings, trade payables and other financial liabilities are considered to be same as their fair values, due to short term nature.

For financial assets & liabilities that are measured at fair value, the carrying amounts are equal to the fair values.

**35. Disclosures pursuant to Ind AS 107 "Financial Instruments – Disclosures": Financial Risk Management Objectives and Policies**

The Company's principal financial liabilities comprise trade and other payables. The main purpose of these financial liabilities is to finance and support Company's operations. The Company's principal financial assets include investments, inventory, trade and other receivables, cash and cash equivalents.

The Company is exposed to market risk, credit risk and liquidity risk. The Company's senior management oversees the management of these risks. The senior management ensures that the Company's financial risk activities are governed by appropriate policies and procedures and that financial risks are identified, measured and managed in accordance with the Company's policies and risk objectives, which are summarized below:

**Notes forming part of standalone financial statements as at and for the year ended March 31, 2026 (Contd.)**

**A. Market risk**

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises two types of risk: interest rate risk and other price risk, such as equity price risk and commodity risk. The Company has no exposure to commodity prices as it does not deal in derivative instruments whose underlying is a commodity. Financial instruments affected by market risk include loans and borrowings.

**a. Interest rate risk**

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company's exposure to the risk of changes in market interest rates relates primarily to the Company's long-term and short-term debt obligations with floating interest rates. The Company has the policy of managing its interest rate risk by having a balanced portfolio of fixed and variable rate loans and borrowings. As all the borrowings from the banks and financial institutions were settled completely pursuant to the One Time Settlement Plan during the previous year, changes in market interest rates do not significantly affect the Statement of Profit and Loss for the years ended March 31, 2026 and March 31, 2025.

**B. Credit risk**

Credit risk refers to the risk of default on its obligation by the counterparty resulting in a financial loss. It principally arises from the Company's Trade Receivables and contract assets including Retention Receivables, Cash & Cash Equivalents, Advances made and Other Investments.

**a. Trade Receivables & Contract Assets:**

- (i) Trade receivables are typically unsecured and are derived from revenue earned from customers. Company's exposure to credit risk is influenced mainly by the individual characteristics of each customer. The company is not exposed to concentration of credit risk to any one single customer. Default on account of Trade Receivables happens when the counterparty fails to make contractual payment within the due date.
- (ii) Trade receivables consist of Work done and Billed/ Certified (RA Bills), Contract assets consist of Work done unbilled, claims and expected certification. Generally, recoveries towards RA Bills are received as per the terms. Further for amounts overdue are constantly monitored by the management and provision towards expected credit loss are made in the books.
- (iii) Trade receivables are impaired in the year when recoverability is considered doubtful based on the recovery analysis performed by the company for individual trade receivables or based on the interpreting on certain clauses in the Concession Agreement.
- (iv) Management estimates of expected credit loss for the Trade Receivables/ Contract Assets are provided below:

Particulars	Overdue Period (in Days)		
	0-180	180-360	>360
Trade Receivables	2%	50%	100%
Contract Assets	0.5%		

**b. Cash and cash equivalents**

The credit risk on cash and cash equivalents (excluding cash on hand) is limited because the counterparties are banks with good credit ratings.

**c. Bank Balances other than Cash and cash equivalents**

The credit risk on Bank Balances other than Cash and cash equivalents is limited because the counterparties are banks with good credit ratings.

**d. Investments and Loan & advances**

Investments and Loans are with group company in relation to the project execution hence the credit risk is very limited. Where Management estimates any major risk with respect to its recovery, financial loss on such loans provided are estimated and impaired.

**C. Liquidity Risk**

Liquidity risk refers to the risk that the Company cannot meet its financial obligations. The objective of liquidity risk management is to maintain sufficient liquidity and ensure that funds are available for use as per requirements. The Company also constantly monitors funding options available in the debt and capital markets with a view to maintain financial flexibility. This note should be read along with note 1 about commencement of CIRP.

The table below summarizes the maturity profile remaining contractual maturity period at the balance sheet date for its financial liabilities based on the undiscounted cash flows.

Particulars (As at March 31, 2026)	Less than 12 months	1 year - 5 years	More than 5 years	Total
Trade Payables and Retention Payables	13,217.61	37.57	-	13,255.18
Dues payable to Subsidiary	-	-	212.35	212.35
Employee Related Liabilities	1,994.13	-	-	1,994.13
Other Financial Liabilities	383.49	-	-	383.49
<b>Total</b>	<b>15,595.23</b>	<b>37.57</b>	<b>212.35</b>	<b>15,845.15</b>

Notes forming part of standalone financial statements as at and for the year ended March 31, 2026 (Contd.)

(₹ in Lakhs)

Particulars (As at March 31, 2025)	Less than 12 months	1 year - 5 years	More than 5 years	Total
Trade Payables and Retention Payables	9,456.57	61.98	-	9,518.55
Dues payable to Subsidiary	-	-	212.35	212.35
Employee Related Liabilities	6,412.59	-	-	6,412.59
Other Financial Liabilities	1,544.30	-	-	1,544.30
<b>Total</b>	<b>17,413.46</b>	<b>61.98</b>	<b>212.35</b>	<b>17,687.79</b>

36. Disclosures pursuant to Ind AS 107 "Financial Instruments – Disclosures": Capital Management

The Company manages its capital to ensure that the Company will be able to continue as going concern while maximising the return to stakeholders through optimisation of debt and equity balance. The Company is not subject to any externally imposed capital requirements.

The capital structure of the Company consists total equity of the Company. Equity consists of equity capital, share premium and all other retained earnings attributable to the equity holders.

The Company manages its capital structure and makes adjustments in light of changes in economic conditions and the requirements of the financial covenants.

37. Disclosure pursuant to Ind AS 19 "Employee Benefits"

a) Defined Contribution plans:

Contribution to Defined contribution plans, recognized as expense for the year is as under

(₹ in Lakhs)

Particulars	For the Year ended March 31, 2026	For the Year ended March 31, 2025
Employers' Contribution to Employees Provident Fund	83.89	42.27
Employers' Contribution to Family Pension Fund	45.68	26.10
<b>Total</b>	<b>129.57</b>	<b>68.37</b>

b) Defined Benefit plans:

The Company has one Defined Benefit Plan – Gratuity (funded through Insurance Company)

The gratuity plan is governed by the Payment of Gratuity Act, 1972. Under the act, employee who has completed five years of service is entitled to specific benefit. The level of benefits provided depends on the member's length of service and salary at retirement age.

