Datta Singla & Co.
Chartered Accountants

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INDEPENDENT AUDITOR'S REPORT

To the Members of
CEIGALL INTEGRATED ENERGY LIMITED
CIN - U35100HR2025PLC137807

Report on Audit of the Standalone Financial Statements

1. Opinion

We have audited the accompanying financial statements **CEIGALL INTEGRATED ENERGY 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 Changes in Equity and the Cash Flow Statement for the year then ended and a summary of Material accounting policies and other explanatory information (herein after referred to as Standalone Financial Statements.)

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 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, and other accounting principles generally accepted in India :

(a) In the case of the Balance Sheet, of the State of Affairs of the Company as at 31st March, 2026;
(b) In the case of the Statement of Profit and Loss with total Comprehensive income, of the Loss of the Company for the year ended on that date,
(c) In the case of the Statement in Changes in Equity, of the Changes in Equity of the Company for the year ended on that date, and
(d) In the case of the Cash Flow Statement, of the Cash Flows of the Company for the year ended on that date.

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2. **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the 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 together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

3. **Responsibility 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 Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, changes in equity and cash flows of the Company in accordance with the Ind AS and other accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act.

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

In preparing the financial statements, management and Board of Directors 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

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accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

4. **Auditors' Responsibility**

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 scepticism throughout the audit. We also:

• Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

• Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

• Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

• Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty

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

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

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

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

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

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

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5. Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure A, a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

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

   (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit,

   (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books,

   (c) The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, Statement of Changes in Equity and the Statement of Cash Flows dealt with by this Report are in agreement with the books of account.

   (d) In our opinion, the aforesaid financial statements comply with the Ind AS specified under Section 133 of the Act.

   (e) On the basis of the written representations received from the directors as on 31st March, 2026 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 over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure B". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls.

   (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, in our

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opinion and to the best of our information and according to the explanations given to us:

i) The Company has no pending litigations having impact on its financial position;

ii) The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses and as required on long-term contracts including derivative contracts ;

iii) No amount was required to be transferred to the Investor Education and Protection Fund by the Company.

iv) (a) The Management has represented that, to the best of its knowledge and belief, no funds (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 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) No dividend was declared during the year by the company.

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(vi) Based on our examination, which included tests checks, the company has issued an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has been operated throughout the period for all relevant transactions recorded in the software and the audit trail feature has not been tampered with.

(h) With respect to the matter to be included in the Auditors' Report under section 197(16):

In our opinion and according to the information and explanations given to us, the remuneration has not paid by the Company to its directors during the current year so the provisions of Section 197 of the Act is not applicable.

For Datta Singla & Co.
Chartered Accountants
Firm Regn. No. 006185N

DATTA SINGLA & CO. CHARTERED ACCOUNTANTS FRN006185N CHANDIGARH

Yogesh Monga
Partner
M. NO. 099813
UDIN: 26099813FXXNNM3904

PLACE: CHANDIGARH
DATE: 05-05-2026

ANNEXURE "A" TO INDEPENDENT AUDITOR'S REPORT

ANNEXURE REFERRED TO IN PARAGRAPH 5 OF OUR REPORT OF THE AUDITORS TO THE MEMBERS OF CEIGALL INTEGRATED ENERGY LIMITED ON THE ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2026.

1. In respect of Company's Property, Plant and Equipment and Intangible assets:

   The Company does not have Property, Plant and Equipment and Intangible assets and hence reporting under clause 3(i) of the order is not applicable.

2. In respect of its inventory:

   (a) The Company does not have inventory and hence reporting under clause 3(ii)(a) of the Order is not applicable.

   (b) The Company has not been sanctioned working capital limit in excess of Rs.5 Crore, in aggregate, at the points of the time during the year, from banks or financial institutions on the basis of security of current assets and hence reporting under clause 3(ii)(b) of the Order is not applicable.

3. According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has not made any investment in or provided security to companies, firms, limited liability partnerships or any other parties during the year.

   (a) The Company has not provided any loans or advances in the nature of loans or stood guarantee, or provided security to any other entity during the year, and hence reporting under clause 3(iii)(a) ,(b),(c),(d),(e),(f) of the Order is not applicable.

4. In our opinion and according to the information and explanations given to us, The Company have not granted loans or made investments the provisions of Section 185 and 186 of the Act are not applicable

5. According to the information and explanation given to us and the records of the Company examined by us, the company has not accepted any deposits from public. Hence provisions of sections 73 to 76 or any other relevant provisions of the Companies Act and the rules framed there under are not attracted.

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6. According to the information and explanation given to us ,the company is not require to maintain the cost records has been specified by the central government under sub section (1) of section 148 of the Companies Act.

7. According to the information and explanations given to us in respect of statutory dues:

(a) The Company has been regular in depositing undisputed statutory dues including Provident Fund, Employee's State Insurance, Income Tax, Sales tax, Service Tax, Wealth Tax, Customs Duty, Excise Duty, Goods and Service Tax ,Value Added Tax, Tax Deducted at Source, Cess and other material statutory dues as applicable with the appropriate authorities in India. We are informed that there are no undisputed statutory dues as at the year-end outstanding for a period of more than six months from the date they became payable.

