

INDEPENDENT AUDITOR'S REPORT

To the Members of Consolidated Interiors Limited

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **Consolidated Interiors Limited** ("the Company"), which comprise the balance sheet as at March 31, 2026, the statement of profit and loss (including other comprehensive income), the statement of changes in equity, the statement of cash flows for the year then ended, and notes to the 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, the aforesaid financial statements give the information required by the Companies Act, 2013, as amended (the "Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended ("Ind AS") and other the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, and its profit and total comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

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 Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules 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 financial statements.

Material Uncertainty Related to Going Concern

We draw attention to Note No. 2 read with Note 4.1 to the financial statements, which indicates that the Company's current liabilities exceeded its current assets by Rs. 906.93 lakhs. As stated in the said Note, these events or conditions including the intentions of the management indicate that a material uncertainty exists that may cast significant doubt on the Company's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

Other Information other than the 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 Company's Director's Report, but does not include the 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.



Independent Auditor's Report
To the Members of Consolidated Interiors Limited
Report on the Audit of Ind AS Financial Statements for the year ended March 31, 2026

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

In preparing the financial statements, 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 Financial Statements

Our objectives are to obtain reasonable assurance about whether the 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 financial statements.



Independent Auditor's Report
To the Members of Consolidated Interiors Limited
Report on the Audit of Ind AS Financial Statements for the year ended March 31, 2026

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 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 the 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 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 financial statements, including the disclosures, and whether the 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.

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.



Independent Auditor's Report
To the Members of Consolidated Interiors Limited
Report on the Audit of Ind AS Financial Statements for the year ended March 31, 2026

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

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books, except for the matters stated in the paragraph (h) (vi) below on reporting under Rule 11(g);
- (c) The balance sheet, the statement of profit and loss (including other comprehensive income), the statement of changes in equity and the statement of cash flows dealt with by this Report are in agreement with the books of account;
- (d) In our opinion, the aforesaid financial statements comply with the Ind AS specified under Section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended;
- (e) On the basis of the written representations received from the directors as on March 31, 2026 taken on record by the Board of Directors, none of the directors are disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164 (2) of the Act;
- (f) With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B". Our report expresses an Disclaimer of opinion on the adequacy and operating effectiveness of the Company's internal financial controls with reference to 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, no managerial remuneration is paid by the Company to its directors during the year and hence the question of compliance in accordance with the provisions of section 197 read with Schedule V of the Act does not arise; 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 financial statements – Refer Note No. 23 to the 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.



Independent Auditor's Report
To the Members of Consolidated Interiors Limited

Report on the Audit of Ind AS Financial Statements for the year ended March 31, 2026

- iv. (a) The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Company, or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- (b) The management has represented, that, to the best of its knowledge and belief, no funds have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- (c) Based on audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e) contain any material misstatement.
- v. The Company has neither declared nor paid any dividend during the year.
- vi. Based on our examination, the accounting software used by the Company for maintaining its books of account during the year ended March 31, 2026 did not have a feature of recording audit trail (edit log) facility. Also refer Note No. 25 to the financial statements.

For ASA & Associates LLP

Chartered Accountants

Firm Registration No: 009571N/N500006

G N Ramaswami

Partner

Membership No. 202363

UDIN: 26202363ILAJQR4253



Place: Chennai

Date: April 28, 2026

Independent Auditor's Report
To the Members of Consolidated Interiors Limited
Report on the Audit of Ind AS Financial Statements for the year ended March 31, 2026

Annexure- A to 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 Interiors Limited of even date)

- i. The Company does not own any Property, Plant and Equipment and Intangible assets. Accordingly, reporting under clause 3(i) of the Order is not applicable.
- ii. (a) The company does not hold any inventories. Accordingly, reporting under clause 3(ii)(a) of the order is not applicable.

 (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. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any investments, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, and Limited Liability partnerships or any other parties. Accordingly, reporting under clause 3(iii)(a) to 3(iii)(f) of the Order are not applicable.
- iv. According to information and explanations given to us and audit procedures performed by us, the Company has neither made any investments nor has given loans or provided guarantee or security and therefore the relevant provisions of Section 185 and 186 of the Companies Act, 2013 are not applicable to the Company. Accordingly, reporting under clause 3(iv) of the Order is not applicable.
- 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. According to information and explanations given to us, the Central Government has not prescribed the maintenance of cost records under Section 148(1) of the Companies Act, 2013 for the products manufactured by it and/ or services provided by it. Accordingly, reporting under clause 3(vi) of the Order is not applicable.
- vii. (a) According to the information provided and explanations given to us and based on our examination of the records of the Company, the Company is generally 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, 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, they becomes payable except for the following:



Independent Auditor's Report
To the Members of Consolidated Interiors Limited

Report on the Audit of Ind AS Financial Statements for the year ended March 31, 2026

Nature of the Statute	Nature of dues	Rs in Lakhs	Period
Finance Act, 1994	Service Tax	1.38	2013-14
		0.62	2014-15
Income Tax Act, 1961	Tax Deducted at Source	0.05	2017-18
		0.24	2018-19
		0.18	2019-20

(b) According to the information provided and explanations given to us, statutory dues relating to 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 or other statutory dues, which have not been deposited with the appropriate authorities on account of any dispute are as follows:

Nature of the Statute	Nature of dues	Rs in Lakhs	Period	Forum where dispute is pending
Income Tax Act, 1961	Tax Deducted at Source	12.70	Prior Years	The Commissioner of Income Tax (TDS), Chennai

- 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.
- ix. (a) The Company has not availed any loans and borrowings during the year. Accordingly, reporting under clause (ix)(a) of the Order is not applicable.
- (b) According to the information and explanations given to us, the Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.
- (c) According to the information and explanations given to us, the Company has not obtained any term loans during the year. Accordingly, reporting under clause 3(ix)(c) of the Order is not applicable.
- (d) According to the information and explanations given to us and on an overall examination of the financial statements of the Company, we report that no funds were raised on a short-term basis by the Company.
- (e) The Company does not hold any investment in any subsidiary, associate or joint venture as defined under the Companies Act, 2013 during the year. Accordingly, reporting under clause 3(ix)(e) and 3 (ix) (f) of the Order are not applicable.
- x. (a) The Company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, reporting under clause 3(x)(a) of the Order is not applicable.



Independent Auditor's Report
To the Members of Consolidated Interiors Limited
Report on the Audit of Ind AS Financial Statements for the year ended March 31, 2026

(b) According to the information provided and explanations given to us, and on the basis of our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year. Accordingly, reporting under clause 3(x)(b) of the Order is not applicable.

xi. (a) According to the information and explanations given by the management and based upon the audit procedures performed for the purpose of reporting the true and fair view of the financial statements, we report that no fraud by the Company or any fraud on the Company has been noticed or reported during the year accordingly reporting under clause 3 (xi)(a) of the order is not applicable.

(b) During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, report under section 143(12) of the Act, in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 was not required to be filed with the Central Government. Accordingly, the reporting under Clause 3(xi)(b) of the Order is not applicable to the Company.

(c) Based on the information and explanation provided to us, the Company does not have a vigil mechanism and is not required to have a vigil mechanism as per Companies Act, 2013 or SEBI LODR Regulations and accordingly reporting under clause 3(xi)(c) of the Order is not applicable.

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. According to the information and explanations given to us, the Company does not have an internal audit system and is not required to have an internal audit system as per Section 138 of the Companies Act, 2013. Accordingly, reporting under clause 3(xiv)(a) and 3(xiv)(b) of the order are not applicable.

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.



Independent Auditor's Report
To the Members of Consolidated Interiors Limited
Report on the Audit of Ind AS Financial Statements for the year ended March 31, 2026

- 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 incurred cash losses in the financial year and in the immediately preceding financial year amounting to Rs. 1.02 lakhs and Rs. 0.89 lakhs respectively.
- 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. We draw attention to Note No. 2 to the financial statements, which indicates that the Company's net worth is fully eroded and that the current liabilities exceed its current assets by Rs. 906.93 Lakhs. On the basis of the above and 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, the aforesaid events or conditions indicate that a material uncertainty exists as on the date of the audit report regarding whether the Company is 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.
- 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

Firm Registration No: 009571N/N500006




G N Ramaswami

Partner

Membership No: 202363

UDIN: 26202363ILAJQR4253

Place: Chennai

Date: April 28, 2026

Independent Auditor's Report
To the Members of Consolidated Interiors Limited
Report on the Audit of Ind AS Financial Statements for the year ended March 31, 2026

Annexure - B to the Independent Auditors' Report

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

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

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control with reference to the 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 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 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 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 financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.



Independent Auditor's Report
To the Members of Consolidated Interiors Limited
Report on the Audit of Ind AS Financial Statements for the year ended March 31, 2026

Disclaimer of Opinion

The system of internal financial controls with reference to 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 financial statements and whether such internal financial controls were operating effectively as at March 31, 2026.