(₹ in Lakhs)

Particulars	For the Year ended March 31, 2026	For the Year ended March 31, 2025
<b>Present value of defined benefit obligation at the beginning of the year</b>	<b>309.89</b>	<b>287.14</b>
Interest cost	20.20	15.34
Current service cost	53.38	21.42
Past Service Cost	124.81	-
Benefits paid	(20.40)	(147.37)
Actuarial (gain)/loss on obligation (changes in the present value resulting from experience adjustments and effects of changes in actuarial assumptions)	3.73	133.36
<b>Present value of defined benefit obligation at the end of the year</b>	<b>491.61</b>	<b>309.89</b>

Amount recognized in the Balance Sheet

(₹ in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Present value of defined benefit obligation at the end of the year	491.61	309.89
Fair Value of plan assets as at the end of the year	(325.52)	(26.78)
<b>Net obligation as at the end of the year</b>	<b>166.09</b>	<b>283.11</b>

**Notes forming part of standalone financial statements as at and for the year ended March 31, 2026 (Contd.)**

**Net Gratuity cost for the year ended**

(₹ in Lakhs)

Particulars	For the Year ended March 31, 2026	For the Year ended March 31, 2025
<b>Recognized in Statement of Profit and Loss</b>		
Current Services Cost	53.38	21.42
Past Services Cost	124.81	-
Interest Cost (Net of Interest Income)	9.01	15.34
<b>Total</b>	<b>187.20</b>	<b>36.76</b>
<b>Recognized in Other Comprehensive Income (OCI)</b>		
Re-measurement due to changes in the present value resulting from experience adjustments	(5.26)	(7.63)
<b>Gratuity Cost in Total Comprehensive Income</b>	<b>(5.26)</b>	<b>(7.63)</b>

Changes in the fair value of plan assets of Gratuity Plan representing reconciliation of the opening and closing balances thereof are as follows:

(₹ in Lakhs)

Particulars	For the Year ended March 31, 2026	For the Year ended March 31, 2025
Opening fair value of the plan assets	26.78	31.19
Interest on plan assets	11.19	1.99
Remeasurements due to Actual return on plan assets less interest on plan assets	8.99	0.69
Contributions	298.95	140.28
Benefits paid	(20.40)	(147.37)
<b>Closing fair value of plan assets</b>	<b>325.51</b>	<b>26.78</b>

The Company funds the cost of the gratuity expected to be earned on a yearly basis to Life Insurance Corporation of India, which manages the plan assets.

For determination of the liability of the Company, the following actuarial assumptions were used:

(₹ in Lakhs)

Particulars	Gratuity	
	For the year ended March 31, 2026	For the year ended March 31, 2025
Discount rate	7.09%	6.74%
Expected Rate of return	6.74%	7.19%
Salary escalation rate	5%	5%
Attrition rate	10%	10%
Retirement age	58	58
Withdrawal rate	1.67% to 10%	1.07% to 9.29%
Mortality table	Indian Assured Lives Mortality (2012-14) Ultimate	
Disability rate	5% of Mortality Rate Rates	

These assumptions were developed by management with the assistance of independent actuarial appraisers. Discount factors are determined close to each year-end by reference to government bonds of relevant economic markets and that have terms to maturity approximating to the terms of the related obligation. Other assumptions are based on management's historical experience.

**Notes forming part of standalone financial statements as at and for the year ended March 31, 2026 (Contd.)**

**Sensitivity Analysis**

The sensitivity analysis given below have been determined based on a method that extrapolates the impact on projected benefit obligation as a result of reasonable changes in key assumptions occurring at the end of the reporting period.

Assumption	March 31, 2026		March 31, 2025	
	Change in Assumption	Impact (₹) lakhs	Change in Assumption	Impact (₹) lakhs
Discount Rate	(7.42%)	(36.46)	(5.26%)	(16.30)
	1.73%	8.52	5.83%	18.05
Salary growth Rate	0.63%	3.12	4.44%	13.76
	(6.46%)	(31.76)	(4.27%)	(13.24)
Attrition Rate	(3.10%)	(15.22)	0.44%	1.35
	(3.03%)	(14.87)	(0.47%)	(1.46)
Mortality Rate	(3.04%)	(14.94)	0.02%	0.05

The following payments are expected contributions to the projected benefit plan in future years:

₹ in lakhs

Particulars	As at 31-March-26	As at 31-March-25
Within the next 12 months	95.90	44.24
Between 2 and 5 years	202.72	129.42
More than 5 Years	552.58	307.65

c) These plans typically expose the Company to actuarial risks such as: investment risk, longevity risk and salary risk

**Investment risk**

The present value of the defined benefit plan liability is calculated using a discount rate determined by reference to the market yields on government bonds denominated in Indian Rupees. If the actual return on plan asset is below this rate, it will create a plan deficit.

**Longevity risk**

The present value of the defined benefit plan liability is calculated by reference to the best estimate of the mortality of plan participants both during and after their employment. An increase in the life expectancy of the plan participants will increase the plan's liability.

**Salary risk**

The present value of the defined benefit plan liability is calculated by reference to the future salaries of plan participants. As such, an increase in the salary of the plan participants will increase the plan's liability.

**Regulatory Risk**

Legislative risk is the risk of increase in the plan liabilities or reduction in the plan assets due to change in the legislation / regulation. The government may amend the Payment of Gratuity Act thus requiring the companies to pay higher benefits to the employees. This will directly affect the present value of the Defined Benefit Obligation.

d) **Compensated Absences**

During the financial year, the Company has provided for additional Employee benefit scheme in the nature of compensated absences.