(b) According to the information and explanation given to us and records of the company examined by us, there are no dues of Service Tax, Tax Deducted at Source, Wealth Tax, Sales Tax, Customs Duty and Excise Duty, which are outstanding as at 31st March, 202, which have not been deposited on account of any dispute.

8. There were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961(43 of 1961).

9. The Company has not availed any term loan during the year, and hence reporting under clause 3(ix) of the Order is not applicable.

10. (a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence 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 convertible debentures (fully, partially or optionally convertible) during the year.

11. (a) No fraud has been noticed or reported during the year by the company.

(b) No report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;

(c) No whistle-blower complaints received during the year by the company.

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12. In our opinion and according to the information and explanations given to us, the Company is not a Nidhi company. Accordingly, paragraph 3(xii) of the Order is not applicable

13. According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with sections 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements. We have been informed by the management of the Company that the transactions with related parties have been made in the ordinary course of its business and on an arm's length basis, auditors have relied on the same.

14. According to the information and explanations given to us, the company does not require internal audit system according to the size and nature of the business and hence reporting under clause 3(xiv)of the order is not applicable.

15. According to the information and explanations given to us and based on our examination of the records the Company, the Company has not entered into non-cash transactions with directors or persons connected with him. Accordingly, paragraph 3(xv) of the Order is not applicable.

16. (a) In our opinion, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause 3(xvi)(a), (b) and (c) of the Order is not applicable.

(b) In our opinion, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of the Order is not applicable.

17. The company has incurred cash losses of Rs 281.78 in 00's in the current financial year.

18. There has been no resignation of the statutory auditors during the year.

19. 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 and 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 indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. 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

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report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

20. The company was not liable to carry out Corporate Social Responsibility as per Section 135 of Companies Act,2013. Accordingly, reporting under clause 3(xx) of the Order is not applicable for the year.

For Datta Singla & Co.
Chartered Accountants
Firm Regn. No. 006185N

DATTA SINGLA & CO.
CHARTERED ACCOUNTANTS
FRN006185N
CHANDIGARH

Yogesh Monga
Partner
M. NO. 099813
UDIN: 26099813FXXNNM3904

PLACE: CHANDIGARH
DATE: 05-05-2026

Annexure "B" to the Auditors' Report

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

We have audited the internal financial controls over financial reporting of **CEIGALL INTEGRATED ENERGY LIMITED** ("the Company") as of 31 March 2026 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and both issued by the Institute of Chartered Accountants of India. 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 over financial reporting was established and maintained and if such controls operated effectively in all material respects.

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CHARTERED ACCOUNTANTS
FRN 006185N
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Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, 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 auditors' 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 over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that:

(1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
(2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of 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 over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, 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 over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of change in conditions, or that the degree of compliance with the policies or procedure may deteriorate.

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CHARTERED ACCOUNTANTS
FRN 006185N
CHANDIGARH

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For Datta Singla & Co.
Chartered Accountants
Firm Regn. No. 006185N

DATTA SINGLA & CO.
CHARTERED ACCOUNTANTS
FRN006185N
CHANDIGARH

Yogesh Monga
Partner
M. NO. 099813
UDIN: 26099813FXXNNM3904

PLACE: CHANDIGARH
DATE: 05-05-2026

Ceigall Integrated Energy Limited

CIN:U35100HR2025PLC137807

Standalone Balance Sheet as at Mar 31, 2026

(All amounts in hundreds unless otherwise stated)

Particulars	Notes	As at Mar 31, 2026
ASSETS		
Non-Current Assets		
Property,Plant and Equipment		-
Capital Work-in-progess		-
Intangible Assets		-
Financial assets		
(I) Investments		-
(II) Trade Receivable		-
(III) Loans		-
Other Non-current Financial		-
Deferred Tax Asset (Net)	3	70.92
Other Non-Current Assets		-
Total Non-Current Assets		**70.92**
Current Assets		
Inventories		-
Financial assets		-
(I) Trade Receivables		-
(II) Cash and Cash Equivalents	4	1,000.00
(III) Bank balances Other than (ii) above		-
(IV) Loans		-
Current Tax Assets (Net)		-
Other Current Assets	5	-
Total Non-Current Assets		**1,000.00**
Total Assets		**1,070.92**
Equity And Liabilities		
Equity		
Equity Share Capital	6	1,000.00
Other Equity	7	(210.86)
Total Equity		**789.14**
Liabilities		
Non-Current Liabilities		
Financial Liabilities		
(I) Borrowings		-
Provisions		-
Deferred Tax Liability (Net)		-
Other Non-current Liabilities		-
Total Non-Current Liabilities		-
Current Liabilities		
Financial Liabilities		
(I) Borrowings	8	-
(II) Trade Payables	9	-
(III) Other Financial Liabilities		-
Other Current Liabilities	10	281.78
Total Current Liabilities		**281.78**
Total Equity & Liabilities		**1,070.92**

Company's overview and Summary of Material accounting policies, accounting judgements, estimates and assumptions (Notes 1-2)

The accompanying summary of material accounting policies and other explanatory notes form an integral part of the standalone financial statements

As per our report of even date attached

For Datta Singla & Co.
Chartered Accountants
FRN : 006185N

DATTA SINGLA & CO.
CHARTERED ACCOUNTANTS
FRN006185N
CHANDIGARH

[illegible] Monga
(Partner)
M.No.: 099813
UDIN : 26099813FXXNNM3904
Place: Chandigarh
Date 05-05-2026

