CONSOLIDATED
CONSTRUCTION
CONSORTIUM LTD

REF:CCCL:SEC:2025-26/24 **July 2, 2025**

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

Trading Symbol: CCCL SCRIP Code: 532902

Dear Sir / Madam

Sub: Notice of the 28th 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 28th AGM along with Annual Report of Consolidated Construction Consortium Limited (CCCL). We wish to inform that AGM is scheduled to be held on Monday, 28th July, 2025 at 3:30 pm (IST) at Alumini Club, 1C Boat Club Road, 3rd Avenue, RA Puram, Chennai 600028.

The said Notice forms part of the 28th Annual Report of the Company for the Financial Year 2024-25. The Notice of the AGM and the 28th Annual Report is also available at the website of the Company at www.ccclindia.com

Also, please find attached the calendar of events for the 28th 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

CONSOLIDATED CONSTRUCTION CONSORTIUM LTD. CHENNAI

CONSOLIDATED
CONSTRUCTION
CONSORTIUM LTD

Calendar of events – 28th AGM – 28.7.2025 (Monday)

Sl. No.	Particulars	Day	Date
1.	Date for determining shareholders to whom AGM notice will be sent	Friday	27th June, 2025
2.	Date of consent by scrutinizer to act as Scrutinizer	Saturday	26th April,2025
3.	Approval of the Board for approving Draft Notice of AGM	Monday	28th April, 2025
4.	Intimation to Stock Exchange about Notice of AGM and Calendar of events	Wednesday	2nd July, 2025
5.	Date of completion of despatch of notice	Wednesday	2nd July, 2025
6.	Newspaper Advertisement	Thursday	3rd July, 2025
7.	Shareholders entitled to avail the facility of remote e-voting (Cut-off date)	Monday	21st July, 2025
8.	Commencement of E-Voting	Friday	25th July, 2025
9.	End date of E-voting	Sunday	27th July, 2025
10.	Date of 28th AGM	Monday	28th July, 2025
11.	Scrutinizers Report	Tuesday	29th July, 2025
12.	Declaration of Results by Chairman	Tuesday	29th July, 2025
13.	Intimation of voting results to Stock Exchanges	Tuesday	29th July, 2025

CONSOLIDATED CONSTRUCTION CONSORITUM LTD.

J.J.A

COMPANY SECRETARY

CONSOLIDATED CONSTRUCTION CONSORTIUM LTD

28th
ANNUAL REPORT 2024-2025

Hostel Building (1000 Students) for M/s Xavier Institute of Management , Bhubaneswar, Odisha.

CREATIVE ▸ COMMITTED ▸ CUSTOMER FOCUSED

We build relationship

Aqua Vista Residential Apartments for M/s Sattva Group, Bengaluru, Karnataka.

Loyola School Building for M/s Xavier Institute of Management Society,
Gothapatna, Bhubaneswar, Odisha.

BOARD OF DIRECTORS

R Sarabeswar
Chairman & Chief Executive Officer

S Sivaramakrishnan
Managing Director

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 Fax: 2499 0225

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

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NOTICE OF TWENTY EIGHTH ANNUAL GENERAL MEETING OF CONSOLIDATED CONSTRUCTION CONSORTIUM LIMITED

Notice is hereby given that **Twenty Eighth Annual General Meeting (AGM)** of the Members of **M/s. Consolidated Construction Consortium Limited** will be held at **3.30 p.m on Monday, the 28th July, 2025 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, 2025 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, 2025 and the reports of the Board of Directors and Auditors thereon be and are hereby received, considered and adopted.

3. **Re-appointment of Mr V.G.Janarthanam (DIN 00426422), Director**

   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 V G Janarthanam, (DIN 00426422) 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-imbursement of applicable taxes and actual out of pocket and travelling expenses to be incurred in connection with the audit for Financial Year 2025-26.

SPECIAL BUSINESS:

5. **Appointment of Secretarial Auditor**

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

   RESOLVED THAT pursuant to the provisions of Section 204(1) of the Companies Act, 2013 and Rule 9 of the Companies (Appointment and Remuneration personnel) Rules 2014 and other applicable provisions, if any, of the Companies Act 2013, and SEBI (LODR) Regulations, Board recommends to the shareholders for the appointment of Mr. N. Balachandran, Company Secretary in Practice (Membership No. A5113) as Secretarial Auditor for a term of five (5) years of the Company from the Financial Year 2025-26 to Financial Year 2029-2030.

   RESOLVED FURTHER THAT authority be and is hereby given to Audit Committee and or Board of Directors to fix the remuneration payable to, Mr. N. Balachandran, Practising Company Secretary, Chennai, in addition to the re-imbursement of applicable taxes and actual out of pocket and travelling expenses to be incurred in connection with the audit for Financial Year 2025-26.

   RESOLVED FURTHER THAT the Board of Directors of the Company or the Company Secretary, be and are hereby severally authorized to file necessary forms with Ministry of Corporate Affairs / Registrar of Companies and to do all such acts, deeds and things as may be considered necessary to give effect to the above said resolutions.

6. **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, 2026 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**

Place: Chennai
Date : April 28, 2025

R. Sarabeswar
Chairman & CEO
DIN: 00435318

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 of the total share capital of the company carrying voting rights. A member holding more than ten percent of the total share capital of the company carrying voting rights may appoint a single person as proxy and such person shall not act as a proxy for any other person or shareholder.
3. Members/Proxies should bring the Attendance slip duly filed 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 Wednesday, 23rd July, 2025 to Monday, 28th, July 2025 (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 Pincode 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. 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.
18. Full version of the Annual Report and the Notice of the AGM are available in the Company's website viz., www.ccclindia.com.
19. 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 Friday, 25th July, 2025 and will end at 5.00 P.M. on Sunday, 27th July, 2025
20. The Company has appointed Mr. S Saraskumar, Company Secretary in Practice [M.No F3929], 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.

21. 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 Monday, 21st July, 2025, 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.

22. 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.

23. 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.

24. Members may note that due to the current financial strained situation of the Company, the practice of distribution of packed items is being discontinued.

25. The information relating to E-voting along with event number, user ID and password is enclosed as a separate form to the Notice.

26. 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 despatch 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/2023/001dated 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. 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 27th June, 2025. Members may note that the Notice and Annual Report will also be available on the website of the Company, 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

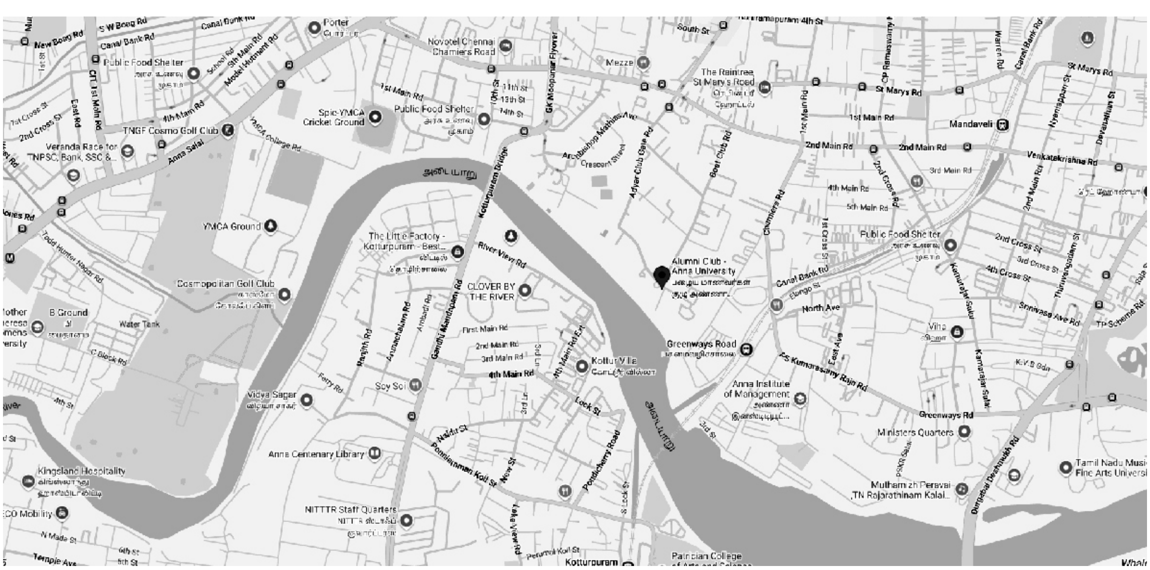
By Order of the Board
For **Consolidated Construction Consortium Limited**

Place: Chennai
Date : April 28, 2025

R. Sarabeswar
Chairman & CEO
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



Instructions for remote e-voting

i. In compliance with the provisions of Sections 108 and110 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
Friday, 25th July, 2025 at 9.00 AM	Sunday, 27th July, 2025 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 Monday, 21st July,2025, i.e., cut-off date, may cast their vote by remote e-voting.

v. Mr S Saraskumar, Practicing Company Secretary, Membership No. F3929 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 and physical 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**
Individual Members holding securities in demat mode with NSDL	1. For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID,8-digit Client Id, PAN No., Verification code 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 & voting during the meeting. **2. Existing Internet-based Demat Account Statement ("IDeAS") facility Users:** i. Visit the e-services website of NSDL https://eservices.nsdl.com either on a personal computer or on a mobile. ii. 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. iii. 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. iv. Click on company name i.e. **Consolidated Construction Consortium Limited** or ESP i.e. KFin. v. Members will be re-directed to KFin's website for casting their vote during the remote e-voting period.

	3. Those not registered under IDeAS: i. Visit https://eservices.nsdl.com for registering. ii. Select "Register Online for IDeAS Portal" or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp iii. Visit the e-voting website of NSDL https://www.evoting.nsdl.com. 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. v. Members will have to enter their User ID (i.e. the sixteen digitdemat account number held with NSDL), password / OTP and a verification code as shown on the screen. vi. After successful authentication, Members will be redirected to NSDL Depository site wherein they can see e-voting page. 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. viii. Members can also download the NSDL Mobile App "NSDL Speede" facility by scanning the QR code mentioned below for seamless voting experience. **NSDL Mobile App is available on** App Store Google Play
Individual Members holding securities in demat mode with CDSL	**1. Existing user who have opted for Electronic Access To Securities Information ("Easi/ Easiest") facility:** i. Visit https://web.cdslindia.com/myeasitoken/Home/Loginor www.cdslindia.com. ii. Click on New System Myeasi. iii. Login to Myeasi option under quick login. iv. Login with the registered user ID and password. v. Members will be able to view the e-voting Menu. 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. **2. User not registered for Easi/ Easiest** i. Visit https://web.cdslindia.com/myeasitoken/Registration/EasiRegistration or https://web.cdslindia.com/myeasitoken/Registration/EasiestRegistration for registering. ii. Proceed to complete registration using the DP ID, Client ID (BO ID), etc. iii. After successful registration, please follow the steps given in point no. 1 above to cast your vote. **3. Alternatively, by directly accessing the e-voting website of CDSL** i. Visit www.cdslindia.com. ii. Provide demat account number and PAN. iii. System will authenticate user by sending OTP on registered mobile and email as recorded in the demat Account. 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. v. Members will be re-directed to the e-voting page of KFin to cast their vote without any further authentication.

Individual Members login through their demat accounts / website of DPs	i. Members can also login using the login credentials of their demat account through their DPs registered with the Depositories for e-voting facility. ii. Once logged-in, Members will be able to view e-voting option. 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. iv. Click on options available against 'XXXXXXX' or 'KFin'. 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.

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 evoting@nsdl.co.in 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 helpdesk.evoting@cdslindia.com 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) **8896**, 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 with the subject line "Consolidated Construction Consortium Limited 2024-25".

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 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 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.

   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 21st July, 2025. The Company has appointed Mr. S. Saraskumar, Company Secretary in Practice (M.No. F3929) 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 Scrutinizers 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.ccclindia.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	**KFIN Technologies Limited**
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),

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

Item No.5 Appointment of Secretarial Auditors

5. As per section 204 of the Companies Act, 2013, Secretarial Audit shall be conducted with regards to all the laws applicable to the Company. As per the revised SEBI (LODR) Regulations, Secretarial Auditor has to be appointed by the Shareholders of the Company for a period of 5 years. Accordingly, Management had invited quotes from Practicing Company Secretaries. On comparison Mr. N. Balachandran, Practicing Company Secretary's proposal is reasonable and considering his association, with the Company he may be considered for appointment as Secretarial Auditor of the Company. Mr. N. Balachandran, has confirmed his interest for the appointment as Secretarial Auditor of the Company for a period of 5 years from FY 2025-26 to FY 2029-30. Company had also obtained his acceptance and declaration of compliance.

Accordingly, consent of the members is sought for passing an Ordinary Resolution as set out at Item No.5 of the Notice for appointment of Secretarial Auditor for a term of five (5) years from the financial year 2025-26 to 2029-20.

The Board recommends the Ordinary Resolution as Item No.5 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.5 of the Notice

6. Ratification of Remuneration of Cost Auditors

The Board has approved the appointment and remuneration of Mr. G. Sundaresan, Membership No. 11733, Firm Registration No. 101136, Cost Accountant, 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 Auditor 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.6 of the Notice for ratification of the remuneration payable to the Cost Auditor for the financial year ending March 31, 2026.

The Board recommends the Ordinary Resolution at Item No.6 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.6 of the Notice.

PARTICULARS OF THE DIRECTORS SEEKING APPOINTMENT/RE-APPOINTMENT PURSUANT TO REGULATION 36(3) OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 AND SECRETARIAL STANDARDS ON GENERAL MEETINGS

Name of the Director	V G Janarthanam
Din	00426422
Date of Birth & Age	12.04.1956, 69 years
Date of 1st appointment	01.07.2002
Experience & Expertise	Mr V G Janarthanam holds a degree in civil engineering from University of Madras. He has served as manager with Larsen and Toubro Limited and has over 30 years of experience in the construction sector with special emphasis on tendering and contract management. He has been associated with the Company since inception and was heading the operations of the Company.
No. of Board Meetings attended	Eight (8)
List of Directorship/ Membership/ Chairmanship of Committees of other Board in Listed Companies	-
No. of shares held in the Company	48,56,990
Disclosure of relationship between Directors and Key Managerial Personnel of the Company	-

For **Consolidated Construction Consortium Limited**

Place: Chennai
Date : April 28, 2025

R. Sarabeswar
Chairman & CEO
DIN: 00435318

DIRECTOR'S REPORT & MANAGEMENT DISCUSSION AND ANALYSIS REPORT

To
The Members

Presentation on the 28th 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, 2025.

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	2024-25	2023-24
NET REVENUE	**177.91**	**126.95**
PROFIT BEFORE TAX AND DEPRECIATION	69.69	646.48
PROFIT / (LOSS) BEFORE TAX (PBT)	**67.56**	**643.99**
PROVISION FOR CURRENT TAX	17.32	-
TAX EXPENSE–DEFERRED TAX	(0.16)	(21.68)
PROFIT AFTER TAXES / (LOSS) (PAT)	**50.40**	**665.67**

1.1 Financial Performance

The Company has achieved Net sales of Rs.177.91 Crores for the year ended 31st March, 2025 as compared to Rs.126.95 Crores in the previous year.

2. DIVIDEND

Your directors have not recommended any dividend for the financial year 2024-25 in view of the need to conserve resources of the Company.

3. MATERIAL EVENTS OCCURRING AFTER BALANCE SHEET

The Board at its meeting held on May 7, 2025 had approved the sale of the entire shares of CCCL Infrastructure Limited, the wholly owned subsidiary Company, along with the CCCL Pearl City Limited being the stepdown subsidiary of CCCL Infrastructure Limited. Accordingly share purchase agreement was entered on May 9, 2025 with DPF Textiles Private Limited for sale of 2,29,10,006 Equity shares of Rs.10 each of CCCL Infrastructure Limited, for a sum of Rs. 225 Crs.

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 2025. Interest rates have begun to moderate which should relieve some of the pressure that assets faced over 2024, 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 2024 for investors, although we expect performance to improve in 2025. In particular, assets with greenfield development pipelines have faced increased scrutiny under the higher rate environment, boosting investor confidence that valuations are solidifying.

The relationship between transactions activity and fund raising volumes was made stark over 2024, but as confidence in the M&A market returns, liquidity should increase and infrastructure's fund raising will likely recover

2025 is set to be a more positive year for the unlisted infrastructure market in our opinion, although 2024 laid much of the groundwork for a recovery to fully take hold. Valuations have remained robust for the market as a whole, and those sectors which have experienced repricing – namely those with high capital expenditure profiles – have now settled and are beginning to attract investor attention. As confidence (and the need to divest) builds, transactions activity likely will tick upwards, releasing liquidity into the fund raising market, satisfying a continued demand from investors to allocate higher levels of capital to the strong performing infrastructure asset class.

Major plans of Indian Infrastructure:

The Indian Government in its budget FY25-26 announced that the outlay for infrastructure development will be increased to Rs.11.21 lakh crore. When compared to last year, the outlay has seen an 11.1% increase. More cities will get Namo Bharat and Metro Rail infrastructure projects. Infrastructure spending not only acts as a catalyst for economic growth, but is also likely to provide enormous employment opportunities for the unskilled and semi-skilled labour force. Over the years, the Indian Government has implemented several measures and made sizeable investments in transportation infrastructure, especially roads and railway to improve logistics costs, reduce transit time and improve connectivity. The two ministries, the Ministry of Road Transport and Highways (MoRTH) and the Ministry of Railways, account for the lion's share of the overall capital outlay.

Urban infrastructure was another key focus area for the Government in the budget, driven by the country's increasing urbanisation. As per a World Bank study, about one-third of India's population lives in urban areas, with this share expected to exceed 40 per cent by 2036. Consequently, to address the needs of the changing urban landscape, significant investments are required in housing, sanitation and public transportation (metro connectivity). The capital outlay for the Ministry of Housing and Urban Affairs has been hiked by a healthy 18.8 per cent year on year to Rs 376 billion in the FY 2026 BE. With an aim to modernize cities, the government will set up the Urban Challenge Fund of Rs 1 trillion to implement proposals for “Cities as Growth Hubs”, “Creative Redevelopment of Cities” and “Water and Sanitation”, as announced in the July 2024 budget. This fund will finance up to 25 per cent of the cost of bankable projects, with a stipulation that at least 50 per cent of the cost is funded by bonds, bank loans and PPPs. An allocation of Rs 100 billion is proposed for FY 2026. This will encourage private participation while providing long-term funds for the sustainable development of cities.

Nonetheless, the healthy capital expenditure, focus on transportation and urban development, and enhanced regional connectivity under the UDAN scheme are expected to support the country’s economic growth and development. The key factors to watch will be the successful implementation of these projects in terms of achieving the desired outcomes and ensuring sustainable economic growth in the coming years.

Financial Performance:

The financial performance of the Company for the year 2024-25 is described in the Directors' Report under the head Financial Result.

Outlook:

After coming out of the CIRP Process during FY 23-24, it is working to build its organisation as well as re-establishing its relationship with clients. The past track record and its current capabalities, is expected to help the Company to build its business and achieve appreciable financial outcome in the medium term.

Company is receiving lot of enquiries for executing complicated projects and we are in the process of evaluating the same. After successful completion of evaluation and if found viable these projects will be taken up during the year. 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 25-26. 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	
	31.03.2025	31.03.2024	31.03.2025	31.03.2024
Subsidiaries				
Consolidated Interiors Limited	898.74	897.91	898.74	897.91
Noble Consolidated Glazings Limited	3501.52	3480.61	3501.52	3480.61
CCCL Infrastructure Limited	5948.04	1373.00	5948.04	1373.00
CCCL Power Infrastructure Limited	603.24	602.40	603.24	602.40
CCCL Pearl City Food Port SEZ Limited	373.05	388.44	388.47	388.44
Delhi South Extension Car Park Limited	0.03	-	0.03	-

CCCL has made total investments of Rs 35.89 Crores in its subsidiaries viz. CCCL Infrastructures Limited (Rs.22.91 Crores), 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, execution of these businesses have faced various bottlenecks in the form of non- availability of working capital, un-favourable market conditions, other macroeconomic issues. Hence, management is exploring the possibilities of closing these 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.

The Company shall disinvest CCCL Infrastructure Ltd

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

As this is a subsidiary of CCCL Infrastructure Ltd, this Company also shall be disinvested.

(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. OPPORTUNITIES

India's high growth imperative in 2023 and beyond will significantly be driven by major strides in key sectors with infrastructure development being a critical force aiding the progress.

Infrastructure is a key enabler in helping India become a US$ 26 trillion economy. Investments in building and upgrading physical infrastructure, especially in synergy with the ease of doing business initiatives, remain pivotal to increase efficiency and costs. Prime Minister Mr. Narendra Modi also recently reiterated that infrastructure is a crucial pillar to ensure good governance across sectors.

The government's focus on building infrastructure of the future has been evident given the slew of initiatives launched recently. The US$ 1.3 trillion national master plan for infrastructure, Gati Shakti, has been a forerunner to bring about systemic and effective reforms in the sector, and has already shown a significant headway.

Infrastructure support to the nation's manufacturers also remains one of the top agendas as it will significantly transform goods and exports movement making freight delivery effective and economical.

The "Smart Cities Mission" and "Housing for All" programmes have benefited from these initiatives. Saudi Arabia seeks to spend up to US$ 100 billion in India in energy, petrochemicals, refinery, infrastructure, agriculture, minerals, and mining.

The infrastructure sector is a key driver of the Indian economy. The sector is highly responsible for propelling India's overall development and enjoys intense focus from the Government for initiating policies that would ensure the time-bound creation of world-class infrastructure in the country. The infrastructure sector includes power, bridges, dams, roads, and urban infrastructure development. In other words, the infrastructure sector acts as a catalyst for India's economic growth as it drives the growth of the allied sectors like townships, housing, built-up infrastructure, and construction development projects.

To meet India's aim of reaching a US$ 5 trillion economy by 2025, infrastructure development is the need of the hour. The Government has launched the National Infrastructure Pipeline (NIP) combined with other initiatives such as 'Make in India' and the Production-Linked Incentives (PLI) scheme to augment the growth of the infrastructure sector. Historically, more than 80% of the country's infrastructure spending has gone toward funding for transportation, electricity, and water, and irrigation.

While these sectors still remain the key focus, the Government has also started to focus on other sectors as India's environment and demographics are evolving. There is a compelling need for enhanced and improved delivery across the whole infrastructure spectrum, from housing provision to water and sanitation services to digital and transportation demands, which will assure economic growth, increase quality of life, and boost sectoral competitiveness.

In December 2022, AAI and other Airport Developers have targeted capital outlay of approximately Rs. 98,000 crore (US$ 11.8 billion) in airport sector in the next five years for expansion and modification of existing terminals, new terminals and strengthening of runways, among other activities. India currently has the fifth-largest metro network in the world and will soon overtake advanced economies such as Japan and South Korea to become the third-largest network. Metro rail network reached 810 kms and is operational in 20 cities.

In the last 10 years, 697 km have been added to Metro Rail Network across the country. In 2024, about 945 km of metro rail lines are operational in 21 cities and 919 km is under construction in 26 different cities.

At almost 20 kms, Mumbai monorail is the third largest route in the world after China with 98 kms and Japan with 28 kms.

FDI in construction development (townships, housing, built-up infrastructure and construction development projects) and construction (infrastructure) activity sectors stood at US$ 26.64 billion and US$ 34.58 billion, respectively, between April 2000-June 2024.

Indian logistics market is estimated to touch US$ 320 billion by 2025. The overall infrastructure capex is estimated to grow at a CAGR of 11.4% over 2021-26 driven by spending on water supply, transport, and urban infrastructure. Investment in infrastructure contributed around 5% of the GDP in the tenth five-year plan as against 9% in the eleventh five-year plan. Further, US$ 1 trillion investment in infrastructure was proposed by the India's planning commission during the 12th five-year plan, with 40% of the funds coming from the private sector.

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
- This coupled with rising interest rates have led to a drop in the PAT margin and deterioration of debt coverage ratios of construction companies.
- Shortage of labour also has become a threat as the industry depends majorly 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 en-compassing requirement. Broadly speaking, construction projects face the following type of risks:-

- Business Risk
- Financial Risk
- Commodity Risk
- Exchange Rate Risk.
- Market Risk
- Legal Risk
- Political Risk

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.

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 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 Regulations. The Consolidated Cash Flow Statement has been prepared and presented as per the requirements of Indian Accounting Standard (Ind AS) 7 "Statement of Cash Flows".

11. HUMAN RESOURCES

It has been the tradition of the Company to maintain excellent industrial relations at all levels inspite 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 March 31, 2025. 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. Other members of the Committee are Mr. R. Sarabeswar, Mr. Kishor Kharat, and Mr. S. Kaushik Ram

14. SEXUAL HARASSMENT POLICY

Pursuant to the prevention of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and Rules framed thereunder, Company has adopted a policy, and subsequently also formed a committee for the same.

There was no complaint received during the financial year 2024-25.

15. DEPOSITORY SYSTEM / E-VOTING MECHANISM:

The Company has entered into a Tripartite Agreement with both the Depositories viz. National Securities Depository Limited (NSDL) and Central Depository Services (I) Ltd (CDSL) along with Registrars M/s. KFin Technologies Ltd, for providing electronic connectivity for dematerialization on the Company's shares, facilitating the investors to hold the shares in electronic form and trade in those shares. Further, in accordance with provisions stipulated under Companies Act, 2013, the facility of e-voting is also made available to all shareholders of the Company. The instructions regarding e-voting is enclosed along with this report. All shareholders are also requested to update their email ids with the Company or our RTA, M/s. KFin Technologies Ltd.