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

For ASA & Associates LLP

Chartered Accountants

Firm Registration No: 009571N/N500006


**G N Ramaswami**

Partner

Membership No: 202363

UDIN: 26202363ILAJQR4253

Place: Chennai

Date: April 28, 2026

Consolidated Interiors Limited

Regd. Office : 8/33, Padmavathiyar Road, Jeypore Colony, Gopalapuram, Chennai - 600086

Web: www.ccclindia.com E-mail : secl@ccclindia.com

CIN - U74999TN2006PLC059568

Balance Sheet as at March 31, 2026

Particulars	Note	As at March 31, 2026	As at March 31, 2025
ASSETS			
Current Assets			
(a) Financial Assets			
(i) Trade Receivables	5	-	-
(ii) Cash & Cash Equivalents	6	1.09	1.09
(iii) Loans and Advances	7	-	49.49
(iv) Other Financial Assets	8	0.45	-
Total Current Assets		1.54	50.58
TOTAL ASSETS		1.54	50.58
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share Capital	9	677.85	677.85
(b) Other Equity	10	(1,584.78)	(1,534.27)
		(906.93)	(856.42)
Liabilities			
Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	11	900.21	898.74
(ii) Other Financial Liabilities	12	5.79	5.79
(b) Other Current Liabilities	13	2.47	2.47
Total Current Liabilities		908.47	907.00
Total Liabilities		908.47	907.00
TOTAL EQUITY AND LIABILITIES		1.54	50.58

See accompanying notes forming part of the financial statements

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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

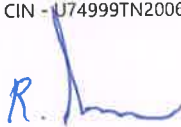
Date : April 28, 2026

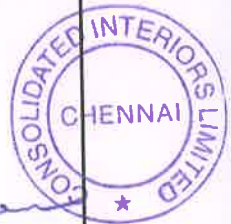


For and on behalf of the Board of Directors

Consolidated Interiors Limited

CIN - U74999TN2006PLC059568


R Sarabeswar
Director
DIN : 00435318


S Sivaramakrishnan
Director
DIN : 00431791


Consolidated Interiors Limited

Regd. Office : 8/33, Padmavathiyar Road, Jeypore Colony, Gopalapuram, Chennai - 600086
Web: www.ccclindia.com E-mail : secl@ccclindia.com

CIN - U74999TN2006PLC059568

Statement of Profit and Loss for the Year ended March 31, 2026

Particulars	Note	For the year ended March 31, 2026	For the year ended March 31, 2025
		Rupees in Lakhs	
Revenue From Operations		-	-
I Total Income		-	-
Expenses			
Other Expenses	14	1.02	0.89
II Total expenses		1.02	0.89
III Profit / (Loss) before tax and Exceptional Items (I-II)		(1.02)	(0.89)
IV Exceptional Items - Gains / (loss)	15	(49.49)	7.75
V Profit / (Loss) before tax (III-IV)		(50.51)	6.86
VI Tax expense:	16		
(1) Current tax		-	-
(2) Deferred tax		-	-
VII Profit / (Loss) for the year (V - VI)	(A)	(50.51)	6.86
VIII Other Comprehensive Income	(B)		
(a) Items that will not be reclassified to profit or loss		-	-
(b) Items that will be reclassified to profit or loss		-	-
IX Total Comprehensive Income for the year (VII+VIII)	(A + B)	(50.51)	6.86
X Earnings Per Equity Share in Rs (Nominal value per share Rs. 10)	17		
(1) Basic		(0.75)	0.10
(2) Diluted		(0.75)	0.10

See accompanying notes forming part of the financial statements

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In terms of our report attached

For ASA & ASSOCIATES LLP

Chartered Accountants

Firm Registration No: 009571N / N 500006


G N Ramaswami
Partner
Membership No : 202363



Place : Chennai

Date : April 28, 2026

For and on behalf of the Board of Directors of

Consolidated Interiors Limited

CIN - U74999TN2006PLC059568


R Sarabeswar
Director
DIN : 00435318


S Sivaramakrishnan
Director
DIN : 00431791



Consolidated Interiors Limited

Regd. Office : 8/33, Padmavathiyar Road, Jeypore Colony, Gopalapuram, Chennai - 600086
 Web: www.ccclindia.com E-mail : sec@ccclindia.com
 CIN - U74999TN2006PLC059568