For and on behalf of the Board of Directors of
Ceigall Integrated Energy Limited

Ceigall Integrated Energy Limited

[illegible]meet Sharma
Director
DIN: 10888806

Chandan Singh
Director
DIN:10901481

Ceigall Integrated Energy Limited

Ceigall Integrated Energy Limited

CIN:U35100HR2025PLC137807

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

(All amounts in hundreds unless otherwise stated)

	Particulars	Notes	Year ended Mar 31, 2026
(I)	**REVENUES:**		
	Revenue from Contracts with Customers		-
	Other Income		-
	Total Income (I)		-
(II)	**EXPENSES:**		
	Employee Benefit Expense	11	-
	Finance Costs	12	-
	Depreciation and amortization expenses		-
	Other Expenses	13	281.78
	Total Expenses (II)		**281.78**
(III)	**Profit Before Tax (I-II)**		**(281.78)**
(IV)	**Tax Expenses:**		
	Current Tax		-
	Deferred Tax		(70.92)
	Prior year tax adjustment		-
	Tax related to Previous Years		-
(V)	**Profit after Tax (III- IV)**		**(210.86)**
(VI)	**Other Comprehensive Income/(Loss)(Net of tax)**		
	Items that will not be reclassified to Profit & Loss		
	(i) Re-measurement (gain)/loss on defined benefit plans		-
	(ii) Tax on (i) above		-
	Total Other Comprehensive Income (VI)		-
(VII)	**Total Comprehensive Income for Period (V-VI)**		**(210.86)**
(VIII)	**Earning Per Share (Face value of Rs.10/- each)**		
	Basic (in ₹)	14	(6.87)
	Diluted (in ₹)		(6.87)

Company's overview and Summary of Material accounting policies, accounting judgements, estimates and assumptions (Notes 1-2)

The accompanying summary of material accounting policies and other explanatory notes form an integral part of the standalone financial statements.

As per our report of even date
For Datta Singla & Co.
Chartered Accountants
FRN : 006185N

DATTA SINGLA & CO. CHARTERED ACCOUNTANTS FRN006185N CHANDIGARH

Yogesh Monga
(Partner)
M.No.: 099813
UDIN : 26099813FXXNNM3904

Place: Chandigarh
Date : 05-05-2026

For and on behalf of the Board of Directors
Ceigall Integrated Energy Limited

Ceigall Integrated Energy Limited

Puneet Sharma
Director
DIN: 10888806

Ceigall Integrated Energy Limited

Chandan Singh
Director
DIN:10901481

Ceigall Integrated Energy Limited

CIN:U35100HR2025PLC137807

Standalone Statement Of Cash Flows

(All amounts in hundreds unless otherwise stated)

Particulars	Year ended Mar 31, 2026
(A) Cash Flows from Operating Activities	
Net Profit before Tax	(210.86)
Non-cash adjustments to reconcile profit/(loss) before tax to net cash flows:	
- Depreciation and Amortisation	-
- Profit on sale of PPE	-
- Loss on sale of Investments	-
- Provision created for expected credit loss	-
- Interest Income	-
-Intangible assets written off	-
- Finance cost	-
Operating profit before working capital changes	(210.86)
Adjustments for changes in Working Capital :	
-(Increase)/Decrease in Current Tax Assets	(70.92)
-(Increase)/Decrease in Current Trade Receivables	-
-(Increase)/Decrease in Other Current Assets	-
-Increase/(Decrease) in Loans given	-
-Increase/(Decrease) in Provisions	-
-Increase/(Decrease) in Trade Payables	-
-Increase/(Decrease) in Other Financial Liabilities	-
-Increase/(Decrease) in Other Current Libilities	281.78
Cash Generated from Operations	-
- Income Tax Paid	-
Net cash flow from/(used in) operating activities (A)	-
(B) Cash Flows from Investing Activities	
- Investment in Subsidiary	-
- Sale of Fixed Assets	-
- Purchase of Fixed Assets	-
- Profit from Joint Ventures	-
- (Increase)/Decrease in the Balance of Joint Ventures	-
- (Increase)/Decrease in bank deposits (having maturity of more than 12 months)	-
- (Increase)/Decrease in bank deposits (having maturity of less than 12 months)	-
- Interest Income	-
Net cash flow from/(used in) investing activities (B)	-
(C) Cash Flows from Financing Activities	
-Proceeds from Issue of Equity Share Capital	1,000.00
- Finance cost	-
Net cash flow from/(used in) financing activities (C)	1,000.00
Net Increase/(Decrease) in cash and cash equivalents (A+B+C)	1,000.00
Cash and cash equivalents at beginning of period	-
Cash and cash equivalents at end of period	1,000.00
Components of cash and cash equivalents	
- With banks - in current accounts	1,000.00
- Cash in hand	-
Total cash and cash equivalents (Refer Note No. - 10)	1,000.00

Significant Accounting Policies

The accompanying notes including other explanatory information form and integral part of the financial statements.

Auditors' Report

As per our report of even date attached.