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

Pursuant to the provisions of Sections124 and 125 of the Companies Act, 2013, the remained unclaimed dividend fora 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. DIRECTORS:

No change in the Directorship during the year under review.

a) RE-APPOINTMENTS

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 28th Annual General Meeting, Shri. V G Janarthanam, Director of the Company is liable to retire by rotation and being eligible offers himself for re-appointment. The Board recommends his re-appointment.

b) 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.

c) MEETINGS

Tentative annual calendar of meetings for the year 2025-26 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.

d) BOARD EVALUATION

In accordance with the provisions of the Companies Act,2013 and SEBI (LODR) Regulations, 2015, an internal evaluation of the Board, its committees and individual directors was conducted. The evaluation process included parameters such as directors' attendance at Board and committee meetings, participation in the Annual General Meeting, effective engagement and domain knowledge.

e) TRAINING OF INDEPENDENT DIRECTORS

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

f) 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. All other remunerations paid to the Directors, Whole-Time Directors, Key Managerial Personnel and senior management personnel are as per the remuneration policy of the Company.

g) 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, 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.

18. AUDITORS

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

AUDITORS REPORT AND MANAGEMENT'S RESPONSE TO AUDITORS OBSERVATIONS

1. We draw attention to Note No. 4 to the Statement with respect to the non-receipt of no due certificate from ICICI Bank pursuant to the one-time settlement plan under the 12A Scheme of the IBC. Accordingly, we are unable to comment on the impact of the same, if any, on the consolidated financial results.
2. We draw attention to Note No. 9, 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 statement is not ascertainable.
3. We report that the Group has not provided the 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 the 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 such disclosures made in the consolidated financial results.
4. We refer to Note No.11 to the consolidated financial results regarding non estimation and provision for the interest and penalty with respect to earlier years statutory dues paid during the 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

1. The company is in the process of the obtaining the Statement of Account / No Due Certificate from ICICI Bank which may extend another 3 months to complete.
2. 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 2025.
3. Company is in the process of identifying the MSME Vendor.
4. Delayed payment charges (including penalties amount unascertainable), will be accounted for as and when settled / paid.

INTERNAL AUDITOR

The Board has appointed M/s. V. Sudarsanan & Co., Chartered Accountants, Chennai as the Internal Auditor of the Company pursuant to Section 138 of Companies Act, 2013 and Rule No. 13 of The Companies (Accounts of Companies) Rules, 2014 for the financial year 2024-25.

M/s.V.Sudarsanan & Co., Chartered Accountants, Chennai are having expertise in finance and Accounts. The Internal Audit would ensure that strong internal control mechanism is put in place in the Company as per the recommendations and guidance of Audit Committee.

COST AUDITOR

The Board of Directors had appointed Mr G Sundaresan, Cost Accountant, Membership No. 11733 as the Cost Auditor of the Company to audit the cost accounting records of the Company for the financial year 2024-25, 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.

SECRETARIAL AUDITOR

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, Practicing Company Secretary, Chennai to undertake the Secretarial Audit of the Company, for the financial year 2024-25. 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 2024-25 does not contain any qualification or adverse remark.

19. 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"

20. 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.

21. 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"

22. DEPOSITS

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

23. 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.

24. 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.

25. 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. 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. The Related Party Transactions Policy is available in our website, www.ccclindia.com.

26. 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.

27. TRANSFER TO RESERVES

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

28. CHANGE IN NATURE OF BUSINESS

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

29. SHARE CAPITAL

Following allotment were made during the Financial year 2024-25

a. To the Promoters Mr. R. Sarabeswar (97,51,494 equity shares) and to Mr. S. Sivaramakrishnan (99,25,333 equity shares) @ Rs. 18.75 on Nov 8, 2024, by converting their loan

b. To Systematic Conscom Limited 2,85,71,436 equity shares @ Rs. 17.50 on Mar 27, 2025, by cash

The Paid up share capital of the Company was increased by 4,82,48,263 equity shares and the total paid up share capital is 44,67,59,451 equity shares

30. ANNUAL RETURN

The Annual Return 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 is available on the Company's website at www.ccclindia.com

31. 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.

32. 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.

Electronic copies of the Annual Report 2024-25 and Notice of the 28th Annual General Meeting are being sent to all the members whose email addresses are registered with the Company/Depository Participant(s).

33. 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.

For **Consolidated Construction Consortium Limited**

Place: Chennai
Date : April 28, 2025

R. Sarabeswar	**S.Sivaramakrishnan**
Chairman & CEO	Managing Director
(DIN: 00435318)	(DIN: 00431791)

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 2025	31st March 2025	31st March 2025	31st March 2025	31st March 2025	31st March 2025
2	Reporting currency and Exchange rate as on the last date of the relevant Financial year in the case of foreign subsidiaries	INR in L	INR in L	INR in L	INR in L	INR in L	INR in L
3	Share Capital	677.85	165.00	2,291.00	5.00	450.00	5.00
4.	Reserves & Surplus	(1534.27)	(3806.07)	1,207.40	1,392.72	(603.26)	(610.82)
5.	Total Aassets	50.58	0.26	12,225.75	7,216.09	0.19	0.63
6.	Total Liabilities	907.00	3641.33	8,727.35	5,818.37	153.45	606.45
7.	Investments / Asset Held for sale	-	-	-	-	-	-
8.	Turnover	-	-	335.84	71.52	-	-
9.	Profit (Loss) before taxation	6.86	1803.09	3,791.65	(177.07)	(0.89)	(0.89)
10.	Provision for taxation / Tax Expense	-	-	-	-	-	-
11.	Profit (Loss) after taxation	6.86	1803.09	3,804.05	(150.41)	(0.89)	(0.89)
12.	Proposed Dividend	-	-	-	-	-	-
13.	% of shareholding	100%	100%	100%	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	31.03.2025
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.(245.96)
Profit/Loss for the year	Rs.10.19
Considered in Consolidation	-
Not Considered in Consolidation	YES

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

For **Consolidated Construction Consortium Limited**

Place: Chennai
Date : April 28, 2025

R. Sarabeswar
Chairman & CEO
(DIN: 00435318)

S.Sivaramakrishnan
Managing Director
(DIN: 00431791)

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 31.03.2025

[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 31.03.2025, 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 31.03.2025 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:

a. Redemption / Buy Back of securities.

b. Merger/ Amalgamations/ reconstruction.

c. Foreign Technical collaborations.

(XIII) However, there is a preferential issue of shares both for conversion of loans to promoters and cash and same is duly completed with the Regulation applicable in this regard.

(XIV) I further report that the following point require attention and is beyond my comment:

a) There are overdue payments payable to MSME Enterprises under Micro, Small and Medium Enterprises Development Act 2006.

Signature :
Name of Company Secretary in Practice : **N Balachandran**
ACS No.: 5113 C P No:3200
UDIN:A005113G000221285

Place:Chennai
Date: 28.04.2025

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 2024-25).

1. 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.
2. 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.
3. We have not verified the correctness and appropriateness of financial records and books of accounts of the company.
4. Wherever required, we have obtained Management representation about the compliance of laws, rules and regulations and happening of events etc.
5. 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.
6. 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.
7. 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.

Signature :
Name of Company Secretary in Practice : **N Balachandran**
ACS No. : 5113 C P No: 3200
UDIN: A005113G000221285

Place:Chennai
Date: 28.04.2025

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 2025.

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	**2024-25**	**2023-24**
Earnings Export of Goods	NIL	NIL
Expenditure Import of Material	NIL	4.55

For **Consolidated Construction Consortium Limited**

Place: Chennai
Date: 28th April, 2025

R. Sarabeswar
Chairman & CEO
(DIN: 00435318)

S.Sivaramakrishnan
Managing Director
(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, 2025 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, 2025, are as follows:

Name of the Related Party	**Nature of Relationship**	**Duration of the Contract**	**Salient terms**	**Amount (Rs in Lakhs)**
Nature of Contract 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
Remuneration to Relative of KMP				
Mr. Kaushik Ram	Relative of Mr. R.Sarabeswar			129.00

For **Consolidated Construction Consortium Limited**

Place: Chennai
Date: 28th April, 2025

R. Sarabeswar
Chairman & CEO
(DIN: 00435318)

S.Sivaramakrishnan
Managing Director
(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 2024-25 was Rs.51,265/- 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.Janarthanam V G	Non-Executive Director	Nil
Mr. Sivaramakrishnan. S	Whole-Time Director	Nil
Mr S S Arunachalam & Mr. S. Niranjan	Company Secretary	24.65%
Mr V Suresh* (New Appointment)	Chief Financial Officer	100%

(a) The Company has paid sitting fees of Rs.20.40 lakhs to the Directors during the Financial Year 2024-25.

(b) No Commission was paid in the year 2024-25.

(3) The percentage increase in the median remuneration of employees in the financial year : 22.69%

(4) The number of permanent employees on the rolls of Company as at March 31, 2025: 267

(5) The increase in the average salary of the employees is 42.90%as compared to increase in the managerial remuneration which is 124.96%

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

For **Consolidated Construction Consortium Limited**

Place: Chennai
Date: 28th April, 2025

R. Sarabeswar
Chairman & CEO
(DIN: 00435318)

S.Sivaramakrishnan
Managing Director
(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 2025.

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 following Committees viz,

a) Audit Committee
b) Stakeholders Relationship Committee,
c) Nomination & Remuneration Committee
d) Corporate Social Responsibility
e) Internal Complaints Committee, Risk Management Committee
f) 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.

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 2025-26

Calendar of meetings for the financial year 2025-26 have been circulated to the Board, well in advance.

3. BOARD MEETINGS

Eight (8) Board Meetings were held during the financial year 2024-2025. 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:

3rd May, 2024, 29th July, 2024, 19th September, 2024, 29th October, 2024, 8th November, 2024, 28th January, 2025, 22nd February, 2025 and 27th March, 2025.

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:

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	-	6	-	-
Mr S Sivaramakrishnan	MD	8	Yes	-	6	-	-
Mr V G Janarthanam	NE-NI	8	Yes	-	6	-	-
Mr N Sivaraman	NE-I	8	Yes	2	6	-	2
Mr Vivek Harinarain	NE-I	8	Yes	-	1	-	-
Mr Kishor Kharat	NE-I	8	No	-	5	-	-
Ms Hema Gopal	NE-I	8	Yes	-	-	-	-
Mr S Kaushik Ram	WTD	8	Yes	-	-	-	-

C – Chairman; CEO – Chairman & 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.

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 and Mr. V G Janarthanam holds 4856990 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.

3.1 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

4. 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. A declaration to this effect, given by the Managing Director, forms part of this report.

5. PREVENTION OF INSIDER TRADING

Pursuant to the requirements of the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015, as amended, our Company has adopted a Code of Conduct for prevention of Insider Trading. This Code is applicable to all Board members/officers/designated employees. The objective of this code is to prevent purchase and/or sale of shares of the Company by an insider on the basis of unpublished price sensitive information of the Company.

The Company closes the trading window from the end of every quarter till 48 hours after the declaration of financial results during which the Directors / Officers / Designated Persons are advised not to trade in Company's securities.

6. 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.

7. MEETING OF INDEPENDENT DIRECTORS

In terms of the provisions of the Act, the meeting of Independent Directors was held on 28th January, 2025 with the attendance of all Independent Directors and without the presence of Non-Independent Directors.

8. PERFORMANCE EVALUATION

Pursuant to the provisions of the Companies Act, 2013 and schedule II, Part – D of the SEBI (LODR) Regulations, 2015, the Board will carry 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 2025-2026

9. AUDIT COMMITTEE

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 2025

Mr N Sivaraman – Chairman

Mr Kishor Kharat

Mr Vivek Harinarain

Mr S Sivaramakrishnan

Ms 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 16th August, 2024.

9.1 MEETINGS AND THE ATTENDANCE DURING THE YEAR

Eight (8) meetings of the Audit Committee were held during the year on 3rd May, 2024, 29th July, 2024, 19th September, 2024, 29th October, 2024, 8th November 2024, 28th January, 2025, 22nd February, 2025 and 27th March, 2025.

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

9.2 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.

10. NOMINATION AND REMUNERATION COMMITTEE (NRC)

10.1 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.

Four (4) NRC meetings were held during the year. 29th April, 2024, 29th July,2024, 19th September, 2024, and 28th January, 2025.

Name of the Director	Status	No. of Meetings attended
Ms. Hema Gopal	Chairman	4
Mr. Vivek Harinarain	Member	4
Mr. N Sivaraman	Member	4

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)

10.2 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.

10.3 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

10.4 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 N&R Committee 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.

11. STAKEHOLDERS' RELATIONSHIP COMMITTEE (SRC)

11.1 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 16th August, 2024.

During the Financial Year 2024-25, SRC met on 28.1.2025 and all the members were attended the meeting.

During the year, one (1) complaint was received from the shareholder, and the same was resolved to the satisfaction of the shareholder and there was no pending complaint as on 31st March, 2025

11.2 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

During the year, the Committee met on 28.1.2025 and all the members were present at the meeting.

12. RISK MANAGEMENT COMMITTEE

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, Chief Executive Officer, Mr. S. Sivaramakrishnan, Managing Director and Mr. V. G. Janarthanam, Director as its members.

Company Secretary acts as 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.

13. 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 NRC Committee;

iii. The NRC may recommend to the Board, the payment of commission on uniform basis, 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 NRC 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.

13.1 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 NRC for its review and approval.

14. GENERAL BODY MEETINGS

Year	Location	Date / time
2023-24	Hotel Gokulam Park Sabari, No.33, Rajiv Gandhi Salai (OMR), Navalur, Chennai-603 103	16th August, 2024 3.30 PM
2022-23	Hotel Gokulam Park Sabari, No.33, Rajiv Gandhi Salai (OMR), Navalur, Chennai-603 103	26th September, 2023 2.45 PM
2021-22	Hotel Gokulam Park Sabari, No.33, Rajiv Gandhi Salai (OMR), Navalur, Chennai-603 103	27th December, 2022 2.45 PM

- At the AGM held on 27th December, 2022, no special resolution was passed
- 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

During the financial year 2024-25, nine (9) special resolutions were passed through the Postal Ballot which were relating to the appointment of Independent Directors / Whole-Time Director / Remuneration to Whole-Time Director, Loan agreement entered with Promoter and issuance of equity shares on Preferential Basis pursuant to conversion of Unsecured Loan. Further, 2,85,71,436 equity shares were allotted by way of preferential issue on private placement basis through EGM. Postal ballot / EGM was carried out with e-voting facility as per the applicable provisions of the Act, read with underlying rules and relevant circulars (General Circular 9/2023 dated 25th September 2023) issued by Ministry of Corporate Affairs and applicable regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Mr N Balachandran, Practicing Company Secretary was appointed as Scrutinizer for the said Postal Ballot Reports.

Furnished below is the voting pattern.

Resolution required: (Ordinary/ Special) : Special - Appointment of Mr. Vivek Harinarain as Independent Director

Whether promoter/ promoter group are interested in the agenda/resolution? - No

Category	Mode of Voting	No. of shares held (1)	No. of votes polled (2)	% of Votes Polled on outstanding shares (3) =[(2)/(1)]* 100	No. of Votes – in favour (4)	No. of Votes – against (5)	% of Votes in favour on votes polled (6) =[(4)/(2)]*100	% of Votes against on votes polled (7) =[(5)/(2)]*100
Promoter and Promoter Group	E-Voting	54403181	54403181	100.0000	54403181	0	100.0000	0.0000
	Poll		0	0.0000	00	0	0.0000	0.0000
	Postal Ballot (if applicable)		0	0.0000	00	0	0.0000	0.0000
	Total	54403181	54403181	100.0000	54403181	0	100.0000	0.0000
Public - Institutions	E-Voting	707780						
	Poll		702516	99.2500	592171	110345	84.2900	15.7000
	Postal Ballot (if applicable)							
	Total	707780	702516	99.2500	592171	110345	84.2900	15.7000
Public - Non Institutions	E-Voting							
	Poll							
	Postal Ballot (if applicable)							
	Total							
Total		55110961	55105697	99.9900	54995352	110345	99.7900	0.2002

Resolution passed with requisite majority

Resolution required: (Ordinary/ Special) : Special - Appointment of Mr. N. Sivaraman as Independent Director

Whether promoter/ promoter group are interested in the agenda/resolution? - No

Category	Mode of Voting	No. of shares held (1)	No. of votes polled (2)	% of Votes Polled on outstanding shares (3) =[(2)/(1)]* 100	No. of Votes – in favour (4)	No. of Votes – against (5)	% of Votes in favour on votes polled (6) =[(4)/(2)]*100	% of Votes against on votes polled (7) =[(5)/(2)]*100
Promoter and Promoter Group	E-Voting	54403181	54403181	100.0000	54403181	0	100.0000	0.0000
	Poll		0	0.0000	00	0	0.0000	0.0000
	Postal Ballot (if applicable)		0	0.0000	00	0	0.0000	0.0000
	Total	54403181	54403181	100.0000	54403181	0	100.0000	0.0000
Public - Institutions	E-Voting	707780						
	Poll		702516	99.2500	592171	110345	84.2900	15.7000
	Postal Ballot (if applicable)							
	Total	707780	702516	99.2500	592171	110345	84.2900	15.7000
Public - Non Institutions	E-Voting							
	Poll							
	Postal Ballot (if applicable)							
	Total							
Total		55110961	55105697	99.9900	54995352	110345	99.7900	0.2002

Resolution passed with requisite majority

Resolution required: (Ordinary/ Special) : Special - Appointment of Ms. Hema Gopal as Independent Director

Whether promoter/ promoter group are interested in the agenda/resolution? - No

Category	Mode of Voting	No. of shares held (1)	No. of votes polled (2)	% of Votes Polled on outstanding shares (3) =[(2)/(1)]* 100	No. of Votes – in favour (4)	No. of Votes – against (5)	% of Votes in favour on votes polled (6) =[(4)/(2)]*100	% of Votes against on votes polled (7) =[(5)/(2)]*100
Promoter and Promoter Group	E-Voting	54403181	54403181	100.0000	54403181	0	100.0000	0.0000
	Poll		0	0.0000	00	0	0.0000	0.0000
	Postal Ballot (if applicable)		0	0.0000	00	0	0.0000	0.0000
	Total	54403181	54403181	100.0000	54403181	0	100.0000	0.0000
Public - Institutions	E-Voting	707780	702516	99.2500	592171	110345	84.2900	15.7000
	Poll							
	Postal Ballot (if applicable)							
	Total	707780	702516	99.2500	592171	110345	84.2900	15.7000
Public - Non Institutions	E-Voting							
	Poll							
	Postal Ballot (if applicable)							
	Total							
Total		55110961	55105697	99.9900	54995352	110345	99.7900	0.2002

Resolution passed with requisite majority

Resolution required: (Ordinary/ Special) : Special - Appointment of Mr. S. Kaushik Ram as Whole time Director

Whether promoter/ promoter group are interested in the agenda/resolution? - YES

Category	Mode of Voting	No. of shares held (1)	No. of votes polled (2)	% of Votes Polled on outstanding shares (3) =[(2)/(1)]* 100	No. of Votes – in favour (4)	No. of Votes – against (5)	% of Votes in favour on votes polled (6) =[(4)/(2)]*100	% of Votes against on votes polled (7) =[(5)/(2)]*100
Promoter and Promoter Group	E-Voting	54403181	0	0.0000	0	0	0.0000	0.0000
	Poll		0	0.0000	00	0	0.0000	0.0000
	Postal Ballot (if applicable)		28105834	51.6621	28105834	0	100.0000	0.0000
	Total	54403181	28105834	51.6621	28105834	0	100.0000	0.0000
Public - Institutions	E-Voting	707780						
	Poll		702516	99.2563	592171	110345	84.2929	15.7071
	Postal Ballot (if applicable)							
	Total	707780	702516	99.2563	592171	110345	84.2929	15.7071
Public - Non Institutions	E-Voting							
	Poll							
	Postal Ballot (if applicable)							
	Total							
Total		55110961	28808350	52.2734	28698005	110345	99.6170	0.3830

Resolution passed with requisite majority

Resolution required: (Ordinary/ Special) : Special - Remuneration to Mr. S. Kaushik Ram, Whole Time Director

Whether promoter/ promoter group are interested in the agenda/resolution? - YES

Category	Mode of Voting	No. of shares held (1)	No. of votes polled (2)	% of Votes Polled on outstanding shares (3) =[(2)/(1)]* 100	No. of Votes – in favour (4)	No. of Votes – against (5)	% of Votes in favour on votes polled (6) =[(4)/(2)]*100	% of Votes against on votes polled (7) =[(5)/(2)]*100
Promoter and Promoter Group	E-Voting	54403181	0	0.0000	0	0	0.0000	0.0000
	Poll		0	0.0000	00	0	0.0000	0.0000
	Postal Ballot (if applicable)		28105834	51.6621	28105834	0	100.0000	0.0000
	Total	54403181	28105834	51.6621	28105834	0	100.0000	0.0000
Public - Institutions	E-Voting	707780						
	Poll		702516	99.2563	551774	150742	78.5426	21.4574
	Postal Ballot (if applicable)							
	Total	707780	702516	99.2563	551774	150742	78.5426	21.4574
Public - Non Institutions	E-Voting							
	Poll							
	Postal Ballot (if applicable)							
	Total							
Total		55110961	28808350	51.6621	28657608	150742	99.4767	0.5233

Resolution passed with requisite majority

Resolution required: (Ordinary/ Special) : Special - Appointment of Mr. Kishor Kharat as Independent Director

Whether promoter/ promoter group are interested in the agenda/resolution? - NO

Category	Mode of Voting	No. of shares held (1)	No. of votes polled (2)	% of Votes Polled on outstanding shares (3) =[(2)/(1)]* 100	No. of Votes – in favour (4)	No. of Votes – against (5)	% of Votes in favour on votes polled (6) =[(4)/(2)]*100	% of Votes against on votes polled (7) =[(5)/(2)]*100
Promoter and Promoter Group	E-Voting	54403181	54403181	100.0000	54403181	0	100.0000	0.0000
	Poll		0	0.0000	00	0	0.0000	0.0000
	Postal Ballot (if applicable)		0	0.0000	00	0	0.0000	0.0000
	Total	54403181	54403181	100.0000	54403181	0	100.0000	0.0000
Public - Institutions	E-Voting	707780						
	Poll		702516	99.2500	592171	110345	84.2900	15.7000
	Postal Ballot (if applicable)							
	Total	707780	702516	99.2500	592171	110345	84.2900	15.7000
Public - Non Institutions	E-Voting							
	Poll							
	Postal Ballot (if applicable)							
	Total							
Total		55110961	55105697	99.9900	54995352	110345	99.7900	0.2002

Resolution passed with requisite majority

Resolution required: (Ordinary/ Special) : Special - To approve Loan Agreement entered between the Company and the Promoter

Whether promoter/ promoter group are interested in the agenda/resolution? - NO

Category	Mode of Voting	No. of shares held (1)	No. of votes polled (2)	% of Votes Polled on outstanding shares (3) =[(2)/(1)]* 100	No. of Votes – in favour (4)	No. of Votes – against (5)	% of Votes in favour on votes polled (6) =[(4)/(2)]*100	% of Votes against on votes polled (7) =[(5)/(2)]*100
Promoter and Promoter Group	E-Voting	248623057	13056290	5.2514	13056290	0	100.0000	0.0000
	Poll		0	0.0000	00	0	0.0000	0.0000
	Postal Ballot (if applicable)		0	0.0000	00	0	0.0000	0.0000
Public - Institutions	E-Voting	39901082	0	0.0000	00	0	0.0000	0.0000
	Poll		0	0.0000	00	0	0.0000	0.0000
	Postal Ballot (if applicable)		0	0.0000	00	0	0.0000	0.0000
Public - Non Institutions	E-Voting	109987049	499714	0.4543	495960	3754	99.2487	0.7512
	Poll		0	0.0000	00	0	0.0000	0.0000
	Postal Ballot (if applicable)		0	0.0000	00	0	0.0000	0.0000
	Total	398511188	13556004	3.4017	13552250	3754	99.9723	0.0277

Resolution passed with requisite majority

Resolution required: (Ordinary/ Special) : SPECIAL - Issuance of Equity Shares to Mr. R. Sarabeswar - Promoter on a Preferential Basis pursuant to conversion of Unsecured Loan.

Whether promoter/ promoter group are interested in the agenda/resolution? - NO

Category	Mode of Voting	No. of shares held (1)	No. of votes polled (2)	% of Votes Polled on outstanding shares (3) =[(2)/(1)]* 100	No. of Votes – in favour (4)	No. of Votes – against (5)	% of Votes in favour on votes polled (6) =[(4)/(2)]*100	% of Votes against on votes polled (7) =[(5)/(2)]*100
Promoter and Promoter Group	E-Voting	248623057	116991812	47.0559	116991812	0	100.0000	0.0000
	Poll	248623057	0	0.0000	00	0	0.0000	0.0000
	Postal Ballot (if applicable)	248623057	0	0.0000	00	0	0.0000	0.0000
Public - Institutions	E-Voting	39901082	0	0.0000	00	0	0.0000	0.0000
	Poll	39901082	0	0.0000	00	0	0.0000	0.0000
	Postal Ballot (if applicable)	39901082	0	0.0000	00	0	0.0000	0.0000
Public - Non Institutions	E-Voting	109987049	497724	0.4525	493323	4401	99.1157	0.8842
	Poll	109987049	0	0.0000	00	0	0.0000	0.0000
	Postal Ballot (if applicable)	109987049	0	0.0000	00	0	0.0000	0.0000
	Total	398511188	117489536	29.4821	117485135	4401	99.9963	0.0037

Resolution passed with requisite majority

Resolution required: (Ordinary/ Special) : SPECIAL - Issuance of Equity Shares to Mr. S. Sivaramakrishnan- Promoter on a Preferential Basis pursuant to conversion of Unsecured Loan.