**(i) Amount recognised in the Balance Sheet**

Particulars	As at March 31, 2026	As at March 31, 2025
Present value of defined benefit obligation at the end of the year	262.27	193.70
Fair Value of plan assets as at the end of the year	-	-
<b>Net obligation as at the end of the year</b>	<b>262.27</b>	<b>193.70</b>

**Notes forming part of standalone financial statements as at and for the year ended March 31, 2026 (Contd.)**

For determination of the liability of the Company, the following actuarial assumptions were used:

Particulars	Privilege Leave	
	As at March 31, 2026	As at March 31, 2025
Discount rate	7.09%	6.74%
Salary escalation rate	5%	5%
Attrition rate	10%	10%
Mortality Rate during Employment	Indian Assured Lives Mortality (2012-14) Ultimate	
Mortality Rate after Employment	N.A	
Retirement age	58	
While in Service encashment rate	Not Considered	
Mortality table	Indian Assured Lives Mortality (2012-14) Ultimate	

**38. Un-hedged Foreign Currency Exposures, Earnings and Expenses in Foreign Currency**

There are no foreign currency exposures as at March 31, 2026 (March 31, 2025 - Nil) that have been hedged by a derivative instrument or otherwise.

Earnings / Expenses in Foreign Currency for the year ended 31.03.2026:

(₹ in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
A. Earnings in Foreign Exchange	-	-
B. Expenditure in Foreign Exchange:		
- Commission*	111.61	-

\* The Commission paid during the year, has been adjusted against the Share premium Account during the year ended March 31, 2025.

**39. Segment Information**

The Chief Operating Decision Maker reviews the operations of the Company as a provider of construction and infrastructural service, which is considered to be the only reportable segment by the Management. Further, the Company's operations are in India only.

**40. Related Parties**

Relationship	Name of the related parties	
Wholly Owned Subsidiaries (WOS)	Consolidated Interiors Limited Noble Consolidated Glazings Limited CCCL Infrastructure Limited CCCL Power Infrastructure Limited Delhi South Extension Car Park Limited	
Step-Down Subsidiary (SDS)	CCCL Pearl City Food Port SEZ Limited (100% WOS of CCCL Infrastructure Limited)(till May 31, 2025)	
Joint Venture Partner	Yuga Homes Limited (in Yuga Builders)	
Enterprises owned or significantly influenced by Key Management Personnel or their relatives	Samrudhi Holdings (Partnership Firm)	
Joint Ventures	Yuga Builders (Partnership Firm)	
	<b>Name</b>	<b>Designation</b>
Key Managerial Personnel	R Sarabeswar	Whole-time Director
	S Sivaramakrishnan	Managing Director
	V G Janarthanam	Non-Executive Director
	Kaushik Ram S	Whole-time Director
	Vivek Harinarain	Independent Director
	N Sivaraman	Independent Director
	Mrs. Hema Gopal	Independent Director
	Kishor Kharat	Independent Director
	V. Suresh	Chief Financial Officer (CFO) (Appointed w.e.f September 18, 2024)
	S S Arunachalam	Company Secretary, (Resigned w.e.f July 29, 2024) Appointed w.e.f January 28, 2025)
Niranjan	Company Secretary, (Appointed w.e.f July 29, 2024 Resigned w.e.f December 19, 2024)	

Notes forming part of standalone financial statements as at and for the year ended March 31, 2026 (Contd.)

40.1. Transactions during the year

(₹ in lakhs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
<b>Share of Profit/(Loss) from JV</b>		
Yuga Builders	120.37	10.19
<b>Remuneration to KMP*</b>		
Sarabeswar R	14.40	58.98
Sivaramakrishnan S	12.00	50.58
Kaushik Ram S	152.00	129.00
Suresh V	39.89	20.42
S S Arunachalam	26.36	9.32
Niranjan	-	8.63
<b>Sitting Fees to Directors</b>		
V G Janarthanam	1.20	1.80
Vivek Harinarain	6.20	4.60
N Sivaraman	6.20	4.40
Hema Gopal	5.50	6.00
Kishor Kharat	4.90	3.60
<b>Professional Fees to Directors</b>		
V G Janarthanam	9.60	-
Hema Gopal	8.80	-
<b>Conversion of Loan from Promoters into Equity shares.</b>		
Sarabeswar R	-	1,828.40
Sivaramakrishnan S	-	1,861.00
<b>Net Movement in Loans to WOS</b>		
Noble Consolidated Glazings Limited	0.79	20.90
CCCL Infrastructure Limited	-	4,575.03
Consolidated Interiors Limited	1.47	0.83
CCCL Power Infrastructure Limited	1.07	0.83
Delhi South Extension Car Park Limited	0.36	0.03
<b>Net Movement in Loans to SDS</b>		
CCCL Pearl City Food Port SEZ Limited	-	(15.38)

\*As the liability for gratuity is provided on actuarial basis for the Company as a whole, the amounts pertaining to the related parties are not included above.

40.2. Balances Outstanding

(₹ in lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
<b>Investments in WOS</b>		
CCCL Infrastructure Limited	-	3,498.40
<b>Loans to WOS</b>		
Consolidated Interiors Limited*	900.21	898.74
Noble Consolidated Glazings Limited*	3,502.31	3,501.52
CCCL Infrastructure Limited	-	5,948.04
CCCL Power Infrastructure Limited*	604.31	603.24
Delhi South Extension Car Park Limited*	0.39	0.03
<b>Loans to SDS</b>		
CCCL Pearl City Food Port SEZ Limited	-	373.05
<b>Remuneration Payable to KMP</b>		
Sarabeswar R	-	1,927.60
Sivaramakrishnan S	-	1,663.82
Janarthanam V G	-	978.12
<b>Loan from WOS</b>		
Delhi South Extension Car Park Limited	212.35	212.35
<b>Trade Receivables</b>		
CCCL Infrastructure Limited	-	1,752.71
<b>Trade Payables</b>		
Samruddhi Holdings	341.32	341.32
Consolidated Interiors Limited	160.87	160.87
Noble Consolidated Glazings Limited	31.81	31.81
<b>Advance from Customer</b>		
Yuga Builders	-	248.05
<b>Other Liabilities</b>		
Yuga Builders	2.45	245.96

\*100% provision has been made for these loans.

Notes forming part of standalone financial statements as at and for the year ended March 31, 2026 (Contd.)