Statement of Changes in Equity for the year ended March 31, 2026

Particulars	Equity Share Capital	Retained Earnings	Capital Reserve	Total Equity attributable to equity holders of the Company
Balance as at April 01, 2025 Changes in accounting policy or prior period errors Restated balance as at April 01, 2025 Profit/(Loss) for the year Other comprehensive income for the year, net of income tax Balance as at March 31, 2026	677.85	(2,205.77)	671.51	(856.42)
	-	-	-	-
	677.85	(2,205.77) (50.51)	671.51	(856.42) (50.51)
	-	-	-	-
	677.85	(2,256.28)	671.51	(906.93)
	-	-	-	-
	677.85	(2,212.63)	671.51	(863.28)
	-	-	-	-
	677.85	(2,212.63) 6.86	671.51	(863.28) 6.86
	-	-	-	-
Balance as at March 31, 2025 Changes in accounting policy or prior period errors Restated balance as at April 01, 2024 Profit/(Loss) for the year Other comprehensive income for the year, net of income tax Balance as at March 31, 2025	677.85	(2,205.77)	671.51	(856.42)
	-	-	-	-
	-	-	-	-
	-	-	-	-

as accompanying notes forming part of the financial statements 1 - 26

See accompanying notes forming part of the financial statements 1 - 26

In terms of our report attached

For ASA & ASSOCIATES LLP

Chartered Accountants

Firm Registration No: 009571 NAL500006



G N Ramaswami

G N Ramaswami

Partner

Membership No : 202363

Place : Chennai

Date : April 28, 2026

For and on behalf of the Board of Directors of

Consolidated Interiors Limited

CIN - U74999TN2006PLC059568

R Sarabeswar

R Sarabeswar

Director

DIN : 00435318



S Sivaramakrishnan

S Sivaramakrishnan

Director

DIN : 00431791

Consolidated Interiors Limited

Regd. Office : 8/33, Padmavathiyar Road, Jeypore Colony, Gopalapuram, Chennai - 600086

Web: www.ccclindia.com E-mail : sec@ccclindia.com

CIN - U74999TN2006PLC059568

Statement of Cash Flows for the year ended March 31, 2026

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
	Rs. in Lakhs	
A. Cash flow from operating activities		
Profit/(loss) before tax and exceptional items	(1.02)	(0.89)
Operating Profit before Working Capital Changes	(1.02)	(0.89)
Working capital adjustments		
Increase/(decrease) in Other Current Assets	(0.45)	0.06
Operating Profit after Working Capital Changes	(1.47)	(0.83)
Income tax refund/(paid)	-	-
Net cash flow (used in) Operating Activities	(1.47)	(0.83)
B. Cash flow from Investing Activities	-	-
Net cash flow (used in) Investing Activities	-	-
C. Cash flow from Financing Activities		
Movement in short-term borrowings	1.47	0.83
Net cash flow from/(used in) Financing Activities	1.47	0.83
Net (decrease)/increase in cash and cash equivalents (A+B+C)	-	-
Cash and cash equivalents as at the beginning of the year	1.09	1.09
Cash and cash equivalents as at the end of the year - Refer Note 6	1.09	1.09

See accompanying notes forming part of the financial statements 1-26

In terms of our report attached

For **ASA & ASSOCIATES LLP**

Chartered Accountants

Firm Registration No: 009571 N / N-500006

G N Ramaswami

Partner

Membership No : 202363

Place : Chennai

Date : April 28, 2026

For and on behalf of the Board of Directors of
Consolidated Interiors Limited

CIN - U74999TN2006PLC059568

R Sarabeswar

Director

DIN : 00435318

S Sivaramakrishnan

Director

DIN : 00431791



Consolidated Interiors Limited
Accompanying Notes to the Financial Statements
as at and for the year ended March 31, 2026

1. Company Overview

Consolidated Interiors Limited ('the Company') is engaged in providing interior fit out solutions for clients on works contract basis apart from manufacturing tailor-made furniture for outright sale or for use in respect of the works contract activities on behalf of various clients. The Company is domiciled in India and its registered office is located at No.8/33, Padmavathiyar Road, Jeypore Colony, Gopalapuram, Chennai, India – 600 086.

2. Going Concern

The Company could not get order inflows to generate sufficient cash for its operations and for repayment of debts since the last few years and the Company has decided to cease its operations and hence the directors of the Company consider that it is not appropriate to prepare the financial statements on going concern basis and therefore the directors have prepared these financial statements as set out below under the basis of preparation.

