

INDEPENDENT AUDITORS' REPORT

To the Members of Century Infra Limited

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying Financial Statements of **Century Infra Limited** ("the Company"), which comprise the Balance Sheet as at 31st March, 2026, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Cash Flows and the Statement of Changes in Equity 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 ("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 Companies (Indian Accounting Standards) Rules, 2015, as amended ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2026, its profit and other comprehensive income, changes in equity and cash flows for the year then ended.

Basis for Opinion

We conducted our audit of the Financial Statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those SAs 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 relevant provisions of the Act and 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.

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 Board's Report including Annexures to Board's Report, but does not include the Financial Statements and our auditor's report thereon.



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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 and, in doing so, consider whether the other information is materially inconsistent with the Financial Statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

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

Responsibilities of Management 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, cash flows and changes in equity of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards specified under section 133 of the Act, read with relevant rules issued thereunder. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 the design, implementation and maintenance of adequate internal financial controls with reference to Financial Statements, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

The Board of Directors is 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.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional



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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 system with reference to Financial Statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the 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 "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:



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- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
- (c) The Balance Sheet, the Statement of Profit and Loss (including Other Comprehensive Income), Statement of Cash Flows and the Statement of Changes in Equity dealt with by this Report are in agreement with the books of account;
- (d) In our opinion, the aforesaid Financial Statements comply with the Indian Accounting Standards specified under Section 133 of the Act, read with relevant rules issued thereunder;
- (e) On the basis of the written representations received from the directors and taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 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 these Financial Statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B", wherein we have expressed an unmodified opinion;
- (g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company does not have any pending litigations which would impact its financial position;
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company during the year ended 31st March 2026
 - iv. (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
 - (b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like



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on behalf of the Ultimate Beneficiaries;

(c) Based on the 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), as provided under (a) and (b) above, contain any material misstatement.

- v. The Board of Directors of the Company have not proposed / paid any dividend for the year ended 31st March, 2026, hence, no compliance of Section 123 of the Act was required.
- vi. Based on our examination, which included test checks, the company has used multiple accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility except for SAP application where audit trail was not enabled at the transactional and database level throughout the year for all relevant transactions recorded in the application.

With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of Section 197(16) of the Act, as amended:

In our opinion and according to the information and explanations given to us, the remuneration paid by the company to its director in the current year is in accordance with the provisions of Section 197 of the Act.

For D K Chhajjer & Co.

Chartered Accountants

Firm Registration No. 304138E



Nipun Goenka

Partner

Membership No.: 318878

UDIN: 26318878 0VTA6T 3602



Place: Kolkata

Date: 19th May, 2026

Annexure A to the Independent Auditor's Report

(Referred to in Paragraph 1 under the heading "Report on Other Legal and Regulatory Requirements" of our Independent Auditors' report of even date)

- i. (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment and relevant details of Right-of-Use Assets.

(B) The Company has maintained proper records showing full particulars of intangible assets.
- (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Property, Plant and Equipment are physically verified by the Management according to a phased program designed to cover all the items over a period of three years which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the program, certain Property, Plant and Equipment have been physically verified by the Management during the year and no material discrepancies have been noticed on such verification.
- (c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no immovable properties (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee). Accordingly, reporting under clause 3(i)(c) of the Order is not applicable.
- (d) The Company has not revalued its Property, Plant and Equipment (including right-of-use assets) or intangible assets or both during the year. Accordingly, reporting under clause 3(i)(d) of the Order is not applicable.
- (e) Based on the information and explanations furnished to us, no proceedings have been initiated on or are pending against the Company for holding benami property under the Prohibition of Benami Property Transactions Act, 1988 (as amended in 2016) (formerly the Benami Transactions (Prohibition) Act, 1988 (45 of 1988)) and Rules made thereunder and therefore the question of our commenting on whether the Company has appropriately disclosed the details in the financial statements does not arise.
- 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. No discrepancies were noticed on verification between the physical stock and the book records that were more than 10% in aggregate for each class of inventory.
- (b) According to the information and explanation given to us and based on the audit procedures conducted by us, the Company has not been sanctioned working capital limits in excess of Rs. 5 crores, in aggregate, from banks on the basis of security of current assets during the year.
- iii. According to the information and explanations given to us and based on the audit procedures conducted by us, the Company has not made any investments, granted secured/unsecured loans/advances in the nature of loans or stood guarantee or provided security to any parties. Therefore, the reporting under clauses 3(iii), (iii)(a), (iii)(b), (iii)(c), (iii)(d), (iii)(e) and (iii)(f) of the Order is not applicable.



Annexure A to the Independent Auditor's Report

(Referred to in Paragraph 1 under the heading "Report on Other Legal and Regulatory Requirements" of our Independent Auditors' report of even date)

- iv. According to the information and explanation given to us and based on the audit procedures conducted by us, the Company has neither granted any loans nor provided guarantees or securities in contravention of provisions of Section 185 of the Act. The Company has not made any investments or provided any guarantees or securities to the parties covered under Section 186 of the Act.
- v. The Company has not accepted any deposits or amounts which are deemed to be deposits within the meaning of Sections 73, 74, 75 and 76 of the Act and the Rules framed there under to the extent notified. Accordingly, reporting under Clause (v) of the Order is not applicable.
- vi. The Central Government of India has not prescribed the maintenance of cost records under sub-section (1) of Section 148 of the Act for any of the products of the Company. Accordingly, reporting under Clause 3(vi) of the Order is not applicable.
- vii. (a) According to the information and explanations given to us and the records of the Company examined by us, in our opinion, the Company is regular in depositing the 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 any other statutory dues, as applicable, with the appropriate authorities. There were no undisputed amounts payable in respect of the aforesaid statutory dues in arrears as at 31st March, 2026 for a period of more than six months from the date they became payable.
- (b) According to the information and explanations given to us and based on the records of the Company examined by us, there are no statutory dues referred to in sub-clause (a) above which have not been deposited on account of any dispute.
- viii. According to the records of the Company examined by us and the information and explanation given to us, there were no transactions surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961) which were previously not recorded in the books of account. Accordingly, reporting under Clause 3(viii) of the Order is not applicable.
- ix. (a) According to the information and explanations given to us and the records of the Company examined by us, the Company has not defaulted in repayment of loans or other borrowings or in the payment of interest to any lender during the year.
- (b) 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 been declared a willful defaulter by any bank or financial institution or government or government authority.
- (c) In our opinion and according to the information and explanations given to us, the term loans have been applied, on an overall basis, for the purposes for which they were obtained.
- (d) According to the records of the Company examined by us and the information and explanation given to us, funds raised on short-term basis have not been utilized for long-term purposes by the Company.



Annexure A to the Independent Auditor's Report

(Referred to in Paragraph 1 under the heading "Report on Other Legal and Regulatory Requirements" of our Independent Auditors' report of even date)

- (e) During the year ended 31st March, 2026, the Company did not have any subsidiaries, associates or joint ventures as defined under the Act. Accordingly, reporting under clause 3(ix) (e) of the Order is not applicable.
- (f) During the year ended 31st March, 2026, the Company did not have any subsidiaries, associates or joint ventures as defined under the Act. Accordingly, reporting under clause 3(ix) (f) of the Order is not applicable.
- x. (a) The Company has not raised 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) The Company has not made any preferential allotment or private placement of shares or fully or partially or optionally convertible debentures 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 to us and based on examination of the books and records of the Company, we have neither come across any instance of fraud by the Company or on the Company, noticed or reported during the year, nor have we been informed of any such case by the Management.
- (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, carried out in accordance with the generally accepted auditing practices in India, a 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 by us with the Central Government, during the year and up to the date of this Report.
- (c) According to the information and explanations given to us, no whistle blower complaints were received by the Company during the year and up to the date of this Report.
- xii. The Company is not a Nidhi Company as per the provisions of the Act. Accordingly, reporting under clause 3(xii)(a) (b) & (c) of the Order is not applicable.
- xiii. The provisions of Section 177 of the Act are not applicable to the Company. All the transactions with the related parties are in compliance with Section 188 of the Act, where applicable and the details have been disclosed in the notes to the financial statements as required by the applicable Indian Accounting Standards.
- xiv. According to the information and explanations given to us and the records of the Company examined by us, internal audit is not applicable on the Company. Accordingly, reporting under Clause 3 (xiv) [(a) & (b)] of the Order is not applicable.
- xv. In our opinion and according to the information and explanations given to us, the Company has not entered into any non-cash transactions with its Directors or persons connected with them.



Annexure A to the Independent Auditor's Report

(Referred to in Paragraph 1 under the heading "Report on Other Legal and Regulatory Requirements" of our Independent Auditors' report of even date)

Accordingly, reporting on compliance with the provisions of Section 192 of the Act under Clause 3(xv) of the Order is not applicable.

xvi. (a) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, reporting under Clause 3(xvi) (a) of the order is not applicable.

(b) The Company has not conducted any non-banking financial / housing finance activities during the year. Accordingly, reporting under Clause 3(xvi) (b) of the Order is not applicable.

(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) of the Order is not applicable.

(d) According to the information and explanations provided to us during the course of audit, the Group (as per the provisions of the Core Investment Companies (Reserve Bank) Directions, 2016) does not have any CIC. Accordingly, reporting under Clause 3(xvi)(d) of the Order is not applicable.

xvii. The Company has not incurred any cash losses in the current financial year and in the immediately preceding financial year.

xviii. There has been no resignation of the statutory auditors during the year. 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 realisation 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 facts up to the date of the audit report and we neither give any guarantee nor any assurance that all the 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. a) In our opinion and according to the information and explanations given to us, there is no unspent amount under sub-section (5) of Section 135 of the Act pursuant to any project other than ongoing projects. Accordingly, clause 3(xx)(a) of the Order is not applicable.

b) The company has fully spent the required amount towards Corporate Social Responsibility (CSR) and there is no unspent CSR amount for the year requiring a transfer to a special amount in compliance with the provisions of subsection (6) of Section 135 of the Act. Accordingly, reporting under Clause 3(xx)(b) of the Order is not applicable



Annexure A to the Independent Auditor's Report

(Referred to in Paragraph 1 under the heading "Report on Other Legal and Regulatory Requirements" of our Independent Auditors' report of even date)

xxi. The reporting under Clause 3(xxi) of the Order is not applicable in respect of audit of these financial statements. Accordingly, no comment in respect of the said clause has been included in this report

For D. K. Chhajjer & Co.

Chartered Accountants

Firm Registration No. 304138E

Nipun Goenka

Nipun Goenka

Partner

Membership No. 318878

UDIN: 26318878 04T A 6T 3602



Place: Kolkata

Date: 19th May, 2026

Annexure B to the Independent Auditor's Report

(Referred to in Paragraph 2(f) under the heading "Report on Other Legal and Regulatory Requirements" of our Independent Auditors' report of even date)

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 have audited the Internal Financial Controls with reference to the Financial Statements of Century Infra Limited ("the Company") as at 31st March, 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 controls with reference to 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 (the "Guidance Note") issued by the Institute of Chartered Accountants of India (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 Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records and the timely preparation of reliable financial information, as required under the Act.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to the Financial Statements based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing, issued by the ICAI and prescribed under section 143(10) of the Act to the extent applicable to an audit of internal financial controls with reference to Financial Statements. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to Financial Statements was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system with reference to Financial Statements and their operating effectiveness. Our audit of internal financial controls with reference to Financial Statements included obtaining an understanding of internal financial controls with reference to Financial Statements, assessing the risk that a material weakness exists and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Financial Statements, whether due to fraud or error.