For Datta Singla & Co.
Chartered Accountants
FRN 006185N

DATTA SINGLA & CO. CHARTERED ACCOUNTANTS FRN006185N CHANDIGARH

Yogesh Singla
Partner
M.No. 399813
UDIN 26099813FXXNNM3904

Place: Chandigarh
Date : 05-05-2026

For and on behalf of the Board of Directors
Celgall Integrated Energy Limited

Celgall Integrated Energy Limited

Puneet Sharma
Director
DIN: 10888806

Chandan Singh
Director
DIN:1090481

Ceigall Integrated Energy Limited

Notes to the financial statements for the year ended 31st March 2026

Note 1: Corporate and General Information Company Overview

Ceigall Integrated Energy Limited (the 'company') is domiciled in India with its registered office at Plot No. 70, Sector 32, Gurgaon, Sadar Bazar, Haryana, India, 122001. The Company has been incorporated under the provisions of the Companies Act, 2013. The company is incorporated to carry out the business of transmission, distribution, generation, supply and trading of electrical energy from conventional and non-conventional sources including renewable resources such as solar, wind, hydro, bio-energy and allied forms of energy, and to undertake planning, development, execution, operation and maintenance of energy and power projects, sub-stations, transmission lines, distribution networks and related infrastructure facilities.

Note 2: Material Accounting Policies

This note provides a list of the Material accounting policies adopted in the preparation of these financial statements. These policies have been consistently applied to all the years presented unless otherwise stated.

A. Basis of preparation

1. Compliance with Ind AS

The financial statements of the Company comply in all material aspects with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 (the Act) read with Rule 4 of the Companies (Indian Accounting Standards) Rules, 2015 and other relevant provisions of the Act.

2. Historical cost convention

The financial statements have been prepared on a historical cost basis

B. Revenue recognition

Revenue is recognized upon transfer of control of promised goods or services to customers at an amount that reflects the consideration to which the Company expects to be entitled in exchange for those goods or services, in accordance with Ind AS 115. The Company identifies performance obligations in its contracts with customers and allocates the transaction price to each such performance obligation. Revenue is recognized when (or as) the Company satisfies a performance obligation by transferring control of goods or services to the customer.

Revenue is measured at the fair value of consideration received or receivable, net of returns, rebates, discounts and taxes collected on behalf of the government. Depending on the terms of

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the contract and the nature of performance obligations, revenue is recognized either over time or at a point in time. Where revenue is recognized over time, the Company measures progress towards satisfaction of performance obligations using an appropriate method, such as input or output methods, based on the nature of the contract. Variable consideration, including incentives, penalties or rebates, is recognized only to the extent that it is highly probable that a significant reversal in the amount of cumulative revenue recognized will not occur. The Company was incorporated during the year and has not commenced its commercial operations as at the reporting date.

C. Expenses Recognition

Expenses are recognized on an accrual basis when the underlying services are received or when the obligation to pay arises.

D. Income Taxes

Current Tax
Current tax is measured at the amount expected to be paid to the tax authorities in accordance with applicable tax laws.

Deferred Tax
Deferred tax is recognized on temporary differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax assets are recognized to the extent that it is probable that taxable profits will be available against which such temporary differences can be utilized.

E. Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity
Financial assets and liabilities are recognized when the Company becomes a party to the contractual provisions of the instrument.

Financial Assets:

Classification: The Company classifies its financial assets in the following measurement categories:
i) Those to be measured subsequently at fair value (either through other comprehensive income, or through the Statement of Profit or Loss), and
ii) Those measured at amortized cost.
The classification depends on the entity's business model for managing the financial assets and the contractual terms of the cash flows.

Initial recognition and measurement
Financial assets are recognized when the Company becomes a party to the contractual provisions of the instrument. Financial assets are recognized initially at fair value plus, in the case of financial assets not recorded at fair value through Statement of Profit or Loss, transaction costs that are attributable to the acquisition of the financial asset. Transaction costs of financial assets carried at fair value through profit or loss are expensed off in the Statement of Profit or Loss.

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Subsequent measurement
After initial recognition, financial assets are measured at:
i) Fair value (either through other comprehensive income or through statement of profit & loss account)
ii) Amortized cost

Debt instruments

Subsequent measurement of debt instruments depends on the Company's business model for managing the asset and the cash flow characteristics of the asset. There are three measurement categories into which the Company classifies its debt instruments:

i) Amortized Cost: Assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest are measured at amortized cost. Interest income from these financial assets is included in finance income using the effective interest rate method. Any gain or loss arising on derecognition is recognised directly in profit or loss and presented in other gains / (losses). Impairment losses are presented as separate line item in the statement of profit and loss.

ii) Fair Value through Other Comprehensive Income (FVOCI): Assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at FVOCI. Movements in the carrying amount are taken through OCI, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses, which are recognized in the Statement of Profit and Loss. When the financial asset is derecognized, the cumulative gain or loss previously recognized in OCI is reclassified from equity to profit or loss and recognized in other gains/ (losses). Interest income from these financial assets is included in other income using the effective interest rate method.

iii) Fair Value through Profit or Loss (FVTPL): Assets that do not meet the criteria for amortized cost or FVOCI are measured at FVTPL. A gain or loss on a debt investment that is subsequently measured at fair value through profit or loss is recognized in profit or loss in the period in which it arises. Interest income from these financial assets is recognized in the Statement of profit and loss.