The company has incurred a Net Loss of Rs. 1.02 lakhs (before exceptional items) during the year ended March 31, 2026 and as of date, the company's net worth is fully eroded and that the current liabilities exceeded its current assets by Rs. 906.93 lakhs.

3. Statement of compliance

The 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 financial statements for the year ended March 31, 2026 were authorized and approved for issue by the Board of Directors on April 28, 2026.

4. Material Accounting Policies:

4.1 Basis of Preparation of Financial Statements

The Company has made decision to cease trading for the reasons mentioned in Note No 2. Hence the financial statements of the Company have been prepared on realizable basis and not on-going concern basis. In adopting the realizable basis, the following policies and procedures were implemented:

- all assets have been disclosed at values at which they are expected to be realized.
- all liabilities reflect the full amount at which they are expected to materialize.

The Balance sheet, Statement of Profit and Loss, 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- Ind AS 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. The Cash Flow Statement has been prepared under indirect method and presented as per the requirements of Indian Accounting Standard (Ind AS) 7 "Statement of Cash Flows".



Consolidated Interiors Limited
Accompanying Notes to the Financial Statements
as at and for the year ended March 31, 2026

4.2 Current and Non-Current Classification

The Company presents its assets and liabilities in the balance sheet as "current" since the Company has made decision to cease trading for the reasons mentioned in Note No 2 and the financial statements of the Company have been prepared on realizable basis and not on-going concern basis.

4.3 Use of Estimates and judgement

The preparation of the accompanying financial statements require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent amounts and liabilities as on the date of financial statement and reported amounts of revenue and expenses during the reporting period. Accordingly, reasonable estimate is made wherever found applicable.

4.4 Functional and Presentation Currency

Items included in the financial statements of the Company are measured using the currency of the primary economic environment in which the Company Operated (Functional Currency) Indian rupee (Rs.) is the functional currency of the Company.

The financial statements are presented in Indian rupees in lakhs, which is the Company's presentation currency. All amounts included in the financial statements are reported in Indian rupees (Rupees) in lakhs except equity shares, which are expressed in numbers.

4.5 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.

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.



Consolidated Interiors Limited
Accompanying Notes to the Financial Statements
as at and for the year ended March 31, 2026

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 liabilities

Financial liabilities are measured at amortized cost using the effective interest method.

iv) 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.

v) Impairment of Financial Assets (other than at fair value)

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

vi) De-recognition of financial assets

A financial asset (or, where applicable, a part of a financial asset) is primarily de-recognized when:

- the rights to receive cash flows from the asset have expired, or
- the Company has transferred substantially all the risks and rewards of the asset, or
- the Company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred the control of the asset.



Consolidated Interiors Limited
Accompanying Notes to the Financial Statements
as at and for the year ended March 31, 2026

vii) De-recognition of financial liabilities

A financial liability is de-recognized when the related obligation expires or is discharged or cancelled. 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.

4.6 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 income 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.

4.7 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.



Consolidated Interiors Limited
Accompanying Notes to the Financial Statements
as at and for the year ended March 31, 2026

4.8 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.

5. Trade Receivables

Particulars	As at March 31, 2026	As at March 31, 2025
	Rs. in Lakhs	
Unsecured		
- Trade Receivables	-	-
- Allowance for Doubtful receivables	-	-
Considered Good (A)	-	-
- Trade Receivables	160.87	160.87
- Allowance for Doubtful receivables	(160.87)	(160.87)
Credit Impaired (B)	-	-
Total	-	-

6. Cash & Cash Equivalents

Particulars	As at March 31, 2026	As at March 31, 2025
	Rs. in Lakhs	
Balances with Banks - Current Accounts	1.09	1.09
Total	1.09	1.09



Consolidated Interiors Limited
Accompanying Notes to the Financial Statements
as at and for the year ended March 31, 2026

7. Loans & Advances

Particulars	As at March 31, 2026	As at March 31, 2025
	Rs. in Lakhs	
Current		
Unsecured, considered good		
Advance to Related Parties*	-	49.49
Total	-	49.49

* During the financial year ended March 31, 2026, the company had written off the advances given to its fellow subsidiaries CCCL Pearl City Food SEZ Port Limited and CCCL Infrastructure Limited amounting to Rs. 29.40 lakhs and Rs. 20.09 lakhs respectively pursuant to approval by the Board of Directors vide resolution dated May 24, 2025.