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



Annexure B to the Independent Auditor's Report

(Referred to under the heading "Report on Other Legal and Regulatory Requirements" in Paragraph 2(f) of our Independent Auditors' report of even date)

Meaning of Internal Financial Controls with reference to Financial Statements

A company's internal financial control with reference to Financial Statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of Financial Statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control with reference to Financial 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 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 authorisation of the management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the Financial Statements.

Inherent Limitations of Internal Financial Controls with reference to Financial Statements

Because of the inherent limitations of internal financial controls with reference to Financial Statements, including the possibility of collusion or improper management, override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls with reference to Financial Statements to future periods are subject to the risk that the internal financial control with reference to Financial Statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

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

For D. K. Chhajjer & Co.

Chartered Accountants

Firm Registration No.: 304138E



Nipun Goenka

Partner

Membership No.: 318878

UDIN: 26318878 DV TAGT 3602



Place: Kolkata

Date: 19th May, 2026



		NOTES	₹ in Lacs	
			31st March, 2026	31st March, 2025
A	ASSETS			
	Non Current Assets			
	Property, Plant and Equipment	3	3,069.47	2,617.20
	Right of Use Assets	3.1	12,215.35	11,752.53
	Capital Work-in-Progress	3.2	695.68	308.79
	Intangible Assets	4	23.95	9.60
	Goodwill	5	854.88	854.88
	Financial Assets			
	Other financial assets	7	2,383.08	496.86
	Deferred Tax Assets	6	228.08	94.97
	Other Non-Current assets	8	287.03	277.62
	Total Non Current Assets		19,757.52	16,412.45
	Current Assets			
	Inventories	9	233.65	96.57
	Financial Assets			
	- Trade Receivables	10	2,311.94	1,564.77
	- Cash and cash equivalents	11	32.35	110.98
	- Bank Balances other than Cash and cash equivalents	11	1,639.96	1,876.92
	- Other financial assets	7	747.56	442.15
	Current Tax Assets (Net)	21	198.84	86.32
	Other Current assets	8	624.45	870.84
	Total Current Assets		5,788.75	5,048.55
	TOTAL ASSETS		25,546.27	21,461.00
B	EQUITY AND LIABILITIES			
	Equity			
	Equity Share Capital	12	3,276.00	3,276.00
	Other Equity	13	3,382.51	2,516.70
	Total Equity		6,658.51	5,792.70
	Liabilities			
	Non Current Liabilities			
	Financial Liabilities			
	Borrowings	14	272.13	392.80
	Lease Liabilities	15	11,089.53	10,102.26
	Provisions	20	189.28	105.44
	Total Non Current Liabilities		11,550.94	10,600.50
	Current Liabilities			
	Financial Liabilities			
	Borrowings	16	2,146.98	70.39
	Lease Liabilities	15	691.95	593.38
	Trade Payables			
	- Total Outstanding Dues of Micro Enterprises and Small Enterprises	17	1,004.65	219.89
	- Total Outstanding Dues of Creditor other than Micro Enterprises and Small Enterprises	17	2,641.21	3,489.74
	Other Financial Liabilities	18	82.62	67.14
	Other Current Liabilities	19	769.41	627.26
	Total Current Liabilities		7,336.82	5,067.80
	Total Liabilities		18,887.76	15,668.30
	TOTAL EQUITY AND LIABILITIES		25,546.27	21,461.00
	Summary of Material accounting policies, Key Judgements, Estimates and Assumption	1-2		

The accompanying notes form an integral part of the Financial Statements

For and on behalf of the Board of Directors

As per our attached report of even date
 For D.K. Chhajjer & Co.
 Chartered Accountants
 Firm Registration No.- 304138E

Nipun Goenka



Nipun Goenka
 Partner
 Membership No. 318878
 Place: Kolkata
 Date: 19th May, 2026

Ashutosh Jaiswal
 Ashutosh Jaiswal
 CEO and Director
 (DIN : 01228095)

Keshav
 Keshav Bhajanka
 Director
 (DIN: 03109701)



Pawan Kumar Gupta
 Pawan Kumar Gupta
 Chief Financial Officer

Mohit Baid
 Mohit Baid
 Company Secretary

CENTURY INFRA LIMITED
 Regd. Office : P 15/1, Taratala Road, Kolkata - 700 088
 Statement of Profit and Loss for the period ended 31st March, 2026
 Phone: 033-39403950
 Email: Infocfs@centuryply.com;
 CIN: U63030WB2021PLC250586



	NOTES	₹ in Lacs	
		Year Ended	Year Ended
		31st March, 2026	31st March, 2025
		Audited	Audited
INCOME			
Revenue from Operations	22	16,023.96	12,598.70
Other Income	23	199.81	105.54
Total Income		16,223.77	12,704.24
EXPENSES			
Operating Expenses	24	6,534.44	4,471.62
Employee Benefits Expense	25	1,720.77	1,378.98
Finance Cost	26	700.34	449.59
Depreciation and Amortisation Expense	27	810.14	417.30
Other Expenses	28	5,370.08	4,759.71
Total Expenses		15,135.77	11,477.20
Profit before Tax		1,088.00	1,227.04
Tax Expenses			
Current Tax	6	313.41	261.53
Income tax for earlier year's adjusted	6	(19.78)	
Deferred Tax charge/(credit)	6	(117.59)	(111.27)
Total Tax Expenses		176.04	150.26
Profit for the year		911.96	1,076.78
Other Comprehensive Income (OCI)			
Items that will not be reclassified to Statement of Profit and Loss			
Re-Measurement gain/(loss) on defined benefit plans		(61.67)	(12.02)
Income tax related to above		15.52	3.03
Other Comprehensive Income for the year, net of tax		(46.15)	(8.99)
Total Comprehensive Income for the year		865.81	1,067.79
Earnings per equity share (nominal value of share ₹ 1/- (Previous Year ₹ 1/-))			
Basic earnings per share (EPS) (₹)	37	0.28	0.33
Diluted earnings per share (EPS) (₹)	37	0.28	0.33

The accompanying notes form an integral part of the Financial Statements

For and on behalf of the Board of Directors

As per our attached report of even date

For D.K. Chhajjer & Co.
 Chartered Accountants
 Firm Registration No.- 304138E

Nipun Goenka

Nipun Goenka
 Partner

Membership No. 318878

Place: Kolkata

Date: 19th May, 2026



Ashutosh Jaiswal

Ashutosh Jaiswal
 CEO and Director
 (DIN : 01228095)

Pawan Kumar Gupta

Pawan Kumar Gupta
 Chief Financial Officer

Keshav Bhajanka

Keshav Bhajanka
 Director
 (DIN: 03109701)

Mohit Baid

Mohit Baid
 Company Secretary

Cash Flow Statement for the Period Ended 31st March, 2026

PARTICULARS	(₹ in Lacs)	
	For the Period Ended 31st March, 26	For the Period Ended 31st March, 25
A CASH FLOW FROM OPERATING ACTIVITIES		
Profit before Tax	1,088.00	1,227.04
Adjustments for:		
Depreciation/Amortisation	810.14	417.30
Finance Cost	700.34	442.82
Unspent/Unclaimed Balances Written Back	-	(0.38)
Other borrowing cost paid	12.29	15.09
(Profit)/Loss on disposal of Property, Plant and Equipment	(9.16)	2.80
Interest Income	(188.42)	(8.22)
Unrealised Foreign Exchange Fluctuations Loss/(Gain)	78.31	0.29
Bad debts written off	8.53	-
Operating Profit before Working Capital changes	2,500.02	2,096.74
Adjustments for:		
(Increase)/Decrease in Trade Receivables	(755.72)	(285.72)
(Increase)/Decrease in Inventories	(137.08)	0.11
(Increase)/Decrease in Financial Assets	(763.26)	(216.90)
(Increase)/Decrease in Other Assets	236.99	(524.59)
Increase in Long Term Provisions	22.16	(39.00)
Increase/(Decrease) in Short Term Provisions	-	(6.85)
Increase/(Decrease) in Financial Liabilities	7.98	4.36
Increase/(Decrease) in Other Liabilities	142.15	116.44
Increase/(Decrease) in Trade Payables	(142.10)	2,392.61
Cash Generated from Operations	1,111.14	3,537.20
Direct Taxes Paid (Net of Refunds)	(406.14)	(429.27)
Net Cash generated from Operating Activities	705.00	3,107.93
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment, Capital Work-in-Progress & Intangible Assets	(985.99)	(7,163.89)
Proceeds from Sale of Property, Plant and Equipment, Capital Work-in-Progress & Intangible Assets	40.13	1.37
Proceeds/(Outflow) from Fixed Deposit	(1,122.69)	(1,876.91)
Loans (Given)/Refunds (net)	-	275.15
Interest Received	119.68	6.93
Net Cash (used in)/from Investing Activities	(1,948.87)	(8,757.35)
C CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds/(Repayment) of Long Term Borrowings	(120.66)	447.02
Proceeds/(Repayment) of Short Term Borrowings	2,076.59	-
Payment of Lease Obligations	(705.09)	5,504.95
Interest Paid	(73.32)	(441.62)
Other Borrowing Cost Paid	(12.29)	(15.09)
Net Cash (used in)/from Financing Activities	1,165.24	5,495.25
Net Increase/(Decrease) in Cash and Cash Equivalents (A + B + C)	(78.63)	(154.17)
Cash & Cash Equivalents - at the beginning of the year	110.98	265.15
Cash & Cash Equivalents - at the closing of the year	32.35	110.98

Notes:

- The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Indian Accounting Standard 7 (Ind AS-7) "Statement of Cash
- For the purpose of Statement of Cash Flow, Cash and Cash Equivalents comprise the following :

(₹ in Lacs)

Particular	For the Period Ended 31st March, 26	For the Period Ended 31st March, 25
Cash on hand	17.07	4.44
Balance with banks:		
- in Current Accounts	15.28	106.54
Total	32.35	110.98

- Figures of the previous year have been regrouped wherever necessary.
- Income taxes paid are treated as arising from operating activities and are not bifurcated between investing and financing activities.
- As per Ind AS 7, the Company is required to provide disclosures that enable users of financial statements to evaluate changes in liabilities arising from financing activities, including both changes arising from cash flows and non-cash changes. The Company did not have any material impact on the Statement of Cash Flows therefore reconciliation has not been given.