Impairment of Financial Assets

The Company applies Expected Credit Loss (ECL) model for measurement and recognition of expected credit loss on the following financial assets and credit risk exposure:

i) financial assets that are debt instruments, and are measured at amortized cost e.g. loans, deposits, and bank balance

ii) Trade Receivables;
The Company follows 'simplified approach' for recognition of impairment loss allowance on trade receivables, which do not contain a significant financing component. The application of simplified approach does not require the Company to track changes in credit risk. Rather, it recognizes impairment loss allowance based on lifetime ECLs at each reporting date, right from its initial recognition.

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Derecognition of Financial Assets

A financial asset is derecognized only when:

i) The Company has transferred the rights to receive cash flows from the financial asset or

ii) Retains the contractual rights to receive the cash flows of the financial asset but assumes a contractual obligation to pay the cash flows to one or more recipients.

Where the entity has transferred an asset, the Company evaluates whether it has transferred substantially all risks and rewards of ownership of the financial asset. In such cases, the financial asset is derecognized. Where the entity has not transferred substantially all risks and rewards of ownership of the financial asset, the financial asset is not derecognized

Where the entity has neither transferred a financial asset nor retains substantially all risks and rewards of ownership of the financial asset, the financial asset is derecognized if the Company has not retained control of the financial asset. Where the Company retains control of the financial asset, the asset is continued to be recognized to the extent of continuing involvement in the financial asset.

Income Recognition
Revenue is recognized to the extent that it can be reliably measured and is probable that the economic benefits will flow to the Company.

Interest
Interest is recognized on a time proportion basis taking into account the amount of underlying outstanding and the rate applicable.

Financial Liabilities:
Initial recognition and measurement
Financial liabilities are initially measured at its fair value plus or minus, in the case of a financial liability not at fair value through profit or loss, transaction costs that are directly attributable to the issue/origination of the financial liability.

Subsequent Measurement

Financial liabilities are classified as measured at amortized cost or FVTPL. A financial liability is classified as at FVTPL if it is classified as held- for- trading, or it is a derivative or it is designated as

such on initial recognition. Financial liabilities at FVTPL are measured at fair value and net gains and losses, including any interest expense, are recognized in statement of profit and loss. Other financial liabilities are subsequently measured at amortized cost using the effective interest method. Interest expense and foreign exchange gains and losses are recognized in statement of profit and loss. Any gain or loss on derecognition is also recognized in statement of profit and loss.

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Derecognition

A financial liability is derecognized when the obligation specified in the contract is discharged, cancelled or expires. The difference between the carrying amount of a financial liability that has been extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, is recognized in profit or loss as other gains/(losses).

Offsetting Financial Instruments

Financial assets and liabilities are offset, and the net amount is reported in the Balance Sheet where there is a legally enforceable right to offset the recognized amounts and there is an intention to settle on a net basis or realize the asset and settle the liability simultaneously. The legally enforceable right must not be contingent on future events and must be enforceable in the normal course of business and in the event of default, insolvency or bankruptcy of the Company or the counterparty.

F. Operating cycle

Assets and liabilities are classified as current if it is expected to realize or settle within 12 months after the balance sheet date.

G. Use of Estimates and Judgements

The preparation of financial statements in conformity with Ind AS requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosures of contingent liabilities and the reported amounts of income and expenses during the reporting period.
Actual results could differ from those estimates. Estimates and underlying assumptions are reviewed on an ongoing basis.

H. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, balances with banks and other short-term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash, and which are subject to insignificant risk of changes in value.

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Material Accounting Policies and explanatory notes to Standalone Financial Statements

(All amounts in hundreds unless stated otherwise)

Note - 3 Deferred Tax Assets (Net)

	Particulars		As at March 31, 2026
	Deferred Tax Asset		
(A)	Deferred Tax Asset		70.92
	Total		**70.92**

Note - 4 Current Financial Assets : Cash and Cash Equivalents

	Particulars		As at March 31, 2026
(A)	Balance with Banks		
	in Current Accounts		1,000.00
(B)	Cash on hand		-
	Total		**1,000.00**

Note - 5 Other Current Assets

	Particulars		As at March 31, 2026
(A)	Borrowing Charges in Advance		-
(B)	Balance with Government Authorities		-
(C)	Prepaid Expenses		-
	Total		-

Note - 8 Current Financial Liabilities-Borrowings

	Particulars	As at March 31, 2026
(A)	Loan from Related Parties	-
	Total	-

Note - 9 Current Financial Liabilities - Trade Payable

	Particulars	As at March 31, 2026
	Trade Payables - Classified at amortised cost	
(A)	Total outstanding due to micro and small enterprises	-
(B)	Total outstanding due to creditors other than micro and small enterprises	-
	Total	-

This information as required to be disclosed under the Micro, Small & Medium Enterprises Development Act, 2006 has been determined to the extent such parties have been identified on the basis of information available with the Company.