40.3 Particulars in respect of loans and advances in the nature of loans to related parties as required by the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (₹ in lakhs)

Particulars	As at March 31, 2026		As at March 31, 2025	
	Balance Outstanding	Maximum Balance during the FY	Balance Outstanding	Maximum Balance during the FY
<b>Wholly Owned Subsidiaries</b>				
Consolidated Interiors Limited	900.21	900.21	898.74	898.74
Noble Consolidated Glazings Limited	3,502.31	3,502.31	3,501.52	3,501.52
CCCL Infrastructure Limited	-	-	5,948.04	5,948.04
CCCL Power Infrastructure Limited	604.31	604.31	603.24	603.24
Delhi South Extension Car Park Limited	0.39	0.39	0.03	0.03
<b>Step Down Subsidiary</b>				
CCCL Pearl City Food Port SEZ Limited	-	-	373.05	388.47

40.4 Loans or advances in the nature of loan to Promoter, Directors, KMPs and the Related parties without specifying any terms of repayment:

S. No	Type of Borrower	Amount of loan or advances in the nature of loan outstanding	Percentage to the total Loans and Advances in the nature of Loans
1	Promoter	Nil	Nil
2	Directors	Nil	Nil
3	KMPs	Nil	Nil
4	Related Parties	5,007.22	100%

41. (a) Commitments and Contingent Liabilities

₹ in lakhs

S No	Particulars	As at March 31, 2026	As at March 31, 2025
1	Commitments		
	(a) Capital	17.41	Nil
	(b) Other	Nil	Nil
	(c) The Company enters into construction contracts with its vendors. The final amounts payable under such contracts will be based on actual measurements and negotiated rates, which are determinable as and when the work under the said contracts are completed.		
	(d) The Company has made commitment to subscribe to further capital in certain subsidiaries and joint ventures based on their operational requirements.		
2	Bank Guarantees	13,426.87	8,622.09
3	Claims against the Company not acknowledged as debts*	231.94	237.94
4	Demands raised on the Company by the respective authorities are as under#		
	(a) Service Tax (Finance Act, 1994)	186.76	186.76
	(b) Various VAT Acts/Sales Tax Acts^	1,408.63	2,486.37
	(c) Income Tax liability that may arise in respect of which the company is in appeal*	1,554.64	1,921.00
	(d) Customs Act, 1962	2.93	2.93
	<b>Total</b>	<b>3,152.96</b>	<b>4,597.06</b>
	# Based on the expert opinions obtained / internal assessment made, the Company had not recognized any provision in the financial statements. The above amounts do not include penalties, if any, that may be levied by the authorities when the disputes are settled.		
	^ These claims mainly relate to the issues of applicability, issue of disallowance of CENVAT / VAT credit and in case of Sales Tax / Value added tax and also relate to the issue of submission of relevant forms. This includes GST paid under protest amounting to Rs. 16.94 Lakhs (PY – Rs. 42.33 Lakhs) (Refer Note 10).		
	* This includes Income Tax paid under dispute amounting to Rs. 825.45 Lakhs. (PY – Rs. 632.85 Lakhs) (Refer Note 9).		

**Notes forming part of standalone financial statements as at and for the year ended March 31, 2026 (Contd.)**

**41. (b) Title deeds of immovable properties not held in the name of the company**

Relevant line item in the Balance sheet	Description of the Property	Gross Carrying Value (Rs in lakhs)	Whether title deed holder is a promoter, director or relative of promoter/director or employee of promoter /director	Property held since which date	Reason for not being held in the name of the company
Property, Plant and Equipment	Commercial Building	1,761.19	No	Since September 2007	Due to the non-issuance of Completion Certificate

**42. Others**

- The balances of trade receivables including retention money, trade payables (including MSME), loans and advances and other liabilities are subject to confirmation/reconciliation. Management believes that no material adjustments would be required in books of account upon receipt of these confirmations and that there will not be any material impact on profit for the year and also on state of affairs as at March 31, 2026.
- Certain statutory dues (including GST/ VAT/ PF/ TDS, etc.) could not be paid on due dates due to cash flow issues in the earlier years. Those dues had been remitted to the concerned statutory authorities in the preceding year. Delayed payment charges (including interest and penalties) which are not ascertainable as of the year end, will be accounted for as and when the same is demanded and settled / paid.
- During the current year as per the past practice, the Company has assessed the financial impact on account of prolongation of the contracts' tenure which were due to reasons beyond the Company's control and the Management is confident of completing such projects without incurring any additional cost beyond what has been estimated and that chance of incurring liquidated damages is remote.

**43. Subsequent Events**

There are no significant subsequent events that would require adjustments or disclosures in the financial statements as on the balance sheet date.

**44. Corporate social responsibility**

The Company, in view of losses incurred in the past years is not required to spend any amount towards Corporate Social Responsibility for the year ended March 31, 2026.

**45. Details of Benami Property Held**

No proceedings have been initiated on or are pending against any of the entities in the Group for holding benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and Rules made thereunder.

**46. Wilful Defaulter**

The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.

**47. Relationship with Struck off Companies**

The Company has no transactions with the companies struck off under Companies Act, 2013 or Companies Act, 1956.

**48. Details of Crypto Currency or Virtual Currency**

The Company has not traded or invested in crypto currency or virtual currency during the current or previous year.

**49. Compliance with number of Layers of Companies**

The Company has complied with the number of layers prescribed under the Companies Act, 2013.

**50. Undisclosed Income**

There is no income surrendered or disclosed as income during the current or previous year in the tax assessments under the Income Tax Act, 1961, that has not been recorded in the books of account.

**51. Valuation of Property, Plant and Equipment**

The Company has not revalued its property, plant and equipment during the current or previous year.

- The Company is in the process of reconciling the monthly returns filed under the Central Goods and Services Tax Act, 2017 ("CGST Act") and the respective State Goods and Services Tax Act with its books and records to file the annual return for FY 2025-26. Similarly, the reconciliation of refund receivable for the current year between the books of account and Form 26AS is in progress. Adjustments, if any, consequent to the said reconciliation will be given effect to in the financial statements on completion of reconciliation and filing of returns. However, in the opinion of the Management, the impact of the same will not be material.

**Notes forming part of standalone financial statements as at and for the year ended March 31, 2026 (Contd.)**

53. The Company has not advanced or loaned or invested funds to any other persons or entities, including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

- 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 to or on behalf of the ultimate beneficiaries

The Company has not received any fund from any persons or entities, including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:

- 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.