Whether promoter/ promoter group are interested in the agenda/resolution? - NO

Category	Mode of Voting	No. of shares held (1)	No. of votes polled (2)	% of Votes Polled on outstanding shares (3) =[(2)/(1)]* 100	No. of Votes – in favour (4)	No. of Votes – against (5)	% of Votes in favour on votes polled (6) =[(4)/(2)]*100	% of Votes against on votes polled (7) =[(5)/(2)]*100
Promoter and Promoter Group	E-Voting	248623057	144447120	58.0988	144447120	0	100.0000	0.0000
	Poll	248623057	0	0.0000	00	0	0.0000	0.0000
	Postal Ballot (if applicable)	248623057	0	0.0000	00	0	0.0000	0.0000
Public - Institutions	E-Voting	39901082	0	0.0000	00	0	0.0000	0.0000
	Poll	39901082	0	0.0000	00	0	0.0000	0.0000
	Postal Ballot (if applicable)	39901082	0	0.0000	00	0	0.0000	0.0000
Public - Non Institutions	E-Voting	109987049	497724	0.4525	493543	4181	99.1599	0.8400
	Poll	109987049	0	0.0000	00	0	0.0000	0.0000
	Postal Ballot (if applicable)	109987049	0	0.0000	00	0	0.0000	0.0000
	Total	398511188	144944844	36.3716	144940663	4181	99.9971	0.0029

Resolution passed with requisite majority

Resolution required: (Ordinary/ Special) : SPECIAL - Issue of Equity Shares on Preferential basis

Whether promoter/ promoter group are interested in the agenda/resolution? - NO

Category	Mode of Voting	No. of shares held (1)	No. of votes polled (2)	% of Votes Polled on outstanding shares (3) =[(2)/(1)]* 100	No. of Votes – in favour (4)	No. of Votes – against (5)	% of Votes in favour on votes polled (6) =[(4)/(2)]*100	% of Votes against on votes polled (7) =[(5)/(2)]*100
Promoter and Promoter Group	E-Voting	26,82,99,884	11,39,74,270	42.4802	11,39,74,270	0	100.0000	0.0000
	Poll		15,11,98,614	56.3543	15,11,98,614	0	100.0000	0.0000
	Postal Ballot (if applicable)		0	0.0000	0	0	0.0000	0.0000
	Total		26,51,72,884	98.8345	26,51,72,884	0	100.0000	0.0000
Public - Institutions	E-Voting	3,99,87,347	0	0.0000	0	0	0.0000	0.0000
	Poll		0	0.0000	0	0	0.0000	0.0000
	Postal Ballot (if applicable)		0	0.0000	0	0	0.0000	0.0000
	Total		0	0.0000	0	0	0.0000	0.0000
Public - Non Institutions	E-Voting	10,99,00,784	10,13,931	0.9226	9,78,936	34,995	96.5485	3.4514
	Poll		5,76,805	0.5248	5,76,805	0	100.0000	0.0000
	Postal Ballot (if applicable)		0	0.0000	0	0	0.0000	0.0000
	Total		15,90,736	1.4474	15,55,741	34,995	97.8001	2.1999
Total		41,81,88,015	26,67,63,620	63.7904	26,67,28,625	34,995	99.9869	0.0131

Resolution passed with requisite majority

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

15. Means of Communication

As stipulated under Para A of Schedule V of Listing Regulations, the means of communications adopted by the company includes the following:

a) The Quarterly Results are intimated to the Stock Exchanges and published in one English National Newspaper (Trinity Mirror) and one Tamil News Paper (Makkal Kural).

b) The results are also posted in the website of the Company viz. www.ccclindia.com

c) In addition, official press / news release and several other details / information of interest to various stakeholders' are submitted to the Stock Exchanges and made available in the website

16. General Shareholder information

a)	Annual General Meeting Date, Time and Venue	Date : 28th July, 2025 Time : 3.30 p.m. Venue : Alumini Club, 1C, Boat Club Road, 3rd Avenue, R.A. Puram, Chennai 600 028
b)	Financial Year	1st April 2024 to 31st March 2025
c)	Book closure dates	Wednesday – 23rd July, 2025 to Monday – 28th July, 2025
d)	Dividend payment date	No dividend has been recommended by the Board

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 2024-25 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

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	43503	95.28	20509448	4.90
2	5001 - 10000	1006	2.20	7869365	1.88
3	10001 - 20000	496	1.09	7298320	1.75
4	20001 - 30000	206	0.45	5192920	1.24
5	30001 - 40000	90	0.20	3122572	0.75
6	40001 - 50000	79	0.17	3772190	0.90
7	50001 - 100000	141	0.31	10621296	2.54
8	100001 and above	135	0.30	359801904	86.04
	TOTAL	**45656**	**100.00**	**418188015**	**100.00**

Shareholding Pattern as on 31st March, 2025

S.No.	Description	No. of shareholders	Total No. of shares	% to Total No. of shares
1	PROMOTER GROUP	5	8432715	1.89
2	PROMOTERS	4	259867169	58.17
3	BANKS	2	39812267	8.91
4	QUALIFIED INSTITUTIONAL BUYER	1	88815	0.02
5	FOREIGN PORTFOLIO - CORP	3	86265	0.02
6	I E P F	1	37494	0.01
7	RESIDENT INDIVIDUALS	45216	85861710	19.22
8	NON RESIDENT INDIAN NON REPATRIABLE	130	1424357	0.32
9	NON RESIDENT INDIANS	129	1253842	0.28
10	FOREIGN CORPORATE BODIES	1	7126722	1.60
11	BODIES CORPORATES	179	38735453	8.67
12	H U F	935	3023349	0.68
13	TRUSTS	4	1009293	0.23
	Total	**46610**	**446759451**	**100.00**

Summary of Shareholding as on 31st March, 2025

S.No	Description	No of Holders	Shares	% To Equity
1	PHYSICAL	16	333401	0.08
2	NSDL	12970	136637749	25.84
3	CDSL	33624	309788301	74.08
	Total	**46610**	**446759451**	**100.00**

i) Dematerialization of shares and liquidity

Out of the 17,84,59,567 shares held by persons other than promoters, 17,81,26,166 shares have been dematerialized as on 31st March 2025 accounting to 99.81%.

Company has already achieved 100% of promoter group's shareholding in dematerialized form consisting of 26,82,99,884 equity shares of face value of Rs.2/- each.

All the equity shares are freely tradable, except 28,35,74,615 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.

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) Credit Rating

Company has applied for fresh Credit Rating post CIRP process.

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

17. 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) 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

c) 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 (http://www.ccclindia.com). 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.

d) 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 2024-25 is enclosed with this report.

e) 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. 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.

f) During the financial year 2024-25, recommendations made by the Committees were accepted by the Board.

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

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

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

i) 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.

j) 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.

k) 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	18,00,000
2	Consolidated Interiors Limited	25,000
3	CCCL Power Infrastructure Ltd	25,000
4	Noble Consolidated Glazing's Limited	25,000
5	CCCL Infrastructure Limited	1,20,000
6	CCCL Pearl City Food Port SEZ Limited	1,00,000
7	Delhi South Extension Car Park Limited	25,000
	Total	**21,20,000**

17.1 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.

17.2 Disclosure with respect to demat suspense account/unclaimed suspense account.

There are no such details pertaining to demat suspense account/unclaimed suspense account.

17.3 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

17.4 Disclosure of Accounting Treatment

Company, while preparing Financial Statements for the year 2024-25, has followed all relevant Accounting Standards as notified by the Companies (Indian Accounting Standards) Rules, 2015.

18. 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.

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.

a) The posts of Chairman and Managing Director 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 28th 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, 2025 and the same is enclosed to this report.

22. MANAGEMENT DISCUSSIONS AND ANALYSIS REPORT

Management Discussion and Analysis report forms part of the Directors' 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 2024-2025.

24. Unclaimed Dividend

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

25. Online Dispute Resolution (ODR):

SEBI vide its circular dated 13.07.2023 read with circular dated 04.08.23 has introduced a common Online Dispute Resolution (ODR) mechanism to facilitate online resolution of all kinds of disputes arising in the Indian securities market. Investors to follow: Level 1 – to raise complaint with RTA or Company; Level 2 – SEBI Complaints Redress (SCORES) online portal and Level 3 – ODR website platform. Without having to go through SCORES portal, investor/client can directly initiate dispute resolution through the ODR Portal if the grievance lodged with the concerned company was not satisfactorily resolved, provided the complaint/dispute is not under consideration in SCORES portal or not pending before any arbitral process, court, tribunal or consumer forum or are non-arbitrable in terms of Indian Law.

For **Consolidated Construction Consortium Limited**

Place: Chennai
Date: 28th April, 2025

R. Sarabeswar
Chairman & CEO
(DIN: 00435318)

S.Sivaramakrishnan
Managing Director
(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 andsenior 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 ofConduct, from the Board Members and senior management personnel for the financial year ended on March 31, 2025, as per the requirement of Regulation 26(3) of SEBI (LODR) Regulations, 2015.

For **Consolidated Construction Consortium Limited**

Place: Chennai
Date: 28th April, 2025

S.Sivaramakrishnan
Managing Director
(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, 2025 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, 2025.

For **Consolidated Construction Consortium Limited**

Place: Chennai
Date: 28th April, 2025

R. Sarabeswar
Chairman & CEO
(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 2025 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.

Name: N. Balachandran
Designation: Company Secretary In Practice
Membership No.: A5113
CP No.: 3200
UDIN No: A005113G000590874

Place: Chennai
Date : 13.06.2025

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) 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, 2025 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.

Name: N. Balachandran
Designation: Company Secretary In Practice
Membership No.: A5113
CP No.: 3200
UDIN No: A005113G000493381

Place: Chennai
Date : 29.05.2025

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, 2025, 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, 2025, 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

a. We draw attention to Note No. 1to the standalone financial statement with respect to the non-receipt of no due certificate from ICICI Bank pursuant to the one-time settlement plan under the 12A Scheme of the IBC. Accordingly, we are unable to comment on the impact of the same, if any, on the standalone financial statements.

b. We draw attention to Note No. 45a with respect to non-receipt of confirmation and consequential reconciliation of balances from loans and advances, trade payables, 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.

c. 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.

d. We refer to Note No. 45b to the standalone financial statements regarding non estimation and provision for the interest and penalty with respect to the earlier years statutory dues paid during the 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, we donot 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	**Revenue recognition – Construction contracts** 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). We focused on this area because of the significant management judgment required in: • the estimation of the physical proportion of the contract work completed for the contracts; and • 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. 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.	We have performed the following procedures to address the Key audit matters: • 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. • Testing a sample of contracts for appropriate identification of performance obligations. • 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. • Evaluated the design of internal controls relating to collation of data required for making disclosures as per Ind AS 115 • Testing appropriateness of the disclosures in the financial statements in respect of such construction contracts to ensure compliance with Ind AS 115.

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, 2025 taken on record by the Board of Directors, none of the directors are disqualified as on March 31, 2025 from being appointed as a director in terms of Section 164 (2) of the Act;

(f) With respect to the adequacy of the internal financial controls 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 andisclaimer 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. 44 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 it's 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, 2025 did not have a feature of recording audit trail (edit log) facility. Also refer Note No. 59 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: 25202363BMOQGU4858

Place : Chennai
Date : April 28, 2025

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 ConstructionCorporation 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
Aggregate amount granted/ provided during the year				
- Wholly owned Subsidiaries				
CCCL Infrastructure Limited	Nil	Nil	4,575.03	Nil
Noble Consolidated Glazings Limited	Nil	Nil	20.90	Nil
CCCL Power Infrastructure Limited	Nil	Nil	0.83	Nil
Consolidated Interior Limited	Nil	Nil	0.83	Nil
Delhi South Extension Car Park Limited	Nil	Nil	0.03	Nil
-Step down Subsidiary				
CCCL Pearl City Food Port SEZ Limited	Nil	Nil	0.03	Nil
Balance outstanding as at balance sheet date in respect of above cases				
- Wholly owned Subsidiaries				
CCCL Infrastructure Limited	Nil	Nil	5,948.04	Nil
Noble Consolidated Glazings Limited	Nil	Nil	3,501.52	Nil
CCCL Power Infrastructure Limited	Nil	Nil	603.24	Nil
Consolidated Interior Limited	Nil	Nil	898.74	Nil
Delhi South Extension Car Park Limited	Nil	Nil	0.03	Nil
-Step down Subsidiary				
CCCL Pearl City Food Port SEZ Limited	Nil	Nil	373.05	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 (11) 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 account 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.

(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 Statue	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	304.36	FY 2014-15	National Faceless Appeal Centre, Delhi
		Income Tax	547.52	FY 2006-07	National Faceless Appeal Centre, Delhi
		Income Tax	1,069.12	FY 2009 to 2012	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	Value Added Tax	34.22	FY 2009-10	Deputy Commissioner of Commercial Taxes, Bengaluru
		Value Added Tax	276.06	FY 2017-18	Commercial Tax Officer, Karnataka
		GST	193.30	FY 2018-19	
			140.32	FY 2019-20	
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
		Excess claim of ITC	424.15	July 2017 to Sep 2022	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.	West Bengal Value Added Tax, 2003	Value Added Tax including late fee	160.60	FY 2011-12	The Joint Commissioner, Commercial Taxes, Alipore Charge, Kolkatta
		Value Added Tax	167.72	FY 2012-13	Appellate Tribunal, West Bengal Taxation Tribunal
7.	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 Statue	Nature of the Dues	Amount (Rs.in Lakh)	Period to which the amount relates	Forum where the dispute is pending
8.	The Finance Act, 1994	Service Tax	93.07	Sep 2011 to Sep 2012	Commissioner of Service Tax, Chennai
			6.05	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

(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) On an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries.

(f) The Company has not raised any loans during the year and hence reporting on clause 3 (ix) (f) does not arise.

(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 made private placement of shares during the year. In respect of such preferential allotment of equity shares made during the year, the Company has duly complied with the requirements of section 42 and 62 of the Companies Act, 2013. The proceeds from issue of equity shares amounting to Rs. 5,000.00 lakhs received towards the year end and accordingly the same was not utilized within the year.

(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 has incurred cash loss of Rs. 66,910.56 lakhs 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:25202363BMOQGU4858

Place : Chennai
Date : April 28, 2025

Annexure - B to the Independent Auditor's Report

Report on the Internal Financial Controls 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, 2025, 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, 2025.

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:25202363BMOQGU4858

Place : Chennai
Date : April 28, 2025

Standalone Balance Sheet as at March 31, 2025

(Rupees in Lakhs)

	Notes	March 31, 2025	March 31, 2024
ASSETS			
Non-current assets			
Property, Plant and Equipment	4	7,058.70	7,245.52
Capital work-in-progress	5	-	-
Investment Property	6	50.04	52.89
Financial Assets			
(i) Investments	7	3,510.45	11.51
(ii) Contract Assets	14	898.50	876.48
(iii) Loans & Advances	8	6,321.09	-
(iv) Other Financial Assets	9	308.29	332.66
Non-Current Tax Assets	10	895.82	9,926.29
Other non-current Assets	11	86.55	93.91
		19,129.44	**18,539.26**
Current Assets			
Inventories	12	3,634.06	5,830.98
Financial Assets			
(i) Trade Receivables	13	4,224.42	2,270.88
(ii) Contract Assets	14	481.05	414.21
(iii) Cash & Cash Equivalents	15	7,021.73	712.45
(iv) Bank Balances other than (iii) above	16	2,022.93	535.05
(v) Others	9	507.76	10,610.03
Other Current Assets	11	1,538.43	1,344.39
		19,430.38	**21,717.99**
Total Assets		**38,559.82**	**40,257.25**
EQUITY AND LIABILITIES			
Equity			
Equity Share Capital	17	8,935.19	7,970.22
Other Equity	18	8,684.44	(7,339.72)
		17,619.63	**630.50**
Liabilities			
Non-current liabilities			
Financial Liabilities			
(i) Borrowings	19	-	3,689.41
(ii) Trade Payables			
- Total outstanding dues of micro enterprise and small enterprises		-	-
- Total outstanding dues of creditors other than micro enterprises and small enterprises	20	61.98	232.89
(iii) Other Financial Liabilities	21	212.35	212.35
Deferred tax liabilities (Net)	23	526.84	543.04
Other non-current liabilities	24	8.78	16.55
Provisions	22	379.77	315.06
		1,189.72	**5,009.30**
Current liabilities			
Financial Liabilities			
(i) Trade Payables			
-Total outstanding dues of micro enterprise and small enterprises	20	703.11	818.20
-Total outstanding dues of creditors other than micro enterprises and small enterprises	20	8,753.46	12,393.84
(iii) Other Financial Liabilities	21	7,956.90	17,292.93
Other current liabilities	24	2,239.96	4,035.80
Provisions	22	97.04	76.68
		19,750.47	**34,617.45**
Total Equity and Liabilities		**38,559.82**	**40,257.25**
See accompanying notes forming part of the consolidated financial statements	1-60		

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, 2025

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

R.Sarabeswar
Whole-time Director
DIN: 00435318

S.Sivaramakrishnan
Managing Director
DIN: 00431791

S S Arunachalam
Company Secretary
M.No: A17626

V Suresh
Chief Financial Officer

Standalone Statement of Profit and Loss for the year ended March 31, 2025

(Rupees in Lakhs)

Particulars	Note	For the year ended March 31, 2025	For the year ended March 31, 2024
INCOME			
I. Revenue From Operations	25	17,791.35	12,695.23
II. Other Income	26	7,654.07	682.42
Total Income (III)		**25,445.42**	**13,377.65**
Expenses			
Construction and Operating Expenses			
a) Cost of Construction Material Consumed	27	7,192.40	4,272.98
b) Sub-contracting Charges	28	7,261.96	6,541.31
c) Other Construction & Operating Expenses	29	1,029.21	601.86
		15,483.57	**11,416.15**
Employee Benefits Expense	30	2,364.77	6,158.55
Finance Costs	31	1,457.94	704.10
Depreciation & Amortization Expenses	32	212.78	249.17
Other Expenses	33	5,285.71	62,009.41
Total expenses (IV)		**24,804.77**	**80,537.38**
V. Profit/(Loss) before exceptional items and tax (III - IV)		**640.65**	**(67,159.73)**
VI. Exceptional Items	34	6,115.60	131,558.86
VII. Profit/(Loss) Before Tax (V - VI)		**6,756.25**	**64,399.13**
VIII. Tax expense	23		
Current tax		-	-
Relating to earlier Years		1,732.29	-
Deferred tax		(16.19)	(2,168.16)
IX. Profit/(Loss) for the year (VII - VIII)		**5,040.15**	**66,567.29**
X. Other Comprehensive Income			
i. Items that will not be reclassified to profit or loss			
- Remeasurements of the defined benefit plans		7.63	69.47
Less: Income Tax on Above		-	-
- Change in Fair value of Equity Instruments measured at FVTOCI (Refer Note 7.2)		3,498.94	(819.56)
Less: Income Tax on Above		-	-
ii) Items that will be reclassified to profit or loss		-	-
Other Comprehensive Income		**3,506.57**	**(750.09)**
XI. Total Comprehensive Income for the year (IX+X)		**8,546.72**	**65,817.20**
XII. Earnings per equity shares of Rs. 2/- each	35		
(1) Basic (in ₹)		1.24	16.70
(2) Diluted (in ₹)		1.24	16.70
Weighted average equity shares used in computing earnings per equity share			
(1) Basic (in Nos.)		406,665,490	398,511,188
(2) Diluted (in Nos.)		406,665,490	398,511,188
See accompanying notes forming part of the standalone financial statements	1- 60		

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, 2025

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

R.Sarabeswar
Whole-time Director
DIN: 00435318

S.Sivaramakrishnan
Managing Director
DIN: 00431791

S S Arunachalam
Company Secretary
M.No: A17626

V Suresh
Chief Financial Officer

Standalone Statement of Changes In Equity for the year ended March 31, 2025

(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	
Balance as at April 01, 2024	**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	-	-	-	-	-	-
Restated balance as at April 01, 2024	**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
Balance as at March 31, 2025	**8,935.19**	**37,072.46**	**9,792.70**	**(34,970.91)**	**(3,209.81)**	**17,619.63**
Balance as at April 01, 2023	**7,970.22**	**29,595.02**	**9,792.70**	**(106,578.35)**	**(5,966.29)**	**(65,186.70)**
Changes in accounting policy or prior period errors	-	-	-	-	-	-
Restated balance as at April 01, 2023	**7,970.22**	**29,595.02**	**9,792.70**	**(106,578.35)**	**(5,966.29)**	**(65,186.70)**
Profit/(Loss) for the year	-	-	-	66,567.29	(750.09)	65,817.20
Balance as at March 31, 2024	**7,970.22**	**29,595.02**	**9,792.70**	**(40,011.06)**	**(6,716.38)**	**630.50**

See accompanying notes forming part of the standalone financial statements 1 - 60

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, 2025

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

R.Sarabeswar
Whole-time Director
DIN: 00435318

S.Sivaramakrishnan
Managing Director
DIN: 00431791

S S Arunachalam
Company Secretary
M.No: A17626

V Suresh
Chief Financial Officer

Standalone Statement of Cash Flows as at March 31, 2025

(Rupees in Lakhs)

Particulars		March 31, 2025	March 31, 2024
CASH FLOW FROM OPERATING ACTIVITIES	A		
Profit before tax but after exceptional items		**6,756.25**	**64,399.13**
Adjustment for:-			
Impairment of Loans Advanced to Subsidiaries		22.60	1,776.45
Provision no longer required written back		(1,761.45)	-
Depreciation & Amortization Expenses (including Depreciation on Investment Property)		212.78	249.16
Finance Cost (including Fair Value Change in Financial Instruments)		262.49	357.93
Impairment of Property Plant and Equipment		-	3,141.48
Assets discarded / Written off		-	2,484.82
Share of Profit from Partnership Firm		(10.19)	(145.84)
Write down of Inventories		286.12	767.19
Fixed Deposits – Written off		-	129.41
Write Back of Bank Liabilities no longer required (One time settlement)		-	(122,584.23)
Write Back of Liabilities no longer required		(6,115.60)	-
Claims under Vivad se Vishwas Scheme		-	(10,506.00)
Deferred Payment Liability		1,709.70	1,531.40
Allowance for Expected Credit Loss		403.11	747.40
Gain on sale of Property Plant and Equipments		(115.42)	(0.28)
Bad debts written off		35.92	51,633.39
Finance Income (Including Fair Value Change in Financial Instruments)		(3,618.47)	(364.52)
Operating Profit/(Loss) before Working Capital Changes		**(1,932.16)**	**(6,383.11)**
Adjustment for:-			
(Increase)/Decrease in Trade Receivables		(1,415.74)	2,002.35
(Increase)/Decrease in Inventories		1,910.81	1,786.85
(Increase)/Decrease in Other Financial Assets		10,130.23	49.93
(Increase)/Decrease in Other Assets		(1,252.38)	(1,369.94)
Increase/(Decrease) in Trade Payables		2,129.10	917.29
Increase/(Decrease) in Other Financial Liabilities		(3,041.40)	7,984.13
Increase/(Decrease) in Employee Benefit Obligations		92.69	26.62
Increase/(Decrease) in Other Non-Financial Liabilities		(1,743.49)	309.88
Movement due to Working Capital Changes		**6,809.82**	**11,707.11**
Cash (used in)/generated from Operations		**4,877.66**	**5,324.00**
Income tax Refunds Received/(paid including TDS Credits)		10,540.56	(338.09)
Net Cash From/(used in) Operating Activities		**15,418.22**	**4,985.91**
CASH FLOW FROM INVESTING ACTIVITIES	B		
Proceeds from Sale of Property Plant & Equipment		115.42	13,175.55
Expenditure on Property, Plant and Equipment		(23.11)	(5.20)
Interest Received		109.98	6.59
Movement in Loans to Subsidiaries		(4,582.25)	(14.99)
Movement in Fixed deposits with banks		(1,487.88)	(553.96)
Net Cash From/(used in) Investing Activities		**(5,867.84)**	**12,607.99**
CASH FLOW FROM FINANCING ACTIVITIES	C		
Proceeds of long term borrowings		-	200.00
Proceeds of Equity		5,000.00	-
Payment of Long term Borrowings		-	(17,552.00)
Movement in short-term borrowings		(8,241.10)	-
Net Cash From/(used in) Financing Activities		**(3,241.10)**	**(17,352.00)**
Net (Decrease)/Increase in Cash and Cash Equivalents (A+B+C)		**6,309.28**	**241.90**
(Add) Cash & Cash Equivalents as at the beginning of the year		712.45	470.55
Cash & Cash Equivalents as at the end of the year - As per Note 15		**7,021.73**	**712.45**
See accompanying notes forming part of the standalone financial statements	1-60		

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, 2025

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

R.Sarabeswar
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Managing Director
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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, 2025

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 Hon. NCLT Chennai bench, vide its order IA (IBC)/2119/CHE/2023 in IBA/483/2020, dt: January 5, 2024 had allowed the withdrawal of IBA/483/2020 by which the Company is free from the provisions of IBC. As directed by the Hon. Tribunal, pursuant to the approval of the withdrawal of CIRP Mr.Krishnaswamy Vasudevan, Resolution Professional vide letter dt: January 5, 2024 handed over the Company back to the Directors, and the powers of the Board of Directors which stood suspended are thereby restored.

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.

The Company had entered into a one-time settlement with lenders during the previous financial year 2023-24 and settled the liabilities. Further the company had received the no due certificates from the lenders except from ICICI Bank.

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, 2025.

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:

(a) it is expected to be realized or sold or consumed in the Company's normal operating cycle;

(b) it is held primarily for the purpose of trading;

(c) it is expected to be realized within twelve months after the reporting period; or

(d) 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.