Note:

1. Payables are normally settled within 1 to 180 days

Note - 10 Other Current Liabilities

	Particulars		As at March 31, 2026
(A)	Expenses Payable		281.78
	Total		**281.78**

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Note No. 6 Equity Share Capital

(i) Current Reporting Period

Particulars	Balance at the beginning of the current reporting period	Changes in Equity Share Capital due to prior period errors	Restated balance at the beginning of the current reporting period	Changes in equity share capital during the current year	Balance at the end of the current reporting period
Authorized Share Capital					
10,000 equity shares of Rs. 10 each	-	-	-	1,000.00	1,000.00
Total					
Issued, subscribed and paid-up					
Equity Share Capital	-	-	-	1,000.00	1,000.00
10,000 equity shares of Rs. 10 each					
Total					

Additional Information

(A) Reconciliation of Equity Share Capital (In Numbers)

Particulars	As at March 31, 2026	As at March 31, 2025
Shares outstanding at the beginning of the year	-	-
Add : Shares issued during the year	10,000	-
Shares outstanding at the end of the year	10,000	-

(B) List of Shareholders holding more than 5% of the Equity Share Capital of the company(In numbers)-

Particulars	As at March 31, 2026	As at March 31, 2025
C & C Constructions Limited	1,000	

(C) Shareholding of Promoters:-

Shares held by promoters at the end of the year

Promoter Name	No of shares	%age Shareholding	%age change during the year
C & C Constructions Limited	10,000	100.00%	

(D) The rights attached to equity shares of the Company

The Company has only one class of shares having a par value of Rs. 10/- each. The holder of equity shares are entitled to one vote per share.

In the event of liquidation of the Company, the holders of equity shares will be entitled to receive the remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders

(E) The company has not declared any dividend .

(F) There is no bonus shares issued during the last five year

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(All amounts in hundreds unless slated otherwise)

Note No.7 Other Equity

(I) Current Reporting Period 2025-26

Particulars	Securities Premium	Retained Earnings	Other items of Other Comprehensive Income	Other Equity	Total
Balance at the beginning of the current reporting period	-	-	-	-	-
Changes in accounting policy or prior period errors	-	-	-	-	-
Restated balance at the beginning of the current reporting period	-	-	-	-	-
Total Comprehensive Income for the current year	-	(210.86)	-	-	**(210.86)**
Capital Contribution by Parent Entities	-	-	-	-	-
Any other Change(Dividend Paid)	-	-	-	-	-
Expense on further issue of equity Shares	-	-	-	-	-
Balance at the end of the current reporting period	-	(210.86)	-	-	**(210.86)**

Description of nature and purpose of each reserve

a) **Retained Earnings :-**
Retained earnings are the profits that the company has earned till date less any transfers to General Reserves, Dividends or other distribution paid to shareholders

b) **Securities Premium :-**
Securities Premium is used to record the premium received on issue of securities. The reserve is utilised in accordance with the provisions of the Companies Act,2013.

c) **Other Comprehensive Income :-**
Other comprehensive income represents the cumulative actuarial gains & lossses on employee benefits net of taxes.

The above Annexure should be read with the basis of preparation and Material Accounting Policies appearing in Note No. 1 and 2 Notes to the Standalone Financial Statements.

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(All amounts in hundreds unless stated otherwise)

Note - 11 Employee Benefit Expenses

	Particulars	2025-26
(A)	Salaries, Wages and Allowances	-
	Total	-

Note - 12 Finance Cost

	Particulars	2025-26
(A)	Others	-
	Total	-

Note - 13 Other Expenses

	Particulars	2025-26
(A)	Remuneration to Auditors	
	- Statutory Audit	150.00
(B)	Rent	-
(C)	Incorporation Expenses	131.78
(D)	Insuance Expenses	-
(E)	Fees and Taxes	-
(F)	Other Miscellaneous expenses	-
	Total	281.78

Note - 15 Earnings Per Share (EPS)

The Company's earnings per share is determined based on the net profit attributable to the shareholder's of the Company. Basic earnings per share is computed using the weighted average number of shares outstanding during

Particulars	2025-26
Profit for the year attributable to Equity Shareholders	(210.86)
Calculation of Weighted Average Number of Equity Shares	
- Number of share at the beginning of the year	-
- Total equity shares outstanding at the end of the year	-
- Weighted average number of equity shares outstanding during the year	3,068.49
Adjusted Basic Earnings Per Share (In ₹)	(6.87)
Diluted Earnings Per Share (In ₹)	(6.87)
Nominal Value of Equity Shares (In ₹)	

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Material Accounting Policies and explanatory notes to Standalone Financial Statements

(All amounts in hundreds unless stated otherwise)

Note -14 Deferred Tax

Particulars	As at 31-Mar-24	Provided during the year	As at 31-Mar-25	Provided during the year	As at 31-Mar-26
Deferred tax liability:					
On Financial Instruments					-
Total deferred tax liability (A)					-
Deferred tax assets:					
Unamortised Preoperative Expenses				56.74	56.74
Business Loss				14.18	14.18
Total deferred tax assets				**70.92**	**70.92**
Net Deferred Tax Assets/(Liabilities) (B-A)				**70.92**	**70.92**

Deferred tax asset has been recognised as the Company has adequate firm orders and execution plan for the next 3 financial years and is reasonably certain that the deferred tax asset shall be realised against future taxable incomes.