**54. Other Regulatory Requirements - Ratios**

S.No	Ratio/Measure	Methodology	For the year ended March 31, 2026	For the year ended March 31, 2025	Variance
1	Current Ratio <sup>(1)</sup>	Current assets over current liabilities	1.62	0.98	65%
2	Debt-Equity Ratio	Debt over total shareholders' equity	0.00	0.00	-
3	Debt Service Coverage Ratio	EBITDA over current debt	0.00	0.00	-
4	Return on Equity Ratio	PAT over total average equity	0.44	0.55	(20%)
5	Trade Receivables turnover ratio	Revenue from operations over average trade receivables	3.48	3.88	(10%)
6	Trade payables turnover ratio <sup>(2)</sup>	Adjusted expenses over average trade payables	2.39	1.81	32%
7	Net capital turnover ratio <sup>(3)</sup>	Revenue from operations over average working capital	4.63	2.69	72%
8	Net profit ratio	Net profit over revenue	0.34	0.28	21%
9	Return on Capital employed <sup>(4)</sup>	PBIT over capital employed	0.05	0.12	(60%)
10	Return on investment <sup>(5)</sup>	Income generated from Investments	0.12	0.00	100%

**Reason for Variances:**

- Increase due to additions in bank balances, trade receivables, investments made during the year and reduction in employee related payables.
- Due to increase in operations during the year.
- Increase in turnover during the year.
- Capital employed includes exceptional items which is not covered under PBIT.
- Investments made in Non-convertible Debentures during the year.

55. The company uses Citrix ERP as the accounting software and is in the process of installing the feature of recording Audit trail of each and every transaction, creating an audit log of each change made in the books of accounts along with the date when such changes were made which also ensures that the audit trail cannot be disabled and the Company is in the process of migrating to a new application software in the ensuing financial year, where the same will be enabled.

**56. Comparatives**

Previous year figures have been re-grouped/ re-classified wherever necessary to conform to current year's presentation.

For **ASA & Associates LLP**  
Chartered Accountants  
ICAI Firm Registration No: 009571N/N500006

**G N Ramaswami**  
Partner  
Membership No. 202363

Place : Chennai  
Date : April 28, 2026

For **Consolidated Construction Consortium Limited**  
CIN: L45201TN1997PLC038610

**R.Sarabeswar**  
Whole-time Director  
DIN: 00435318

**S S Arunachalam**  
Company Secretary  
M.No: A17626

**S.Sivaramakrishnan**  
Managing Director  
DIN: 00431791

**V Suresh**  
Chief Financial Officer

## Independent Auditor's Report

To The Members of **Consolidated Construction Consortium Ltd.**

### Report on the Audit of Consolidated Financial Statements

#### Qualified Opinion

We have audited the accompanying consolidated financial statements of Consolidated Construction Consortium Limited ("the Holding Company"), its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group") and its joint venture, which comprise the Consolidated Balance Sheet as at March 31, 2026, Consolidated Statement of Profit and Loss (including other comprehensive income), the consolidated Statement of Changes in Equity, the Consolidated Statement of Cash Flows for the year then ended, and notes to the Consolidated Financial Statements, including a summary of material accounting policies and other explanatory information (hereinafter referred to as the "consolidated financial statements").

In our opinion and to the best of our information and according to the explanations given to us, except for the possible effects of the matter described in the 'Basis for Qualified Opinion' section of our report, subject to the matters relating to the disclosure stated in the said section, the aforesaid consolidated 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 Indian Accounting Standards prescribed under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended ("Ind AS") and other the accounting principles generally accepted in India, of the state of affairs of the Group and its joint ventures as at March 31, 2026, and its consolidated profit and other comprehensive income, changes in equity and its cash flows for the year ended on that date.

#### Basis for Qualified Opinion

- a. We draw attention to Note No. 43(a) with respect to non-receipt of confirmation and consequential reconciliation of balances from loans and advances, sundry creditors, and other liabilities. Pending receipt of confirmation of these balances and consequential reconciliations / adjustments, if any, the resultant impact on the consolidated financial statement is not ascertainable.
- b. We report that the Group has not provided us with sufficient and appropriate audit evidence relating to the identification of micro and small enterprises and the dues thereon. Further the Group

does not provide for interest on dues to the micro and small enterprises as required under the Micro, Small and Medium Enterprises Development Act, 2006. Considering the non-identification of the micro and small vendors, we are unable to comment on the completeness of the same and its impact on the consolidated financial statements and its impact on the profit for the year.

- c. We refer to Note No. 43(b) to the consolidated financial statements regarding non-estimation and provision for the interest and penalty with respect to the earlier years' statutory dues paid in the preceding year under the provisions of the respective statutes. Accordingly, we are unable to comment on the possible impact thereof on the profit for the year and on the carrying value of liabilities as at the year end.

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

#### Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the current period. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, we do not provide a separate opinion on these matters. In addition to the matter described in the 'Basis for Qualified Opinion' paragraph, we have determined the matter described below to be the key audit matters to be communicated in our report.

S No	Key Audit Matter	Auditor's Response
1	<p><b>Revenue Recognition – Construction contracts</b></p> <p>During the year, the Company recognized revenue from its construction contracts ("construction projects") based on the percentage-of-completion ("POC") method. The POC on construction projects was measured by reference to the surveys of work performed (output method).</p> <p>We focused on this area because of the significant management judgment required in:</p> <ul style="list-style-type: none"> <li>• the estimation of the physical proportion of the contract work completed for the contracts; and</li> <li>• the estimation of revenue for the work done on the contracts with customers that could arise from variations to original contract terms, and claims. Variable consideration is recognized when the recovery of such consideration is highly probable.</li> </ul> <p>Further, Ind AS 115 mandates robust disclosures to be made in the financial statements which involves collation of information in respect of disaggregation of revenue and periods over which the remaining performance obligations will be satisfied subsequent to the balance sheet date.</p>	<p>We have performed the following procedures to address the Key audit matters:</p> <ul style="list-style-type: none"> <li>• Verification of Company's year-end internal construction progress reports to validate the percentage of construction work completed and compared with the latest certificates issued by the Project owners/project management consultants, as the case may be.</li> <li>• Testing a sample of contracts for appropriate identification of performance obligations.</li> <li>• For the sample selected, reviewing for change orders and the management assessment on the estimation of the revenue arising from the variations to the original contract and tested the appropriateness of the timing of recognizing the revenue from the contracts.</li> <li>• Evaluated the design of internal controls relating to collation of data required for making disclosures as per Ind AS 115</li> <li>• Testing appropriateness of the disclosures in the financial statements in respect of such construction contracts to ensure compliance with Ind AS 115.</li> </ul>

### Other Information other than the Consolidated Financial Statements and Auditor's Report thereon

The Holding Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Report on Corporate Governance and Shareholder's Information, but does not include the consolidated financial statements and our auditor's report thereon. These reports are expected to be made available to us after the date of this auditor's report.