A liability is classified as current if:

(a) it is expected to be settled in normal operating cycle;

(b) it is held primarily for the purpose of trading;

(c) it is expected to be settled within twelve months after the reporting period;

(d) 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.

Notes forming part of standalone financial statements as at and for the year ended March 31, 2025 (Contd.)

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.

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 Ind AS 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-cancellable 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.

Notes forming part of standalone financial statements as at and for the year ended March 31, 2025 (Contd.)

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 fulfill such remaining performance obligations). In addition, the Company recognizes impairment loss (termed as Allowance for expected credit loss on contract assets in the financial 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 raw 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.

Notes forming part of standalone financial statements as at and for the year ended March 31, 2025 (Contd.)

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.

(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 theWritten 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
Motor Car	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 Valuemethod. 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 thevalue-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.

Notes forming part of standalone financial statements as at and for the year ended March 31, 2025 (Contd.)

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.

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 life time 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 life time expected credit losses if the credit risk on the financial asset has increased significantly since initial recognition. .

Notes forming part of standalone financial statements as at and for the year ended March 31, 2025 (Contd.)

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.

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.

Notes forming part of standalone financial statements as at and for the year ended March 31, 2025 (Contd.)

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.

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 theacquisition, 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, 2025 (Contd.)

4. Property Plant and Equipment (₹ in Lakhs)

Particulars	Freehold Land*	Buildings (Freehold)#*	Plant & Machinery	Office Equipment	Furniture & Fixtures	Vehicles	Total
Gross carrying value							
Balance as at April 1,2023	**20,577.85**	**3,781.58**	**12,910.22**	**891.09**	**265.03**	**42.93**	**38,468.70**
Additions	-	-	-	5.20	-	-	5.20
Deletions / write off	(16,197.89)	(210.76)	(3,648.18)	(821.83)	(87.31)	(38.86)	(21,004.83)
Balance as at March 31,2024	**4,379.96**	**3,570.82**	**9,262.04**	**74.46**	**177.72**	**4.07**	**17,469.07**
Balance as at April1,2024	**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**
Accumulated depreciation							
Balance as at April 1,2023	**-**	**1,563.85**	**11,721.51**	**859.26**	**253.25**	**40.93**	**14,438.78**
Depreciation during the year	-	106.62	136.19	3.29	0.05	-	246.15
Deletions / write off	-	(92.18)	(3,450.87)	(797.45)	(83.85)	(37.05)	(4,461.40)
Balance as at March 31,2024	**-**	**1,578.29**	**8,406.83**	**65.10**	**169.45**	**3.88**	**10,223.53**
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**
Net block							
As at March 31,2024	**4,379.96**	**1,992.53**	**855.21**	**9.36**	**8.27**	**0.19**	**7,245.52**
As at March 31,2025	**4,379.96**	**1,895.66**	**755.54**	**19.11**	**8.24**	**0.19**	**7,058.70**

Cost of Buildings (Free hold) includes Rs.1,761.19 Lakhs in respect of which the registration of title in the name of the company is pending.

* Land and Building has been given as a security for bank guarantees availed.

5. Capital Work in Progress (₹ in Lakhs)

Particulars	Amount
Balance as at April 1,2023	**2,258.12**
Additions	-
Transfer/ Disposal*	(2,258.12)
Assets capitalised during the year	-
Balance as at March 31,2024	**-**
Balance as at April 1,2024	-
Additions	-
Transfer/ Disposal*	-
Assets capitalised during the year	-
Balance as at March 31,2025	-

* Represents Assets discarded / written off

Notes forming part of standalone financial statements as at and for the year ended March 31, 2025 (Contd.)

6. Investment Property (Rs. in Lakhs)

Particulars	Amount
Gross carrying value	
Balance as at April 1,2023	**82.45**
Additions	-
Deletions / write off	-
Balance as at March 31,2024	**82.45**
Balance as at April 1,2024	**82.45**
Additions	-
Deletions / write off	-
Balance as at March 31,2025	**82.45**
Accumulated depreciation	
Balance as at April 1,2023	**26.54**
Depreciation during the year	3.02
Deletions / write off	
Balance as at March 31,2024	**29.56**
Balance as at April 1,2024	**29.56**
Depreciation during the year	2.85
Deletions / write off	-
Balance as at March 31,2025	**32.41**
Net block	
As at March 31,2024	**52.89**
As at March 31,2025	**50.04**

6.1. Disclosure pursuant to Ind AS 40 "Investment Property" (₹ in Lakhs)

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Rental Income from Investment Property	**4.61**	**4.09**
Direct operating expenses (including repairs and maintenance) generating rental income	-	-
Profit arising from investment properties before depreciation and indirect expenses	4.61	4.09
Less:- Depreciation	(2.85)	(3.02)
Profit arising from investment properties	**1.76**	**1.07**

The Fair Value of the properties as on March 31, 2025 is Rs.138.54 lakhs (PY: Rs.125.52 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. properties.

7. Financial Assets –Investments (₹ in Lakhs)

Particulars	As at March 31, 2025	As at March 31, 2024
Investments in equity instruments (Quoted, carried at fair value through other comprehensive income)		
768 (P.Y 768) Equity Shares of Infosys Technologies Ltd, Rs.5/- per share fully paid up	12.06	11.51
Investments in equity instruments of subsidiaries (Unquoted, carried at fair value through other comprehensive income)		
6,778,450 (P.Y. 6,778,450) 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)
22,910,000 (P.Y. 22,910,000) Equity Shares of CCCL Infrastructure Ltd - Rs.10 each fully paidup (Refer Note 7.2 below)	3,498.40	-
1,650,000 (P.Y. 1,650,000) 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)
4,500,000 (P.Y. 4,500,000) 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)

Notes forming part of standalone financial statements as at and for the year ended March 31, 2025 (Contd.)

Other Investments – In Joint Venture		
Partnership Firms (Refer Note 7.1 and21)		
(Net Credit Balances in Capital and Current Account)	-	-
Deemed Investments (Finance Guarantee Contracts)	98.27	98.27
Less: Impairment Loss	(98.27)	(98.27)
Total	**3,510.45**	**11.51**

(P.Y – Previous Year)

Particulars	**As at March 31, 2025**	**As at March 31, 2024**
	Rs. in Lakhs	
Details of Investments		
Aggregate Value of Quoted Shares		
- Cost	0.84	0.84
- Market Value	12.06	11.51
- Impairment	Nil	Nil
Aggregate Value of Unquoted Shares		
- Cost	2,291.00	2,291.00
- Market Value	3,498.40	-
- Impairment	Nil	Nil

7.1 Disclosure pursuant to Interests in Related Parties

Interest in Partnership Firms - Joint Venture	**As at March 31, 2025**		**As at March 31, 2024**	
	Profit Sharing Ratio	**Fixed Capital in Rs. Lakhs**	**Profit Sharing Ratio**	**Fixed Capital in Rs. Lakhs**
Partners in Yuga Builders				
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, 2025	**As at March 31, 2024**
Wholly Owned Subsidiaries		
Consolidated Interiors Limited	100%	100%
Noble Consolidated Glazings Limited	100%	100%
CCCL Infrastructure Limited	100%	100%
CCCL Power Infrastructure Limited	100%	100%
Delhi South Extension Car Park Limited	100%	100%
Step Down Subsidiary		
CCCL Pearl City Food Port SEZ Limited (100% held by CCCL Infrastructure Limited)	100%	100%

7.2 The fair value of the subsidiary is recognised through the Other Comprehensive Income (FVTOCI) as required under Ind AS 109. Pursuant to the one time settlement of its borrowings, the networth of the subsidiary has become positive with the consequential increase in its fair value. Accordingly, the investments is recognised at its fair value of Rs.3,498.40 lakhs.

Notes forming part of standalone financial statements as at and for the year ended March 31, 2025 (Contd.)

8. Financial Assets: Loans and Advances

Rs. in Lakhs

Particulars	As at March 31, 2025	As at March 31, 2024
Non-Current **Loans and advances to wholly owned subsidiaries**		
Unsecured, considered good	6,321.09	-
Unsecured, considered doubtful	5,003.53	6,742.37
Less: Impairment loss	(5,003.53)	(6,742.37)
Total	**6,321.09**	**-**

9. Financial Assets: Other Assets

(₹ in Lakhs)

Particulars	As at March 31, 2025	As at March 31, 2024
Non - Current		
Security deposit	308.29	332.66
Total	**308.29**	**332.66**
Current		
Interest accrued on:		
-Short Term Deposits	4.82	1.23
Security deposit (Net of provision)	19.05	99.54
Arbitration Receivables - Vivad se Vishwas Scheme	-	10,506.00
Other Advances / receivables	483.89	3.26
Total	**507.76**	**10,610.03**

10. Non-Current Tax Assets

(₹ in Lakhs)

Particulars	As at March 31, 2025	As at March 31, 2024
Direct tax Receivables (net)	895.82	9,926.29
Total	**895.82**	**9,926.29**

11. Other Assets

(₹ in Lakhs)

Particulars	As at March 31, 2025	As at March 31, 2024
Non - Current		
Prepayment of Contract assets	86.55	93.91
Total	**86.55**	**93.91**
Current		
Advance to Suppliers & Sub-contractors	921.08	540.87
Prepaid Expenses	34.76	16.67
GST Input Credit	367.34	582.73
Site Advances	18.52	14.97
GST paid under protest	42.33	41.78
Prepayment of Contract assets	154.40	147.37
Total	**1,538.43**	**1,344.39**

12. Inventories

(₹ in Lakhs)

Particulars	As at March 31, 2025	As at March 31, 2024
Stores and spare parts	2,213.48	2,069.55
Stores and spare parts (Obsolete Materials identified for sale)	684.39	3,069.67
Consumables	736.19	691.76
Total	**3,634.06**	**5,830.98**

Notes forming part of standalone financial statements as at and for the year ended March 31, 2025 (Contd.)

13. Trade Receivable - Current (₹ in Lakhs)

Particulars	As at March 31, 2025	As at March 31, 2024
Current		
Trade Receivables – Unsecured		
Receivables - considered Good	5,172.98	2,872.79
(Less) Allowance for expected credit loss	(948.56)	(601.91)
Considered Good	**4,224.42**	**2,270.88**
Receivables - Credit Impaired	2,630.83	2,574.82
(Less) Allowance for expected credit loss	(2,630.83)	(2,574.82)
Total	**4,224.42**	**2,270.88**

Note: Confirmation of balances could not be obtained by the Management as at March 31, 2025 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.

14. Contract Assets (₹ in Lakhs)

Particulars	As at March 31, 2025	As at March 31, 2024
Non-Current		
Contract Assets (contractual right to consideration is dependent on completion of contractual obligations)	903.02	880.88
Less: Allowance for expected credit loss	(4.52)	(4.40)
Total	**898.50**	**876.48**
Current		
Construction and related activities		
Retention money including unbilled receivables	483.47	416.29
Less: Allowance for expected credit loss	(2.42)	(2.08)
Total	**481.05**	**414.21**

Trade receivables (Non-current, current and contract assets)-Ageing Schedule

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months- 1 year	1-2 years	2-3 years	More than 3 years	(Rs. in Lakhs)
Undisputed - considered good						
As at March 31, 2025	6,702.68	97.74	-	-	-	6,800.42
As at March 31, 2024	4,018.58	-	-	-	392.66	4411.24
Undisputed – Credit impaired						
As at March 31, 2025	-	133.78	742.12	-	1,754.94	2,630.83
As at March 31, 2024	-	743.80	78.31	-	1,752.71	2,574.82
Disputed Trade receivable -Considered good						
As at March 31, 2025	-	-	-		-	-
As at March 31, 2024	-	-	-	-	-	-
Grand total as at March 31, 2025	6,702.68	231.52	742.12	-	1,754.94	9,431.24
Grand total as at March 31, 2024	4,018.58	743.80	78.31	-	2,145.37	6,986.06
Less: Allowance for Credit Loss as at March 31, 2025	906.62	182.65	742.12		1754.94	3,586.33
Less: Allowance for Credit Loss as at March 31, 2024	608.39	743.80	78.31	-	1752.71	3,183.21
Trade Receivables -Net as at March 31, 2025	**5,796.06**	**48.87**	**-**	**-**	**-**	**5,844.93**
Trade Receivables -Net as at March 31, 2024	**3,410.19**	**-**	**-**	**-**	**392.66**	**3,802.85**

Notes forming part of standalone financial statements as at and for the year ended March 31, 2025 (Contd.)

Particulars		As at 31.03.2025			As at 31.03.2024		
		Gross	ECL	Net Amount	Gross	ECL	Net Amount
Trade Receivables	Non- current	-	-	-	-	-	-
	Current	7,803.81	(3,579.39)	4,224.42	5,447.61	(3,176.73)	2,270.88
Contract Assets	Non- current	903.02	(4.52)	898.51	880.88	(4.40)	876.48
	Current	483.47	(2.42)	481.05	416.29	(2.08)	414.21
Other Assets -Prepayment	Non- current	86.55	-	86.55	93.91	-	93.91
	Current	154.40	-	154.40	147.37	-	147.37
	Total	**9,431.24**	**(3,586.33)**	**5,844.93**	**6,986.06**	**(3,183.21)**	**3,802.85**

15. Cash and Cash Equivalents (₹ in Lakhs)

Particulars	As at March 31, 2025	As at March 31, 2024
Balances with Banks		
- Current account with Scheduled Banks	5,842.08	711.00
- Term deposits with original maturity of less than three months	1,177.63	-
Cash on hand	2.02	1.45
Total	**7,021.73**	**712.45**

16. Other Bank Balances (₹ in Lakhs)

Particulars	As at March 31, 2025	As at March 31, 2024
Term deposits with original maturity of more than three months but less than twelve months.*	2,022.93	535.05
Total	**2,022.93**	**535.05**

*(Rs. 79.77 lakhs marked as lien against the bank guarantees)

17. Equity Share Capital

17.1 Details of Authorised, Issued, Subscribed and paid up capital (₹ in Lakhs)

Particulars	As at March 31, 2025	As at March 31, 2024
Authorized		
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
Issued, subscribed and fully paid		
Equity shares of Rs. 2/- each 44,67,59,451Equity Shares (PY- 39,85,11,188 Equity Shares)	8,935.19	7,970.22
Total	**8,935.19**	**7,970.22**

(PY – Previous year)

17.2 Reconciliation of number of shares outstanding and the amount of share capital

Particulars	As at March 31, 2025		As at March 31, 2024	
	No of Shares	₹ in Lakhs	No of Shares	₹ in Lakhs
At the beginning of the year	39,85,11,188	7,970.22	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	39,85,11,188	7,970.22	39,85,11,188	7,970.22
Issued during the year	4,82,48,263	964.97	-	-
Outstanding as at the end of the year	44,67,59,451	8,935.19	39,85,11,188	7,970.22

a) During the financial year, the Company has converted unsecured loans from promoters of Rs.3,689.40 lakhsinto 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, 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, 2025 (Contd.)

17.3 Details of shareholder holding more than 5% shares

Name of the Shareholders	As at March 31, 2025		As at March 31, 2024	
	No of Shares	% of Holding	No of Shares	% of Holding
R Sarabeswar	14,11,42,324	31.59	2,62,97,347	6.60
S Sivaramakrishnan	11,38,60,855	25.49	2,08,16,129	5.22
ICICI Bank Limited	3,98,11,267	8.91	3,98,11,267	9.99
Systematic Conscom Limited	2,85,71,436	6.40	-	-
State Bank of India	-	-	11,69,49,462	29.35
Bank of Baroda	-	-	5,35,39,765	13.43

17.4 Share held by Promoters

Promoter Name	As at March 31, 2025		As at March 31, 2024		% Change during the Year
	No of Shares	% of Total Shares	No of Shares	% of Total Shares	
R Sarabeswar	14,11,42,324	31.59	2,62,97,347	6.60	24.99
S Sivaramakrishnan	11,38,60,855	25.49	2,08,16,129	5.22	20.27
VG Janarthanam	48,56,990	1.09	48,56,990	1.22	(0.13)
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	30,00,000	0.67	30,00,000	0.75	(0.08)
Anjana S R Krishnan	30,00,000	0.67	30,00,000	0.75	(0.08)
Padmavathy J	21,99,300	0.49	21,99,300	0.55	(0.06)

17.5 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.

17.6 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 preceeding the reporting date - NIL.

18. Other Equity (₹ in Lakhs)

Particulars	As at March 31, 2025	As at March 31, 2024
Securities Premium*	37,072.46	29,595.02
General Reserves	9,792.70	9,792.70
Retained earnings	(34,970.91)	(40,011.06)
Other Comprehensive Income	(3,209.81)	(6,716.38)
Total	**8,684.44**	**(7,339.72)**

*****_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, 2025 (Contd.)

19. Borrowings (₹ in Lakhs)

Particulars	As at March 31, 2025	As at March 31, 2024
Non-current - Unsecured		
Unsecured Loan from Promoters (Interest Free)	-	3,689.41
Total	**-**	**3,689.41**

* Refer Note No. 17.2 a

19.1 Facility Wise Balances Outstanding (₹ in Lakhs)

Particulars	As at March 31, 2025	As at March 31, 2024
Loan from Promoters – Non Current	-	3,689.41
	-	**3,689.41**

20. Financial Liabilities : Trade Payables (₹ in Lakhs)

Particulars	As at March 31, 2025	As at March 31, 2024
Non- Current		
Total outstanding dues of micro enterprise and small enterprises	-	-
Others	61.98	232.89
Total	**61.98**	**232.89**
Current		
Total outstanding dues of micro enterprise and small enterprises	703.11	818.20
Others	8,753.46	12,393.84
Total	**9,456.57**	**13,212.04**

20.1 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 due to the on-going financial crisis. 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/-)

20.2 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
	Less than 1 year	1-2 years	2-3 years	More than 3 years	(Rs. in Lakhs)
As at March 31, 2025					
a) Micro, small and medium enterprises	703.11	-	-	-	703.11
b) Others	4,595.00	210.38	472.15	3,534.63	8,812.16
c) Disputed Dues –MSMEs	-	-	-	-	-
d) Disputed Dues –Others	-	-	-	19.11	19.11
As at March 31, 2024					
a) Micro, small and medium enterprises	818.20	-	-	-	818.20
b) Others	1,241.36	1047.38	908.63	9486.19	12,683.57
c) Disputed Dues –MSMEs	-	-	-	-	-
d) Disputed Dues –Others	-	-	-	19.11	19.11

Notes forming part of standalone financial statements as at and for the year ended March 31, 2025 (Contd.)

21. Financial Liabilities: Other Financial Liabilities (₹ in Lakhs)

Particulars	As at March 31, 2025	As at March 31, 2024
Non- Current		
Dues to Subsidiary	212.35	212.35
Total	**212.35**	**212.35**
Current		
Security Deposits	1.00	2.00
Unbilled Payables	562.96	907.64
Employee Related Liabilities	6,412.59	6,443.06
Deferred Payment Liability	-	6,531.40
Other Liabilities		
- Advance received for sale of obsolete materials	684.39	3,069.67
- Amount payable under one time settlement	50.00	83.00
- Payable to investee firm (losses) (Refer Note 7)	245.96	256.16
Total	**7,956.90**	**17,292.93**

22. Provisions (₹ in Lakhs)

Particulars	As at March 31, 2025	As at March 31, 2024
Non- Current - For Employee benefits (Refer Note 39)		
Gratuity	218.85	203.84
Compensated Absences	160.92	111.22
Total	**379.77**	**315.06**
Current - For Employee benefits (Refer Note 39)		
Gratuity	64.26	52.11
Compensated Absences	32.78	24.57
Total	**97.04**	**76.68**

23. Deferred Tax Liabilities (Net) (₹ in Lakhs)

Recognized deferred tax assets and liabilities

Deferred tax assets and liabilities are attributable to the following:

Particulars	As at March 31, 2025	As at March 31, 2024
Deferred Tax Liability (Taxable temporary difference)		
Land	533.58	549.19
Deferred tax Assets (Deductible temporary difference)		
Investment Property	6.74	6.15
Total	**526.84**	**543.04**

For the years ended March 31, 2025 and March 31, 2024, the changes in the carrying value of the deferred tax liabilities and assets are recognized in the statement of profit or loss.

23.1 Reconciliation of tax expense and the accounting loss multiplied by India's domestic tax rate: (₹ in Lakhs)

Particulars	Year ended March 31, 2025	Year ended March 31, 2024
a. Income tax recognized/(reversed) in the Statement of Profit and Loss		
Current tax		
In respect of the current year	-	-
In respect of the earlier year	1,732.29	-
Deferred tax		
In respect of the current year	(16.19)	(2,168.16)
Total income tax recognized in Statement of Profit and Loss	**1,716.10**	**(2,168.16)**

Notes forming part of standalone financial statements as at and for the year ended March 31, 2025 (Contd.)

b.	**Income tax recognized/(reversed) in Other Comprehensive Income**		
	Deferred tax		
	(i) Re-measurement of defined benefit obligation	-	-
	(ii) Re-measurement of fair value of investments	-	-
	Total income tax recognized in Other Comprehensive Income	**-**	**-**
c.	**Reconciliation of tax expense and accounting profit**		
	Profit / (Loss) before tax	**6,756.25**	**64,399.13**
	Applicable tax rate	25.168%	25.168%
	Income tax expense calculated at applicable tax rate A	**1,700.41**	**16,207.97**
	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	(1,700.41)	(16,207.97)
	(iv) Others	(16.19)	(2,168.16)
	(v) In respect of earlier year	1,732.29	-
	Total B	**15.69**	**(18,376.13)**
	Total income tax recognized/(reversed) in Statement of Profit and Loss (A + B)	**1,716.10**	**(2,168.16)**

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%.

24. Other Liabilities (₹ in Lakhs)

Particulars	As at March 31, 2025	As at March 31, 2024
Non Current		
Deferred Fair Valuation Gainon retention monies payable	8.78	16.55
Total	**8.78**	**16.55**
Current		
Advance Received from Customers	1,532.63	857.41
Statutory Liabilities	700.28	3,118.99
Deferred Fair Valuation Gain on retention monies payable	7.05	59.40
Total	**2,239.96**	**4,035.80**

25. Revenue from Operations (₹ in Lakhs)

Particulars	For the Year ended March 31, 2025	For the Year ended March 31, 2024
Revenue from construction activities	17,101.31	11,608.17
Revenue from Operation and Maintenance (O&M)	690.04	1,087.06
Total	**17,791.35**	**12,695.23**

Notes forming part of standalone financial statements as at and for the year ended March 31, 2025 (Contd.)

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, 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
Total	**3,041.38**	**14,749.97**	**17,791.35**

The table below presents disaggregated revenues from contracts with customers for the year ended March 31, 2024 by type of products and nature of customers: **(₹ in lakhs)**

Types of Products	Nature of Customers		Total
	Government controlled entities	Others	
Commercial	-	155.04	155.04
Educational	-	8,315.89	8,315.89
Infrastructure	1,987.66	-	1,987.66
O&M	1,087.06	-	1,087.06
Residential	-	1,149.58	1,149.58
Total	**3,074.72**	**9,620.51**	**12,695.23**

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)	
		23,412.85
Closing Contracted Price of orders as at March 31, 2025*		83,410.27

Particulars	(₹ in Lakhs)	
Total Revenue for the year 2024-2025	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

Notes forming part of standalone financial statements as at and for the year ended March 31, 2025 (Contd.)

Reconciliation of contracted price with revenue FY 2023-24

Particulars	(₹ in Lakhs)	
Opening Contracted Price of orders as at April 1, 2023		64,126.85
Add:		
Fresh orders received	19,230.44	-
Change in Contracted Price for existing orders	(5,664.70)	-
Less:		
Orders completed during the year including terminated	(17,695.17)	
		(4,129.43)
Closing Contracted Price of orders as at March 31, 2024*		59,997.42
Particulars	**(₹ in Lakhs)**	
Total Revenue for the year 2023-2024	12,695.23	
(Less) Revenue from orders completed /terminated during the year	(1,472.12)	
Revenue out of orders pending execution at the end of the year		11,223.11
Revenue recognized in the previous years (from orders pending execution at the end of the year)		27,208.26
Balance revenue to be recognized in future		21,566.05
Closing Contracted Price of orders as at March 31, 2024*		59,997.42

* 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, 2025)	31,152.24	21,049.38	11,02.85	-
Transaction price allocated to the remaining performance obligation (as at March 31, 2024)	21,566.05	15,952.69	5,613.36	-

26. Other Income (₹ in Lakhs)

Particulars	For the Year ended March 31, 2025	For the Year ended March 31, 2024
Interest on:		
- Bank deposits	113.57	6.59
- Income Tax Refund	3,242.42	165.76
- Arbitration Claims	48.00	-
- Others	151.35	-
Unwinding of discount on financial liabilities	73.26	108.82
Remeasurement of Retention Monies Receivable	189.23	249.11
Net gain on sale of Property, Plant and Equipment	-	0.28
Surplus on Sale of Fixed Assets	115.42	-
Share of Profit/ (Loss) from Joint Venture	10.19	145.84
Hire Charges - Machinery	-	0.61
Provision no longer required written back	1,761.45	-
Recovery of Bad debts written off in earlier Periods	1,930.24	-
Write back of Provision/ Liabilities – no longer required	3.51	-
Other Receipts including scrap sale	15.43	5.40
Total	**7,654.07**	**682.41**

Notes forming part of standalone financial statements as at and for the year ended March 31, 2025 (Contd.)