Current Period

(a) Movement in deferred tax assets

Particulars	As at April 1, 2025	(Charged) / credited to profit and loss	(Charged) / credited to OCI	As at Mar 31, 2026
Deferred tax asset arising out of:				
Unamortised Preoperative Expenses	-	56.74	-	56.74
Business Loss	-	14.18	-	14.18
Net deferred tax assets	-	70.92	-	70.92

(b) Movement in deferred tax Liability

Particulars	As at April 1, 2025	(Charged) / credited to profit and loss	(Charged) / credited to OCI	As at March 31, 2026
Deferred tax Liability arising out of:				
On Financial Instruments	-	-	-	-
Net deferred tax assets	-	-	-	-

Previous Reporting Period

(a) Movement in deferred tax assets

Particulars	As at April 1, 2024	(Charged) / credited to profit and loss	(Charged) / credited to OCI	As at March 31, 2025
Deferred tax asset arising out of:				
Unamortised Preoperative Expenses	-	-	-	-
Timing difference between balance as per Income Tax Act, 1961 and book balance for fixed assets				
Others-Provison for Gratuity				
Net deferred tax assets	-	-	-	-

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Material Accounting Policies and explanatory notes to Standalone Financial Statements

(All amounts in hundreds unless stated otherwise)

Note No: 16 Details of Dues to Micro and Small enterprises as defined MSMED Act 2006

As per the explanation available with the management of the Company, there were no micro, small and medium enterprises, to whom the Company owes dues, which are outstanding for more than 45 days as at March 31, 2026. has been determined to the extent such parties have been identified on the basis of the information available with the Company and have been relied upon by the statutory auditors of the Company

Note No 17: Trade Payables

These amounts represent liabilities for good and services provided to the company prior to the end of the financial year which are unpaid. Trade and other payable are presented as current liabilites unless payment is not due within 12 months after the reporting period. They are recognized intially at their fair value and subsequently shared at amortized cost using the effective interest method

AS AT 31.03.2026

Not Due	Outstanding for following periods from due date of payment			
	Less Than 1 Year	1-2 Years	2-3 Years	More Than 3 Years
Trade Payables				
MSME	-	-	-	-
Others	-	-	-	-
Disputed Dues-MSME	-	-	-	-
Disputed Dues-Others	-	-	-	-
	-	-	-	-

AS AT 31.03.2025

Not Due	Outstanding for following periods from due date of payment			
	Less Than 1 Year	1-2 Years	2-3 Years	More Than 3 Years
Trade Payables				
MSME	-	-	-	-
Others	-	-	-	-
Disputed Dues-MSME	-	-	-	-
Disputed Dues-Others	-	-	-	-
	-	-	-	-

Note 18: Remuneration to Auditors

Particulars	31st March, 2026
Audit Fees	150.00
Total	150.00

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Material Accounting Policies and explanatory notes to Standalone Financial Statements

(All amounts in hundreds unless stated otherwise)

Note 19: Various Accounting Ratios

The accounting ratios of the company are here as under:

Ratio	Numerator	Denominator	Current year	Previous Year	Variance	Reason for Variances
Current Ratio (in times)	Total current assets	Total current liabilities	3.55	-	-	-
Debt-Equity Ratio(in times)	Debt consists of borrowings and lease liabilities.	Total equity	0.00%	-	-	-
Return on Equity ratio(in %)	Profit for the year less Preference dividend (if any)	Average total equity	-42.17%	0.00%	-	-
Trade receivables turnover ratio(in times)	Revenue from operations	Average trade receivables	-	-	-	-
Trade payables turnover ratio (in times)	Cost of equipment and software licenses + Other expenses	Average trade payables	-	-	-	-
Net Capital turnover ratio (in times)	Revenue from operations	Average working capital (i.e. Total current Assets less Total current liabilities)	-	-	-	-
Net profit ratio (in %)	Profit for the year	Revenue from operations	-	-	-	-
Return on capital employed (in %)	Profit before tax and finance costs	Capital employed= Net worth +Lease liabilities+ Deferred tax liabilities	-39.23%	0.00%	-	-

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Material Accounting Policies and explanatory notes to Standalone Financial Statements

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Note 20: Related party transaction

Details of related party

Name of related party	Nature of Relationship
C&C Constructions Limited	Holding Company

Key Management Personnel (KMP)

Mr. Chandan Singh
Mr. Pawan Kumar
Mr. Puneet Sharma

Related Party Transactions with Parent Company and its closing balances

The terms and conditions of the transactions with key management personnel and their related parties were no more favorable than those available, or those which might reasonably be expected to be available, in respect of similar transactions with non-key management personnel related entities on an arm's length basis.
The transactions from related parties are made on terms equivalent to those that prevail in arm's length transactions. Outstanding balances at the year-end are unsecured and interest free.
management personnel and entities over which they have control or significant influence is as follows:

Details of related party transactions

S.No.	Particulars	31st March, 2026
1	Issue of Share Capital	1,000.00
2	Unsecured Loan Availed	500.00
3	Unsecured Loan Repaid	500.00

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Note 21: Fair Value Hierarchy

Quantitative disclosures fair value measurement hierarchy for assets as at 31st March 2026