The accompanying notes form an integral part of the Financial Statements

As per our attached report of even date

For D.K. Chhajjer & Co.
 Chartered Accountants
 Firm Registration No.- 304138E

Nipun Goenka
 Partner
 Membership No. 318878
 Place: Kolkata
 Date: 19th May, 2026



For and on behalf of the Board of Directors

Ashutosh Jaiswal
 CEO and Director
 (DIN : 01228095)

Pawan Kumar Gupta
 Chief Financial Officer

Keshav Bhajanka
 Director
 (DIN: 03109701)

Mohit Baid
 Company Secretary



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

A) Equity Share Capital

Particulars	Nos	(₹ in Lacs)
Equity shares of Rs. 1 each issued, subscribed and fully paid		
Balance as on 1st April, 2024	32,76,00,000	3,276.00
Changes in Equity Share Capital during the year	-	-
Balance at 31st March, 2025	32,76,00,000	3,276.00
Changes in Equity Share Capital during the quarter	-	-
Balance at 31st March, 2026	32,76,00,000	3,276.00

B) Other Equity

Particulars	Reserves and Surplus	
	Retained Earnings	Total
Balance as on 1st April, 2024	1,448.91	1,448.91
Profit for the year	1,076.78	1,076.78
Other Comprehensive Income for the year	(8.99)	(8.99)
Balance at 31st March, 2025	2,516.70	2,516.70
Profit for the year	911.96	911.96
Other Comprehensive Income for the year	(46.15)	(46.15)
Balance at 31st March, 2026	3,382.51	3,382.51

Material Accounting Policies, Key Judgements, Estimates and Assumptions Note no.2
 The accompanying notes are an integral part of the Financials Statements

As per our attached report of even date
 For D.K. Chhajjer & Co.
 Chartered Accountants
 Firm Registration No.- 304138E

Dipam Genda



Nipun Goenka
 Partner
 Membership No. 318878
 Place: Kolkata
 Date: 19th May, 2026



For and on behalf of the Board of Directors

Ashutosh Jaiswal
 Ashutosh Jaiswal
 CEO and Director
 (DIN : 01228095)

Keshav Bhajanka
 Keshav Bhajanka
 Director
 (DIN: 03109701)

Pawan Kumar Gupta
 Pawan Kumar Gupta
 Chief Financial Officer

Mohit Baid
 Mohit Baid
 Company Secretary

1 Corporate Information :-

Century Infra Limited ("the Company") is a public Company domiciled in India and incorporated under the provisions of the Companies Act, 1956, having its registered office at P-15/1, Taratala Road, Kolkata - 700088. It is a wholly owned subsidiary of Century Plyboards (India) Limited. The Company has been formed for maintaining and operating Container Freight Station, Private freight Rail Terminal, 3rd Party Logistics, Stevedoring, Barging, End to End Logistics, Warehousing, Vessel handling, etc. The Company presently has Service facilities at Khidderpore, Kolkata.

2 Compliance with Ind AS :-

These Financial Statements relate to Century Infra Limited. The financial statements have been prepared in accordance with Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act 2013 ("the Act"), as notified under the Companies (Indian Accounting Standard) Rules, 2015 as amended and other relevant provision of the Act, to the extent applicable and presentation requirements of Division II of Schedule III to the Companies Act, 2013 (Ind AS compliant Schedule III), as applicable to the Financial Statements.

2.1 Basis of Preparation :-

These financial statements have been prepared on historical cost basis except FOR certain financial instruments and defined benefit plans which are measured at fair value or amortised cost at the end of each reporting period. Historical cost is generally based on the fair value of the consideration given in exchange for goods and services. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

All assets and liabilities have been classified as current and non-current as per the Company's normal operating cycle. Based on the nature of services rendered to customers and time elapsed between deployment of resources and the realisation in cash and cash equivalents of the consideration for such services rendered, the Company has considered an operating cycle of 12 months.

Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

The Company determines materiality depending on the nature or magnitude of information, or both. Information is material if omitting, misstating or obscuring it could reasonably influence decisions made by the primary users, on the basis of those financial statements.

The financial statements have been presented in Indian Rupees (INR), which is the Company's Functional Currency. Transactions in foreign currencies are recorded at their respective functional currency at the exchange rates prevailing at the date, the transaction first qualifies for recognition. Monetary assets and liabilities denominated in foreign currency are translated to the functional currency at the exchange rates prevailing at the reporting date.

All Financial information presented in INR has been rounded off to nearest two decimals of lacs, unless otherwise indicated.

2.2 Material Accounting Policies :-

Material accounting policies have been identified and disclosed based on the guidance provided under Ind AS 1. The material accounting policies used in preparation of the financial statements are disclosed below:

a) Revenue Recognition :-

The Company derives revenue principally maintaining and operating Container Freight Station, Private freight Rail Terminal, 3rd Party Logistics, Stevedoring, Barging, End to End Logistics, Warehousing, Vessel handling, etc. and allied activities. The Company presently has service has Service facilities. The company recognizes revenue when container & cargo arrives in our Container freight station.

The Company considers the terms of the contract in determining the transaction price.

For incentives offered to customers/dealers Shipping line & CHA, the Company makes estimates related to customer performance and sales volume to determine the total amounts earned and to be recorded as deductions. The estimate is made in such a manner, which ensures that it is highly probable that a significant reversal in the amount of cumulative revenue recognised will not occur. The actual amounts may differ from these estimates and are accounted for prospectively. No element of significant financing is deemed present as the sales are made with a credit term, which is consistent with market practice.

In case of related party transactions where related party meets the definition of customer (i.e. a party that has contracted with the Company to obtain goods or services that are an output of the Company's ordinary activity in exchange for consideration) and the transactions are within the scope of the standard then the revenue is recognised based on the principles of Ind AS 115.

b) Taxes :-

Tax expense is the aggregate amount included in determination of profit or loss for the period in respect of current tax & deferred tax.

Current Tax :-

The current tax payable is based on taxable profit for the year. The current income tax charge is calculated on the basis of the tax laws enacted or substantively enacted at the balance sheet date. Current tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.



Deferred Tax :-

Deferred tax is provided on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date. Deferred tax assets are recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised.

The carrying amount of deferred tax assets is reviewed at each reporting 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 tax asset to be utilised.

Deferred tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Deferred tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity.

c) Property, Plant and Equipment :-

Property, Plant and Equipment is stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. Such cost includes the cost of replacing part of the plant and equipment and borrowing costs for long-term construction projects if the recognition criteria are met. When significant parts of plant and equipment are required to be replaced at intervals, the Company depreciates them separately based on their specific useful lives.

Expenditure directly attributable to expansion projects are capitalised. Administrative, general overheads and other indirect expenditure (including borrowing costs) incurred during the project period which are not related to the project nor are incidental thereto, are charged to Statement of Profit and Loss.

Depreciation on property, plant and equipment is provided under Straight Line method at the rates determined based on useful lives of the respective assets and residual values which is in line with those indicated in Schedule II of The Companies Act, 2013.

The estimated useful life of the Property Plant and Equipment is given below :-

Asset Group	Useful life (in years)
Factory Building	30
Non-factory Building	60
Plant & Equipment	8-15
Electrical Installation	10
Furniture & Fixtures	10
Office Equipment and Vehicle	5-8
Computers	3

The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at the end of each financial year and adjusted prospectively, if appropriate.

Assets in the course of construction for production or/and supply of goods or services or administrative purposes, or for purposes not yet determined, which are not ready for intended use as on the date of Balance Sheet are disclosed as Capital work-in-progress and are carried at cost, less any recognised impairment loss, if any.

d) Intangible Assets :-

Intangible assets acquired separately are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and accumulated loss, if any. The Company has intangible assets with finite useful lives.

e) Borrowing Costs :-

Borrowing costs are interest and other costs the borrowing of funds. Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalised as part of the cost of the asset.

f) Leases :-

The Company as lessee

The Company assesses whether a contract is or contains a lease, at inception of the contract. The Company recognises a right-of-use asset and a corresponding lease liability with respect to all lease arrangements in which it is the lessee, except for short-term leases (defined as leases with a lease term of 12 months or less) and leases of low value assets. For these leases, the Company recognises the lease payments as an operating expense on a straight-line basis over the lease term, unless another systematic basis is more representative of the time pattern in which economic benefits from the leased assets are consumed. Contingent and variable rentals are recognized as expense in the periods in which they are incurred.

Lease Liability :-

The lease payments that are not paid at the commencement date are discounted using the interest rate implicit in the lease. If that rate cannot be readily determined, which is generally the case for leases in the Company, the lessee's incremental borrowing rate is used.

Right of Use (ROU) Assets

The ROU assets comprise the initial measurement of the corresponding lease liability, lease payments made at or before the commencement day and any initial direct costs. They are subsequently measured at cost less accumulated depreciation and impairment losses.



ROU assets are depreciated over the shorter period of the lease term and useful life of the underlying asset. If the Company is reasonably certain to exercise a purchase option, the ROU asset is depreciated over the underlying asset's useful life. The depreciation starts at the commencement date of the lease. The ROU assets are not presented as a separate line in the Balance Sheet but presented below similar owned assets as a separate line in the PPE note under "Notes forming part of the Financial Statement".

g) Inventories- Stores and Spares

i) **Stores and Spares** - These are valued at lower of cost and net realisable value. However, material and other items held for use in production of inventories are not written down below cost.

h) Impairment of Non-Financial Assets

The Company assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the asset's recoverable amount. Non-Financial Assets that suffered impairment are reviewed for possible reversal of the impairment at the end of each reporting period.

i) Retirement and other Employee Benefits

Short-term employee benefit obligations are measured on an undiscounted basis and are expensed as the related service is provided. A liability is recognised for the amount expected to be paid e.g., under short-term cash bonus, if the Company has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee, and the amount of obligation can be estimated reliably.

Retirement benefit in the form of Provident Fund is a defined contribution scheme and the Company recognizes contribution payable to the provident fund scheme as expenditure when an employee renders the related service.

Gratuity liability, being a defined benefit obligation, is provided for on the basis of an actuarial valuation made at the end of each financial year by a qualified actuary using projected unit credit method.

The Company treats accumulated leaves expected to be carried forward beyond twelve months as long term employee benefit for measurement purposes. Such long-term compensated absences are provided for based on the actuarial valuation using the projected unit credit method at the end of each financial year. The Company does not have an unconditional right to defer the settlement for the period beyond 12 months and accordingly entire leave liability is shown as current liability.

j) Financial instruments

Financial Assets

All financial assets are recognised on trade date when the purchase of a financial asset is under a contract whose term requires delivery of the financial asset within the timeframe established by the market concerned. Financial assets are initially measured at fair value, plus transaction costs, except for those financial assets which are classified at fair value through profit or loss (FVTPL) at inception. All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value.

The Company derecognises 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

Classification of financial assets

Financial assets are classified as 'equity instrument' if it is a non-derivative and meets the definition of 'equity' for the issuer (under Ind AS 32 Financial Instruments: Presentation). All other non- derivative financial assets are 'debt instruments'

(i) Subsequent Measurement

(a) Debt Instruments at Amortised Cost

Such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. This category generally applies to trade receivables, cash and bank balances, loans and other financial assets of the company.

(b) Equity Instruments at Fair Value through Other Comprehensive Income (FVTOCI)

If the Company decides to classify an equity instrument as at Fair Value through Other Comprehensive Income ("FVTOCI"), then all fair value changes on the instrument, excluding dividends, are recognized in the OCI. There is no recycling of the amounts from OCI to statement of profit and loss, even on sale of investment. However, the Company may transfer the cumulative gain or loss within equity.

(c) Equity instruments at fair value through profit or loss (FVTPL)

Equity instruments included within the FVTPL category are measured at fair value with all changes recognized in the statement of profit and loss.

Impairment of Financial Assets-

Impairment Financial assets, other than those at FVTPL, are assessed for indicators of impairment at the end of each reporting period. Ind AS 109 requires expected credit losses to be measured through a loss allowance.