27. Cost of Construction Material Consumed (₹ in Lakhs)

Particulars	For the Year ended March 31, 2025	For the Year ended March 31, 2024
Inventory at the beginning of the year	691.76	1,032.24
Add: Purchases	7,236.83	5,159.14
Less: inventory at the end of the year	(736.19)	(691.76)
TOTAL	**7,192.40**	**4,272.98**

28. Sub-contracting Charges (₹ in Lakhs)

Particulars	For the Year ended March 31, 2025	For the Year ended March 31, 2024
Cost of Labour and Subcontract Services	7,261.96	6,541.31
Total	**7,261.96**	**6,541.31**

29. Other Construction &operating expenses (₹ in Lakhs)

Particulars	For the Year ended March 31, 2025	For the Year ended March 31, 2024
Consumables, Stores, Spares & Tools	2,205.56	1,469.70
Less: Sale of Obsolete Materials	(1,702.37)	(1,226.63)
Packing &Forwarding	140.15	129.97
Power and Fuel	143.31	133.53
Temporary Structures	0.16	0.38
Hire Charges	232.82	84.21
Repairs to Plant & Machinery	7.35	8.52
Testing Charges	2.23	2.18
TOTAL	**1,029.21**	**601.86**

30. Employee benefit expenses (₹ in Lakhs)

Particulars	For the Year ended March 31, 2025	For the Year ended March 31, 2024
Salaries and Allowances	2,183.60	5,985.02
Contributions to Provident Fund	73.11	69.78
Provision for Gratuity and Compensated Absences (Refer Note 39)	36.76	53.06
Welfare and Other Expenses	71.30	50.69
TOTAL	**2,364.77**	**6,158.55**

31. Finance Cost (₹ in Lakhs)

Particulars	For the Year ended March 31, 2025	For the Year ended March 31, 2024
Unwinding of discount on Retention Monies Receivable	189.23	249.11
Remeasurement of Financial Liabilities	73.26	108.82
Other Bank Charges	142.73	137.94
Other Finance Cost (includes interest on delayed payment of statutory dues relating to earlier years)	1,052.72	208.23
TOTAL	**1,457.94**	**704.10**

32. Depreciation and Amortization expense (₹ in Lakhs)

Particulars	For the Year ended March 31, 2025	For the Year ended March 31, 2024
Depreciation / Amortisation for the year		
Tangible Assets	209.93	246.15
Investment Property	2.85	3.02
TOTAL	**212.78**	**249.17**

Notes forming part of standalone financial statements as at and for the year ended March 31, 2025 (Contd.)

33. Other expenses (₹ in Lakhs)

Particulars	For the Year ended March 31, 2025	For the Year ended March 31, 2024
Rent	111.78	111.70
Rates and Taxes	617.30	17.68
Penalty on delayed payment of statutory dues	401.24	-
Travelling & Conveyance	150.57	108.89
Advertisement & Sales Promotion	2.51	2.97
Insurance	41.57	38.95
Communication Expenses	17.94	16.91
Printing & Stationery	24.04	15.79
Repairs - Others	108.95	87.87
Directors Fees	20.40	4.00
Payment to Statutory Auditors		
- Audit Fee including limited review fees	18.00	11.00
- Tax Audit	5.00	5.00
- Tax Representations	3.53	-
-Other Services	13.07	-
- Reimbursement of Expenses	1.48	1.29
Professional Fees - Others	1,233.78	779.30
Bad Debts written off	102.63	64,275.45
Less: Reversal of loss allowance	(66.71)	(12,642.06)
Allowance for Expected Credit Loss	403.11	747.40
Arbitration Claims Paid	1,709.70	-
Fixed Deposits – Written off	-	129.41
Impairment of Financial Assets due from Subsidiaries	22.60	1,776.45
Loss on sale of Fixed assets	-	3,141.48
Write down of Inventory	286.12	767.19
Assets discarded / Written off	-	2,484.82
CIRP Expense	-	63.26
Sundries / Miscellaneous Expenses	57.10	64.66
TOTAL	**5,285.71**	**62,009.41**

34. Exceptional Items (₹ in Lakhs)

Particulars	For the Year ended March 31, 2025	For the Year ended March 31, 2024
Write Back of Bank Liabilities no longer required	-	1,22,584.26
Write Back of Liabilities no longer required	6,115.60	-
Arbitration Receivables - Vivad se Vishwas Scheme	-	7,257.11
Interest Receivables on above	-	3,248.89
Deferred Payment Liability	-	(1,531.40)
TOTAL	**6,115.60**	**1,31,558.86**

35. 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, 2025	For the Year ended March 31, 2024
Profit / (loss) for the year – Rs. in lakhs	5,040.15	66,567.29
Weighted average number of shares - Basic	40,66,65,490	39,85,11,188
Weighted average number of shares - Diluted	40,66,65,490	39,85,11,188
Earnings per Share - Basic (in Rs.)	1.24	16.70
Earnings per Share - Diluted (in Rs.)	1.24	16.70

Notes forming part of standalone financial statements as at and for the year ended March 31, 2025 (Contd.)

36. 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-25	Carrying Amount in ₹ Lakhs		
	FVTPL	**FVTOCI**	**Amortized Cost**
Financial Assets			
Non-Current			
(i) Investments	-	3,510.45	-
(ii) Contract Assets	-	-	898.50
(iii) Loans and advances			6,321.09
(iv) Other financial assets	-	-	308.29
Current			
(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
Total	**-**	**3,510.45**	**21,785.77**
Financial Liabilities			
Non-Current			
(i) Trade Payables	-	-	61.98
(ii) Other Financial Liabilities	-	-	212.35
Current			
(i) Trade Payables	-	-	9,456.57
(ii) Other Financial Liabilities	-	-	7,956.90
Total	**-**	**-**	**17,687.79**

31-March-24	Carrying Amount in ₹ Lakhs		
	FVTPL	**FVTOCI**	**Amortized Cost**
Financial Assets			
Non-Current			
(i) Investments	-	11.51	-
(ii) Trade Receivables	-	-	876.48
(iii) Other financial assets	-	-	332.66
Current			
(i) Trade Receivables & Contract Assets	-	-	2,685.09
(ii) Cash and cash equivalents	-	-	712.45
(iii) Bank balance other than (ii) above	-	-	535.05
(iv) Other financial assets	-	-	10,610.03
Total	**-**	**11.51**	**15,751.76**
Financial Liabilities			
Non-Current			
(i) Borrowings	-	-	3,689.41
(ii) Trade Payables	-	-	232.89
(iii) Other Financial Liabilities	-	-	212.35
Current			
(i) Trade Payables	-	-	13,212.04
(ii) Other Financial Liabilities	-	-	17,292.93
Total	**-**	**-**	**34,639.62**

Notes forming part of standalone financial statements as at and for the year ended March 31, 2025 (Contd.)

b) Fair value hierarchy

The following table provides the fair value measurement hierarchy of the Company's assets and liabilities

Particulars	As at March 31,2025 Amount in ₹ Lakhs			
	Carrying Amount	Level 1	Level 2	Level 3
Financial Assets				
Investments carried at fair value through OCI	3,510.45	12.06	-	3,498.40

Particulars	As at March 31,2024 Amount in ₹ Lakhs			
	Carrying Amount	Level 1	Level 2	Level 3
Financial Assets				
Investments carried at fair value through OCI	11.51	11.51	-	-

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.

37. 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:

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 as envisaged in Note 1 to the Financial Statement, changes in market interest rates do not significantly affect the Statement of Profit and Loss for the years ended 31 March 2025 and 31 March 2024.

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:

Notes forming part of standalone financial statements as at and for the year ended March 31, 2025 (Contd.)

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, 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
Total	**17,413.46**	**61.98**	**212.35**	**17,687.79**

(₹ in Lakhs)

Particulars (As at March 31, 2024)	Less than 12 months	1 year - 5 years	More than 5 years	Total
Deferred Bank debt Commitment	6,531.40	-	-	6531.40
Loan from Promoters	-	-	3,689.41	3,689.41
Dues payable to Subsidiary	-	-	212.35	212.35
Trade Payables & Retention Payables	13,212.04	232.89	-	13,444.93
Employee Related Liabilities	6,436.08	-	-	6,436.08
Other Financial Liabilities	4,325.46	-	-	4,325.46
Total	**30,504.98**	**232.89**	**3,901.76**	**34,639.63**

38. 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.

Notes forming part of standalone financial statements as at and for the year ended March 31, 2025 (Contd.)

39. 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, 2025	For the Year ended March 31, 2024
Employers' Contribution to Employees Provident Fund	42.27	47.63
Employers' Contribution to Family Pension Fund	26.10	22.15
Total	**68.37**	**69.78**

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.

Change in projected benefit obligation

(₹ in Lakhs)

Particulars	For the Year ended March 31, 2025	For the Year ended March 31, 2024
Present value of defined benefit obligation at the beginning of the year	**287.14**	**309.68**
Interest cost	15.34	21.18
Current service cost	21.42	16.02
Past Service Cost	-	-
Benefits paid	(147.37)	(30.19)
Actuarial (gain)/loss on obligation (changes in the present value resulting from experience adjustments and effects of changes in actuarial assumptions)	133.36	(29.55)
Present value of defined benefit obligation at the end of the year	**309.89**	**287.14**

Amount recognized in the Balance Sheet (₹ in Lakhs)

Particulars	As at March 31, 2025	As at March 31, 2024
Present value of defined benefit obligation at the end of the year	309.89	287.14
Fair Value of plan assets as at the end of the year	(26.78)	(31.19)
Net obligation as at the end of the year	**283.11**	**255.95**

Net Gratuity cost for the year ended (₹ in Lakhs)

Particulars	For the Year ended March 31, 2025	For the Year ended March 31, 2024
Recognized in Statement of Profit and Loss		
Services Cost (including Past Service Cost)	21.42	16.03
Interest Cost (Net of Interest Income)	15.34	21.18
Total	**36.76**	**37.21**
Recognized in Other Comprehensive Income (OCI)		
Re-measurement due to changes in the present value resulting from experience adjustments	(7.63)	(69.47)
Gratuity Cost in Total Comprehensive Income	**(7.63)**	**(32.26)**

Notes forming part of standalone financial statements as at and for the year ended March 31, 2025 (Contd.)

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, 2025	For the Year ended March 31, 2024
Opening fair value of the plan assets	31.19	19.90
Interest on plan assets	1.99	1.56
Remeasurements due to Actual return on plan assets less interest on plan assets	0.69	5.97
Contributions	140.28	33.94
Benefits paid	(147.37)	(30.18)
Closing fair value of plan assets	**26.78**	**31.19**

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, 2025	For the year ended March 31, 2024
Discount rate	6.74%	7.19%
Expected Rate of return	7.19%	7.49%
Salary escalation rate	5%	5%
Attrition rate	10%	10%
Retirement age	58	58
Withdrawal rate	1.07% to 9.29%	1% to 8.46%
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.

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, 2025		March 31, 2024	
	Change in Assumption	Impact (₹) lakhs	Change in Assumption	Impact (₹) lakhs
Discount Rate	(5.26%)	(16.30)	(5.14%)	(14.74)
	5.83%	18.05	5.71%	16.38
Salary growth Rate	4.44%	13.76	5.15%	14.79
	(4.27%)	(13.24)	(4.91%)	(14.11)
Attrition Rate	0.44%	1.35	0.43%	1.23
	(0.47%)	(1.46)	(0.46%)	(1.31)
Mortality Rate	0.02%	0.05	0.01%	0.04

The following payments are expected contributions to the projected benefit plan in future years: **₹ in lakhs**

Particulars	As at 31-March-25	As at 31-March-24
Within the next 12 months	44.24	37.31
Between 2 and 5 years	129.42	84.64
More than 5 Years	307.65	338.24

Notes forming part of standalone financial statements as at and for the year ended March 31, 2025 (Contd.)

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, 2025	As at March 31, 2024
Present value of defined benefit obligation at the end of the year	193.70	135.80
Fair Value of plan assets as at the end of the year	-	-
Net obligation as at the end of the year	**193.70**	**135.80**

For determination of the liability of the Company, the following actuarial assumptions were used:

Particulars	Privilege Leave	
	As at March 31, 2025	As at March 31, 2024
Discount rate	6.74%	7.19%
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	

40. Un-hedged Foreign Currency Exposures, Earnings and Expenses in Foreign Currency

There are no foreign currency exposures as at March 31, 2025 (March 31, 2024 - Nil) that have been hedged by a derivative instrument or otherwise.

Earnings / Expenses in Foreign Currency for the year ended 31.03.2025: (₹ in Lakhs)

Particulars	As at March 31, 2025	As at March 31, 2024
A. Earnings in Foreign Exchange	-	-
B. Expenditure in Foreign Exchange:		
- Import of Materials / Equipments (CIF Value)	-	4.55

41. 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.

42. Additional information pursuant to Ind AS 7 - Changes in liabilities arising from financing activities

As referred in Note 1 the Company had entered into settlement plan with the lenders and the discharging of liabilities completed in due course. However, the company is in the process of obtaining the No Due Certificates from the Lendors and release of charges. Considering the above, the additional disclosure of cash flows arising from financing activities may not provide the right information in predicting claims on future cash flows by providers of capital to the entity as required in Para 17 of Ind AS 7.

Notes forming part of standalone financial statements as at and for the year ended March 31, 2025 (Contd.)

43. 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)	
Joint Venture Partner	Yuga Homes Limited (in Yuga Builders)	
Enterprises owned or significantly influenced by Key Management Personnel or their relatives	Samruddhi Holdings (Partnership Firm)	
Joint Ventures	Yuga Builders (Partnership Firm)	
Key Managerial Personnel	**Name**	**Designation**
	R Sarabeswar	Whole-time Director
	S Sivaramakrishnan	Managing Director
	V G Janarthanam	Non-Executive Director
	Kaushik Ram S	Additional Director-Whole time (w.e.f Jan 22,2024)
	VivekHarinarain	Independent Director
	N Sivaraman	Independent Director
	Mrs. HemaGopal	Independent Director
	KishorKharat	Independent Director
	Niranjan	Company Secretary, (Appointed w.e.f July 29, 2024 Resigned w.e.f December 19, 2024)
	S S Arunachalam	Company Secretary, (Resigned w.e.f July 29, 2024 Appointed w.e.f January 28, 2025)
	V.Suresh	Chief Financial Officer (CFO) (Appointed w.e.f September 18, 2024)

43.1. Transactions during the year (₹ in lakhs)

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Share of Profit/(Loss) from JV		
Yuga Builders	10.19	145.84
Remuneration to KMP*		
Sarabeswar R	58.98	1,975.78
Sivaramakrishnan S	50.58	1,705.40
Janarthanam V G	-	978.12
Kaushik Ram S	129.00	60.00
Suresh V	20.42	-
S SArunachalam	9.32	14.40
Niranjan	8.63	-
Sitting Fees to Directors		
V G Janarthanam	1.80	0.40
VivekHarinarain	4.60	1.20
N Sivaraman	4.40	1.00
Mrs.HemaGopal	6.00	1.40
KishorKharat	3.60	-
Loan from Promoters		
Sarabeswar R	-	50.00
Sivaramakrishnan S	-	150.00
Conversion of Loan from Promoters into Equity shares		
Sarabeswar R	1,828.40	-
Sivaramakrishnan S	1,861.00	-
Net Movement in Loans to WOS		
Noble Consolidated Glazings Limited	20.90	0.15
CCCL Infrastructure Limited	4,575.03	(0.01)
Consolidated Interiors Limited	0.83	-
CCCL Power Infrastructure Limited	0.83	-
Delhi South Extension Car Park Limited	0.03	-
Net Movement in Loans to SDS		
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.

Notes forming part of standalone financial statements as at and for the year ended March 31, 2025 (Contd.)

43.2. Balances Outstanding (₹ in lakhs)

Particulars	As at March 31, 2025	As at March 31, 2024
Investments in WOS		
CCCL Infrastructure Limited	3,498.40	-
Loans to WOS		
Consolidated Interiors Limited*	898.74	897.91
Noble Consolidated Glazings Limited*	3,501.52	3,480.61
CCCL Infrastructure Limited	5,948.04	1,373.00
CCCL Power Infrastructure Limited*	603.24	602.40
Delhi South Extension Car Park Limited*	0.03	-
Loans to SDS		
CCCL Pearl City Food Port SEZ Limited	373.05	388.44
Loan from Promoters		
Sarabeswar R	-	1828.41
Sivaramakrishnan S	-	1861.00
Remuneration Payable to KMP		
Sarabeswar R	1,927.60	1,975.78
Sivaramakrishnan S	1,663.82	1,705.40
Janarthanam V G	978.12	978.12
Loan from WOS		
Delhi South Extension Car Park Limited	212.35	212.35
Trade Receivables		
CCCL Infrastructure Limited	1,752.71	1,752.71
Trade Payables		
Samruddhi Holdings	341.32	341.32
Consolidated Interiors Limited	160.87	160.87
Noble Consolidated Glazings Limited	31.81	31.81
Advance from Customer		
Yuga Builders	248.05	248.05
Other Liabilities		
Yuga Builders	245.96	256.16

*100% provision has been made for these loans.

43.3 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, 2025		As at March 31, 2024	
	Balance Outstanding	Maximum Balance during the FY	Balance Outstanding	Maximum Balance during the FY
Wholly Owned Subsidiaries				
Consolidated Interiors Limited	898.74	898.74	897.91	897.91
Noble Consolidated Glazings Limited	3,501.52	3,501.52	3,480.61	3,480.61
CCCL Infrastructure Limited	5,948.04	5,948.04	1,373.00	1,373.01
CCCL Power Infrastructure Limited	603.24	603.24	602.40	602.40
Delhi South Extension Car Park Limited	0.03	0.03	-	-
Step Down Subsidiary				
CCCL Pearl City Food Port SEZ Limited	373.05	388.47	388.44	388.44

43.4 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	11,324.62	100%

Notes forming part of standalone financial statements as at and for the year ended March 31, 2025 (Contd.)

44. (a) Commitments and Contingent Liabilities

₹in lakhs

S No	Particulars	As at March 31, 2025	As at March 31, 2024
1	Commitments		
	(a) Capital (Cost to complete the CWIP is not estimated)	Nil	Nil
	(b) Other	Nil	1,468.60
	(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	8,622.09	8,683.36
3	Claims against the Company not acknowledged as debts#	237.94	571.56
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^$	2,486.37	2,315.38
	(c) Income Tax liability that may arise in respect of which the company is in appeal	1,921.00	16,610.08
	(d) Customs Act, 1962	2.93	2.93
	Total	**4,597.06**	**19,115.15**
	# 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.		
	$ The company received notices from GST authorities of Tamil Nadu relating to FY 2017-18 to 2022-23 proposed a tax liability of Rs.23,019 Lakhs, with respect to the difference in taxable value of service between the Returns and the audited Financial Statements. However, the company is confident that there will not be any probable outflow of economic benefits and is in the process of submitting the replies to the notices received in this regard.		
5	In the absence of profits during the year, the requirement of payment of Trade License Fee to the partnership firm, Samruddhi Holdings, owning the trade name/Logo (Triple C) will not arise for the year under reference.		

44. (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

45. Others

(a) 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, 2025.

b) 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 during the 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.

c) 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.

46. Subsequent Events

There are no significant subsequent events that would require adjustments or disclosures in the financial statements as on the balance sheet date.

Notes forming part of standalone financial statements as at and for the year ended March 31, 2025 (Contd.)

47. 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, 2025.

48. Approval of standalone financial statements

As the powers of the board of directors have been restored the standalone financial statements have been approved by the board of directors.

49. 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.

50. Wilful Defaulter

The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.

51. Relationship with Struck off Companies

The Company has no transactions with the companies struck off under Companies Act, 2013 or Companies Act, 1956.

52. 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.

53. Compliance with number of Layers of Companies

The Company has complied with the number of layers prescribed under the Companies Act, 2013.

54. 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.

55. Valuation of Property, Plant and Equipment

The Company has not revalued its property, plant and equipment during the current or previous year.

56. 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 2024-25. 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.

57. 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:

a. 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

b. 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:

a. 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

b. provide any guarantee, security or the like on behalf of the ultimate beneficiaries.

Notes forming part of standalone financial statements as at and for the year ended March 31, 2025 (Contd.)

58. Other Regulatory Requirements - Ratios

S.No	Ratio/Measure	Methodology	For the year ended March 31, 2025	For the year ended March 31, 2024	Variance
1	Current Ratio	Current assets over current liabilities	0.98	0.63	59%[1]
2	Debt-Equity Ratio	Debt over total shareholders' equity	-	5.85	100%[2]
3	Debt Service Coverage Ratio	EBITDA over current debt	-	9.95	100%[3]
4	Return on Equity Ratio	PAT over total average equity	0.55	2.06	(73%)[2]
5	Trade Receivables turnover ratio	Revenue from operations over average trade receivables	3.88	0.42	824%[4]
6	Trade payables turnover ratio	Adjusted expenses over average trade payables	1.81	5.77	(69%)[5]
7	Net capital turnover ratio	Revenue from operations over average working capital	2.69	0.16	(1582)%[6]
8	Net profit ratio	Net profit over revenue	0.28	5.24	95%[7]
9	Return on Capital employed	PBIT over capital employed	0.12	23.51	(99%)[2]
10	Return on investment	Quoted-Income generated from Investments	-	-	-
		Un -Quoted-Income generated from Investments	NA	NA	NA

Reason for Variances:

1. Due to write back liabilities no longer required and addition in bank balances.
2. Increase in equity share capital due to preferential issue & conversion of unsecured loans.
3. Due to write back liabilities no longer required and converting unsecured loans into equity.
4. Decrease in the average trade receivables due to write off of receivables in the previous year.
5. Due to write back liabilities no longer required.
6. Increase is due to reduction in the average current liabilities.
7. Due to write back of liabilities no longer required in the previous financial year.

59. 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 and ensuring that the audit trail cannot be disabled.

60. 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, 2025

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

R.Sarabeswar
Whole-time Director
DIN: 00435318

S.Sivaramakrishnan
Managing Director
DIN: 00431791

S S Arunachalam
Company Secretary
M.No: A17626

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("theHolding 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, 2025, 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, 2025, 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. 1 to the consolidated financial statement with respect to the non-receipt of no due certificate from ICICI Bank pursuant to the one-time settlement plan under the 12A Scheme of the IBC. Accordingly, we are unable to comment on the impact of the same, if any, on the consolidated financial statements.

b. We draw attention to Note No. 45a with respect to non-receipt of confirmation and consequential reconciliation of balances from loans and advances, trade payables, 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.

c. 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.

d. We refer to Note No. 45b to the consolidated financial statements regarding non estimation and provision for the interest and penalty with respect to the earlier years statutory dues paid during the 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	**Revenue Recognition – Construction contracts** 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). We focused on this area because of the significant management judgment required in: • the estimation of the physical proportion of the contract work completed for the contracts; and • 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. 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 tothe balance sheet date.	We have performed the following procedures to address the Key audit matters: • 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. • Testing a sample of contracts for appropriate identification of performance obligations. • 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. • Evaluated the design of internal controls relating to collation of data required for making disclosures as per Ind AS 115 • Testing appropriateness of the disclosures in the financial statements in respect of such construction contracts to ensure compliance with Ind AS 115.

Other Information other than the ConsolidatedFinancial 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 coverthe 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 Groupin 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 Groupare responsiblefor 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 consolidatedfinancial statements, the respective Board of Directorsof the companies included in the Groupare responsible for assessing the Groupability 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 Directorseither intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directorsof 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 consolidatedfinancial 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 assurancebut is nota 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 consolidatedfinancial 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 hasadequate 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'suse 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 Groupability 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 consolidatedfinancial 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 Groupto 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 Groupto 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(xxi) 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); iii(a); iii (c) to (f); vii (b); xvii
2	CCCL Infrastructure Limited	U45300TN2007PLC063417	Subsidiary	iii(a); iii (c) to (f); vii (a); xvii
3	CCCL Pearl City Food Port SEZ Limited	U45209TN2009PLC073089	Subsidiary	iii(a); iii (c) to (f); vii (a); xvii; xix
4	Noble Consolidated Glazings Limited	U45402TN2007PLC063732	Subsidiary	ii (a); vii (a); vii (b); xvii; xix
5	Consolidated Interiors Limited	U74999TN2006PLC059568	Subsidiary	vii (a); vii (b); xvii; xix
6	CCCL Power Infrastructure Limited	U45206TN2010PLC076001	Subsidiary	vii (a); vii (b); xvii; xix
7	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, 2025 taken on record by the Board of Directors, none of the directors of the Group companies are disqualified as on March 31, 2025 from being appointed as a director in terms of Section 164 (2) of the Act;

(f) With respect to the adequacy of the internal financial controls 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 an 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 our opinion and to the best of our information and according to the explanations given to us:

i. The consolidated financial statements disclose the impact of pending litigations on the consolidated financial position of the group– Refer Note No. 43 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 to 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 mis-statement.

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, 2025 did not have a feature of recording audit trail (edit log) facility. Also refer NoteNo.58 to the consolidated financial statements.

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

G N Ramaswami
Partner
Membership No. 202363
UDIN: 25202363BMOQGV5012

Place : Chennai
Date : April 28, 2025

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, 2025, we have audited 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 consolidated 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 consolidated financial statements and whether such internal financial controls were operating effectively as at March 31, 2025.