Particulars	Fair Value Through Profit or Loss	Fair Value Through Other Comprehensive Income	Derivative Instruments in Hedging Relationship	Derivative Instruments not in Hedging Relationship	Amortized Cost	Total Carrying Value
Financial Assets						
Trade receivable	-	-	-	-	-	-
Loans to holding companies	-	-	-	-	-	-
Cash and cash equivalent	-	-	-	-	1,000.00	1,000.00
Loans	-	-	-	-	-	-
Service Concession 1Receivable	-	-	-	-	-	-
	-	-	-	-	1,000.00	1,000.00
Financial Liabilities						
Borrowings	-	-	-	-	-	-
Trade payable	-	-	-	-	-	-
Other current liabilities	-	-	-	-	131.78	131.78
	-	-	-	-	131.78	131.78

Note:
The following table provides the fair value measurement hierarchy of Company's assets and liabilities grouped into Level 1 to Level 3 as described in significant accounting policies. A further table describes the valuation techniques used, key inputs to valuations and quantitative information about significant unobservable inputs for fair value measurements.

The carrying amount of financial assets and liabilities are considered to be the same as their fair values due to the current and short-term nature of such balances and no material differences in the values.

Measurement of fair values (Levels 1,2 and 3)

Level: I
It includes investment in equity shares and mutual fund that has a quoted price and which are actively traded on the stock exchange. It has been valued using the closing price as at the reporting period on the stock exchange.

Level: 2
The fair value of financial instruments that are not traded in an active market is determined using valuation techniques which maximize the use of observable market data and rely as little as possible on entity specific estimates. If all significant inputs required to fair value an instrument are observable,

Level: 3
These instruments are valued based on significant unobservable inputs whereby future cash flows are discounted using appropriate discount rate. When

Note 22: Segment Reporting

Basis for Segmentation
In accordance with the requirements of Ind AS-108 'Segment Reporting', the Company is primarily engaged in a business of civil construction and has no other primary reportable segments. The Directors of the Company allocate the resources and assess the performance of the Company, thus he is the Chief Operating Decision Maker (CODM). The CODM monitors the operating results of the business as single segment, hence no separate segment needs to be disclosed.

Information about Geographical Areas
As the Company operates in India only, hence no separate geographical segment is disclosed.

Information about Major Customers
Revenue of the Company derived from single customer (NHAI) which amounts to 10% or more of the Company's revenue.

Note 23: Impairment of financial assets

The credit risk on the financial assets has not increased since the initial recognition, therefore company measure the loss allowance for the financial assets at an amount equal to 12 month expected credit losses. Since the financial assets are expected to be realized within the contractual period of the invoice raised, as such, there is no ECL (expected credit loss) envisaged in the value of financial assets under SCA (Service Concession agreement) by the management

Note 24: Fair Value Measurements

The Company does not have any activity as on date so there is no significant risk exposure.

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Material Accounting Policies and explanatory notes to Standalone Financial Statements

(All amounts in hundreds unless stated otherwise)

Note 25: Events after reporting period

There is no subsequent event after the reporting period which requires adjustments to the financial statements.

Note 26: Contingent Liability

There is NIL contingent liability as on 31/03/2026 and as on 31/03/2025.

Note 27: Reconciliation of income taxes

Income tax expense in statement of Profit and Loss comprises

Particulars	Year ended March 31, 2026
Current taxes	-
Deferred taxes	70.92
Income tax expense	**70.92**

A reconciliation of the income tax provision to the amount computed by applying the statutory income tax rate to the income before income taxes is summarized below:

Particulars	Year ended March 31, 2026
Profit before income taxes	(281.78)
Enacted tax rates in India	25.168
Computed expected tax expense	70.92
Effect of permanent difference on taxability of income	
Income tax expense	**70.92**

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(All amounts in hundreds unless stated otherwise)

Note 28: Other Notes

In the opinion of the Board, the current assets, loans & advances, have a value on realization in the ordinary course of business at least equal to the amount at which they are stated in the Balance Sheet

There were no litigation pending against the company which could be materially impact its financial position as at the end of the year.

No transactions to report against the following disclosure requirements as notified by MCA pursuant to amended Schedule III:

(a) Crypto Currency or Virtual Currency
(b) Benami Property held under Benami Transactions (Prohibition) Act, 1988 (45 of 1988)
(c) Registration of charges or satisfaction with Registrar of Companies
(d) Relating to borrowed funds:
i. Willful defaulter
ii. Utilization of borrowed funds & share premium
iii. Borrowings obtained on the basis of security of current assets
iv. Discrepancy in utilization of borrowings
v. Current maturity of long-term borrowings
(e) Title deeds of company as no cases pending for the same
(f) Revaluation of property, Plant and equipment as no such revaluation taken place.
g) Relationship with Struck off Companies

As per our report of even date attached.

For Datta Singla & Co.
Chartered Accountants
FRN : 006185N

Yogesh Monga
(Partner)
M.No.: 099813
UDIN: 26099813FXXNNM3964
Place: Chandigarh
Date : 05-05-2026

DATTA SINGLA & CO.
CHARTERED ACCOUNTANTS
FRN006185N
CHANDIGARH

For and on behalf of the Board of Directors of
Ceigall Integrated Energy Limited

Vineet Sharma
Director
DIN: 10888806

Chandan Singh
Director
DIN:10901481

Ceigall Integrated Energy Limited