Financial liabilities

Financial liabilities are recognised when the Company becomes a party to the contractual provisions of the instrument. Financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition of financial liabilities (other than financial liabilities at fair value through profit or loss) are deducted from the fair value measured on initial recognition of financial liability. They are measured at amortised cost using the effective interest method. The Company derecognises financial liabilities when, and only when, the Company's obligations are discharged, cancelled, or have expired.

For disclosure related to Fair value measurement of financial instruments Refer Note No.33

Offsetting of Financial Instruments

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

k) Fair Value Measurement

The Company measures financial instruments, such as, quoted investments at fair value at each balance sheet date.

For assets and liabilities that are recognised in the financial statements at fair value on recurring basis the company determines whenever transfers have occurred between levels in the hierarchy by reassessing categorisation at the end of each reporting period and discloses the same.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique.

The Company has an established control framework with respect to the measurement of fair values. In estimating the fair value of an asset or a liability, the Company takes into account the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at the measurement date. The management has overall responsibility for overseeing all significant fair value measurements and it regularly reviews quotes or pricing services, is used to measure fair values, then the valuation team assesses the evidence obtained from the third parties to support the conclusion that these valuations meet the requirements of Ind AS, including the level in the fair value hierarchy in which the valuations should be classified. Fair value for measurement and/or disclosure purposes in the financial statement is determined on such a basis, except for share-based payment transactions, leasing transactions and measurements that have some similarities to fair value but are not fair value, such as net realisable value in Inventories or value in use in Impairment of Assets.

The estimated fair value of the Company's financial instruments is based on market prices and valuation techniques. Valuations are made with the objective to include relevant factors that market participants would consider in setting a price, and to apply accepted economic and financial methodologies for the pricing of financial instruments. References for less active markets are carefully reviewed to establish relevant and comparable data.

The fair values of the financial assets and liabilities are included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in forced or liquidation sale.

l) Cash and cash equivalents

The Company considers all highly liquid investments, which are readily convertible into known amounts of cash that are subject to an insignificant risk of change in value, and have maturities of less than 3 months from the date of such deposits, to be cash equivalents. Cash and cash equivalents consist of balances with banks which are unrestricted for withdrawal and usage.

m) Bank balances other than cash and cash equivalents

The Company considers balances and deposits with banks having maturity of more than three less than 12 months to be bank balances other than Cash & Cash Equivalents.

n) Trade receivables

Trade receivables are measured at their transaction price unless it contains a significant financing component in accordance with Ind AS 115. Trade receivables are held with the objective of collecting the contractual cash flows and therefore are subsequently measured at amortised cost less loss allowance, if any.

o) Earnings per equity share (EPS)

Basic earnings per share is computed by dividing profit or loss attributable to equity shareholders of the Company by the weighted average number of equity shares outstanding during the year. For the purpose of calculating diluted earnings per share, the net profit or loss for the year attributable to equity shareholders and the weighted average number of shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares.

p) Equity share capital

An equity instrument is any contract that evidences a residual interest in the assets of an entity after deducting all of its liabilities. Equity instruments issued by the Company are recognised at the proceeds received, net of direct issue costs.

q) Trade payables

Trade payables represent liabilities for goods and services provided to the Company and are unpaid at the reporting period. The amounts are unsecured and usually paid within time limits as contracted. Trade and other payables are presented as current liabilities unless the payment is not due within 12 months after the reporting period.

They are recognised initially at their transactional value which represents the fair value and subsequently measured at amortised cost using the effective interest method wherever applicable.



r) Provisions (other than employee benefits)

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. If the effect of the time value of money is material, provisions are discounted at a current pre-tax rate that reflects the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.

The amortisation or "unwinding" of the discount applied in establishing the provision is charged to the income statement in each accounting period. The amortisation of the discount is shown within finance costs in profit or loss.

s) Contingent Liabilities

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

2.3) Use of Estimates and Management Judgements

The preparation of financial statements in conformity with the recognition and measurement principles of Ind AS requires management of the Company to make estimates and judgements that affect the reported balances of assets and liabilities, disclosures of contingent liabilities as at the date of financial statements and the reported amounts of income and expenses for the periods presented. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and future periods are affected.

The Company uses the following critical accounting judgements, estimates and assumptions in preparation of its financial statements:

- a. **Defined Benefit Plans** – The cost of the employment benefits such as gratuity and leave obligation are determined using actuarial valuations. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate, future salary increases and mortality rates. Due to the complexities, involved in the valuation and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date.
Further details about gratuity obligations are given in Note no. 30.
- b. **Useful lives of depreciable/ amortisable assets (tangible and intangible)** – Management reviews its estimate of the useful lives of depreciable/ amortisable assets at each reporting date, based on the expected utility of the assets. Uncertainties in these estimates relate to technical and economic obsolescence that may change the utility of certain software, customer relationships, IT equipment and other plant and equipment (Refer Note No.3).
- c. **Significant judgments when applying Ind AS 115** – Revenue is recognised upon transfer of control of promised products or services to customers in an amount that reflects the consideration which the Company expects to receive in exchange for those products or services. The application of revenue recognition accounting standards is complex and involves a number of key judgements and estimates. Revenue is measured based on the transaction price, which is the consideration, adjusted for volume discounts, price concessions and incentives, if any, as specified in the contract with the customers / CHA CHA.
- d. **Recognition of current tax and deferred tax** ---The Company uses judgements based on the relevant rulings in the areas of allocation of revenue, costs, allowances, and disallowances which is exercised while determining the provision for income tax. Deferred income tax expense is calculated based on the differences between the carrying value of assets and liabilities for financial reporting purposes and their respective tax basis that are considered temporary in nature. Valuation of deferred tax assets is dependent on management's assessment of future recoverability of the deferred benefit. Expected recoverability may result from expected taxable income in the future, planned transactions or planned tax optimizing measures. Economic conditions may change and lead to a different conclusion regarding recoverability.

2.4 Recent Pronouncements:

(i) Adoption of New Accounting Pronouncements

The Ministry of Corporate Affairs ("MCA") notifies new standards or amendments to the existing standards under Companies (Indian Accounting Standards) Rules which are effective for financial year 2025-26. Key amendments include:

- a. Enhanced disclosure requirements for supplier finance arrangements under Ind AS 7 and Ind AS 107;
- b. Alignment of Ind AS 12 (Income Taxes) with OECD Pillar Two global minimum tax rules;
- c. Clarifications on liability classification under Ind AS 1; and
- d. Amendments to Ind AS 21 (The Effects of Changes in Foreign Exchange Rates) providing guidance on determination of spot exchange rate when a currency is not exchangeable. Under the revised Ind AS 21, entities are required to assess exchangeability at the measurement date and, where exchangeability does not exist, estimate the spot exchange rate that would apply if the currency were exchangeable, using observable inputs and disclosure of the estimation methodology.

These amendments does not have a material impact on the Company's financial position or performance.

(ii) Application of New Amendments Issued but Not Yet Effective

Ministry of Corporate Affairs ("MCA") has not issued any new Ind AS/ amendments to Ind AS which are effective from 01st April 2026.



CENTURY INFRA LIMITED
Notes to Financial Statements as at and for the year ended 31st March, 2026

3 : Property, Plant and Equipment

	Non-Factory Buildings on Leasehold Land	Storage Yard on Lease Hold Land	Plant & Machinery	Electrical Installations	Furniture & Fixtures	Office Equipments	Computers	Vehicles	Total
COST									
At 1st April, 2024	1,156.97	2,441.37	1,327.70	114.40	63.82	107.85	80.71	1,650.13	6,942.95
Addition	270.05	889.21	116.34	56.50	6.90	10.55	29.21	358.22	1,738.98
Disposals /deductions /adjustment	-	-	-	-	-	5.21	1.81	2.26	9.28
At 31st March, 2025	1,427.02	3,330.58	1,446.04	170.90	70.72	113.19	108.11	2,006.09	8,672.65
Additions	85.36	0.03	755.78	0.77	12.75	2.15	18.98	156.20	875.83
Disposals /deductions /adjustment	-	-	-	-	-	-	-	-	156.20
At 31st March, 2026	1,512.39	3,330.60	2,201.83	171.67	83.46	115.34	127.10	1,849.89	9,392.28
Depreciation									
At 1st April, 2024	1,034.35	2,242.31	970.16	97.47	43.44	92.48	64.41	1,305.26	5,849.89
charge for the Year	4.42	7.77	81.96	1.89	2.77	5.19	8.51	100.85	213.36
Disposals /deductions /adjustment	-	-	-	-	-	4.95	1.75	1.12	7.82
At 31st March, 2025	1,038.77	2,250.08	1,052.12	99.37	46.21	92.73	71.17	1,404.99	6,055.43
charge for the Year	21.79	67.54	137.98	6.37	3.53	2.66	13.98	138.58	392.63
Disposals /deductions /adjustment	-	-	-	-	-	-	-	125.24	125.24
At 31st March, 2026	1,060.56	2,317.61	1,190.10	105.94	49.74	95.38	85.15	1,418.33	6,322.82
Net Block									
As At 1st April, 2024	122.62	199.06	357.54	16.93	20.38	15.37	16.31	344.87	1,093.06
As At 31st March, 2025	388.25	1,080.50	393.92	71.53	24.50	20.46	36.95	601.10	2,617.22
As At 31st March, 2026	451.83	1,012.99	1,011.72	65.73	33.73	19.96	41.95	431.56	3,069.47



3.1 : Right of Use Assets

(₹ in Lacs)

	Land Right Of Use
COST	
At 1st April,2024	9,332.17
Addition	5,248.91
Disposals /deductions /adjustment	-
At 31st March,2025	14,581.09
Additions	885.11
Disposals /deductions /adjustment	8.11
At 31st March,2026	15,458.09
Depreciation	
At 1st April,2024	2,624.64
charge for the Year	203.90
Disposals /deductions /adjustment	-
At 31st March,2025	2,828.55
charge for the Year	414.46
Disposals /deductions /adjustment	0.26
At 31st March,2026	3,242.75
Net Block	
As At 1st April,2024	6,707.52
As At 31st March,2025	11,752.53
As At 31st March,2026	12,215.35

3.2 Capital Work in Progress

(₹ in Lacs)

COST OR DEEMED COST	Total
At 1st April,2024	141.78
Additions	168.86
Disposals / deductions / adjustment	1.84
At 31st March,2025	308.79
Additions	404.29
Disposals / deductions / adjustment	17.40
At 31st March,2026	695.68

Ageing of Capital Work in Progress (CWIP).

At 31st March,2026	Amount in CWIP for a period of				(₹ in Lacs)
CWIP	Less than 1 year	1-2 years	2-3 Years	More than 3 years	Total
Projects in progress	404.29	291.39	-	-	695.69
Projects temporarily suspended	-	-	-	-	-

At 31st March,2025	Amount in CWIP for a period of				(₹ in Lacs)
CWIP	Less than 1 year	1-2 years	2-3 Years	More than 3 years	Total
Projects in progress	306.39	0.00	0.00	2.40	308.79
Projects temporarily suspended	-	-	-	-	-

4 : Intangible Assets

(₹ in Lacs)

	Computer Software
COST	
At 1st April,2024	52.35
Addition	9.63
Written off/Disposed	50.99
At 31st March,2025	10.99
Addition	17.40
Written off/Disposed	-
At 31st March,2026	28.39
Amortisation	
At 1st April,2024	49.64
charge for the Year	0.03
Written off/Disposed	48.28
At 31st March,2025	1.39
charge for the Year	3.05
Written off/Disposed	0.00
At 31st March,2026	4.45
Net Block	
At 1st April,2024	2.71
At 31st March,2025	9.60
At 31st March, 2026	23.95



₹ in Lacs		
5. Goodwill	31st March, 2026	31st March, 2025
Goodwill at the beginning of the year	854.88	-
Add: Additions	-	854.88
Less: Impairment	-	-
Goodwill at year end	854.88	854.88

Notes:

The above goodwill relates to transfer of Container Freight Station division from the Holding Company (Century Plyboards (India) Limited) of Rs. 854.88 lacs.