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

When we read the other information, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance and take appropriate actions.

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

The Holding Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation and presentation of these consolidated financial statements that give a true and fair view of the consolidated financial position, consolidated financial performance, including other comprehensive income, consolidated changes in equity and consolidated cash flows of the Group in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended. The respective Board of Directors of the companies included in the Group are responsible for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial statements by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial statements, the respective Board of Directors of the companies included in the Group are responsible for assessing the Group ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

### Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated financial statements.

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

- Identify and assess the risks of material misstatement of the consolidated 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 Group has adequate internal financial controls with reference to consolidated 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 and Board of Directors.
- Conclude on the appropriateness of the management's use of the going-concern basis of accounting and, based on the audit evidence obtained, whether material uncertainty exists related to events or conditions that may cast significant doubt on the Group's or any of the companies forming part of the Group 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 consolidated 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 Group or any of the companies forming part of the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient and appropriate audit evidence regarding the consolidated financial statements within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the audit of the financial statements of such entities included in the consolidated financial statements of which we are the independent auditors.

We communicate with those charged with governance of the Holding Company and such other entities included in the Consolidated Financial Statements of which we are the independent auditors 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 consolidated 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. With respect to the matters specified in Para 3(xx) and 4 of 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 Act, to be included in the Auditor's report, according to the information and explanations given to us, and based on the CARO reports issued by us for the company and its subsidiaries included in the consolidated financial statements of the Group, to which reporting under CARO is applicable, we report that there are no qualifications or adverse remarks in these CARO reports except the following:

S.No	Name	CIN	Type of the Company (Holding / Subsidiary/Associate)	Clause number of the CARO Report which is qualified adverse
1	Consolidated Construction Consortium Limited	L45201TN1997PLC038610	Holding Company	i(c); i(d);ii(a); iii (c) to (f); vii (a); vii (b); xvii
2	Noble Consolidated Glazings Limited	U45402TN2007PLC063732	Subsidiary	i (a); vii (a); vii (b); xvii; xix
3	Consolidated Interiors Limited	U74999TN2006PLC059568	Subsidiary	vii (a); vii (b); xvii; xix
4	CCCL Power Infrastructure Limited	U45206TN2010PLC076001	Subsidiary	vii (a); vii (b); xvii; xix
5	Delhi South Extension Car Park Limited	U45400TN2010PLC077400	Subsidiary	vii (a); vii (b); xvii; xix

2. As required by Section 143(3) of the Act, we report, to the extent applicable, that:

- (a) We have sought and except, for the possible effects of the matter described in the Basis for Qualified Opinion section above, obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the consolidated financial statements;
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books, except for the matters stated in the paragraph (h) (vi) below on reporting under Rule 11 (g);
- (c) The consolidated balance sheet, the consolidated statement of profit and loss (including other comprehensive income), the consolidated statement of changes in equity and the consolidated statement of cash flows dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of the consolidated financial statements;
- (d) In our opinion, except, for the possible effect of the matter described in the Basis for Qualified Opinion section above, the aforesaid consolidated financial statements comply with the Ind AS specified under Section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended;
- (e) On the basis of the written representations received from the respective directors of the Companies in the group as on March 31, 2026 taken on record by the Board of Directors, none of the directors of the Group companies are disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164 (2) of the Act;

- (f) With respect to the adequacy of the internal financial controls with reference to consolidated financial statements of the Group and the operating effectiveness of such controls, refer to our separate Report in "Annexure A". Our report expresses a disclaimer opinion on the adequacy and operating effectiveness of the Company's internal financial controls with reference to consolidated financial statements;
- (g) In our opinion, according to information and explanations given to us, the remuneration paid by the Group to its Directors is within the limits prescribed under Sec 197 of the Act and the rules thereunder;
- (h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in :
  - i. The consolidated financial statements disclose the impact of pending litigations on the consolidated financial position of the group- Refer Note No. 41 to the consolidated financial statements.
  - ii. The Group did not have any material foreseeable losses on long-term contracts including derivative contracts.
  - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Group.
  - iv. (a) The respective managements of the Holding Company and its subsidiaries, whose financial statements have been audited under the Act, have represented to us that, to the best of their 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 Holding Company or any of such

subsidiaries or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, as on the date of this audit report, that such parties shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Holding Company or any of such subsidiaries, associates and joint ventures ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

- (b) The respective Managements of the Holding Company and its subsidiaries, whose financial statements have been audited under the Act have represented to us, to the best of their knowledge and belief, no funds have been received by the Holding Company or any of such subsidiaries from any person(s) or entity(ies), including foreign entities with the understanding, whether recorded in writing or otherwise, as on the date of this audit report, that the Holding Company or any of such subsidiaries,

shall, 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 audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e) contain any material misstatement.
- v. The Holding Company or any of its subsidiaries has neither declared nor paid any dividend during the year.
- vi. Based on our examination, the accounting software used by the Group for maintaining its books of account during the year ended March 31, 2026 did not have a feature of recording audit trail (edit log) facility. Also refer Note No. 55 to the consolidated financial statements.