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, 2025, 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: 25202363BMOQGV5012

Place : Chennai
Date : April 28, 2025

Consolidated Balance Sheet as at March 31, 2025

(Rupees in Lakhs)

	Notes	March 31, 2025	March 31, 2024
ASSETS			
Non-current assets			
Property, Plant and Equipment	4	20,340.45	20,776.46
Capital work-in-progress	5	-	-
Investment Property	6	50.04	52.89
Financial Assets			
(i) Investments	7	12.06	11.51
(ii) Contract Assets	13	898.50	876.48
(iii) Other Financial assets	8	308.29	332.66
Non-Current Tax Assets	9	902.84	9,935.79
Other non-current Assets	10	86.55	93.91
		22,598.73	**32,079.70**
Current Assets			
Inventories	11	3,634.06	5,830.99
Financial Assets			
(i) Trade Receivables	12	4,273.21	2,316.19
(ii) Contract Assets	13	481.05	414.21
(iii) Cash & Cash Equivalents	14	7,125.51	870.71
(iv) Bank Balances other than (iii) above	15	2,022.93	535.05
(v) Others	8	528.29	10,623.04
Other Current Assets	10	1,558.29	1,554.17
		19,623.34	**22,144.36**
Total Assets		**42,222.07**	**54,224.06**
EQUITY AND LIABILITIES			
Equity			
Equity Share Capital	16	8,935.19	7,970.22
Other Equity	17	11,038.76	(5,210.92)
		19,973.95	**2,759.30**
Liabilities			
Non-current liabilities			
Financial Liabilities			
(i) Borrowings	18	30.00	3,719.41
(ii) Trade Payables	19		
- Total outstanding dues of micro enterprise and small enterprises		-	-
- Total outstanding dues of creditors other than micro enterprises and small enterprises		61.98	232.89
Deferred tax liabilities	22	1,896.92	1,952.58
Other non-current liabilities	23	8.78	16.55
Provisions	21	379.77	315.06
		2,377.45	**6,236.49**
Current liabilities			
Financial Liabilities			
(i) Borrowings	18	-	10,362.61
(ii) Trade Payables	19		
- Total outstanding dues of micro enterprise and small enterprises		703.11	818.20
- Total outstanding dues of creditors other than micro enterprises and small enterprises		8,575.41	12,311.61
(iii) Other Financial Liabilities	20	8,166.09	17,534.62
Other current liabilities	23	2,329.02	4,124.55
Provisions	21	97.04	76.68
		19,870.67	**45,228.27**
Total Equity and Liabilities		**42,222.07**	**54,224.06**
See accompanying notes forming part of the consolidated financial statements	1-59		

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, 2025

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

R.Sarabeswar
Whole-time Director
DIN: 00435318

S.Sivaramakrishnan
Managing Director
DIN: 00431791

S S Arunachalam
Company Secretary
M.No: A17626

V Suresh
Chief Financial Officer

Consolidated Statement of Profit and Loss for the year ended March 31, 2025

(Rupees in Lakhs)

		Note	For the year ended March 31, 2025	For the year ended March 31, 2024
I.	Revenue From Operations	24	18,198.71	13,082.35
II.	Other Income	25	5,888.58	537.07
Total Income (III)			**24,087.29**	**13,619.42**
Expenses				
	Construction and Operating Expenses			
	a) Cost of Construction Material Consumed	26	7,192.41	4,272.97
	b) Sub-contracting Charges	27	7,261.96	6,541.31
	c) Other Construction & Operating Expenses	28	1,122.63	713.21
			15,577.00	**11,527.49**
	Employee Benefits Expense	29	2,402.79	6,183.72
	Finance Costs	30	1,457.98	1,745.73
	Depreciation & Amortization Expenses	31	483.80	546.29
	Other Expenses	32	5,600.42	60,440.99
	Total expenses (IV)		**25,521.99**	**80,444.22**
(V)	**Profit /(loss) before exceptional items and tax (III - IV)**		**(1,434.70)**	**(66,824.80)**
(VI)	Exceptional Items	33	11,865.60	131,558.86
(VII)	Share of profit from Associate/Joint venture		10.19	145.84
(VIII)	**Profit / (loss) Before Tax (V - VI - VII)**		**10,441.09**	**64,879.90**
(IX)	**Tax expense**			
	Current tax		-	-
	Deferred tax		(55.66)	(2,384.29)
	Tax relating to earlier years		1,732.70	6.96
(X)	**Profit / (loss) for the year (VIII-IX)**		**8,764.05**	**67,257.23**
(XI)	**Other Comprehensive Income**			
	i) Items that will not be reclassified to profit or loss			
	- Remeasurements of the defined benefit plans		7.63	69.47
	Less: Income Tax on Above		-	-
	- Change in Fair value of Equity Instruments measured at FVTOCI		0.56	0.54
	Less: Income Tax on Above		-	-
	ii) Items that will be reclassified to profit or loss		-	-
	Other Comprehensive Income		**8.19**	**70.01**
(XII)	**Total Comprehensive Income for the Year (X+XI)**		**8,772.24**	**67,327.24**
	Attributable to:			
	Equity holders of the parent		8,772.24	67,327.24
	Non-controlling interests		-	-
(XIII)	**Earnings per equity share of Rs. 2/- each**	34		
	(a) Basic		2.16	16.88
	(b) Diluted		2.16	16.88
Weighted average equity shares used in computing earnings per equity share				
	(1) Basic (in Nos.)		406,665,490	398,511,188
	(2) Diluted (in Nos.)		406,665,490	398,511,188

See accompanying notes forming part of the consolidated financial statements 1-59

In terms of our report attached

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

G N Ramaswami
Partner
Membership No. 202363

Place : Chennai
Date : April 28, 2025

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

R.Sarabeswar
Whole-time Director
DIN: 00435318

S.Sivaramakrishnan
Managing Director
DIN: 00431791

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, 2025

(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, 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 utilsied 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**
Balance as at April 01, 2023	**7,970.22**	**29,595.02**	**9,967.69**	**671.51**	**(112,742.91)**	**(29.47)**	**(64,567.94)**
Changes in accounting policy or prior period errors	-	-	-	-	-	-	-
Restated balance as at April 01, 2023	**7,970.22**	**29,595.02**	**9,967.69**	**671.51**	**(112,742.91)**	**(29.47)**	**(64,567.94)**
Profit/(Loss) for the year		-	-	-	67,257.23	70.01	67,327.24
Balance as at March 31, 2024	**7,970.22**	**29,595.02**	**9,967.69**	**671.51**	**(45,485.68)**	**40.54**	**2,759.30**

See accompanying notes forming part of the standalone financial statements 1 - 59

In terms of our report attached

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

G N Ramaswami
Partner
Membership No. 202363

Place : Chennai
Date : April 28, 2025

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

R.Sarabeswar
Whole-time Director
DIN: 00435318

S.Sivaramakrishnan
Managing Director
DIN: 00431791

S S Arunachalam
Company Secretary
M.No: A17626

V Suresh
Chief Financial Officer

Consolidated Statement of Cash Flows for the year ended March 31, 2025

(Rupees in Lakhs)

		For the year ended March 31, 2025	For the year ended March 31, 2024
CASH FLOW FROM OPERATING ACTIVITIES	**A**		
Profit before tax but after exceptional items		**10,441.09**	**64,879.90**
Adjustment for:-			
Depreciation & Amortization Expenses (including Depreciation on Investment Property)		483.81	546.29
Finance Cost (including Fair Value Change in Financial Instruments)		262.49	1,399.50
Loss on sale of Fixed assets		-	3,141.48
Assets discarded / Written off		-	2,484.82
Share of Profit from Partnership Firm		(10.19)	(145.84)
Write down of Inventories		286.12	767.19
Fixed Deposits – Written off		-	129.41
Allowance for Expected Credit Loss		411.34	759.57
Gain on Sale of Property Plants and Equipments		-	(0.28)
Bad Debts Written Off/Provided For		36.01	51,633.39
Impairment of Non financial asset		-	0.04
Surplus on sale of Fixed Assets		(115.42)	-
Finance Income (Including Fair Value Change in Financial Instruments)		(3,620.26)	(364.52)
Liabilities no longer required written back		(4.50)	(0.48)
Write Back of Bank Liabilities no longer required		(5,654.14)	(122,584.26)
Write Back of Liabilities no longer required		(6,211.46)	-
Claims under Vivad se Vishwas Scheme		-	(10,506.00)
Deferred Payment Liability		1,709.70	1,531.40
Operating Profit/(Loss) before Working Capital Changes		**(1,985.41)**	**(6,328.39)**
Adjustment for:-			
(Increase)/Decrease in Trade Receivables		(1,434.48)	1,987.68
(Increase)/Decrease in Inventories		1,910.81	1,786.85
(Increase)/Decrease in Other Financial Assets		10,122.70	46.57
(Increase)/Decrease in Other Assets		(1,062.46)	(1,368.05)
Increase/(Decrease) in Trade Payables		2,120.38	917.45
Increase/(Decrease) in Other Financial Liabilities		(3,012.19)	8,006.19
Increase/(Decrease) in Employee Benefit Obligations		92.69	26.62
Increase/(Decrease) in Other Non-Financial Liabilities		(1,743.19)	314.57
Movement due to Working Capital Changes		**6,994.26**	**11,717.88**
Cash (used in)/generated from Operations		**5,008.85**	**5,389.49**
Income tax Refunds Received/(paid including TDS Credits)		10,543.13	(335.19)
Net Cash From Operating Activities		**15,551.98**	**5,054.30**
CASH FLOW FROM INVESTING ACTIVITIES	**B**		
Purchase of Property Plant and Equipment		(44.93)	(5.20)
Proceeds from disposal of Property Plant and Equipment		115.42	13,175.55
Interest Income on Bank Deposits		111.31	6.59
Movement in Fixed Deposits with Banks		(1,487.88)	(553.96)
Net Cash From Investing Activities		**(1,306.08)**	**12,622.98**
CASH FLOW FROM FINANCING ACTIVITIES	**C**		
Proceeds of long term borrowings		-	200.00
Proceeds from Equity Issue		5,000.00	-
Payment of Long term Borrowings		(4,750.00)	(17,567.00)
Movement in Short-Term borrowings		(8,241.10)	-
Net Cash used in Financing Activities		**(7,991.10)**	**(17,367.00)**
Net (Decrease)/Increase in Cash and Cash Equivalents (A+B+C)		**6,254.80**	**310.28**
(Add) Cash & Cash Equivalents as at the beginning of the year		870.71	560.43
Cash & Cash Equivalents as at the end of the year - As per Note 14		**7,125.51**	**870.71**
See accompanying notes forming part of the consolidated financial statements	1- 59		

In terms of our report attached

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

G N Ramaswami
Partner
Membership No. 202363

Place : Chennai
Date : April 28, 2025

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

R.Sarabeswar
Whole-time Director
DIN: 00435318

S.Sivaramakrishnan
Managing Director
DIN: 00431791

S S Arunachalam
Company Secretary
M.No: A17626

V Suresh
Chief Financial Officer

Notes to the consolidated financial statements as at and for the year ended March 31, 2025

1. Group Overview

Consolidated Construction Consortium Limited (“the Holding Company” or “CCCL") together with its subsidiaries and joint ventures (herein after collectively referred to as “the Group”) is an integrated turnkey construction service provider having pan India presence with expertise in construction design, engineering, procurement, construction and project management. The group also provides construction allied services such as Mechanical & Electrical, Plumbing, Fire Fighting, Heating, ventilation and air conditioning.

The Hon. NCLT Chennai bench, vide its order IA (IBC)/2119/CHE/2023 in IBA/483/2020, dt: January 5, 2024 had allowed the withdrawal of IBA/483/2020 by which the holding Company is free from the provisions of IBC. As directed by the Hon. Tribunal, pursuant to the approval of the withdrawal of CIRP Mr. Krishnaswamy Vasudevan, Resolution Professional vide letter dt: January 5, 2024 handed over the Company back to the Directors, and the powers of the Board of Directors which stood suspended are thereby restored.

The holding company is a public limited company is 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 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.

The holding company had entered into a one-time settlement with lenders during the previous financial year 2023-24 and settled the liabilities. Further the company had received the no due certificates from all the lenders except from ICICI Bank.

2. Statement of compliance

The consolidated financial statements of the Group 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 Holding 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 Holding 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 Holding company at its Board Meeting held on 28th April 2025.

3. Material Accounting Policies:

3.1 Basis of Preparation of Consolidated Financial Statements

The consolidated financial statements for the reasons stated in Note 44 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 consolidated Balance sheet, consolidated Statement of Profit and Loss, consolidated 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 consolidated 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 Group has consistently applied the following accounting policies to all periods presented in these standalone financial statements.

3.2 Group Information

The consolidated financial statements of the Group include subsidiaries listed in the table below:

Name of the Investee	Principal nature of Activity	Percentage of ownership/ voting rights %	
		March 31, 2025	March 31, 2024
Companies			
Delhi South Extension Car Park Limited (“Delhi South”)	Infrastructure development	100	100
CCCL Power Infrastructure Limited (“CCCL Power”)	Infrastructure development	100	100
Consolidated Interiors Limited (“CIL”)	Infrastructure development – Interior works	100	100
Noble Consolidated Glazings Limited (“NCGL”)	Infrastructure development – Glazing works	100	100
CCCL Infrastructure Limited (“CCCL Infra”)	Infrastructure Power Generation	100	100
CCCL Pearl City Food Port SEZ Limited (“Pearl City”)	Infrastructure	100	100
Partnership Firms – Joint Venture			
Yuga Builders	Residential Developer	40	40

Notes to the consolidated financial statements as at and for the year ended March 31, 2025

3.3 Current and Non-Current Classification

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

(a) it is expected to be realized or sold or consumed in the Company's normal operating cycle;

(b) it is held primarily for the purpose of trading;

(c) it is expected to be realized within twelve months after the reporting period; or

(d) 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.

A liability is classified as current if:

(a) it is expected to be settled in normal operating cycle;

(b) it is held primarily for the purpose of trading;

(c) it is expected to be settled within twelve months after the reporting period;

(d) 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.

3.4 Basis of consolidation

3.4.1 Subsidiaries

The consolidated financial statements comprise the financial statements of the Company, its subsidiaries and joint venture As at March 31, 2025. Control is achieved when the Group is exposed, or has rights, to variable returns from its involvement with the investee and has the ability to affect those returns through its power over the investee. Specifically, the Group controls an investee if and only if the Group has:

? Power over the investee (i.e. existing rights that give it the current ability to direct the relevant activities of the in vestee);

? Exposure, or rights, to variable returns from its involvement with the investee, and

? The ability to use its power over the investee to affect its returns.

Generally, there is a presumption that amajority of voting rights result in control. To support this presumption and when the Group has less than a majority of the voting or similar rights of an investee, the Group considers all relevant facts and circumstances in assessing whether it has power over an investee, including:

? The contractual arrangement with the other vote holders of the investee;

? Rights arising from other contractual arrangements; and

? The Group's voting rights and potential voting rights.

The Group re-assesses whether or not it controls an investee if facts and circumstances indicate that there are changes to one or more of the three elements of control. Consolidation of a subsidiary begins when the Group obtains control over the subsidiary and ceases when the Group loses control of the subsidiary. Assets, liabilities, income and expenses of a subsidiary acquired or disposed of during the year are included in the consolidated financial statements from the date the Group gains control until the date the Group ceases to control the subsidiary.

The financial statements of all entities used for the purpose of consolidation are drawn up to same reporting date as that of the parent company, i.e., year ended on March 31, 2025.

The financial statements of the subsidiaries are consolidated on a line-by-line basis and intra-group balances and transactions including unrealized gain / loss from such transactions are eliminated upon consolidation. Consolidated financial statements are prepared using uniform accounting policies for like transactions and other events in similar circumstances. If a member of the group uses accounting policies other than those adopted in the consolidated financial statements for like transactions and events in similar circumstances, appropriate adjustments are made to that group member's financial statements in preparing the consolidated financial statements to ensure conformity with the group's accounting policies.

Goodwill on consolidation as on the date of transition represents the excess of cost of acquisition at each point of time of making the investment in the subsidiary over the Group's share in the net worth of a subsidiary. For this purpose, the Group's share of net worth is determined on the basis of the latest financial statements, prior to the acquisition, after making necessary adjustments for material events between the date of such financial statements and the date of respective acquisition. Capital reserve on consolidation represents excess of the Group's share in the net worth of a subsidiary over the cost of acquisition at each point of time of making the investment in the subsidiary. Goodwill arising on consolidation is not amortized, however, it is tested for impairment annually. In the event of cessation of operations of a subsidiary, the unimpaired goodwill is written off fully.

Goodwill on consolidation arising on acquisitions on or after the date of transition represents the excess of the cost of acquisition at each point of time of making the investment in the subsidiary, over the Group's share in the fair value of the net assets of a subsidiary.

Non-controlling interests in the net assets (excluding goodwill) of consolidated subsidiaries are identified separately from the equity attributable to shareholders of the Company. The interest of non-controlling shareholders may be initially measured either at fair value or at the non-controlling interests' proportionate share of the fair value of the acquired entity's identifiable net assets. The choice of measurement basis is made on an acquisition-by-acquisition basis. Subsequent to acquisition, the carrying amount of non-controlling interests is the amount of those interests at initial recognition plus the non-controlling interests' share of subsequent changes in equity. Total comprehensive income is attributed to non-controlling interests even if it results in the non-controlling interest having a deficit balance.

Notes to the consolidated financial statements as at and for the year ended March 31, 2025

Changes in the Group's interests in subsidiaries that do not result in a loss of control are accounted for transactions between equity holders. The carrying amount of the Group's interests and the non-controlling interests are adjusted to reflect the changes in their relative interests in the subsidiaries. Any difference between the amount by which the non-controlling interests are adjusted and the fair value of the consideration paid or received is recognized directly in equity and attributed to owners of the Company.

When the Company loses control of a subsidiary, the profit or loss on disposal is calculated as the difference between (i) the aggregate of the fair value of consideration received and the fair value of any retained interest and (ii) the previous carrying amount of the assets (including goodwill), and liabilities of the subsidiary and any non-controlling interests. Amounts previously recognized in other comprehensive income in relation to the subsidiary are accounted for (i.e., reclassified to profit or loss) in the same manner as would be required if the relevant assets or liabilities were disposed off. The fair value of any investment retained in the former subsidiary at the date when control is lost is regarded as the fair value on initial recognition for subsequent accounting under Ind AS 109 Financial Instruments or, when applicable, the cost on initial recognition of an investment in an associate or jointly controlled entity, depending on the level of influence retained.

3.4.2 Investments in joint arrangement

A joint arrangement is a contractual arrangement whereby the Group and other parties undertake an economic activity where the strategic financial and operating policy decisions relating to the activities of the joint arrangement require the unanimous consent of the parties sharing control.

Where Group entity undertakes its activities under joint arrangements directly, the Group's share of jointly controlled assets and any liabilities incurred jointly with other parties are recognised in its financial statements and classified according to their nature. Liabilities and expenses incurred directly in respect of interests in jointly controlled assets are accounted for on the accrual basis. Income from the sale or use of the Group's share of the output of jointly controlled assets, and its share of joint arrangements expenses, are recognised when it is probable that the economic benefits associated with will flow to the Group and their amount can be measured reliably.

Joint arrangements that involve the establishment of a separate entity in which each venturer has an interest are referred to as joint ventures. The Group reports its interests in joint ventures using the equity method of accounting whereby an interest in joint venture is initially recorded at cost and adjusted thereafter for post-acquisition changes in the Group's share of net assets of the joint venture. The consolidated statement of profit and loss reflects the Group's share of the results of operations of the joint venture.

Unrealised gains on transactions between the Group and its joint ventures are eliminated to the extent of the Group's interest inthe joint venture, unrealised losses are also eliminated unless the transaction provides evidence of an impairment of the assettransferred and where material, the results of joint ventures are modified to confirm to the Group's accounting policies.

3.5 Significant management judgement in applying accounting policies and estimation uncertainty

The preparation of consolidated 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 group 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.

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 groupreviews 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 group uses estimates and judgments 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 judgment 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 judgments 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 judgment is required in establishing fair values. Judgments 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 group evaluates if an arrangement qualifies to be a lease as per the requirements of Ind AS 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.

Notes to the consolidated financial statements as at and for the year ended March 31, 2025

The group determines the lease term as the non-cancellable period of a lease, together with both periods covered by an option to extend the lease if the groupis reasonably certain to exercise that option; and periods covered by an option to terminate the lease if the group is reasonably certain not to exercise that option. In assessing whether the group 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 group to exercise the option to extend the lease, or not to exercise the option to terminate the lease. The group 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 consolidated financial statements involves estimates and assumptions that affect the reported amount of assets, liabilities, disclosure of contingent liabilities at the date of consolidated financial statements and the reported amount of revenues and expenses for the reporting period. Specifically, the group 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.

3.6 Measurement of fair values

The group'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.

3.7 Revenue Recognition

The group 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 group 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 fulfill such remaining performance obligations). In addition, the group recognizes impairment loss (termed as Allowance for expected credit loss on contract assets in the financial 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 Constrction Projects

The group 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 group 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 group'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 group'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 group recognizes revenue for variable consideration when it is probable that a significant reversal in the amount of cumulative revenue recognized will not occur. The group 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 group'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.

Notes to the consolidated financial statements as at and for the year ended March 31, 2025

Contracts are subject to modification to account for changes in contract specification and requirements. The group 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 Group 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. **Dividend Income**

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

c. **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.

3.8 Inventories

a. Inventory of Construction raw 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.

3.9 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.

(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 theWritten 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
Motor Car	10 years

Notes to the consolidated financial statements as at and for the year ended March 31, 2025

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.

3.10 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.

3.11 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.

3.12 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.

3.13 Foreign Currency

Functional and presentation currency

The financial statements are presented in Indian Rupee ('Rs. 'or '`') 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.

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.

3.14 Financial assets, financial liabilities and equity instruments

Financial assets and liabilities are recognized when the group 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 group 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 group'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.

Notes to the consolidated financial statements as at and for the year ended March 31, 2025

I. Cash and cash equivalents

The group 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 are classified as at Fair Value through Profit and Loss (FVTPL). For all other equity instruments, the group 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 group 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 group 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 group 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 life time expected credit losses if the credit risk on the financial asset has increased significantly since initial recognition.

3.15 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 group 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

Notes to the consolidated financial statements as at and for the year ended March 31, 2025

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 include Minimum Alternative Tax ('MAT') paid in accordance with the tax laws in India, which is likely to give future economic benefits in the form of availability of set off against future income tax liability. Accordingly, MAT is recognized as deferred tax asset in the balance sheet when the asset can be measured reliably, and it is probable that the future economic benefit associated with the asset will be realized. In the year in which the MAT credit becomes eligible to be recognized as an asset, it is recorded by way of a credit to the standalone statement of profit and loss and shown as deferred tax assets. The group reviews the same at each balance sheet date and writes down the carrying amount of MAT Credit Entitlement to the extent there is no longer convincing evidence to the effect that Company will pay normal Income Tax during the specified future period.

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.

3.16 Employee Benefits

Defined contribution plan

Payments to defined contribution plans i.e., group'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. group'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 group 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..

3.17 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.

3.18 Segment Reporting

Operating segments are reported in a manner consistent with the internal reporting provided to chief operating decision maker.

Notes to the consolidated financial statements as at and for the year ended March 31, 2025

3.19 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 group uses significant judgements to disclose contingent liabilities

Contingent assets are neither recognized nor disclosed in the financial statements.

3.20 Borrowing Costs

Borrowing costs net of any investment income from the temporary investment of related borrowings that are attributable to theacquisition, 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.

3.21 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.

3.22 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 group is treated as an exceptional item and the same is disclosed in the notes to accounts.

3.23 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 to the consolidated financial statements as at and for the year ended March 31, 2025

4. Property Plant and Equipment (₹ in Lakhs)

Particulars	Freehold Land*	Buildings (Freehold)#*	Plant & Machinery	Office Equipment	Furniture & Fixtures	Vehicles	Total
Gross carrying value							
Balance as at April 1,2023	**31,565.05**	**6,216.83**	**19,701.33**	**903.15**	**285.05**	**44.56**	**58,715.97**
Additions	-	-	-	5.20	-	-	5.20
Deletions / write off	(16,197.89)	(210.74)	(3,665.29)	(805.24)	(86.79)	(38.87)	(21,004.82)
Balance as at March 31,2024	**15,367.16**	**6,006.09**	**16,036.04**	**103.11**	**198.26**	**5.69**	**37,716.35**
Balance as at April 1, 2024	**15,367.16**	**6,006.09**	**16,036.04**	**103.11**	**198.26**	**5.69**	**37,716.35**
Additions	-	20.60	-	23.11	1.22	-	44.93
Deletions / write off	-	-	-	-	-	-	-
Balance as at March 31,2025	**15,367.16**	**6,026.69**	**16,036.04**	**126.22**	**199.48**	**5.69**	**37,761.28**
Accumulated depreciation							
Balance as at April 1,2023	**-**	**2,919.94**	**16,734.96**	**887.76**	**273.25**	**42.04**	**20,857.95**
Depreciation during the year	-	209.14	330.64	3.43	0.06	-	543.27
Deletions / write off	-	(92.18)	(3,450.80)	(797.45)	(83.85)	(37.05)	(4,461.33)
Balance as at March 31,2024	**-**	**3,036.90**	**13,614.80**	**93.74**	**189.46**	**4.99**	**16,939.89**
Balance as at April 1, 2024	**-**	**3,036.90**	**13,614.80**	**93.74**	**189.46**	**4.99**	**16,939.89**
Depreciation during the year	-	190.26	276.77	13.36	0.56	-	480.95
Deletions / write off	-	-	-	-	-	-	-
Balance as at March 31,2025	**-**	**3,227.16**	**13,891.57**	**107.10**	**190.02**	**4.99**	**17,420.84**
Net block							
As at March 31,2024	**15,367.16**	**2,969.19**	**2,421.25**	**9.36**	**8.80**	**0.70**	**20,776.46**
As at March 31,2025	**15,367.16**	**2,799.53**	**2,144.47**	**19.12**	**9.46**	**0.70**	**20,340.45**

#Cost of Buildings (Free hold) includes Rs.1,761.19 Lakhs in respect of which the registration of title in the name of the company is pending.

* Land and Building has been given as a security for bank guarantees availed.