For the purpose of impairment testing, goodwill acquired in a business combination is allocated to the cash generating units (CGU) or group of CGUs, which are benefited from the synergies of the acquisition. Goodwill is reviewed for any impairment at the operating segment, which is presented through group of CGUs.

The recoverable amount of a CGU is the higher of its fair value less cost to sell and its value - in - use.

Movement in Goodwill during the year:

(₹ in Lacs)		
Particulars	31st March, 2026	31st March, 2025
Opening Balance	854.88	854.88
Add: Addition due to demerger	-	-
Closing Balance	854.88	854.88

(₹ in Lacs)		
6. Income Tax and Deferred Tax	31st March, 2026	31st March, 2025
(i) Total tax recognised in Statement of Profit & Loss		
Current income tax	313.41	261.53
Tax expenses for earlier years charge/(credit)	(19.78)	-
Deferred tax	(117.59)	(111.27)
Tax expense reported in the Statement of Profit or Loss	176.04	150.26
(ii) Tax expense reported in Other Comprehensive Income (OCI)		
Tax on net loss/(gain) on remeasurement of defined benefit plan	(15.52)	(3.03)
	(15.52)	(3.03)
(iii) Reconciliation of estimated Income tax expenses at Indian Statutory Income tax rate to Income tax expenses reported in the Statement of Profit & Loss		
Accounting profit before income tax	1,088.00	1,227.04
At India's statutory income tax rate	25.17%	25.17%
Estimated Income tax expenses	273.83	308.82
Tax expenses/(credit) for earlier years	-19.78	-
Expenses not deductible for tax purpose	(78.01)	(158.56)
Total tax expense reported in the statement of profit and loss	176.04	150.26
(iv) Deferred Tax Assets/ (Liabilities)		
Impact of expenditure charged to the Statement of Profit and Loss in the current year but allowed for tax purposes on payment basis	47.64	39.37
Property, Plant & Equipment & Right of Use asset: Impact of difference between tax depreciation and depreciation/ amortisation charged for the financial reporting	148.29	321.60
Provision for impairment allowance & expected credit loss	32.15	(266.00)
Provision for doubtful debts and advances	-	-
Reversal of Defer tax	-	-
	228.08	94.97
Deferred Tax Liability		
Fixed assets: Impact of difference between tax depreciation and depreciation/ amortisation charged for the financial reporting	-	-
Deferred Tax Asset/ (Liabilities)	228.08	94.97

(i) Movements in Deferred Tax (Liabilities) / Assets

The Unit has accrued significant amounts of deferred tax. Significant components of Deferred tax assets & (liabilities) recognized in the Balance Sheet are as follows:

Particulars	Property Plant & Equipment	Right Of Use Asset	Employee Benefits and Others	Provision for Doubtful Debts	Total
As At 31 March 2024	(19.32)	-	-	-	(19.32)
(Charged) / credited to :					
- Profit or Loss	321.60	(266.00)	23.51	32.15	111.26
- Other Comprehensive Income	-	-	3.03	-	3.03
As At 31 March 2025	302.28	(266.00)	26.54	32.15	94.97
(Charged) / credited to :					
- Profit or Loss	(44.79)	156.80	5.58	-	117.59
- Other Comprehensive Income	-	-	15.52	-	15.52
As At 31 March 2026	257.49	(109.20)	47.64	32.15	228.08

(₹ in Lacs)				
7. Other Financial Assets (At Amortised Cost)	Non Current		Current	
	31st March, 2026	31st March, 2025	31st March, 2026	31st March, 2025
Advances recoverable in cash or kind	-	-	-	-
Interest accrued on Loans, Deposits etc	160.89	-	-	92.15
Deposit earmarked against Bank Guarantee	78.23	78.23	-	350.00
Bank deposit with more than 12 months of maturity under lien	1,138.49	-	-	-
Bank Deposits	571.17	-	-	-
Security Deposits	434.30	418.63	747.56	-
Other Receivables	-	-	-	-
Total	2,383.08	496.86	747.56	442.15



8. Other Assets

	Non Current		Current	
	31st March, 2026	31st March, 2025	31st March, 2026	31st March, 2025
Capital Advances Against Property, Plant & Equipment	-	-	-	-
Deposits against Demand under Disputes	15.00	-	-	15.00
Balance with Statutory/Government Authorities	-	-	383.79	239.72
Advance to Vendors	-	-	124.81	503.90
Prepaid Expenses	272.03	277.62	84.14	86.67
Advance to employees	-	-	31.71	25.54
Total	287.03	277.62	624.45	870.83

9. Inventories

	31st March, 2026	31st March, 2025
(At Lower of Cost or Net Realisable Value)		
Stores & Spares Parts, etc	233.65	96.57
Total	233.65	96.57

10. Trade Receivables

	Current	
	31st March, 2026	31st March, 2025
Trade Receivables		
Trade Receivables considered good - Secured	2,311.94	1,564.77
Trade Receivables which have significant increase in credit risk	127.75	127.75
	2,439.69	1,692.52
Less: Loss Allowance on Trade Receivables which have significant increase in credit risk	127.75	127.75
Net Total Debtors	2,311.94	1,564.77
- Receivables from related parties (Refer Note 33)	88.90	16.75
- Others	2,223.04	1,548.02
Total Trade Receivables	2,311.94	1,564.77

a) No debts are due from Directors or other officers of the Company

The ageing of trade receivable as of 31st March, 2026 and 31st March, 2025 are as follows:

Particulars	Outstanding for following periods for due date of payment							31st March 2026
	Unbilled	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total	
(i) Undisputed Trade Receivables - considered good	125.38	1,783.11	210.22	28.86	35.99	128.38	2,311.94	
(ii) Undisputed Trade Receivables - which have significant increase in credit risk	-	-	-	-	-	-	-	
(iii) Undisputed Trade Receivables - credit impaired	-	-	-	-	-	-	-	
(iii) Disputed Trade Receivables- considered good	-	-	-	-	-	-	-	
(iv) Disputed Trade Receivables - which have significant increase in credit risk	-	-	-	-	-	127.75	127.75	
(iv) Disputed Trade Receivables - credit impaired	-	-	-	-	-	-	-	
Total Gross Receivable	125.38	1,783.11	210.22	28.86	35.99	256.13	2,439.69	
Less : Loss Allowances	-	-	-	-	-	-	127.75	
Total	125.38	1,783.11	210.22	28.86	35.99	256.13	2,311.94	

Particulars	Outstanding for following periods for due date of payment							31st March 2025
	Unbilled	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total	
(i) Undisputed Trade Receivables - considered good	151.90	944.44	237.54	101.83	36.55	92.51	1,564.77	
(ii) Undisputed Trade Receivables - which have significant increase in credit risk	-	-	-	-	-	-	-	
(iii) Undisputed Trade Receivables - credit impaired	-	-	-	-	-	-	-	
(iii) Disputed Trade Receivables- considered good	-	-	-	-	-	-	-	
(iv) Disputed Trade Receivables - which have significant increase in credit risk	-	-	-	-	91.53	36.22	127.75	
(iv) Disputed Trade Receivables - credit impaired	-	-	-	-	-	-	-	
Total Gross Receivable	151.90	944.44	237.54	101.83	128.08	128.73	1,692.52	
Less : Loss Allowances	-	-	-	-	-	-	127.75	
Total	151.90	944.44	237.54	101.83	128.08	128.73	1,564.77	



11. Cash and Bank Balances

	(₹ in Lacs)	
	31st March, 2026	31st March, 2025
(i) Cash and Cash Equivalents		
Cash on hand		
Balances with Banks	17.07	4.44
On Current accounts		
Total	15.28	106.54
(ii) Bank Balances other than Cash and cash equivalents	32.35	110.98
Fixed Deposits with Original Maturity of more than 3 months maturing within 12 months	569.01	1,876.92
Margin Money Deposits with Original Maturity of more than 3 months but maturing within 12 months	1,070.95	-
Total	1,639.96	1,876.92
Total	1,672.31	1,987.90

12. Equity Share Capital

	(₹ in Lacs)			
	Nos	31st March, 2026	Nos	31st March, 2025
Authorised				
Equity Shares of ₹ 1/- each				
Total	32,76,00,000	3,276.00	32,76,00,000	3,276.00
Issued, subscribed & paid up Share Capital	32,76,00,000.00	3,276.00	32,76,00,000.00	3,276.00
Equity Shares of ₹ 1/- each				
Changes during the period	32,76,00,000	3,276.00	32,76,00,000	3,276.00
At 31 March 2018 (22,35,52,990 Equity Shares of ₹ 1/- each)			0.00	0.00
Changes during the period			32,76,00,000.00	3,276.00
At 31 March 2019			0.00	0.00
			32,76,00,000.00	3,276.00
Total	32,76,00,000.00	3,276.00	32,76,00,000.00	3,276.00

a) Reconciliation of the shares outstanding at the beginning and at the end of the reporting period

Equity Shares	31st March, 2026		31st March, 2025	
	No. of Shares	₹ in Lacs	No. of Shares	₹ in Lacs
At the beginning of the year	32,76,00,000	3,276.00	32,76,00,000	3,276.00
Issued during the year	-	-	-	-
Outstanding at the end of the year	32,76,00,000	3,276.00	32,76,00,000	3,276.00

b) Details of shares held by promoters/promoter group:

Promoter name	31st March, 2026			31st March, 2025	
	No. of shares	% of total shares	% Change during the year	No. of shares	% of total shares
Promoters					
Century Plyboards (India) Ltd (CPIL)	32,75,99,994	100%	-	32,75,99,994	100%
Nominee of Century Plyboards (India) Ltd	6	0%	-	6	0%
Total	32,76,00,000	100%	-	32,76,00,000	100%

c) Details of Shareholders holding more than 5% shares in the Company

	31st March, 2026		31st March, 2025	
	No. of Shares	% holding	No. of Shares	% holding
Century Plyboards (India) Ltd	32,76,00,000	100%	32,76,00,000	100%
(Century Infra Limited is a wholly owned subsidiary of the abovementioned Company)				
Total	32,76,00,000	100%	32,76,00,000	100%

d) The Authorised share capital and Paid Up Share Capital of the Company is increased pursuant to the Scheme of Arrangement between the Company and Century Plyboards (India) Limited ('the Holding Company') and their respective shareholders and creditors which was approved by the National Company Law Tribunal, vide its order dated 31st January, 2024 ('scheme')

e) Terms/Rights attached to the Equity Shares

The Company has only one class of equity shares having par value of ₹ 1/- per share. Each holder of equity shares is entitled to one vote per share. 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 in proportion to their shareholdings.

f) The Company is a wholly owned subsidiary of Century Plyboards (India) Limited (Holding Company) and all the Company's equity shares are held by the Holding Company and its nominees.

g) Since the Company was incorporated on 30th December, 2021 till date

- i. No bonus shares were issued
- ii. No shares were bought back

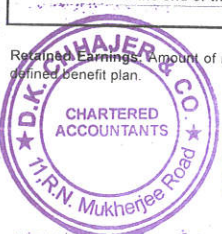
h) There are NIL (Previous year NIL) securities convertible into Equity/ Preference Shares.

i) There are NIL (Previous year NIL) calls unpaid including calls unpaid by Directors and Officers as on the balance sheet date.