For **ASA & Associates LLP**  
**Chartered Accountants**  
Firm Registration No: 009571N/N500006

**G N Ramaswami**  
**Partner**  
Membership No. 202363  
UDIN: 26202363YGMSSP1585

Place : Chennai  
Date : April 28, 2026

**Annexure A to the Independent Auditors' Report of even date on the  
Consolidated Financial Statements of the Consolidated Consortium Construction Limited.  
(Referred to in paragraph 2(h) under 'Report on Other Legal and  
Regulatory Requirements' section of our report of even date)**

**Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act").**

In conjunction with our audit of the Consolidated Financial Statements of "Consolidated Consortium Construction Limited" (hereinafter referred to as the "Holding Company") as of and for the Year ended March 31, 2026, we were engaged to audit the internal financial controls over Financial Reporting with reference to the Consolidated Financial Statements of the Holding Company, and its subsidiaries (the Holding Company, subsidiaries together referred to as the "Group").

**Management's responsibility for Internal Financial Controls**

The respective Board of Directors of the Holding Company, its subsidiary companies, which are companies incorporated in India, are responsible for establishing and maintaining internal financial controls with reference to the Consolidated Financial Statements, based on the internal control over Financial Reporting criteria established by the respective companies considering the essential components of internal control stated in the Guidance Note of Audit of Internal Controls over Financial Reporting issued by the 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 respective company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

**Auditor's Responsibility**

Our responsibility is to express an opinion on the internal financial controls with reference to the Consolidated Financial Statements of the Holding Company, its subsidiaries which are companies incorporated in India, based on our audit. We conducted our audit in accordance with the Guidance Note on internal financial controls over financial reporting ("Guidance Note") issued by the ICAI and the standards on auditing, issued by ICAI and deemed to be prescribed under Section 143 (10) of the Companies Act 2013, to the extent applicable to an audit of internal financial controls, both issued by the ICAI, with reference to the consolidated Financial Statements.

Because of the matter described in "Disclaimer of Opinion" paragraph below, we were not able to obtain sufficient appropriate audit evidence to provide basis for an audit opinion on the internal financial controls system over Financial Reporting of the Holding Company and its subsidiaries.

**Meaning of Internal financial controls with reference to Consolidated Financial Statements**

A company's internal financial control over Financial Reporting with reference to Consolidated Financial Statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of consolidated financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over Financial Reporting with reference to Consolidated Financial Statements includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and disposition of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of consolidated financial statements in accordance with generally accepted accounting principles, and that receipt 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 consolidated Financial Statements.

**Disclaimer of Opinion**

The system of internal financial controls with reference to standalone financial statements were not made available to us to enable us to determine if the Company has established adequate internal financial control with reference to the consolidated financial statements and whether such internal financial controls were operating effectively as at March 31, 2026.

We have considered the disclaimer reported above in determining the nature, timing, and extent of audit tests applied in our audit of the Consolidated Financial Statements of the respective Companies as at March 31, 2026, and the disclaimer does not affect our opinion on the Consolidated Financial Statements.

For **ASA & Associates LLP**  
**Chartered Accountants**  
Firm Registration No: 009571N/N500006

**G N Ramaswami**  
**Partner**  
Membership No. 202363  
UDIN: 26202363YGMSSP1585

Place : Chennai  
Date : April 28, 2026

Consolidated Balance Sheet as at March 31, 2026

(Rupees in Lakhs)

	Notes	March 31, 2026	March 31, 2025
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, Plant and Equipment	4	7,272.07	20,340.45
Intangible Asset under development	4a	18.76	-
Capital work-in-progress	4b	30.29	-
Investment Property	5	47.34	50.04
<b>Financial Assets</b>			
(i) Investments	6	9.60	12.06
(ii) Contract Assets	12	956.08	898.50
(iii) Other Financial assets	7	6,482.53	306.29
Non-Current Tax Assets	8	1,807.99	902.84
Other non-current Assets	9	127.83	86.55
		<b>16,752.49</b>	<b>22,598.73</b>
<b>Current Assets</b>			
Inventories	10	6,496.83	3,834.06
<b>Financial Assets</b>			
(i) Investments	6	2,798.18	-
(ii) Trade Receivables	11	9,266.47	4,273.21
(iii) Contract Assets	12	1,115.17	481.05
(iv) Cash & Cash Equivalents	13	1,469.13	7,125.51
(v) Bank Balances other than (iv) above	14	8,982.93	2,022.93
(vi) Others	7	114.83	528.29
Other Current Assets	9	2,524.25	1,558.29
		<b>32,767.59</b>	<b>19,623.34</b>
<b>Total Assets</b>		<b>49,520.08</b>	<b>42,222.07</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
Equity Share Capital	15	8,935.19	8,935.19
Other Equity	16	18,943.74	11,038.76
		<b>27,878.93</b>	<b>19,973.95</b>
<b>Liabilities</b>			
<b>Non-current liabilities</b>			
<b>Financial Liabilities</b>			
(i) Borrowings	17	30.00	30.00
(ii) Trade Payables	18		
- Total outstanding dues of micro enterprise and small enterprises		561.78	535.61
- Total outstanding dues of creditors other than micro enterprises and small enterprises		37.57	61.98
Deferred tax liabilities	21	512.78	1,896.92
Other non-current liabilities	22	9.00	8.78
Provisions	20	323.39	379.77
		<b>1,474.52</b>	<b>2,913.06</b>
<b>Current liabilities</b>			
<b>Financial Liabilities</b>			
(i) Trade Payables	18		
-Total outstanding dues of micro enterprise and small enterprises		558.44	167.50
-Total outstanding dues of creditors other than micro enterprises and small enterprises		11,919.39	8,575.41
(ii) Other Financial Liabilities	19	2,395.23	8,166.09
Other current liabilities	22	5,188.80	2,329.02
Provisions	20	104.97	97.04
		<b>20,166.63</b>	<b>19,335.06</b>
<b>Total Equity and Liabilities</b>		<b>49,520.08</b>	<b>42,222.07</b>
See accompanying notes forming part of the consolidated financial statements	1-56		

In terms of our report attached

For ASA & Associates LLP  
Chartered Accountants  
ICAI Firm Registration No: 009571N/N500006