5. Capital Work in Progress (₹ in Lakhs)

Particulars	Amount
Balance as at April 1, 2023	**2,258.12**
Additions	-
Transfer/ Disposal*	(2,258.12)
Assets capitalised during the year	-
Balance as at March 31,2024	**-**
Balance as at April 1, 2024	-
Additions	-
Transfer/ Disposal*	-
Assets capitalised during the year	-
Balance as at March 31,2025	-

* Represents Assets discarded / written off

Notes to the consolidated financial statements as at and for the year ended March 31, 2024

6. Investment Property

Particulars	Amount
Gross carrying value	
Balance as at April 1,2023	82.45
Additions	-
Deletions / write off	-
Balance as at March 31,2024	**82.45**
Balance as at April 1,2024	**82.45**
Additions	-
Deletions / write off	-
Balance as at March 31,2025	**82.45**
Accumulated depreciation	
Balance as at April 1,2023	**26.54**
Depreciation during the year	3.02
Deletions / write off	
Balance as at March 31,2024	**29.56**
Balance as at April 1,2024	**29.56**
Depreciation during the year	2.85
Deletions / write off	-
Balance as at March 31,2025	**32.41**
Net block	
As at March 31,2024	**52.89**
As at March 31,2025	**50.04**

6.1. Disclosure pursuant to Ind AS 40 "Investment Property" (₹ in Lakhs)

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Rental Income from Investment Property	**4.61**	**4.09**
Direct operating expenses (including repairs and maintenance) generating rental income	-	-
Profit arising from investment properties before depreciation and indirect expenses	4.61	4.09
(Less) Depreciation	(2.85)	(3.02)
Profit / (Loss) arising from investment properties	**1.76**	**1.07**

The Fair Value of the properties as on March 31, 2025is Rs.138.54 Lakhs (PY: Rs.125.52 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.

7. Financial Assets: Investments (₹ in Lakhs)

Particulars	As at March 31, 2025	As at March 31, 2024
Investments in equity instruments (Quoted, carried at fair value through other comprehensive income)		
768 (P.Y 768) Equity Shares of Infosys Technologies Ltd, Rs.5/- per share fully paid up	12.06	11.51
Other Investments – In Joint Venture		
Partnership Firms (Refer Note 7.1 and Note 20) (Net Credit Balances in Capital and Current Account)	-	-
Total	**12.06**	**11.51**

(P.Y – Previous Year)

Particulars	As at March 31, 2025	As at March 31, 2024
Details of Investments		
Aggregate Value of Quoted Shares		
- Cost	0.84	0.84
- Market Value	12.06	11.51
- Impairment	Nil	Nil

Notes to the consolidated financial statements as at and for the year ended March 31, 2025

7.1 Disclosure pursuant to Interests in Related Parties

Interest in Partnership Firms - Joint Venture	As at March 31, 2025		As at March 31, 2024	
	Profit Sharing Ratio	Fixed Capital Rs. in Lakhs	Profit Sharing Ratio	Fixed Capital Rs. in Lakhs
Partners in Yuga Builders				
Consolidated Construction Consortium Limited	40%	5.00	40%	5.00
Yuga Homes Limited	60%	5.00	60%	5.00

8. Financial Assets: Other Assets Rs. in Lakhs

Particulars	As at March 31, 2025	As at March 31, 2024
Non-Current		
Security deposit	308.29	332.66
Total	**308.29**	**332.66**
Current		
Interest accrued on:		
-Short Term Deposits	4.82	1.23
Security deposit (Net of provision)	39.58	112.55
Arbitration Receivables - Vivad se Vishwas Scheme	-	10,506.00
Other Advances / receivables	483.89	3.26
Total	**528.29**	**10,623.04**

9. Non-Current Tax Assets (₹ in Lakhs)

Particulars	As at March 31, 2025	As at March 31, 2024
Direct tax Receivables (net)	902.84	9,935.78
Total	**902.84**	**9,935.78**

10. Other Assets (₹ in Lakhs)

Particulars	As at March 31, 2025	As at March 31, 2024
Non - Current		
Prepayment of Contract assets	86.55	93.91
Advance for Capital Expenditure	198.93	198.93
Less: Provision for Capital Expenditure	(198.93)	(198.93)
Total	**86.55**	**93.91**
Current		
Advance to Suppliers & Sub-contractors	934.76	582.90
Prepaid Expenses	40.94	23.10
GST Input Credit	367.34	744.07
Site Advances	18.52	14.96
GST paid under protest	42.33	41.78
Prepayment of Contract assets	154.40	147.36
Total	**1,558.29**	**1,554.17**

11. Inventories (₹ in Lakhs)

Particulars	As at March 31, 2025	As at March 31, 2024
Stores and spare parts	2,897.87	5,139.22
Consumables	760.17	715.75
Less: Provision for Obsolescence	(23.98)	(23.98)
Total	**3,634.06**	**5,830.99**

Notes to the consolidated financial statements as at and for the year ended March 31, 2025

12. Trade Receivables - Current (₹ in Lakhs)

Particulars	As at March 31, 2025	As at March 31, 2024
Current		
Trade Receivables– Unsecured		
Receivables - considered Good	5,222.26	2,918.10
(Less) Allowance for expected credit loss	(949.05)	(601.91)
Considered Good	**4,273.21**	**2,316.19**
Receivables - Credit Impaired	578.17	1,816.12
(Less) Allowance for expected credit loss	(578.17)	(1,816.12)
Total	**4,273.21**	**2,316.19**

Note: Confirmation of balances could not be obtained by the Management as at March 31, 2025 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, 2025	As at March 31, 2024
Non-Current		
Contract Assets (contractual right to consideration is dependent on completion of contractual obligations)	903.02	880.88
Less: Allowance for expected credit loss	(4.52)	(4.40)
Total	**898.50**	**876.48**
Current		
Construction and related activities		
Retention money including unbilled receivables	483.47	416.29
Less: Allowance for expected credit loss	(2.42)	(2.08)
Total	**481.05**	**414.21**

Trade receivables (Non-current, current and contract assets)-Ageing Schedule Rs. in Lakhs

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months- 1 year	1-2 years	2-3 years	More than 3 years	(Rs. in Lakhs)
Undisputed - considered good						
As at March 31, 2025	6,751.96	97.74	-	-	-	6,849.70
As at March 31, 2024	4,063.88	-	-	-	-	4,063.88
Undisputed – Credit impaired						
As at March 31, 2025	4.68	140.08	413.31	-	20.09	578.17
As at March 31, 2024	-	743.80	78.31	-	1,386.66	2,208.77
Disputed Trade receivables -Considered good						
As at March 31, 2025	-	-	-		-	-
As at March 31, 2024	-	-	-		-	-
Grand total as at March 31, 2025	6,756.64	237.82	413.31	-	20.09	7,427.87
Grand total as at March 31, 2024	4,063.88	743.80	78.31	-	1,386.66	6,272.65
Less: Allowance for Credit Loss as at March 31, 2025	911.80	188.95	413.31	-	20.09	1,534.16
Less: Allowance for Credit Loss as at March 31, 2024	608.39	743.80	78.31	-	994.00	2,424.50
Trade Receivables -Net as at March 31, 2025	**5,844.85**	**48.87**	**-**	**-**	**-**	**5,893.72**
Trade Receivables -Net as at March 31, 2024	**3,455.49**	**-**	**-**	**-**	**392.66**	**3,848.15**

Notes to the consolidated financial statements as at and for the year ended March 31, 2025

Particulars		As at March 31, 2025			As at March 31, 2024		
		Gross	ECL	Net Amount	Gross	ECL	Net Amount
Trade Receivables	Non- current	-	-	-	-	-	-
	Current	6,144.01	(1870.79)	4,273.22	4,734.20	(2,418.12)	2,316.18
Contract Assets	Non- current	903.02	(4.52)	898.51	880.88	(4.40)	876.48
	Current	483.47	(2.42)	481.05	416.29	(2.08)	414.21
Other Assets -Prepayment	Non- current	86.55	-	86.55	93.91	-	93.91
	Current	154.40	-	154.40	147.37	-	147.37
	Total	**7,771.45**	**(1,877.73)**	**5,893.72**	**6,272.65**	**(2,424.50)**	**3,848.15**

14. Cash and Cash Equivalents (₹ in Lakhs)

Particulars	As at March 31, 2025	As at March 31, 2024
Balances with Banks		
- Current account with Scheduled Banks	5,894.37	869.25
-Term deposits with original maturity of less than three months	1,228.83	-
Cash on hand	2.31	1.46
Total	**7,125.51**	**870.71**

15. Other Bank Balances (₹ in Lakhs)

Particulars	As at March 31, 2025	As at March 31, 2024
Term deposits with original maturity of more than three months but less than twelve months.*	2,022.93	535.05
Total	**2,022.93**	**535.05**

*(Rs. 79.77 lakhs marked as lien against the bank guarantees)

Notes to the consolidated financial statements as at and for the year ended March 31, 2025

16. Equity Share Capital

16.1 Details of Authorised, Issued, Subscribed and paid up capital (₹ in Lakhs)

Particulars	As at March 31, 2025	As at March 31, 2024
Authorized		
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
Issued, subscribed and fully paid		
Equity shares of Rs. 2/- each 44,67,59,451Equity Shares (PY- 39,85,11,188 Equity Shares)	8,935.19	7,970.22
Total	**8,935.19**	**7,970.22**

(PY – Previous year)

16.2 Reconciliation of number of shares outstanding and the amount of share capital

Particulars	As at March 31, 2025		As at March 31, 2024	
	No of Shares	Rs. in Lakhs	No of Shares	Rs. in Lakhs
At the beginning of the year	39,85,11,188	7,970.22	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	39,85,11,188	7,970.22	39,85,11,188	7,970.22
Issued during the year	4,82,48,263	964.97	-	-
Outstanding as at the end of the year	44,67,59,451	8,935.19	39,85,11,188	7,970.22

a) During the financial year, the holding 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, the holding 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.

16.3 Details of shareholder holding more than 5% shares

Name of the Shareholders	As at 31st March 2025		As at 31st March 2024	
	No of Shares	% of Holding	No of Shares	% of Holding
R Sarabeswar	14,11,42,324	31.59	2,62,97,347	6.60
S Sivaramakrishnan	11,38,60,855	25.49	2,08,16,129	5.22
ICICI Bank Limited	3,98,11,267	8.91	3,98,11,267	9.99
Systematic Conscom Limited	2,85,71,436	6.40	-	-
State Bank of India	-	-	11,69,49,462	29.35
Bank of Baroda	-	-	5,35,39,765	13.43

16.4 Share held by Promoters

Promoter Name	As at March 31, 2025		As at March 31, 2024		% Change during the Year
	No of Shares	% of Total Shares	No of Shares	% of Total Shares	
R Sarabeswar	14,11,42,324	31.59	2,62,97,347	6.60	24.99
S Sivaramakrishnan	11,38,60,855	25.49	2,08,16,129	5.22	20.27
VG Janarthanam	48,56,990	1.09	48,56,990	1.22	(0.13)
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	30,00,000	0.67	30,00,000	0.75	(0.08)
Anjana S R Krishnan	30,00,000	0.67	30,00,000	0.75	(0.08)
Padmavathy J	21,99,300	0.49	21,99,300	0.55	(0.06)

Notes to the consolidated financial statements as at and for the year ended March 31, 2025

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 preceeding the reporting date - NIL.

17. Other Equity (₹ in Lakhs)

Particulars	As at March 31, 2025	As at March 31, 2024
Securities Premium*	37,072.46	29,595.02
Capital Reserve	671.51	671.51
General Reserves	9,967.69	9,967.69
Retained earnings	(36,721.63)	(45,485.68)
Other Comprehensive Income	48.73	40.54
Total	**11,038.76**	**(5,210.92)**

*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 group created a General reserve in earlier years pursuant to the provisions of the 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 group and adjustment arising on account of transition to Ind AS, net of taxes.

18. Borrowings (₹ in Lakhs)

Particulars	As at March 31, 2025	As at March 31, 2024
Non- Current		
Unsecured		
Unsecured Loan From Promoters (Interest Free)	30.00	3,719.41*
Total	**30.00**	**3,719.41***
Current		
Secured		
Restructured Term Loan from Banks	-	1,859.40
Working Capital Loan	-	8,503.21
Total	**-**	**10,362.61**

** Refer Note No. 16.2 a*

a) During the financial year ended March 31, 2025, one of the subsidiary (viz., CCCL Infrastructure Limited) has entered into a compromise settlement offer with the lender, State Bank of India (SBI) for Rs. 47.50 crores vide letter dated 30.01.2025. The lender has approved and communicated the terms of settlement vide letter dated 13.03.2025.

   Agreeing to the said terms the subsidiary has remitted a sum of Rs. 4,750 Lakhs towards full and final discharge of all its liabilities on 15.03.2025. Continuing the above SBI has issued a No-Due certificate on 03.04.2025 confirming that there are no dues payable by the company / Personal Guarantor / Corporate Guarantors to the bank regarding all loan accounts in terms of the above settlement as on 31.03.2025.

b) During the financial year ended March 31,2025 another subsidiary (viz., Noble consolidated Glazings Limited) has entered in to a One time settlement offer with the lender, Edelweiss Asset Reconstruction Company Limited (EARC). EARC has approve the one time settlement via letter dated 28.01.2025, accepting the one time settlement offer dated 01.11.2024 and 19.12.2024. The company has accepted the condition of additional settlement for amounting to Rs.20 Lakhs towards full and final discharge of all liabilities and settled the same on 21.12.2024.

   Continuing the above EARC has issued no due certificate dated 21.02.2025 toward full and final discharge of all liabilities relating to the financial assistance availed by the company from Indian Bank (Original Lender).

Notes to the consolidated financial statements as at and for the year ended March 31, 2025

18.1 Facility Wise Balances Outstanding (₹ in Lakhs)

Particulars	As at March 31, 2025	As at March 31, 2024
Restructured Term Loan from Bank/Financial Institution		
Edelweiss restructuring Company Limited	-	1,859.40
Total	**-**	**1,859.40**
Loan from Promoters – Non Current	30.00	3,719.41
Total	**30.00**	**3,719.41**

Particulars	As at March 31, 2025	As at March 31, 2024
Working Capital Loans		
State Bank of India	-	8,503.21
	-	**8,503.21**
Effective Interest Rate (Interest Yield)	-	11.00%

19. Financial Liabilities: Trade Payables (₹ in Lakhs)

Particulars	As at March 31, 2025	As at March 31, 2024
Non- Current		
Total outstanding dues of micro enterprise and small enterprises	-	-
Others	61.98	232.89
Total	**61.98**	**232.89**
Current		
Total outstanding dues of micro enterprise and small enterprises	703.11	818.20
Others	8,575.41	12,311.61
Total	**9,278.52**	**13,129.81**

19.1 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 due to the on-going financial crisis. 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/-)

19.2 Trade Payable including deferred fair valuation gain on retention monies payable (Refer Note.23) –Ageing Schedule

Particulars	**Outstanding for following periods from due date of payment**				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	(Rs. in Lakhs)
As at March 31, 2025					
a.) Micro, small and medium enterprises	703.11	-	-	-	703.11
b.) Others	4,595.00	210.38	472.15	3,356.58	8,634.11
C) Disputed Dues –MSMEs	-	-	-	-	-
d) Disputed Dues –Others	-	-	-	19.11	19.11
As at March 31, 2024					
a.) Micro, small and medium enterprises	818.20				818.20
b.) Others	1,241.36	1,047.38	908.63	9,403.97	12,601.34
C) Disputed Dues –MSMEs	-	-	-	-	-
d) Disputed Dues –Others	-	-	-	19.11	19.11

Notes to the consolidated financial statements as at and for the year ended March 31, 2025

20. Financial Liabilities: Other Financial Liabilities (₹ in Lakhs)

Particulars	As at March 31, 2025	As at March 31, 2024
Current		
Security Deposits	21.39	24.12
Interest accrued and due on borrowings	-	61.69
Unbilled payable	724.67	1,041.89
Employee Related Liabilities	6,439.68	6,466.69
Deferred Payment Liability	-	6,531.40
Other Liabilities		
- Advance received for sale of obsolete materials	684.39	3,069.67
- Amount payable under one time settlement	50.00	83.00
- Payable to investee firm (losses) (Refer Note 7)	245.96	256.16
Total	**8,166.09**	**17,534.62**

21. Provisions (₹ in Lakhs)

Particulars	As at March 31, 2025	As at March 31, 2024
Non- Current		
For Employee benefits (Refer Note 38)		
Gratuity	218.85	203.84
Compensated Absences	160.92	111.22
Total	**379.77**	**315.06**
Current		
For Employee benefits (Refer Note 38)		
Gratuity	64.26	52.11
Compensated Absences	32.78	24.57
Total	**97.04**	**76.68**

22. Deferred Tax Liabilities (Net)

Recognized deferred tax assets and liabilities

Deferred tax assets and liabilities are attributable to the following: (₹ in Lakhs)

Particulars	As at March 31, 2025	As at March 31, 2024
Deferred Tax Liability (Net)		
Change in Fair Value of Property Plant & Equipment and Investment Property	1,896.92	1,952.58
Total	**1,896.92**	**1,952.58**

For the years ended March 31, 2025and March 31, 2024, the changes in the carrying value of the deferred tax liabilities and assets are recognized in the statement of profit or loss.

22.1 Reconciliation of tax expense and the accounting loss multiplied by India's domestic tax rate:

Current tax for the year is Rs. Nil (PY: Rs. Nil), since there were no taxable profits for the year in the Holding Company and in all of its subsidiaries. No tax credits are recognized by any of the entities falling under the Group 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. In view of the above facts, no disclosure is required to be made for reconciliation of tax expense with the accounting profit/(loss). However, in standalone financial statement of all components of group, disclosures are provided. The tax credit recognized on the statement of Profit and Loss pertains to reversal of deferred tax liability recognized earlier on Land and on financial liability measured at amortized cost and also on recognition of deferred tax asset on Investment Property.

The Holding Company and one subsidiary company (Noble Consolidated Glazings Limited) had already opted for tax at reduced rates u/s 115BAA for the financial year 2023-24 and in the current financial year 2024-25, the Group had decided to opt for the reduced tax regime under the said section for one more subsidiary company (CCCL Infrastructure Limited). The Group is currently in the process of evaluating this option for other companies.

Notes to the consolidated financial statements as at and for the year ended March 31, 2025

23. Other Liabilities (₹ in Lakhs)

Particulars	As at March 31, 2025	As at March 31, 2024
Non Current		
Deferred Fair Valuation Gain on retention monies payable	8.78	16.55
Total	**8.78**	**16.55**
Current		
Advance Received from Customers	1,532.63	857.41
Statutory Liabilities	789.34	3,207.74
Deferred Fair Valuation Gain on retention monies payable	7.05	59.40
Total	**2,329.02**	**4,124.55**

24. Revenue from Operations (₹ in Lakhs)

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Revenue from construction activities	17,101.31	11,608.17
Revenue from Operation and Maintenance (O&M)	690.04	1,087.06
Sale of Electricity	335.84	324.29
Rental Income	71.52	62.83
Total	**18,198.71**	**13,082.35**

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, 2025 by type of products and nature of customers: **(₹ in lakhs)**

Types of Products	Nature of Customers		Total
	Government controlled	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
Others	335.84	71.52	407.36
Total	**3,377.22**	**14,821.49**	**18,198.71**

The table below presents disaggregated revenues from contracts with customers for the year ended March 31, 2024 by type of products and nature of customers: **(₹ in lakhs)**

Types of Products	Nature of Customers		Total
	Government controlled	Others	
Commercial	-	155.04	155.04
Educational	-	8,315.89	8,315.89
Infrastructure	1,987.66	-	1,987.66
O&M	1,087.06	-	1,087.06
Residential	-	1,149.58	1,149.58
Others	324.29	62.83	387.12
Total	**3,399.01**	**9,683.34**	**13,082.35**

Notes to the consolidated financial statements as at and for the year ended March 31, 2025

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)	
		23,412.85
Closing Contracted Price of orders as at March 31, 2025*		**83,410.27**
Particulars	**(₹ in Lakhs)**	
Total Revenue for the year 2024-2025	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

Reconciliation of contracted price with revenue - FY 2023-24

Particulars	(₹ in Lakhs)	
Opening Contracted Price of orders as at April 1, 2023		64,126.85
Add:		
Fresh orders received	19,230.44	-
Change in Contracted Price for existing orders	(5,664.70)	-
Less:		
Orders completed during the year including terminated	(17,695.17)	
		(4,129.43)
Closing Contracted Price of orders as at March 31, 2024*		59,997.42
Particulars	**(₹ in Lakhs)**	
Total Revenue for the year 2023-2024	12,695.23	
(Less) Revenue from orders completed /terminated during the year	(1,472.12)	
Revenue out of orders pending execution at the end of the year		11,223.11
Revenue recognized in the previous years (from orders pending execution at the end of the year)		27,208.26
Balance revenue to be recognized in future		21,566.05
Closing Contracted Price of orders as at March 31, 2024*		59,997.42

* 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, 2025)	31,152.24	21,049.38	11,02.85	-
Transaction price allocated to the remaining performance obligation (as at March 31, 2024)	21,566.05	15,952.69	5,613.36	-

Notes to the consolidated financial statements as at and for the year ended March 31, 2025

25. Other Income (₹ in Lakhs)

Particulars	For the Year ended March 31, 2025	For the Year ended March 31, 2024
Interest on :		
- Bank deposits	114.90	6.59
- Income Tax Refund	3,242.88	-
- Arbitration Claims	48.00	-
- Client	-	165.76
- Others	151.35	-
Unwinding of discount on financial liabilities	73.26	108.82
Remeasurement of Retention Monies Receivable	189.23	249.11
Net gain on sale of Property, Plant and Equipment	-	0.28
Net gain/ (loss) on sale of non current investments	115.42	-
Hire Charges - Machinery	-	0.61
Write back of liabilities – no longer required	4.50	0.48
Recovery of bad debts written off in earlier periods	1930.24	-
Other Receipts including scrap sale	18.80	5.42
Total	**5,888.58**	**537.07**

26. Cost of Construction Material Consumed (₹ in Lakhs)

Particulars	For the Year ended March 31, 2025	For the Year ended March 31, 2024
Inventory at the beginning of the year	715.75	1,056.22
Add: Purchases	7,236.83	3,932.50
Less: Inventory at the end of the year	(760.17)	(715.75)
TOTAL	**7,192.41**	**4,272.97**

27. Sub-contracting Charges (₹ in Lakhs)

Particulars	For the Year ended March 31, 2025	For the Year ended March 31, 2024
Cost of Labour and Subcontract Services	7,261.96	6,541.31
Total	**7,261.96**	**6,541.31**

28. Other Construction & operating expenses (₹ in Lakhs)

Particulars	For the Year ended March 31, 2025	For the Year ended March 31, 2024
Consumables, Stores, Spares & Tools	2,205.56	1469.70
Less: Sale of Obsolete Materials	(1,702.37)	(1,226.64)
Packing &Forwarding	140.15	129.97
Power and Fuel	167.17	153.48
Temporary Structures	0.16	0.38
Hire Charges	232.82	84.21
Repairs to Plant & Machinery	75.92	99.93
Testing Charges	3.22	2.18
TOTAL	**1,122.63**	**713.21**

29. Employee benefit expenses (₹ in Lakhs)

Particulars	For the Year ended March 31, 2025	For the Year ended March 31, 2024
Salaries and Allowances	2015.42	6,008.90
Contributions to Provident Fund	74.86	70.25
Provision for Gratuity and Compensated Absences (Refer Note 38)	241.12	53.56
Welfare and Other Expenses	71.39	51.01
TOTAL	**2,402.79**	**6,183.72**

Notes to the consolidated financial statements as at and for the year ended March 31, 2025

30. Finance Cost (₹ in Lakhs)

Particulars	For the Year ended March 31, 2025	For the Year ended March 31, 2024
Interest on:		
Working Capital Loan	-	1,041.57
Unwinding of discount on Retention Monies Receivable	189.23	249.11
Remeasurement of Financial Liabilities	73.26	108.82
Other Bank Charges	142.77	138.00
Other Finance Cost (includes interest on delayed payment of statutory dues relating to earlier years)	1,052.72	208.23
TOTAL	**1,457.98**	**1,745.73**

31. Depreciation and Amortization expense (₹ in Lakhs)

Particulars	For the Year ended March 31, 2025	For the Year ended March 31, 2024
Depreciation / Amortisation for the year		
Tangible Assets	480.95	543.27
Investment Property	2.85	3.02
TOTAL	**483.80**	**546.29**

32. Other expenses (₹ in Lakhs)

Particulars	For the Year ended March 31, 2025	For the Year ended March 31, 2024
Rent	111.78	111.70
Rates and Taxes	629.78	18.92
Penalty on delayed payment of statutory dues	401.24	-
Travelling & Conveyance	162.98	119.72
Advertisement & Sales Promotion	2.51	2.97
Cash Discounts	6.69	13.92
Insurance	50.30	47.88
Communication Expenses	18.42	17.34
Printing & Stationery	24.89	16.73
Repairs - Others	109.84	89.94
Directors Fees	20.40	4.00
Payment to Statutory Auditors		
- Audit Fee including limited review fees	21.58	13.36
- Tax Audit Fees	5.00	-
- Tax Representations	3.53	0.04
- Reimbursement of Expenses	1.57	1.29
-Other services	13.07	5.05
Professional Fees – Others	1,291.16	874.87
Security Expenses	16.08	15.30
Bad Debts written off	1,404.35	64,275.45
Provision for Doubtful Debts	(1,368.34)	(12,642.06)
Provision for Indirect taxes Receivable	161.32	-
Allowance for Expected Credit Loss	411.34	759.57
Arbitration Claims paid	1,709.70	-
Fixed Deposits – Written off	-	129.41
Loss on sale of Fixed assets	-	3,141.48
Write down of Inventory	286.12	767.19
Assets discarded / Written off	-	2,484.82
Impairment of non financial assets	-	0.04
CIRP Expenses	-	63.26
Sundries / Miscellaneous Expenses	105.11	108.80
TOTAL	**5,600.42**	**60,440.99**

Notes to the consolidated financial statements as at and for the year ended March 31, 2025

33. Exceptional Items (₹ in Lakhs)

Particulars	For the Year ended March 31, 2025	For the Year ended March 31, 2024
Write Back of Bank Liabilities no longer required	5,654.14	1,22,584.26
Write Back of Liabilities no longer required	6,211.46	-
Arbitration Receivables - Vivad se Vishwas Scheme	-	7,257.11
Interest Receivables on above	-	3,248.89
Deferred Payment Liability	-	(1,531.40)
TOTAL	**11,865.60**	**1,31,558.86**

34. 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, 2025	For the Year ended March 31, 2024
Profit / (loss) for the year – Rs. in lakhs	8,764.05	67,257.23
Weighted average number of shares - Basic	40,66,65,490	39,85,11,188
Weighted average number of shares - Diluted	40,66,65,490	39,85,11,188
Earnings per Share - Basic (in Rs.)	2.16	16.88
Earnings per Share - Diluted (in Rs.)	2.16	16.88

Notes to the consolidated financial statements as at and for the year ended March 31, 2025

35. 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:

March 31, 2025	Carrying Amount in ₹ Lakhs		
	FVTPL	**FVTOCI**	**Amortized Cost**
Financial Assets			
Non-Current			
(i) Investments	-	12.06	-
(ii) Trade Receivables & Contract Assets	-	-	898.50
(iii) Other financial assets	-	-	308.29
Current			
(i) Trade Receivables & Contract Assets	-	-	4,754.26
(ii) Cash and cash equivalents	-	-	7,125.51
(iii) Bank balance other than (ii) above	-	-	2,022.93
(iv) Other financial assets	-	-	528.29
Total	**-**	**12.06**	**15,637.78**
Financial Liabilities			
Non-Current			
(i) Borrowings	-	-	30.00
(ii) Trade Payables	-	-	61.98
Current			
(i) Trade Payables	-	-	9,278.52
(ii) Other Financial Liabilities	-	-	8,166.09
Total	**-**	**-**	**17.536.59**

March 31, 2024	Carrying Amount in ₹ Lakhs		
	FVTPL	**FVTOCI**	**Amortized Cost**
Financial Assets			
Non-Current			
(i) Investments	-	11.51	-
(ii) Trade Receivables & Contract Assets	-	-	876.48
(iii) Other financial assets	-	-	332.66
Current			
(i) Trade Receivables& Contract Assets	-	-	2,730.40
(ii) Cash and cash equivalents	-	-	870.71
(iii) Bank balance other than (ii) above	-	-	535.05
(iv) Other financial assets	-	-	10,623.04
Total	**-**	**11.51**	**15,968.34**
Financial Liabilities			
Non-Current			
(i) Borrowings	-	-	3,719.41
(ii) Trade Payables	-	-	232.89
Current			
(i) Borrowings	-	-	10,362.61
(ii) Trade payables	-	-	13,129.81
(iii) Other financial liabilities	-	-	17,534.62
Total	**-**	**-**	**44,979.34**

Notes to the consolidated financial statements as at and for the year ended March 31, 2025

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, 2025	Rs. in Lakhs			
	Carrying Amount	Level 1	Level 2	Level 3
Financial Assets				
Investments carried at fair value through OCI	12.06	12.06	-	-

Particulars As at March 31, 2024	Rs. in Lakhs			
	Carrying Amount	Level 1	Level 2	Level 3
Financial Assets				
Investments carried at fair value through OCI	11.51	11.51	-	-

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.