13. Other Equity

	(₹ in Lacs)	
	31st March, 2026	31st March, 2025
Retained Earnings		
Balance at the beginning of the year	2,516.70	1,448.91
Add: Items of the Other Comprehensive Income recognised in Retained earnings	(46.15)	(8.99)
Add: Profit during the year	911.96	1,076.78
Balance at the end of the year	3,382.51	2,516.69

Retained Earnings: Amount of retained earnings represents accumulated profit and losses of the Company as on reporting date. Such profits and losses are after adjustment for remeasurement gain/loss on defined benefit plan.



14. Borrowings (At Amortised Cost)

	Non Current Portion		Current Maturities	
	31st March, 2026	31st March, 2025	31st March, 2026	31st March, 2025
Equipment/Commercial Vehicle Loan (Secured)				
- From banks				
- From banks (Cash Credit / Bank Overdraft)	272.13	392.80	104.92	70.39
- From banks (Buyers Credit)	-	-	1,296.43	-
			745.63	-
Amount disclosed under the head "Short term Borrowings" (Refer Note No.16)	272.13	392.80	2,146.98	70.39
Total	-	-	(2146.98)	(70.39)
Notes:-	272.13	392.80	-	-
a) Equipment/Commercial vehicle loans during the year ended 31st March, 2025 are secured by hypothecation of the assets purchased against the loans and carry interest between 8.25% p.a to 9% p.a.				

15. Lease Liabilities

	Non Current		Current	
	31st March, 2026	31st March, 2025	31st March, 2026	31st March, 2025
Lease Liabilities (Refer Note No. 38)	11,089.53	10,102.26	691.95	593.38
Total	11,089.53	10,102.26	691.95	593.38

16. Short Term Borrowings (At Amortised Cost)

	31st March, 2026	31st March, 2025
	(₹ in Lacs)	(₹ in Lacs)
Current maturities on Equipment/Vehicle Loan Obligations (Refer Note No.14)		
Cash Credit / Bank Overdraft	104.92	70.39
Buyers Credit	1,296.43	-
	745.63	-
Total	2,146.98	70.39
Notes:-		
a) Cash credit facility from bank is secured against lien marked on fixed deposits.		
b) Buyer's Credit taken for Equipment/ Commercial Vehicle during the year ended 31st March, 2026 carries interest rate of 2.65%.		
c) Cash Credit / Bank Overdraft facility taken by Company during the year ended 31st March, 2026 carries interest rate of 7.21%.		

17. Trade Payables (At Amortised Cost)

	31st March, 2026	31st March, 2025
	(₹ in Lacs)	(₹ in Lacs)
- Dues to Micro and Small Enterprises	1,004.65	219.89
- Dues to Others	2,641.21	3,489.74
Total	3,645.86	3,709.63

Trade payables and acceptances are non-interest bearing.
For terms and conditions with related parties, Refer Note No.33

(a) Trade Payables Ageing Schedule

Particulars	31st March 2026				
	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
MSME	1,004.65	-	-	-	1,004.65
Others	1,268.29	1,142.40	176.54	53.98	2,641.21
Disputed Dues - MSME	-	-	-	-	-
Disputed Dues - Others	-	-	-	-	-
Total	2,272.94	1,142.40	176.54	53.98	3,645.86

Particulars	31st March 2025				
	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
MSME	219.89	-	-	-	219.89
Others	3099.64	285.32	26.46	78.32	3,489.74
Disputed Dues - MSME	-	-	-	-	-
Disputed Dues - Others	-	-	-	-	-
Total	3,319.53	285.32	26.46	78.32	3,709.63



(b) Based on the information/ documents available with the Company, information as per the requirements of Section 22 of the Micro, Small and Medium Enterprises Development Act, 2006.

	31st March 2026	31st March 2025
i. The principal amount remaining unpaid to any supplier as at the end of each accounting year;		
ii. The interest due thereon remaining unpaid to any supplier as at the end of each accounting year;	1,004.65	219.89
iii. The amount of interest paid by the buyer under MSMED Act, 2006	-	-
iv. The amount of interest due and payable for the period of delay in making payment (which has been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act, 2006);	-	-
v. The amount of interest accrued and remaining unpaid at the end of accounting year.	-	-
vi. The amount of further interest due and payable even in the succeeding year, until such date when the interest dues as above are actually paid to the small enterprise, for the purpose of disallowance as a deductible expenditure under section 23.	-	-
Total	1,004.65	219.89

The above information has been determined to the extent such parties have been identified on the basis of information available with the company.

18. Other financial liabilities (At amortised cost)

	31st March, 2026	31st March, 2025
Interest accrued but not due on borrowings	8.82	1.32
Employee related liabilities	73.80	65.82
Total	82.62	67.14

19. Other Current Liabilities

	31st March, 2026	31st March, 2025
Statutory Dues Payable	322.82	221.80
Advances from Customers	392.65	351.05
Deposit Liabilities	33.59	34.06
Liabilities for Expenses	20.35	20.35
Total	769.41	627.26

20. Provisions

	Non Current		Current	
	31st March, 2026	31st March, 2025	31st March, 2026	31st March, 2025
Provision for Employee Benefits				
Gratuity	181.85	97.22	-	-
Leave Encashment	7.43	8.22	-	-
Total	189.28	105.44	-	-

21 Current tax Assets (Net)

	31st March, 2026	31st March, 2025
Advance Tax and TDS/TCS receivable (Net of provision for Tax)	198.84	86.32
Total	198.84	86.32



22. Revenue from Operations

	31st March, 2026	31st March, 2025
Revenue from Operations		
Income from Container Freight Station Services	16,023.96	12,598.70
Total	16,023.96	12,598.70

23. Other Income

	31st March, 2026	31st March, 2025
Interest income from bank deposits		94.63
Interest Income from financial assets at amortised cost	173.30	8.22
Unspent/Unclaimed liabilities no longer required written back	4.95	0.38
Miscellaneous Receipts	0.00	2.31
Interest on Income Tax Refund	2.23	-
Profit on sale of fixed assets	10.17	-
	9.16	-
Total	199.81	105.54

24. Operating Expenses

	31st March, 2026	31st March, 2025
Freight and other ancillary Expenses		
Total	6,534.44	4,471.62

25. Employee Benefits Expense

	31st March, 2026	31st March, 2025
Salaries, Wages, Bonus etc	1,586.74	1,272.20
Contribution to Provident, Gratuity and other Funds	71.22	64.74
Employees Welfare Expenses	62.81	42.04
Total	1,720.77	1,378.98

26. Finance Cost

	31st March, 2026	31st March, 2025
Interest on lease		435.40
Interest on borrowings	619.52	7.42
Other Borrowing Cost	76.72	6.77
Total	700.34	449.59

27. Depreciation and Amortisation Expense

	31st March, 2026	31st March, 2025
Depreciation on Tangible Assets (Refer Note No. 3)		
- On Right of Use Assets	414.46	203.90
- On Property, Plant and Equipment	392.63	213.37
Amortisation of Intangible Assets(Refer Note No.3)	3.05	0.03
Total	810.14	417.30

28. Other Expenses

	31st March, 2026	31st March, 2025
Power and Fuel	109.07	100.35
Insurance	34.88	34.43
Rent	915.18	913.87
Rates & Taxes	454.99	271.33
Repairs & Maintenance		
-Property	5.89	13.23
-Plant and Equipment	199.26	192.16
-Container Repairing Expenses	183.59	197.39
-Others	74.87	57.59
Royalty Expenses	-	22.26
Commission on Sales	2,364.54	1,933.03
Advertisement, Publicity and Sales Promotion	35.40	33.45
Communication Expenses	30.38	23.49
Bad debts written off - Earnest Money Deposit forfeited"	8.53	-
Auditors' Remuneration #	3.20	3.10
Corporate Social Responsibility Activities (Refer Note No.32)	17.50	13.00
Foreign Exchange Fluctuations (Net)	78.31	0.29
Loss on disposal of property, plant and equipment	-	2.80
Watch & Ward	177.83	165.43
Bank Charges	12.29	8.32
Professional Fees	278.01	366.69
Miscellaneous Expenses	386.37	407.50
Total	5,370.08	4,759.71
# Payment to Auditors		
As Statutory Auditors-		
Statutory Audit Fees*	1.80	1.80
Limited Review of quarterly results*	0.90	0.90
In other Capacity (Certificates and other services)	0.50	0.40
Total	3.20	3.10



29 Gratuity and Other Post Employment Benefit Plans :-

The Company has a defined benefit gratuity plan. Every employee who has completed five years or more of service is entitled to Gratuity on terms not less favourable than the provisions of The Payment of Gratuity Act, 1972. The scheme is funded with an insurance company. The Company also extends benefit of compensated absences to the employees, whereby they are eligible to carry forward their entitlement of earned leave for encashment upon retirement/separation. This is an unfunded plan. The following tables summarise the components of net benefit expense recognised in the statement of profit and loss and the funded status and amounts recognised in the balance sheet for the post-retirement benefit plans.

a) Defined Benefit Plan - Gratuity

I. Expenses Recognised in the Statement of Profit & Loss

		(₹ in Lacs)	
SI No.		31st March, 2026	31st March, 2025
1	Current / Past Service Cost	16.60	12.01
2	Interest expense/(income)		
	On Defined Benefit Obligation	10.90	9.48
	On Plan Asset	(4.53)	
	Components of defined benefit cost recognised in P/L	22.96	21.49
3	Re-measurement - Due to Financial Assumptions	(10.54)	7.15
4	Re-measurement - Due to Experience Adjustments	68.83	5.18
5	Return on Plan Assets (Excluding Interest Income)	3.39	(0.31)
	Components of defined benefit cost recognised in OCI	61.67	12.02
	Total Expense	84.64	33.51

II. Net Asset/ (Liability) recognised in the Balance Sheet

		(₹ in Lacs)	
SI No.		31st March, 2026	31st March, 2025
1	Present Value of Defined Benefit Obligation	251.43	167.16
2	Fair Value of Plan Assets	69.58	69.95
3	Net Asset / (Liability)	(181.85)	(97.21)

III. Change in Obligation during the Year

		(₹ in Lacs)	
SL. No		31st March, 2026	31st March, 2025
1	Present Value of Defined Benefit Obligation at the	167.16	133.69
2	Current Service Cost/Plan amendments	16.60	12.01
3	Past Service Cost	-	-
4	Interest Cost	10.9	9.48
5	Benefits Paid	(1.52)	(0.36)
6	Re-measurements - Due to Financial Assumptions	(10.54)	7.15
7	Re-measurements - Due to Financial Assumptions	68.83	5.18
8	Present Value of Defined Benefit Obligation at the end	251.43	167.15

IV. Change in the Fair Value of Plan Assets during the year

		(₹ in Lacs)	
SL. No		31st March, 2026	31st March, 2025
1	Plan assets at the beginning of the year	69.95	-
2	Interest Income	4.53	-
3	Contribution by employer	0	70
4	Actual Benefit Paid	(1.52)	(0.36)
5	Re-measurement - Return on Assets (Excluding Interest Income)	(3.39)	0.31
6	Closing Fair Value of Plan Assets	69.58	69.95

V. The Major Categories of Plan Assets as a Percentage of the Fair Value of Total Plan Assets

	31st March, 2026	31st March, 2025
Investments with insurer	100%	100%

VI. Actuarial Assumptions

SL. No		31st March, 2026	31st March, 2025
1	Discount Rate	7.11%	6.55%
2	Expected rate of return on plan assets	7.11%	6.55%
3	Mortality Table	Indian Assured Lives Mortality (2012-14) Table Ultimate	Indian Assured Lives Mortality (2012-14) Table Ultimate
4	Salary increase	6%	6%
5	Withdrawal rates	1% - 8%	1% - 8%

The estimates of future salary increases considered in actuarial valuation, take account of inflation, seniority, promotion and other relevant factors, such as supply and demand in the employment market.