8. Other Financial Assets

Particulars	As at March 31, 2026	As at March 31, 2025
	Rs. in Lakhs	
Current		
Deposit – Others	0.45	-
Total	0.45	-

9. Equity Share Capital

Particulars	As at March 31, 2026		As at March 31, 2025	
	No. of shares	Rs. in Lakhs	No. of shares	Rs. in Lakhs
Authorized:				
Equity Shares of Rs. 10/- each	1,00,00,000	1,000.00	1,00,00,000	1,000.00

Particulars	As at March 31, 2026		As at March 31, 2025	
	No. of shares	Rs. in Lakhs	No. of shares	Rs. in Lakhs
Issued, subscribed and fully paid				
Equity Shares of Rs. 10/- each	67,78,450	677.85	67,78,450	677.85
	67,78,450	677.85	67,78,450	677.85



Consolidated Interiors Limited
Accompanying Notes to the Financial Statements
as at and for the year ended March 31, 2026

9.1 Reconciliation of the shares outstanding at the beginning and at the end of the reporting year

Particulars	FY 2025-26		FY 2024-25	
	No. of Shares	Rs. in Lakhs	No. of Shares	Rs. in Lakhs
Equity Shares of Rs. 10 each fully paid up				
At the beginning of the year	67,78,450	677.85	67,78,450	677.85
Issued during the year	-	-	-	-
At the end of the year	67,78,450	677.85	67,78,450	677.85

9.2 Terms attached with shares

- The Company is the Wholly Owned Subsidiary of Consolidated Construction Consortium Limited, of which 6 Shares being held by 6 Individuals in representation capacity, on the basis of declaration executed in this behalf by them.
- The company has only one class of equity shares having a par value of Rs.10 per share. Each holder of equity shares is entitled to one vote per share.
- For the year ended 31st March, 2026, the Board of Directors has not proposed any dividend. (PY – 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.

9.3 Shares held by Holding company, its subsidiaries and associates

Name of the Shareholder	As at March 31, 2026		As at March 31, 2025	
	%	Nos.	%	Nos.
Consolidated Construction Consortium Ltd – Holding company	100	67,78,450	100	67,78,450

9.4 Shares in the company held by shareholder holding more than 5 percent

Name of the Shareholder	As at March 31, 2026		As at March 31, 2025	
	%	Nos.	%	Nos.
Consolidated Construction Consortium Ltd – Holding company	100	67,78,450	100	67,78,450



Consolidated Interiors Limited
Accompanying Notes to the Financial Statements
as at and for the year ended March 31, 2026

9.5 Share held by Promoters

Promoter Name	As at March 31, 2026		As at March 31, 2025		% Change during the Year
	No. of Shares	% of Total shares	No. of Shares	% of Total shares	
Consolidated Construction Consortium Ltd – Holding company	67,78,450	100	67,78,450	100	0.00%

10. Other Equity

Particulars	As at March 31, 2026	As at March 31, 2025
	Rs. in Lakhs	
Retained earnings	(2,256.29)	(2,205.77)
Capital Reserve	671.51	671.51
Total	(1,584.78)	(1,534.26)

- **Retained Earnings**

Retained earnings represent the amount of accumulated earnings of the Company.

- **Capital Reserve**

Write back of borrowings on account of Full and Final Settlement during earlier years.

11. Financial Liabilities – Borrowings

Particulars	As at March 31, 2026	As at March 31, 2025
	Rs. in Lakhs	
Current		
Unsecured Loan from Holding Company (Repayment terms - Not specified, carrying Nil rate of interest)	900.21	898.74
Total	900.21	898.74

12. Other Financial Liabilities

Particulars	As at March 31, 2026	As at March 31, 2025
	Rs. in Lakhs	
Current		
Employee Related Liabilities	5.47	5.47
Other Liabilities	0.02	0.02
Accrued Expenses	0.30	0.30
Total	5.79	5.79



Consolidated Interiors Limited
Accompanying Notes to the Financial Statements
as at and for the year ended March 31, 2026

13. Other Current Liabilities

Particulars	As at March 31, 2026	As at March 31, 2025
	Rs. in Lakhs	
Statutory Liabilities	2.47	2.47
Total	2.47	2.47

14. Other Expenses

Particulars	For the Year ended March 31, 2026	For the Year ended March 31, 2025
	Rs. in Lakhs	
Payment to Auditors:		
- Statutory Audit Fee	0.30	0.30
Taxation & other matters	0.02	0.02
Professional Fees	0.30	0.42
Rates & Taxes	0.40	0.15
Total	1.02	0.89

15. Exceptional Items

Particulars	As at March 31, 2026	As at March 31, 2025
	Rs. in Lakhs	
Liabilities no longer required written back	-	7.75
Irrecoverable Loans / Advances written off	(49.49)	-
Total	(49.49)	7.75

* During the financial year ended March 31, 2026, the company had written off the advances given to its fellow subsidiaries CCCL Pearl City Food SEZ Port Limited and CCCL Infrastructure Limited amounting to Rs. 29.40 lakhs and Rs. 20.09 lakhs respectively pursuant to approval by the Board of Directors vide resolution dated May 24, 2025.