36. 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:

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.

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 as envisaged in Note 1 to the Financial Statement, changes in market interest rates do not significantly affect the Statement of Profit and Loss for the years ended 31 March 2025 and 31 March 2024.

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.

Notes to the consolidated financial statements as at and for the year ended March 31, 2025

(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 groupcompany 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. (₹ in Lakhs)

Particulars (As at March 31, 2025)	Less than 12 months	1 year - 5 years	More than 5 years	Total
Loan from Promoters	-	-	30.00	30.00
Trade Payables and Retention Payables	9,285.57	70.76	-	9,356.33
Employee Related Liabilities	6,439.68	-	-	6,439.68
Other Financial Liabilities	1,726.41	-	-	1,726.41
Total	**17,451.66**	**70.76**	**30.00**	**17,552.42**

(₹ in Lakhs)

Particulars (As at March 31, 2024)	Less than 12 months	1 year - 5 years	More than 5 years	Total
Working Capital Loan	10,362.61	-	-	10,362.61
Deferred Bank debt Commitment	6,531.40	-	-	6,531.40
Loan from Promoters	-	-	3,719.41	3,719.41
Trade Payables and Retention Payables	13,129.81	232.89	-	13,362.70
Employee Related Liabilities	6,466.69	-	-	6,466.69
Other Financial Liabilities	4,536.53	-	-	4,536.53
Total	**41,027.04**	**232.89**	**3,719.41**	**44,979.34**

Notes to the consolidated financial statements as at and for the year ended March 31, 2025

37. 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 of net debt (borrowings as detailed in Notes 19&20 and 15& 16 offset by cash and bank balances) and total equity of the Company. Equity consists of equity capital, share premium and all other equity reserves 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, 2025	For the Year ended March 31, 2024
Employers' Contribution to Employees Provident Fund	43.19	48.10
Employers' Contribution to Family Pension Fund	26.94	22.15
Total	**70.13**	**70.25**

b) Defined Benefit plans:

The Group 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.

Change in projected benefit obligation

(₹ in Lakhs)

Particulars	For the Year ended March 31, 2025	For the Year ended March 31, 2024
Present value of defined benefit obligation at the beginning of the year	**287.14**	**309.68**
Interest cost	15.34	21.18
Current service cost	21.42	16.02
Past Service Cost		-
Benefits paid	(147.37)	(30.19)
Actuarial (gain)/loss on obligation (changes in the present value resulting from experience adjustments and effects of changes in actuarial assumptions)	133.36	(29.55)
Present value of defined benefit obligation at the end of the year	**309.89**	**287.14**

Amount recognized in the Balance Sheet (₹ in Lakhs)

Particulars	As at March 31, 2025	As at March 31, 2024
Present value of defined benefit obligation at the end of the year	309.89	287.14
Fair Value of plan assets as at the end of the year	(26.78)	(31.19)
Net obligation as at the end of the year	**283.11**	**255.95**

Notes to the consolidated financial statements as at and for the year ended March 31, 2025

Net Gratuity cost for the year ended

(₹ in Lakhs)

Particulars	For the Year ended March 31, 2025	For the Year ended March 31, 2024
Recognized in Statement of Profit and Loss		
Services Cost (including Past Service Cost)	21.42	16.03
Interest Cost (Net of Interest Income)	15.34	21.18
Total	**36.76**	**37.21**
Recognized in Other Comprehensive Income (OCI)		
Re-measurement due to changes in the present value resulting from experience adjustments	(7.63)	(69.47)
Gratuity Cost in Total Comprehensive Income	**(7.63)**	**(32.26)**

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, 2025	For the Year ended March 31, 2024
Opening fair value of the plan assets	31.19	19.90
Interest on plan assets	1.99	1.56
Re-measurements due to Actual return on plan assets less interest on plan assets	0.69	5.97
Contributions	140.28	33.94
Benefits paid	(147.37)	(30.18)
Closing fair value of plan assets	**26.78**	**31.19**

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 group, the following actuarial assumptions were used: **(₹ in Lakhs)**

Particulars	Gratuity	
	For the year ended March 31, 2025	For the year ended March 31, 2024
Discount rate	6.74%	7.19%
Expected Rate of return	7.19%	7.50%
Salary escalation rate	5%	5%
Attrition rate	10%	10%
Retirement age	58	58
Withdrawal rate	1.07% to 9.29%	1% to 8.46%
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.

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.

Notes to the consolidated financial statements as at and for the year ended March 31, 2025

Assumption	March 31, 2025		March 31, 2024	
	Change in Assumption	Impact (₹) lakhs	Change in Assumption	Impact (₹) lakhs
Discount Rate	(5.26%)	(16.30)	(5.14%)	(14.74)
	5.83%	18.05	5.71%	16.38
Salary growth Rate	4.44%	13.76	5.15%	14.79
	(4.27%)	(13.24)	(4.91%)	(14.11)
Attrition Rate	0.44%	1.35	0.43%	1.23
	(0.47%)	(1.46)	(0.46%)	(1.31)
Mortality Rate	0.02%	0.05	0.01%	0.04

The following payments are expected contributions to the projected benefit plan in future years: **₹ in lakhs**

Particulars	As at March 31, 2025	As at March 31, 2024
Within the next 12 months	44.24	37.31
Between 2 and 5 years	129.42	84.64
More than 5 Years	307.65	338.24

c) These plans typically expose the Group 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 **₹ in lakhs**

Particulars	As at March 31, 2025	As at March 31, 2024
Present value of defined benefit obligation at the end of the year	193.70	135.80
Fair Value of plan assets as at the end of the year	-	-
Net obligation as at the end of the year	**193.70**	**135.80**

For determination of the liability of the group, the following actuarial assumptions were used:

	Privilege Leave	
Particulars	**As at March 31, 2025**	**As at March 31, 2024**
Discount rate	6.74%	7.19%
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	

Notes to the consolidated financial statements as at and for the year ended March 31, 2025

39. Un-hedged Foreign Currency Exposures, Earnings and Expenses in Foreign Currency

There are foreign currency exposures as at March 31, 2025 (March 31, 2024 - Nil) that have not been hedged by a derivative instrument or otherwise.

Earnings / Expenses in Foreign Currency for the year ended 31.03.2025: (₹ in lakhs)

Particulars	As at March 31, 2025	As at March 31, 2024
A. Earnings in Foreign Exchange	-	-
B. Expenditure in Foreign Exchange:		
- Import of Materials / Equipments (CIF Value)	-	4.55

40. 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.

41. Additional information pursuant to Ind AS 7 - Changes in liabilities arising from financing activities

As referred in Note 1 the Company had entered into settlement plan with the lenders and the discharging of liabilities completed in due course. However, the company is in the process of obtaining the No Due Certificates from the Lendors and release of charges. Considering the above, the additional disclosure of cash flows arising from financing activities may not provide the right information in predicting claims on future cash flows by providers of capital to the entity as required in Para 17 of Ind AS 7.

42. Related Parties

Relationship	Name of the related parties	
Joint Venture Partner	Yuga Homes Limited (in Yuga Builders)	
Enterprises owned or significantly influenced by Key Management Personnel or their relatives	Yuga Homes Limited Samruddhi Holdings (Partnership Firm)	
Joint Ventures	Yuga Builders (Partnership Firm)	
Key Managerial Personnel	**Name**	**Designation**
	R Sarabeswar	Whole-time Director
	S Sivaramakrishnan	Managing Director
	V G Janarthanam	Non-Executive Director
	Kaushik Ram S	Additional Director-Whole time (w.e.f Jan 22,2024)
	VivekHarinarain	Independent Director
	N Sivaraman	Independent Director
	Mrs. HemaGopal	Independent Director
	KishorKharat	Independent Director
	Niranjan	Company Secretary, (Appointed w.e.f July 29, 2024 Resigned w.e.f December 19, 2024)
	S S Arunachalam	Company Secretary, (Resigned w.e.f July 29, 2024 Appointed w.e.f January 28, 2025)
	V.Suresh	Chief Financial Officer (CFO) (Appointed w.e.f September 18, 2024)

Notes to the consolidated financial statements as at and for the year ended March 31, 2025

42.1. Transactions during the year (₹ in lakhs)

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Remuneration to KMP*		
Sarabeswar R	58.98	1,975.78
Sivaramakrishnan S	50.58	1,705.40
Janarthanam V G	-	978.12
Kaushik Ram S	129.00	60.00
Suresh V	20.42	-
S SArunachalam	9.32	14.40
Niranjan	8.63	-
Sitting Fees to Directors		
V G Janarthanam	1.80	0.40
Vivek Harinarain	4.60	1.20
N Sivaraman	4.40	1.00
Mrs. Hema Gopal	6.00	1.40
KishorKharat	3.60	-
Loan from Promoters		
Sarabeswar R	-	50.00
Sivaramakrishnan S	-	150.00
Conversion of Loan from Promoters into Equity shares		
Sarabeswar R	1,828.40	-
Sivaramakrishnan S	1,861.00	-

*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.

42.2. Balances Outstanding **(₹ in lakhs)**

Particulars	As at March 31, 2025	As at March 31, 2024
Loan from Promoters		
Sarabeswar R	-	1828.41
Sivaramakrishnan S	-	1891.00
Remuneration to KMP		
Sarabeswar R	1,927.60	1,975.78
Sivaramakrishnan S	1,663.82	1,705.40
Janarthanam V G	978.12	978.12
Advance from Customers		
Yuga Builders	248.05	248.05
Trade Payables		
Samruddhi Holdings	341.32	341.32
Other Liabilities		
Yuga Builders	245.96	256.16

Notes to the consolidated financial statements as at and for the year ended March 31, 2025

43. Commitments and Contingent Liabilities ₹in lakhs

S No	Particulars	As at March 31, 2025	As at March 31, 2024
1	Commitments		
	(a) Capital (Cost to complete the CWIP is not estimated)	Nil	Nil
	(b) Other	Nil	1,468.60
	(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	8,622.09	8,683.36
3	Claims against the group not acknowledged as debts#	237.94	571.56
4	Demands raised on the group by the respective authorities are as under#		
	(a) Service Tax (Finance Act, 1994)	186.76	186.76
	(b) Various VAT Acts/Sales Tax Acts^$	2,575.87	2965.77
	(c) Income Tax liability that may arise in respect of which the company is in appeal	1,945.81	16,610.08
	(d) Customs Act, 1962	2.93	2.93
	Sub-Total	**4,711.37**	**19,756.54**
	# 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 / Valueadded tax,and also relate to the issue of submission of relevant forms.		
	$ The company received notices from GST authorities of Tamil Nadu relating to FY 2017-18 to 2022-23 proposed a tax liability of Rs.23,019 Lakhs, with respect to the difference in taxable value of service between the Returns and the audited Financial Statements. However, the company is confident that there will not be any probable outflow of economic benefits and is in the process of submitting the replies to the notices received in this regard.		
5	In the absence of profits during the year, the requirement of payment of Trade License Fee to the partnership firm, Samruddhi Holdings, owning the trade name/Logo (Triple C) will not arise for the year under reference.		

44. Additional information, as required under Schedule III to the Companies Act, 2013, of enterprises consolidated as parent, subsidiaries and joint ventures for the year ended March 31, 2025

Name of Entity	Net Assets		Share in Profit or Loss		Share in Other comprehensive income		Share in total comprehensive income	
	As a % of Consolidated Net Assets	In Rs. Lakhs	As % of Consolidated Profit/(Loss)	In Rs. Lakhs	As % of Consolidated Profit/(Loss)	In Rs. Lakhs	As % of Consolidated Profit/(Loss)	In Rs. Lakhs
Parent Company								
Consolidated Construction Consortium Limited	102.09%	17,619.63	47.95%	5,040.15	103.51%	3,506.57	61.49%	8,546.72
Subsidiaries								
Consolidated Interiors Limited	(4.96%)	(856.42)	0.07%	6.86	0.00%	-	0.05%	6.86
Noble Consolidated Glazings Limited	(21.10%)	(3,641.07)	17.15%	1,803.09	0.00%	-	12.97%	1,803.09
CCCL Infrastructure Limited	20.27%	3,498.40	36.19%	3,804.05	(3.51%)	(119.01)	26.51%	3,685.04
CCCL Power Infrastructure Limited	(3.51%)	(605.82)	(0.01%)	(0.89)	0.00%	-	(0.01%)	(0.89)
Delhi South Extension Car Park Limited	(0.89%)	(153.26)	(0.01%)	(0.89)	0.00%	-	(0.01%)	(0.89)
Step down Subsidiary						-		
CCCL Pearl City Food Port SEZ Limited	8.10%	1,397.72	(1.43%)	(150.41)	0.00%	-	(1.08%)	(150.41)
Joint Venture								
Yuga Builders (Partnership Firm)	0.00%	-	0.10%	10.19	0.00%	-	0.07%	10.19
Total	**(100.00%)**	**17,259.18**	**100.00%**	**10,512.15**	**100.00%**	**3,387.56**	**100.00%**	**13,899.71**
Adjustments arising out of consolidation		(2,714.57)		1,748.09		3,379.37		5,127.46
Consolidated Net Assets / Profit after tax		**19,973.75**		**8,764.06**		**8.19**		**8,772.25**

Notes to the consolidated financial statements as at and for the year ended March 31, 2025

45 Others

a) 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, 2025.

b) 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 during the 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.

c) 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.

46. Subsequent Events

There are no significant subsequent events that would require adjustments or disclosures in the consolidated financial statements as on the balance sheet date.

47. Corporate social responsibility

The Group 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, 2025.

48. Approval of standalone financial statements

As the powers of the board of directors have been restored the consolidatedfinancial statements have been approved by the board of directors.

49. 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.

50. Wilful Defaulter

None of the entities in the group has been declared wilful defaulter by any bank or financial institution or government or any government authority.

51. Relationship With Struck Off Companies

The Group has no transactions with the companies struck off under Companies Act, 2013 or Companies Act, 1956.

52. Details Of Crypto Currency Or Virtual Currency

The Group has not traded or invested in crypto currency or virtual currency during the current or previous year

53. Compliance With Number Of Layers Of Companies

The Company has complied with the number of layers prescribed under the Companies Act, 2013.

54. 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.

55. Valuation Of Property, Plant and Equipment

The Group has not revalued its property, plant and equipment during the current or previous year.

56. 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 2024-25. 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.

57. The Group 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:

a. 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

b. 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:

a. 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

b. provide any guarantee, security or the like on behalf of the ultimate beneficiaries.

Notes to the consolidated financial statements as at and for the year ended March 31, 2025

58. The entities in the Group 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 and ensuring that the audit trail cannot be disabled.

59. 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
Firm Registration No: 009571N/N500006

G N Ramaswami
Partner
Membership No. 202363

Place : Chennai
Date : April 28, 2025

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

R.Sarabeswar
Whole-time Director
DIN: 00435318

S.Sivaramakrishnan
Managing Director
DIN: 00431791

S S Arunachalam
Company Secretary
M.No: A17626

V Suresh
Chief Financial Officer

Previous 10 years performance

₹ in Crores

Particulars/Year	2024-25	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16
Net Revenue	177.91	126.95	134.32	125.29	201.22	336.00	456.05	469.49	583.51	402.20
Profit before Tax and Depreciation	69.69	646.48	(112.65)	(129.13)	(101.83)	(136.40)	(69.68)	(71.03)	(123.69)	(159.15)
Profit/ (Loss) before Tax (PBT)	67.56	643.99	(115.75)	(132.88)	(106.97)	(140.15)	(75.99)	(78.53)	(133.95)	(170.76)
Provision for Current Tax	17.32	-	-	-	-	-	-	-	-	-
Tax Expense- Deferred Tax	(0.16)	(21.68)	(0.66)	(0.76)	(0.57)	(0.34)	(0.39)	(0.21)	-	-
Profit After Taxes/(Loss) (PAT)	50.40	665.67	(115.08)	(132.12)	(106.40)	(139.81)	(75.60)	(78.31)	(133.95)	(172.92)

CONSOLIDATED CONSTRUCTION CONSORTIUM LIMITED

No.8/33, Padmavathiyar Road, Jeypore Colony, Gopalapuram, Chennai - 600086,.
EMAIL: @secl@ccclindia.com: Website:www.ccclindia.com
CIN:L45201TN1997PLC038610

Proxy Form

(To be filled in and signed by the shareholder)

Form No. MGT-11

[Pursuant to section 105(6) of the Companies Act, 2013 and rule 19(3) of the Companies (Management and Administration) Rules, 2014]

28th Annual General Meeting to be held on Monday, the 28th July, 2025 at 3.30PM at Alumini Club, 1C Boat Club Road, 3rd Avenue, R.A. Puram, Chennai 600 028

Name of the member (s):

Registered address :

E-mail Id :

Folio No/ Client Id* :

DP ID* :

I/We, being the member (s) of ……...…… shares of the above named company, hereby appoint

1. Name:...
   Address: ....
   Email .... Signature:……........................……….., or failing him

2. Name:...
   Address: ....
   Email .... Signature:……........................……….., or failing him

3. Name:...
   Address: ....
   Email .... Signature:……........................……….., or failing him

as my/our proxy, to attend on my/our behalf at the **28th Annual General Meeting to be held on Monday, the 28th July, 2025 at3.30 PM at Alumini Club, 1C Boat Club Road, 3rd Avenue, R.A. Puram, Chennai 600 028** and at any adjournment thereof in respect of such resolutions as are indicated below:

Resolution Nos.	
ORDINARY BUSINESS:	
1	Adoption of Standalone Financial Results FY 2024-25
2	Adoption of Consolidated Financial Results FY 2024-25
3	Re-appointment of Mr V G Janarthanam (DIN 00426422), Director
4	Remuneration to Statutory Auditors
5	Appointment of Secretarial Auditor
6	Ratification of Remuneration of Cost Auditor

Signed this... day of……................... 2025.

Folio No/ *Client Id:*DP Id: (Member):

Registered address:

E-mail Id:

Member Phone No. :

Signed (Member):

Signed (Proxy holder):

Please affix
Re.1/- Reveune
Stamp

Notes:

(1) This form of proxy in order to be effective should be duly completed and deposited at the Registered Office of the Company not less than 48 hours before the commencement of the meeting.

(2) A Proxy need not be a member of the Company.

(3) A person can act as a proxy on behalf of members not exceeding fifty and holding in the aggregate not more than 10% of the total share capital of the Company carrying voting rights. A member holding more than 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.

(4) Appointing a proxy does not prevent a member from attending the meeting in person if he so wishes.

(5) In the case of joint holders, the signature of any one holder will be sufficient, but names of all the joint holders should be stated.

* Applicable for investors holding shares in electronic form.

CONSOLIDATED CONSTRUCTION CONSORTIUM LIMITED

No.8/33, Padmavathiyar Road, Jeypore Colony, Gopalapuram, Chennai - 600086,.
EMAIL: @secl@ccclindia.com: Website:www.ccclindia.com
CIN:L45201TN1997PLC038610

ATTENDANCE SLIP

I hereby record my presence at the **28th Annual General Meeting of the Company to be held on Monday, the 28th July, 2025 at 3.30 pm at Alumini Club, 1C Boat Club Road, 3rd Avenue, R.A. Puram, Chennai 600 028.**

Folio No/ *Client Id:*DP Id: (Member) :

E-mail Id :

Name of the Member :

Registered Address :

No. of Shares Held :

Signed (Member):

Note: Please complete this Attendance Slip and deposit at the registration counter on the day of the meeting

* Applicable for investors holding shares in electronic form.

Form No. MGT- 12
Polling Paper

[Pursuant to section 109(5) of the Companies Act, 2013 and rule 21(1) (c) of the Companies (Management and Administration) Rules, 2014]

Consolidated Construction Consortium Limited

Registered Office : # No.8/33, Padmavathiyar Road, Jeypore Colony, Gopalapuram, Chennai - 600 086.
CIN: L45201TN1997PLC038610

BALLOT PAPER

1. Name of the First Named Shareholder :
   (In block letters)

2. Postal Address :

3. Registered Folio No. :
   Client ID No*
   (*Applicable to investors holding shares in dematerialized form)

4. Class of Share : Equity Shares

I hereby exercise my vote in respect of Ordinary/ Special resolution enumerated below by recording my assent or dissent to the said resolutions by placing (✓) mark at the appropriate box below.

Brief particulars of the Resolution	No of Shares held by me	I/We assent to the Resolution (FOR)	I/We dissent to the Resolution (AGAINST)
Resolution Nos.			
ORDINARY BUSINESS:			
1 Adoption of Standalone Financial Results FY 2024-25			
2 Adoption of Consolidated Financial Results FY 2024-25			
3 Re-appointment of Mr V G Janarthanam (DIN 00426422), Director			
4 Remuneration to Statutory Auditors			
5 Appointment of Secretarial Auditor			
6 Ratification of Remuneration of Cost Auditor			

Place : Chennai

Date :

(Signature of the shareholder)

Studio Apartment Project for M/s RajaRajeswari Medical College & Hospital, Bengaluru, Karnataka

Lemon Tree Hotel Building for M/s AR Vista Pvt Ltd, Trivandrum, Kerala

Book Post

If undelivered please return to

CONSOLIDATED CONSTRUCTION CONSORTIUM LTD

ISO 9001
ISO 14001
ISO 45001
BUREAU VERITAS Certification

Registered Office : No.8/33, Padmavathiyar Road, Jeypore Colony, Gopalapuram, Chennai - 600086. India.
Ph : 044-2345 4500 Fax : 044-2499 0225 E-mail : cccl@ccclindia.in URL : www.ccclindia.com

Regional Offices : Bangalore I Chennai I Hyderabad I New Delhi

Divisions : B&F • Infracons • M&E • Design & Build • RMC • Yugasoft

Subsidiary Companies

CONSOLIDATED INTERIORS LIMITED

NOBLE CONSOLIDATED GLAZINGS LTD

CCCL INFRASTRUCTURE LTD.

CCCL POWER INFRASTRUCTURE LIMITED

DELHI SOUTH EXTENSION CAR PARK LIMITED