VIII. A quantitative sensitivity analysis for significant assumption is as shown below:

Assumptions	31st March, 2026		31st March, 2025	
	Discount Rate		Discount Rate	
Sensitivity level	1% increase ₹ in Lacs	1% decrease ₹ in Lacs	1% increase ₹ in Lacs	1% decrease ₹ in Lacs
Impact on Gratuity	(17.23)	19.55	(12.30)	14.88

Assumptions	31st March, 2026		31st March, 2025	
	Future Salary		Future Salary	
Sensitivity level	1% increase ₹ in Lacs	1% decrease ₹ in Lacs	1% increase ₹ in Lacs	1% decrease ₹ in Lacs
Impact on Gratuity	16.19	(14.88)	12.94	(10.85)

Assumptions	31st March, 2026		31st March, 2025	
	Withdrawal Rates		Withdrawal Rates	
Sensitivity level	1% increase ₹ in Lacs	1% decrease ₹ in Lacs	1% increase ₹ in Lacs	1% decrease ₹ in Lacs
Impact on Gratuity	2.27	(2.49)	1.65	(1.22)

Sensitivities due to mortality are not material and hence impact of change is not calculated. The sensitivity analyses above have been determined based on a method that extrapolates the impact on defined benefit obligation as a result of reasonable changes in key assumptions occurring at the end of the reporting period.

IX. Maturity Profile of Defined Benefit Obligations

	(₹ in Lacs)	
	As on 31st March, 2026	As on 31st March, 2025
Year 1	44.48	10.90
Year 2	20.54	27.49
Year 3	20.43	7.25
Year 4	17.20	12.77
Year 5	8.58	10.79
Next 5 Years	51.72	32.62

X. Contribution to Defined Benefit Plan

In 2026-27 the company expects to contribute ₹ 50 Lacs (2024-25: ₹ 70 lacs) to gratuity fund.

b) Defined Contribution Plan

The Company's contribution towards Provident Fund is debited to the statement of profit and loss and managed by Central Government. Contribution to Provident and Other Funds includes ₹48.26 Lacs (2024-25 - ₹ 43.25 Lacs) paid towards Defined Contribution Plans.

30 Commitments and Contingencies

The Company does not have any capital commitments and contingent liabilities for the current and previous reporting period.

31 Capital Management

The Company's objective to manage its capital is to ensure continuity of business while at the same time provide reasonable returns to its shareholder (Holding Company) but keep associated cost under control. In order to achieve this, requirement of capital is reviewed periodically with reference to operating and business plans that take into account capital expenditure and strategic investments. Apart from internal accrual, sourcing of capital is done through judicious combination of equity and borrowing, both the short term and long term. Net debt (total borrowing including lease liabilities less cash & cash equivalent) to equity ratio is used to monitor capital. No changes were made to the objective, policies or process for managing capital during the year ended 31st March, 2026 and 31st March, 2025.

	As on 31st March, 2026	As on 31st March, 2025
Net Debt Equity Ratio	2.13	1.91

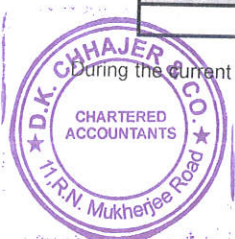
32 The Company has a Corporate Social Responsibility ("CSR") committee as per the provisions of Section 135 of the Companies Act, 2013 read with Rules made thereunder. The main areas for CSR activities are promoting education, healthcare, animal welfare and projects ensuring environment sustainability.

Detail of CSR is as under:-

	₹ in Lacs	
	2025-26	2024-25
Amount of CSR expenditure to be incurred during the year	19.18	10.98
CSR expenditure (Revenue Nature) incurred during the year	17.5	13
Expenditure on construction/acquisition of any assets during the year.	0	0

₹ in Lacs				
Pending Balance of (Excess)/ Shortfall spends as on 1st April, 2025	Amount required to be spent during the year	Amount spent during the year	Lapsed excess balance	Closing Balance of (Excess)/ Shortfall spends as on 31st
(2.02)	19.18	17.50	-	(0.34)

During the current and previous year the Company has not made any contribution to a Trust control by the Company towards CSR expenses.



33 Related Party Disclosure:

a) Name of the Related Parties and Related Party Relationship:

Holding Company	Century Plyboards (India) Ltd
Key Management Personnel and Directors	Sri Ashutosh Jaiswal (CEO and Director)
	Sri Keshav Bhajanka (Director)
	Smt. Nikita Bansal (Director)
	Sri Pawan Kumar Gupta (Chief Financial Officer)
	Sri Mohit Baid (Company Secretary)

Enterprises Owned/ Influenced by Key Management Personnel or their relatives.	Century LED Limited
	Century Ports Limited
	Star Cement (India) Limited

33 b) Aggregated Related Party disclosure as at and for the Year ended 31st March, 2026.

Sl. No	Type of transaction	Holding Company		Key Management Personnel and Directors		Enterprises owned/Influenced by Key Management Personnel or their relatives		Total	
		2025-26	2024-25	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25
1	Purchase of Spares								
	Century Plyboards (India) Limited	1.56	0.51	-	-	-	-	1.56	0.51
2	Services Availed/(Provided)								
	Century Plyboards (India) Limited	(542.08)	(429.74)	-	-	-	-	(542.08)	(429.74)
	Century Led Ltd	-	-	-	-	(6.75)	(6.76)	(6.75)	(6.76)
	Star Cement (India) Limited	-	-	-	-	-	(479.46)	-	(479.46)
	Century Ports Limited	-	-	-	-	101.46	(4.91)	101.46	(4.91)
	Century Ports Limited	-	-	-	-	-	22.26	-	22.26
3	Loan received back								
	Century Plyboards (India) Limited	-	275.15	-	-	-	-	-	275.15
4	Interest Received								
	Century Plyboards (India) Limited	-	1.24	-	-	-	-	-	1.24
5	Rent & Maintenance Paid								
	Century Plyboards (India) Limited	(75.60)	-	-	-	-	-	(75.60)	-
6	Rent Received								
	Century Plyboards (India) Limited	0.80	-	-	-	-	-	0.80	-
7	Reimbursement paid								
	Century Plyboards (India) Limited	44.69	30.74	-	-	-	-	44.69	30.74
	Century Ports Limited	-	-	-	-	-	28.37	-	28.37
8	Reimbursement received								
	Century Ports Limited	-	-	-	-	0.17	-	0.17	-
9	Balance outstanding on account of:-								
	Century Ports Limited	-	-	-	-	(58.28)	(16.14)	(58.28)	(16.14)
	Century Plyboards (India) Limited	86.86	(410.72)	-	-	-	-	86.86	(410.72)
	Star Cement (India) Limited	-	-	0.03	6.31	-	-	0.03	6.31
	Century Led Ltd	-	-	-	-	2.01	3.52	2.01	3.52
10	Salary Paid								
	Sri Ashutosh Jaiswal	-	-	65.00	35.00	-	-	65.00	35.00
	Sri Pawan Kumar Gupta	-	-	46.52	41.09	-	-	46.52	41.09
	Sri Mohit Baid	-	-	5.71	2.62	-	-	5.71	2.62

34 Fair values measurements

Financial instruments by category:

	31st March, 2026		31st March, 2025	
	FVTPL	Amortised Cost	FVTPL	Amortised Cost
Non-current financial assets				
(i) Other Financial Assets	-	2,383.08	-	496.86
Current financial assets				
(i) Trade receivable	-	2,311.94	-	1,564.77
(ii) Cash and cash equivalents	-	32.35	-	110.98
(iii) Bank Balances other than above	-	1,639.96	-	1,876.92
(iv) Other current financial assets	-	747.56	-	442.15
Total Financial assets		7,114.90		4,491.69
Non-current financial liabilities				
(i) Borrowings	-	272.13	-	392.80
(ii) Lease liabilities	-	11,089.53	-	10,102.26
Current financial liabilities				
(i) Borrowings	-	2,146.98	-	70.39
(ii) Trade payables	-	3,645.86	-	3,709.63
(iii) Lease liabilities	-	691.95	-	593.38
(iv) Other current financial liabilities	-	82.62	-	67.14
Total Financial liabilities		17,929.08		14,935.60

Notes: -

- The carrying amount of financial assets and financial liabilities measured at amortised cost in the financial statements are a reasonable approximation of their fair values since the Company does not anticipate that the carrying amounts would be significantly different from the values that would eventually be received or settled.
- Finance income and finance cost by instrument category wise classification: -
 - Interest income of ₹ 4.95 Lacs (P.Y. ₹ 8.22 Lacs) on financial instrument at amortised cost.
 - Interest expense of ₹696.24 Lacs (P.Y. ₹ ₹442.82 Lacs) on borrowing and lease liabilities at amortised cost.



- 3) The fair value hierarchy is based on inputs to valuation techniques that are used to measure fair value that are either observable or unobservable and consists of the following three levels.
- Level 1: Hierarchy includes financial instruments valued using quoted market prices.
- Level 2: Hierarchy includes financial instruments that are not traded in active market. These are valued using observable market data such as yield etc. of similar instruments traded in active market.
- Level 3: If one or more significant inputs is not based on observable market data, the instrument is included in level 3.
- Investment through FVTPL is being valued at level 2 in current year as well as previous year

35 Financial Risk Management-Objectives and Policies

The Company's financial liabilities comprise long term borrowings, short term borrowings, capital creditors, trade and other payables. The main purpose of these financial liabilities is to finance the Company's operations. The Company's financial assets include trade and other receivables, cash and cash equivalents and deposits.

The Company is exposed to market risk and credit risk. The Company's management advises on risks and the appropriate risk governance framework for the Company. The Board of Directors reviews and agrees policies for managing each of these risks, which are summarised below:

(i) Credit Risks

Credit risk is the risk that counterparty will not meet its obligations under a financial instrument or customer contract, leading to a financial loss. The Company is exposed to credit risk from its operating activities (primarily trade receivables).

The Company transacts business with counterparties that have a certain level of credit worthiness based on internal assessment of the parties, financial condition, historical experience, and other factors. The Company's exposure to credit risk is influenced mainly by the individual characteristics of each customer

(a) Trade receivables

An impairment analysis is performed at each reporting date on an individual basis for all the customers. In addition, a large number of minor receivables are grouped into homogenous groups and assessed for impairment collectively. The calculation is based on credit losses historical data. The maximum exposure to credit risk at the reporting date is the carrying value of trade receivables disclosed in Note No.10 as the Company does not hold collateral as security. The Company has evaluated the concentration of risk with respect to trade receivables as low, as its customers are located in several jurisdictions and industries.