Consolidated Interiors Limited
Accompanying Notes to the Financial Statements
as at and for the year ended March 31, 2026

16. Income Tax Disclosure

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
	Rs. in Lakhs	
a. Income tax recognized in the Statement of Profit and Loss		
Current tax	-	-
Deferred tax	-	-
Tax expense recognized in the statement of profit or loss	-	-
b. Income tax recognized in the Other Comprehensive Income	-	-
c. Reconciliation of tax expense recognized in the statement of profit and loss and the accounting profit multiplied by India's domestic tax rate for March 31, 2026 and March 31, 2025.		
Accounting Profit / (loss) before tax	(50.51)	6.86
Applicable tax rate	25.168%	26.00%
Income tax expense calculated at applicable tax rate (A)	12.71	1.78
Adjustment on account of:		
(i) Non-recognition of tax impact on the carried forward losses	(12.71)	(1.78)
(ii) Tax impact on Set off of brought forward losses	-	-
Total (B)	12.71	1.78
Total income tax recognized in Statement of Profit and Loss (A + B)	-	-

The Company has not recognised deferred tax asset on the carried forward losses in the absence of reasonable certainty of its realisation.

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%.

17. Earnings per share

Earnings per Share ('EPS') is determined based on the net profit attributable to the shareholders' of the Company. Basic earnings per share is computed using the weighted average number of shares outstanding during the year. Diluted earnings per share is computed using the weighted average number of common and dilutive common equivalent shares outstanding during the year, except where the result would be anti-dilutive.



Consolidated Interiors Limited
Accompanying Notes to the Financial Statements
as at and for the year ended March 31, 2026

The following reflects the income and share data used in the basic and diluted EPS computations:

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
	Rs. in Lakhs	
Profit / (Loss) for the year attributable to owners of the company and used in calculation of EPS in Rs.	(50.51)	6.86
Weighted average number of equity shares		
Basic (in Numbers)	67,78,450	67,78,450
Diluted (in Numbers)	67,78,450	67,78,450
Nominal value of shares (in Rupees)	10.00	10.00
Earnings per share (in Rupees)		
Basic	(0.75)	0.10
Diluted	(0.75)	0.10

18. 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, 2026	Carrying Amount in Rs. in Lakhs		
	FVTPL	FVTOCI	Amortized Cost
Financial Assets			
Current			
(i) Trade Receivables	-	-	-
(ii) Cash and Cash Equivalents	-	-	1.09
(iii) Loans and Advances	-	-	-
Total	-	-	1.09
Financial Liabilities			
Current			
(i) Borrowings	-	-	900.21
(ii) Trade Payables	-	-	-
(iii) Other Financial Liabilities	-	-	5.79
Total	-	-	906.00



Consolidated Interiors Limited
Accompanying Notes to the Financial Statements
as at and for the year ended March 31, 2026

March 31, 2025	Carrying Amount in Rs. in Lakhs		
	FVTPL	FVTOCI	Amortized Cost
Financial Assets			
Current			
(i) Trade Receivables	-	-	-
(ii) Cash and Cash Equivalents	-	-	1.09
(iii) Loans and Advances	-	-	49.49
Total	-	-	50.58
Financial Liabilities			
Current			
(i) Borrowings	-	-	898.74
(ii) Trade Payables	-	-	-
(iii) Other Financial Liabilities	-	-	5.79
Total	-	-	904.53

19. Financial Risk Management Objectives and Policies

The Company's principal financial liabilities comprise loans and borrowings, 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 Loans and advances and 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. Borrowing from the Holding Company does not attract interest, hence the same does not affect the Statement of Profit and Loss for the years ended March 31, 2026 and March 31, 2025.



Consolidated Interiors Limited
Accompanying Notes to the Financial Statements
as at and for the year ended March 31, 2026

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 loans and advances, cash & cash Equivalents. The credit risk on loans advance is limited as advances were primarily given to fellow subsidiaries. The credit risk on cash and cash equivalents (excluding cash on hand) is limited because the counterparties are banks with good credit ratings.