G N Ramaswami  
Partner  
Membership No. 202363

Place : Chennai  
Date : April 28, 2026

For Consolidated Construction Consortium Limited  
CIN: L45201TN1997PLC038610

R.Sarabeswar  
Whole-time Director  
DIN: 00435318

S S Arunachalam  
Company Secretary  
M.No: A17626

S.Sivaramakrishnan  
Managing Director  
DIN: 00431791

V Suresh  
Chief Financial Officer

**Consolidated Statement of Profit and Loss for the year ended March 31, 2026** (Rupees in Lakhs)

	Note	For the year ended March 31, 2026	For the year ended March 31, 2025
I. Revenue From Operations	23	29,470.78	18,198.71
II. Other Income	24	2,947.03	5,888.58
<b>Total Income (III)</b>		<b>32,417.81</b>	<b>24,087.29</b>
<b>Expenses</b>			
Construction and Operating Expenses			
a) Cost of Construction Material Consumed	25	12,348.88	7,192.41
b) Sub-contracting Charges	26	9,957.60	7,261.96
c) Other Construction & Operating Expenses	27	2,869.39	1,122.63
		<b>25,175.87</b>	<b>15,577.00</b>
Employee Benefits Expenses	28	3,833.68	2,402.79
Finance Costs	29	603.37	1,457.98
Depreciation & Amortization Expenses	30	219.64	483.80
Other Expenses	31	3,752.37	5,600.42
<b>Total expenses (IV)</b>		<b>33,584.93</b>	<b>25,521.99</b>
(V) Profit/(loss) before exceptional items and tax (III - IV)		(1,167.12)	(1,434.70)
(VI) Exceptional Items	32	7,386.89	11,865.60
(VII) Share of profit from Associate/Joint venture		120.37	10.19
(VIII) Profit / (loss) Before Tax (V - VI - VII)		<b>6,340.14</b>	<b>10,441.09</b>
(IX) Tax expense			
Current tax		-	-
Deferred tax		(14.08)	(55.66)
Tax relating to earlier years		-	1,732.70
(X) Profit / (loss) for the year (VIII-IX)		<b>6,354.22</b>	<b>8,764.05</b>
Profit/(loss) from discontinued operations		1,547.96	-
Tax expense of discontinued operations		-	-
(XI) Profit from discontinued operations after tax		<b>1,547.96</b>	<b>-</b>
(XII) Profit / (loss) for the period/ year (X+XI)		<b>7,902.18</b>	<b>8,764.05</b>
(XIII) Other Comprehensive Income			
i) Items that will not be reclassified to profit or loss			
- Remeasurements of the defined benefit plans		5.26	7.63
Less: Income Tax on Above		-	-
- Change in Fair value of Equity Instruments measured at FVTOCI		(2.46)	0.56
Less: Income Tax on Above		-	-
ii) Items that will be reclassified to profit or loss		-	-
<b>Other Comprehensive Income</b>		<b>2.80</b>	<b>8.19</b>
(XIV) Total Comprehensive Income for the period/ year (XII+XIII)		<b>7,904.98</b>	<b>8,772.24</b>
Attributable to:			
Equity holders of the parent		7,904.98	8,772.24
Non-controlling interests		-	-
(XV) Earnings per equity share of Rs. 2/- each	33		
(a) Basic		1.77	2.16
(b) Diluted		1.77	2.16
<b>Weighted average equity shares used in computing earnings per equity share</b>			
(1) Basic (in Nos.)		446,759,451	406,665,490
(2) Diluted (in Nos.)		446,759,451	406,665,490

See accompanying notes forming part of the consolidated financial statements: 1-56

In terms of our report attached

For ASA & Associates LLP  
Chartered Accountants  
Firm Registration No: 009571N/N500006

For Consolidated Construction Consortium Limited  
CIN: L45201TN1997PLC038610

G N Ramaswami  
Partner  
Membership No. 202363

R.Sarabeswar  
Whole-time Director  
DIN: 00435318

S.Sivaramakrishnan  
Managing Director  
DIN: 00431791

Place : Chennai  
Date : April 28, 2026

S S Arunachalam  
Company Secretary  
M.No: A17626

V Suresh  
Chief Financial Officer

**Consolidated Statement of Changes In Equity for the year ended March 31, 2026**

(Rupees in Lakhs)

Particulars	Equity Share Capital	Reserves & Surplus					Total Equity attributable to equity holders of the Company
		Securities Premium	General Reserve	Capital Reserve	Retained Earnings	Other Comprehensive Income	
Balance as at April 01, 2025	8,935.19	37,072.46	9,967.69	671.51	(36,721.63)	48.73	19,973.95
Changes in accounting policy or prior period errors	-	-	-	-	-	-	-
Restated balance as at April 01, 2025	8,935.19	37,072.46	9,967.69	671.51	(36,721.63)	48.73	19,973.95
Profit/(Loss) for the year			-	-	7,902.18	2.80	7,904.98
Balance as at March 31, 2026	8,935.19	37,072.46	9,967.69	671.51	(28,819.45)	51.53	27,878.93
Balance as at April 01, 2024	7,970.22	29,595.02	9,967.69	671.51	(45,485.68)	40.54	2,759.30
Changes in accounting policy or prior period errors	-	-	-	-	-	-	-
Restated balance as at April 01, 2024	7,970.22	29,595.02	9,967.69	671.51	(45,485.68)	40.54	2,759.30
Add: Issued during the year	964.97	7,724.44					8,689.41
Less: Premium utilised towards issue expenses		(247.00)					(247.00)
Profit/(Loss) for the year		-	-	-	8,764.05	8.19	8,772.24
Balance as at March 31, 2025	8,935.19	37,072.46	9,967.69	671.51	(36,721.63)	48.73	19,973.95

See accompanying notes forming part of the standalone financial statements 1 - 56

In terms of our report attached

For **ASA & Associates LLP**  
Chartered Accountants  
Firm Registration No: 009571N/N500006

For **Consolidated Construction Consortium Limited**  
CIN: L45201TN1997PLC038610

**G N Ramaswami**  
Partner  
Membership No. 202363

**R.Sarabeswar**  
Whole-time Director  
DIN: 00435318

**S.Sivaramakrishnan**  
Managing Director  
DIN: 00431791

Place : Chennai  
Date : April 28, 2026

**S S Arunachalam**  
Company Secretary  
M.No: A17626

**V Suresh**  
Chief Financial Officer