Refer Note no 10 for ageing of trade receivable as of 31st March, 2026 and 31st March, 2025.

No significant changes in estimation techniques or assumptions were made during the reporting period.

Credit risk also arises from transactions with financial institutions, and such transactions include transactions of cash and cash equivalents, various deposits. The Company manages its exposure to this credit risk by only entering into transactions with banks that have high ratings. The Company's management authorises, manages and oversees new transactions with parties with whom the Company has no previous relationship.

(b) Credit risk exposure

The carrying amount of financial assets represents the Company's maximum exposure to credit risk. The maximum exposure to credit risk as of 31st March 2026 and 31st March 2025 are as follows:

	(₹ in Lacs)	
	31st March, 2026	31st March, 2025
NON-CURRENT		
Other financial assets	2,383.08	496.86
CURRENT		
Trade receivable (Net)	2,311.94	1,564.77
Other financial assets	747.56	442.15
	5442.58	2503.78

(c) Impairment losses on financial assets

Refer the table below for reconciliation of loss allowance in respect of Trade Receivables:

	(₹ in Lacs)	
Trade Receivables (measured under life time excepted credit loss model)	31st March, 2026	31st March, 2025
Loss Allowance at the beginning of the year	127.75	127.75
Add: Loss Allowance provided during the year	-	-
Loss Allowance at the end of the year	127.75	127.75



(iii) Liquidity Risk

The Company's objective is to maintain optimum levels of liquidity to meet its cash and collateral requirements at all times. The Company relies on excess operating cash flows to meet its needs for funds and the current operating cash flows are sufficient to meet its short to medium / long-term expansion needs.

The Company monitors rolling forecasts of its liquidity requirements to ensure it has sufficient cash to meet operational

Availability of Liquidity is as follows

Particulars	(₹ in Lacs)	
	31st March, 2026	31st March, 2025
Cash and Cash Equivalent	32.35	110.98

The table below summarises the maturity profile of the Company's financial liabilities based on contractual undiscounted payments.

Particulars	Less than 1 Year	1-2 Years	2-3 Years	3-5 Years	> 5 years	Total
Year ended 31st March 2025						
Borrowings	70.39	109.67	103.32	97.10	82.71	463.19
Other financial liabilities	67.14	-	-	-	-	67.14
Trade payables	3319.53	285.32	26.46	78.32	-	3709.63
	3457.06	394.99	129.78	175.42	82.71	4239.96
Year ended 31st March 2026						
Borrowings	2145.23	98.51	92.62	82.75	-	2419.12
Other financial liabilities	82.62	-	-	-	-	82.62
Trade payables	2272.94	1142.40	176.54	53.98	-	3645.86
	4500.78	1240.92	269.16	136.74	0.00	6147.59

Note: For maturity profile of Lease Liabilities, Refer Note No. 38

36 Segment Information.

The Company is primarily engaged in providing Container Freight Station Services. There are no separate reportable segments as per Ind AS 108, 'Operating Segments'. The Company Operates in single geographical segment i.e. Domestic

37 Earnings per Share (EPS)

In terms of Ind AS- 33 on "Earning Per Share" the calculation of EPS is given below: -

	(₹ in Lacs)	
	2025-26	2024-25
Profit as per the Statement of Profit & Loss (₹ In Lacs)	911.96	1,076.78
Profit available for Equity Shareholders (₹ In Lacs)	911.96	1,076.78
Weighted average number of Equity Shares outstanding during the year	32,76,00,000	32,76,00,000
Weighted average number of Potential Equity Shares	-	-
Weighted average number of Equity Shares (Including diluted Shares) outstanding during the year for computation of Diluted Earnings per share	32,76,00,000	32,76,00,000
Nominal value of equity shares (₹)	1	1
Basic earnings per share (EPS) (₹)	0.28	0.33
Diluted earnings per share (EPS) (₹)	0.28	0.33

38 Leases

- The Company has lease contracts for land. The Company's obligations under leases are secured by the lessor's title to the leased assets.
- The Company has elected to apply Ind AS 116 to its leases with modified retrospective approach. Under this approach, the company has recognized lease liabilities and corresponding right of use assets. In the Statement of Profit and Loss for the year ended 31st March, 2026, depreciation expenses on right of use assets and finance cost for interest accrued on such lease liability has been recognized.



Movement in lease liabilities during the year ended 31st March, 2026

(₹ in Lacs)		
Particulars	31 st March 2026	31 st March 2025
Balance at the beginning	10,695.65	5190.7
Additions	859.12	5256.91
Interest cost accrued during the year	619.53	435.32
Interest Cost capitalised during the year	294.13	381.22
Deletions	-	-
Payment of lease liabilities	686.94	568.5
Balance at the end	11,781.48	10,695.65

c) Amount recognized in the Statement of Profit and Loss

(₹ in Lacs)		
Particulars	31 st March 2026	31 st March 2025
Interest Expense on Lease Liabilities	619.52	435.32
Depreciation expense of Right-of-Use assets	414.46	203.9
Total	1,033.98	639.22

d) Future payment of lease liabilities on an undiscounted basis

(₹ in Lacs)		
Particulars	31 st March 2026	31 st March 2025
Less than One year	691.95	593.38
One to five years	4,043.78	3474.62
More than five years	28305.75	27358.66
Total undiscounted Lease Liabilities	33041.48	31426.66
Lease liabilities included in the Balance Sheet		
Current Lease Liabilities	691.95	593.38
Non - Current Lease Liabilities	11089.53	10102.26

e) The weighted average incremental borrowing rate of 10% has been applied to lease liabilities recognised in the Balance Sheet.

39 Unhedged Foreign Currency Exposure

The particulars of foreign currency exposures as on the balance sheet date are as follows:

(₹ in Lacs)			
Nature of the Item	Currency	As at 31st March, 2026	As at 31st March, 2025
Buyer's Credit	EUR	6.84	-

40 Additional disclosures relating to the requirement of revised Schedule III.

- No proceedings have been initiated on or are pending against the Company for holding benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and Rules made thereunder.
- The Company has not been declared a wilful defaulter by any bank or financial institution or government or any government authority.
- There is no undisclosed income under the Income Tax Act, 1961 for the year ending 31st March 2026 and 31st March 2025 which needs to be recorded in the books of account.
- The Company has not traded or invested in crypto currency or virtual currency during the current or previous year.
- The borrowings obtained by the Company from banks and have been applied for the purposes for which such loan were taken.
- There are no charges or satisfaction which are yet to be registered with the Registrar of Companies beyond the statutory period.



vii) Relationship with struck off companies

Disclosure related to the relationship of the Company with a company which is struck off under Section 248 of the Companies Act, 2013 or Section 530 of the Companies Act, 1956 as at 31 March, 2026 are as follows:

SL.No	Name of Struck off Companies	Nature of transactions with struck off companies	Balance Out Standing as at 31 March 2026	Balance Out Standing as at 31 March 2025	Relationship with Struck off Companies
1	Evergreen Shipping Agency (India) Pv	Sale of services	2.66	2.66	Customer
2	Interlink Maritime Services (P) Ltd	Sale of services	0.06	-0.06	Customer
3	Msc Mediterranean Shipping Co.S.A.A	Sale of services	49.27	38.52	Customer
4	LUXMI TEA COMPANY PRIVATE LIMITED	Sale of services	-	-	Customer
5	Aahana Finance Private Limited	Sale of services	-	-	Customer
6	HIL LIMITED..	Sale of services	-	-	Customer
7	Aagapaastala Exim India Private Limited	Sale of services	-	-	Customer
8	Okia Global Pvt Ltd	Sale of services	-	-	Customer
9	Seeds and grains India Pvt Ltd	Sale of services	-	-	Customer
10	Gorkha Brewery Pvt. LTD	Sale of services	0.01	-	Customer
11	Index Distributors PVT. LTD	Sale of services	-	-	Customer
12	Elbi Consultancy (India) Pvt Ltd	Procurement of service	-	-	Vendor

The above information is provided only for those struck off companies with whom transactions have taken place during the year ended 31st March, 2026 and year ended 31st March, 2025.

viii) During the year ended 31st March, 2026 the Company has not provided Loans to Holding Company.

ix) Utilisation of Borrowed Fund & Share Premium:

(i) The Company has not advanced or loaned or invested funds to any other person(s) 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.

(ii) The Company has not received any fund from any person(s) 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

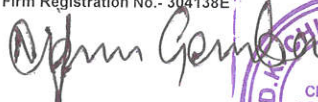


x) Ratio Analysis and its elements

Ratio	Numerator	Denominator	Current Period Ratio	Previous Period Ratio	% Variance	Reason for Variance
Current ratio	Current Assets	Current Liabilities	0.79	1	-21.10%	Not Applicable
Debt-equity ratio	Total Debt	Shareholder's Equity	0.36	0.08	354.14%	Due to Increase in Borrowing
Debt service coverage ratio	Earning for Debt Service = Net Profit after taxes + Non-cash operating expenses like depreciation and other amortizations + Interest + other adjustments like loss on sale of Fixed assets etc.	Debt service = Interest & Lease Payments + Principal Repayments	1.85	1.86	-0.79%	Not Applicable
Return on equity ratio	Net Profits after taxes – Preference Dividend (if any)	Average Shareholder's Equity	14.65%	20.48%	-28.47%	Due to decrease in Net Profit
Trade receivables turnover ratio	Net Credit Sales=Net credit sales consist of gross credit sales minus sales return. Trade receivables includes sundry debtors and bill's receivables.	Average trade debtors = (Opening + Closing balance / 2)	8.27	8.86	-6.70%	Not Applicable
Trade payables turnover ratio	Net Credit Purchases =Net credit purchases consist of gross credit purchases minus purchase return	Average Trade Payables	1.30	3.55	-63.27%	Due to increase in Trade Payable
Net capital turnover ratio	Net Sales=Net sales shall be calculated as total sales minus sales returns.	Working Capital =Working capital shall be calculated as current assets minus current liabilities.	-10.35	-654.43	-98.42%	Due to Increase in Revenue from Operations
Net profit ratio	Net profit shall be after tax	Net Sales =Net sales shall be calculated as total sales minus sales returns.	5.69%	8.55%	-33.44%	Due to decrease in Net Profit
Return on capital employed	Earning before interest and taxes	Capital Employed = Tangible Net Worth + Total Debt + Deferred Tax Liability	19.70%	26.69%	-26.19%	Due to Increase in borrowings.
Return on investment	Earning before interest and taxes	Average Total Assets	7.61%	9.96%	-23.61%	Not Applicable

41 Previous year's figures have been rearranged and/or regrouped, wherever necessary.

As per our attached report of even date
For D.K. Chhajjer & Co.
Chartered Accountants
Firm Registration No.- 304138E

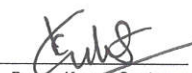

Nipun Goenka
Partner
Membership No. 318878
Place: Kolkata
Date: 19th May, 2026



For and on behalf of the Board of Directors


Ashutosh Jaiswal
CEO and Director
(DIN : 01228095)


Keshav Bhajanka
Director
(DIN: 03109701)


Pawan Kumar Gupta
Chief Financial Officer


Mohit Baid
Company Secretary