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 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	Less than 12 months	More than 12 months	As on 31-03-2026
	Rs. in Lakhs		
Unsecured loan from Holding Company	900.21	-	900.21
Other Financial Liabilities	5.79	-	5.79
Total	906.00	-	906.00

Particulars	Less than 12 months	More than 12 months	As on 31-03-2025
	Rs. in Lakhs		
Unsecured loan from Holding Company	898.74	-	898.74
Trade Payables	-	-	-
Other Financial Liabilities	5.79	-	5.79
Total	904.53	-	904.53

20. Un-hedged Foreign Currency Exposures

There are no foreign currency exposures as at March 31, 2026 (March 31, 2025 - Nil) that have not been hedged by a derivative instrument or otherwise.

21. Segment Information

For the reporting periods, the Company has not carried out its core business operations. Hence no reporting segments have been identified.



Consolidated Interiors Limited
Accompanying Notes to the Financial Statements
as at and for the year ended March 31, 2026

22. Disclosures pursuant to Ind AS 24 "Related Parties"

Relationship	Name of the related parties	
Holding Company	Consolidated Construction Consortium Limited	
Fellow Subsidiaries	Delhi South Car Park Extension Limited Noble Consolidated Glazings Limited CCCL Infrastructure Limited (till May 09, 2025) CCCL Power Infrastructure Limited CCCL Pearl City Food Port SEZ Limited (till May 09, 2025)	
Entity in which holding company is interested	Yuga Builders (Partnership Firm)	
Key Managerial Personnel	Name	Designation
	R Sarabeswar	Director
	S Sivaramakrishnan	Director
	V G Janarthnam	Director

a. Transactions during the year

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
	Rs. in Lakhs	
Loan from Holding Company		
Consolidated Construction Consortium Limited	1.47	0.83
Repayment of loan by Fellow Subsidiary		
CCCL Pearl City Food Port SEZ Ltd	-	0.05

b. Balances Outstanding

Particulars	As at March 31, 2026	As at March 31, 2025
	Rs. in Lakhs	
Advances Given – Fellow Subsidiaries		
CCCL Pearl City Food Port SEZ Ltd	-	29.40
CCCL Infrastructure Limited	-	20.09
Loan from Holding Company		
Consolidated Construction Consortium Limited	900.21	897.91



Consolidated Interiors Limited
Accompanying Notes to the Financial Statements
as at and for the year ended March 31, 2026

23. Contingent Liabilities and Commitments

S. No	Particulars	As at March 31, 2026	As at March 31, 2025
		Rs. in Lakhs	
1	Commitments		
	(a) Capital (Rs. in Lakhs)	Nil	Nil
	(b) Others (Rs. in Lakhs)	Nil	Nil
2	Demands raised on the Company by the respective authorities are as under* (Rs. in Lakhs)		
	(a) Income Tax Act, 1961*	12.70	14.92
	Total	12.70	14.92
* Rs. 12.70 Lakhs of TDS demand as per traces portal.			

24. Additional Regulatory Requirements - Financial Ratios

S. No	Ratio/Measure	Methodology	For the year ended March 31, 2026	For the year ended March 31, 2025	Variance
1	Current Ratio	Current assets over current liabilities	0.0017	0.06	(97.17)% ⁽¹⁾
2	Debt-Equity Ratio	Debt over total shareholders' equity	(0.99)	(1.05)	(5.47)%
3	Debt Service Coverage Ratio	EBITDA over current debt	0.00	0.01	0.00%
4	Return on Equity Ratio	PAT over total average equity	0.06	0.00	NA
5	Trade payables turnover ratio	Adjusted expenses over average trade payables	0.00	0.00	0.00%
6	Return on Capital employed	PBIT over capital employed	0.15	(0.02)	(850.00)% ⁽¹⁾

Reasons for Variance:

1. Due to irrecoverable loans/advances written off during the year.



Consolidated Interiors Limited
Accompanying Notes to the Financial Statements
as at and for the year ended March 31, 2026

25. 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.

26. 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/ N 500006


G N Ramaswami
Partner
Membership No: 202463



For and on behalf of the Board of Directors
of Consolidated Interiors Limited

CIN - U74999TN2006PLC059568


R Sarabeswar
Director
DIN: 00435318


S. Sivaramakrishnan
Director
DIN:00431791



Place: Chennai

Date: April 28, 2026